



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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 Polyester Suiting Fabrics
Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. ¹²²⁵ /2017)

No. Misc/11/2012-IV/270

Dated: November 28, 2017

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Polyester Suiting fabrics are determined as follows :-

2. **Background of the valuation issue:** Earlier Customs values of Polyester Suiting fabrics were determined vide Valuation Ruling No. 784/2015, dated 30-12-2015. Since the existing Valuation Ruling was about two years old, therefore, there was a need to re-determine the custom values of Polyester Suiting Fabric, therefore, this Directorate General initiated an exercise for determination of the Customs Values of the subject goods in terms of Section 25-A of the Customs Act, 1969.

3. **Stake holders' participation in determination of Customs values:** Meetings with stake holders including commercial importers, All Pakistan Textile Mills Association (APTMA) and representatives of clearance Collectorates were scheduled on 16-08-2017, 18-09-2017 and 21.11.2017 to discuss international price trends of the subject goods. The representatives of All Pakistan Textile Mills Association (APTMA) and MCC Appraisement (West) Karachi requested that the said valuation ruling may be revised upwards in the light of prevailing international market price. The view point of participants was heard in detail and considered to arrive at Customs values of the subject goods.

4. **Method adopted to determine Customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were duly applied in their sequential order to arrive at customs values of subject goods. The transaction value method as provided in Sub-Section (1) of Section 25 of the Customs Act, 1969 was found inapplicable due to non submission of import documents particularly proof of payments by the importers and wide variations in the declared values. Hence requisite information required under law was not available to arrive at the correct transaction values. Therefore, identical / similar goods value method as provided in Sub-Sections (5) & (6) of Section 25 ibid were examined for applicability to the valuation issue in the instant case but due inconsistent clearance data and wide variation in declarations, the said valuation methods could not be exclusively relied on. In line with the statutory sequential order of Section 25, this office conducted market inquiries under Sub-Section (7) of Section 25 of the Customs Act, 1969. As there were certain differences in prices in different markets therefore, a number of surveys were conducted to arrive at customs values. Resultantly, Customs values of Polyester Suiting Fabrics have been determined under section 25(7) of the Customs Act, 1969.

5. **Customs values for Polyester Suiting Fabrics:** Polyester Suiting Fabrics as specified in Annex-A to this Ruling shall be assessed to duty / taxes at the Customs Values specified therein :-



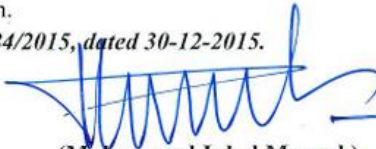
6. In cases where declared / transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969 and the same may be communicated to this Directorate General forthwith. In case 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 value 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 as the case may be, under sub section (3) of Section 25-A of the Customs Act, 1969.

8. **Revision of the value determined vide this Valuation Ruling:** This Valuation Ruling is appealable under the law and a revision petition may be filed against this Ruling, under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue of this ruling before the Director General, Directorate General of Customs Valuation, 7th 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 Directorate General immediately. The Custom values determined in the Valuation Ruling are for the descriptions and specifications as mentioned herein, HS Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessment shall be finalized in the correct classifications after fulfilling requisite formalities relating to importability or other certifications required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or any provision of the Customs Act, 1969 or any other law in vogue therein.

10. *This ruling supersedes Valuation Ruling No.784/2015, dated 30-12-2015.*


(Muhammad Iqbal Muneeb)
Director
28/11/17

Copy for information to: -

1. The Member (Customs), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. The Chief Collector of Customs (Central), Lahore.
6. The Chief Collector of Customs (North), Islamabad.
7. The Director General, Intelligence and Investigation-FBR, Islamabad.
8. The Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
9. The Director General, Post Clearance Audit (PCA), Islamabad.
10. The Director General, Internal Audit (Customs), Karachi.
11. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Multan.
12. The Director, Directorate of Customs Valuation (Camp Office), Lahore.



