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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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The Collectors of Customs, Model Customs Collectorates (Appraisement (East/West)/Port Qasim/ Preventive), Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad/ Hyderabad/ Quetta / Peshawar/Gawadar/Gilgit-Baltistan

DETERMINATION OF CUSTOMS VALUES OF VISCOSE FILAMENT YARN FINE COUNT (BELOW 75 DENIER) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.617 / 2013).

No. Misc/14/2007-IV Dated: December 02, 2013

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the customs values of fine count "Viscose Filament Yarn 30D to 60D " are determined as follows:-

1. **Description of the valuation issue:** The customs values of "Viscose Filament Yarn (75 Denier & Above) were determined under Section 25-A vide Valuation Ruling No.478, dated 19-10-2012. Since the said ruling does not cover viscose filament yarn of fine counts (below 75 Denier), therefore, an exercise to determine the customs value of the same under Section 25A of the Customs Act, 1969 was initiated. .

2. **Methodology adopted to determine Customs value:** To determine the customs value, methods given in Section 25 of the Customs Act, 1969, were followed. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because sufficient information was not available as per law. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 ibid provided some reference values for determination of the customs values. Deductive value method under Section 25(7) was applied but it was not found helpful due to undocumented market. Computed value method provided in Sub-Section (8) of Section 25 was not applicable. Therefore, customs value of Viscose Filament Fine Count below 75 Deniers was determined under Sub-Section (9) of Section 25 of the Customs Act 1969.

3. **Evidence used to determine customs values:** Meetings were held with the stakeholders on 22-08-2013, 10-09-2013, 30-10-2013, 07-11-2013 & 28-11-2013. Feedback regarding valuation of subject goods was provided by Pakistan Yarn Merchants Association (Karachi & Gujranwala).

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4. **Customs value for Viscose Filament Yarn Fine Count Fine Count (Below 75 Denier) :** Viscose Filament Yarn of fine count below 75 Deniers *hereinafter specified* shall be assessed to duty / taxes at the following Customs values : -

Description of Goods	PCT Heading	Proposed PCT for WeBOC	Origin	Customs Value (C&F) US$/Kg
Viscose Filament Yarn 30-Denier	5403.3100	5403.3100.1000	China / India	7.50
	5403.3200	5403.3200.1000	Germany	8.00
Viscose Filament Yarn 40-Denier	5403.3100	5403.3100.1100	China / India	6.80
	5403.3200	5403.3200.1100	Germany	7.83
Viscose Filament Yarn 50-Denier	5403.3100	5403.3100.1200	China / India	6.00
	5403.3200	5403.3200.1200	Germany	7.65
Viscose Filament Yarn 60-Denier	5403.3100	5403.3100.1300	China / India	5.50
	5403.3200	5403.3200.1300	Germany	5.79

5. In case where declared/transaction values are higher than the customs value determined in this Ruling, the assessing officers shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the customs values determined in this Ruling.
6. **Validity of this Valuation Ruling :** The values determined vide this Ruling shall be the applicable customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.
7. **Review of the value determined vide this Valuation Ruling :** A review petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the value given in the Ruling is applied by the concerned staff without fail.
9. *The Customs values of Viscose Filament Yarn (75 Denier and above) determined vide Valuation Ruling No.478, dated 19-10-2012 shall remain applicable for the said goods.*

(Suraiya Ahmed Butt)
Director

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