



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 Un-Finished/ Un-Dyed Polyester (Grey) Fabric  
Under Section 25-A Of The Customs Act, 1969

(VALUATION RULING NO. 747 / 2015)

No. Misc/06/2015-IV 90431

Dated: June 15, 2015

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Un-finished/Un-Dyed Polyester (Grey) Fabric are determined as follows:-

2. **Description of the valuation issue:** MCC, Port Muhammad Bin Qasim, Karachi, has sent a reference indicating under-invoicing in the import of Un-Finished / Un-dyed Polyester (Grey) Fabrics, therefore, the issue of determination of Customs values of the subject goods was taken up.

3. **Method adopted to determine Customs values:** Valuation methods given in section 25 of the Customs Act, 1969 were followed. Transaction value method provided in section 25 (1) was found inapplicable because the requisite information 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 which provided some reference values of the subject goods. In the sequential order this office then resorted to conduct a market inquiry in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969 but the gathered information could not be exclusively relied on. Stakeholders meetings were also conducted for their input and feedback. On-line values were also checked. All the information was analyzed and evaluated. Sub-Section (9) of Section 25 of the Customs Act, 1969, was applied to arrive at the assessable Customs values.

4. **Stakeholders' participation in determination of Customs values:** Meetings were held with stakeholders including importers and representatives of trade bodies on 12-03-2015, 26-03-2015 and 28-04-2015 to discuss the issues related to prices of Un-Finished/Un-Dyed Polyester (Grey) Fabrics.

5. **Customs values for Un-Finished/Un-Dyed Polyester (Grey) Fabrics:** Un-Finished Polyester Fabrics *hereinafter specified* shall be assessed to duty / taxes at the following Customs Values :-

Description of goods	PCT	Proposed PCT for WEOC	Origin	Customs Values (C&F) US\$
(2)	(3)	(4)	(5)	(6)
Un-Finished / Un-Dyed Polyester Fabric (Grey)- 20 to 27 meters Per Kg	5407.5100	5407.5100.1000	China	US\$ 4.25/Kg

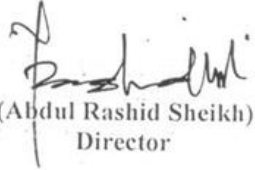


6. In cases where declared / transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.

7. **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 or section 25-D of the Customs Act, 1969.

8. **Revision of the value determined vide this Valuation Ruling:** A revision 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 issuance of this Ruling, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

9. The Collectors of Customs may kindly ensure that the values given in the Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately for redressal.

  
(Abdul Rashid Sheikh)  
Director

Copy for information to :-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
9. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/Peshawar/ Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading this Ruling in the system.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisalment, 1<sup>st</sup> floor, Custom House, Karachi.
21. Guard File.