



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To,

The Collectors of Customs, Model Customs Collectorates (Appraisement / PaCCS/Port Qasim / Preventive), Karachi / Laiore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar / Gawadar.

DETERMINATION OF CUSTOM VALUES OF VISCOSE FILAMENT YARN
UNDER SECTION 25-A OF CUSTOMS ACT, 1969

(VALUATION RULING NO. 478/2012)

No: Misc/14/2007-IV

Dated 22nd October 2012.

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, the customs values of viscose filament yarn are determined as follows:-

1. Description of the valuation issue: Customs value of viscose filament yarns were earlier determined vide Valuation Ruling 465/2012 dated 18-07-2012. Representations were received to the effect that values determined through the aforesaid valuation ruling were not perfectly aligned with prices of these goods prevailing in the China export market. This prompted an exercise to re-determine customs values of viscose filament yarns.

Methodology adopted to determine customs values: Valuation methods given in section 25 of the Customs Act, 1969, were examined to ascertain which methods were applicable to the valuation issue in hand in terms of section 25A (1) of the Act. Transactional value method provided in section 25(1) was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of section 25(2) was not available. Identical / similar goods value methods provided in section 25 (5) & (6) were examined for applicability to the valuation issue in the instant case. These methods furnished unreliable values and were not found applicable. Since the manufacturers' costs of producing the goods in question in the country of exportation were not available, Computed Value Method as provided in section 25(8) could not be applied for valuation of the aforesaid goods. Deductive Value Method was therefore the methodology adopted to determine customs values for viscose filament yarns in this case.



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3. Evidence used to determine customs values. Meetings were held with the stakeholders to ascertain any evidence of customs values of viscose filament yarns. Determination of customs values in this case necessitated the application of Deductive Value Method of valuation. The evidence furnished by this method was used to determine the customs values.
4. Custom values for viscose filament yarns. The viscose filament yarns of different deniers of *China Origin* shall be assessed to duty/taxes on the customs values given against these yarns in the table below:

S. No:	Description of goods	Specification of goods	PCT Heading	Custom Value (US \$ per Kg)
1	Viscose filament yarn	75 Denier-Bright	5403.3100 5403.3200	4.90
2	Viscose filament yarn	120 Denier-Bright	5403.3100 5403.3200	4.20
3	Viscose filament yarn	120 Denier/2 ply-Bright	5401.2010	4.70
4	Viscose filament yarn	150 Denier/2 ply-Bright	5401.2010	4.50
5	Viscose filament yarn	150 Denier-Bright	5403.3100 5403.3200	4.00
6	Viscose filament yarn	300 Denier-Bright	5403.3100 5403.3200	3.80
7	Viscose filament yarn	450 Denier-Bright	5403.3100 5403.3200	3.70
8	Viscose filament yarn	600 Denier-Bright	5403.3100 5403.3200	3.60
9	Viscose filament yarn (Dyed)	120 Denier/2 ply-Bright (All types of packings)	5403.3200	6.50

5. Validity of this Valuation Ruling. The values determined in this Ruling shall continue to be the applicable customs values for viscose filament yarns of different deniers specified in this Ruling till the time this Valuation Ruling is rescinded or revised by the competent authority in terms of section 25A of the Customs Act, 1969. Moreover, this Valuation Ruling applies to cases where declared values are less than the customs values determined in the ruling. In cases where declared values are more than the customs value determined in the ruling, the concerned assessing officers shall accept the declared values in terms of section 25(1) of the Customs Act, 1969.



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6. Remedies against this Valuation Ruling: The Customs Act, 1969 provides efficacious alternate remedies against this Ruling. Section 25-D provides that any person aggrieved of the Ruling may file a revision petition within 30 days from the date of this Ruling before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi. An appeal against the decision in revision of the Director General can be filed within 60 days of the decision before the Customs Appellate Tribunal under section 194-A (1) (e) of the Customs Act, 1969.

(Dr. Zulfiqar Ahmad Malik)
Director

Copy for information to

- (1) S.A TO Chairman, F.B.R., Islamabad.
- (2) Member (Customs), F.B.R, Islamabad.
- (3) Chief Collectors of Customs (South), Custom House, Karachi.
- (4) Chief Collectors of Customs (North), Custom House, Islamabad.
- (5) Director General, Intelligence and Investigation, Islamabad.
- (6) Director General, Post Clearance Audit, Islamabad.
- (7) Director General Internal Audit, (Customs), Islamabad.
- (8) Director General, Customs Valuation, Custom House, Karachi.
- (9) Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad.
- (10) The Project Director WeboC, 11th Floor, Custom House, Karachi.
- (11) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading in One Customs & WeboC database on the date of issue of this Ruling.
- (12) Chairman (Valuation Committee), FPCCI, Federation House, Clifton, Karachi.
- (13) Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
- (14) Karachi Customs Agents Group, Bohri Road, Karachi.
- (15) Guard Fil.