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Annex-A to Valuation Ruling No. /2017							
				C & F Customs Value US\$ Per KG			
S. No	Description of Goods	PCT	Proposed PCT for We BOC	China	Indonesia, Malaysia, Thailand, Vietnam, Korea,	U.A.E, India(subject to importability conditions as per IPO)	Europe, USA, Canada.
1.	Polyester Ladies Shirting/Suiting Fabric	5407.1000	5407.1000.1000	5.20	5.70	7.25	6.25
		5407.4200	5407.4200.1000				
		5407.4300	5407.4300.1000				
		5407.4400	5407.4400.1000				
		5407.5200	5407.5200.1000				
		5407.5300	5407.5300.1000				
		5407.5400	5407.5400.1000				
		5407.6100	5407.6100.1000				
		5407.6900	5407.6900.1000				
		5407.7200	5407.7200.1000				
		5407.7300	5407.7300.1000				
		5407.7400	5407.7400.1000				
		5407.8120	5407.8120.1000				
		5407.8200	5407.8200.1000				
		5407.8300	5407.8300.1000				
		5407.8400	5407.8400.1000				
		5407.9120	5407.9120.1000				
		5407.9200	5407.9200.1000				
		5407.9300	5407.9300.1000				
		5407.9400	5407.9400.1000				
		5512.1120	5512.1120.1000				
		5512.1900	5512.1900.1000				
		5512.9120	5512.9120.1000				
		5512.9920	5512.9920.1000				
		5512.9990	5512.9990.1000				
		5513.1120	5513.1120.1000				
		5513.1220	5513.1220.1000				
		5513.1320	5513.1320.1000				
		5513.1920	5513.1920.1000				
		5513.2100	5513.2100.1000				
		5513.2300	5513.2300.1000				
		5513.2900	5513.2900.1000				
		5513.3100	5513.3100.1000				
		5513.3900	5513.3900.1000				
		5513.4100	5513.4100.1000				
		5513.4900	5513.4900.1000				
5515.1290	5515.1290.1000						
5515.9190	5515.9190.1000						
5515.9990	5515.9990.1000						
2.	Polyester Gents Shirting/Suiting Fabric	5407.1000	5407.1000.1000	5.20	5.70	7.25	6.25
		5407.4200	5407.4200.1000				
		5407.4300	5407.4300.1000				
		5407.4400	5407.4400.1000				
		5407.5200	5407.5200.1000				
		5407.5300	5407.5300.1000				
		5407.5400	5407.5400.1000				
		5407.6100	5407.6100.1000				
		5407.6900	5407.6900.1000				
		5407.7200	5407.7200.1000				
		5407.7300	5407.7300.1000				
		5407.7400	5407.7400.1000				



		5407.8120	5407.8120.1000				
		5407.8200	5407.8200.1000				
		5407.8300	5407.8300.1000				
		5407.8400	5407.8400.1000				
		5407.9120	5407.9120.1000				
		5407.9200	5407.9200.1000				
		5407.9300	5407.9300.1000				
		5407.9400	5407.9400.1000				
		5512.1120	5512.1120.1000				
		5512.1900	5512.1900.1000				
		5512.9120	5512.9120.1000				
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		5513.3900	5513.3900.1000				
		5513.4100	5513.4100.1000				
		5513.4900	5513.4900.1000				
		5515.1290	5515.1290.1000				
		5515.9190	5515.9190.1000				
		5515.9990	5515.9990.1000				
3.	Polyester Ladies Net Fabric	5407.1000	5407.1000.1000	5.20	5.70	7.25	6.25
		5407.4200	5407.4200.1000				
		5407.4300	5407.4300.1000				
		5407.4400	5407.4400.1000				
		5407.5200	5407.5200.1000				
		5407.5300	5407.5300.1000				
		5407.5400	5407.5400.1000				
		5407.6100	5407.6100.1000				
		5407.6900	5407.6900.1000				
		5407.7200	5407.7200.1000				
		5407.7300	5407.7300.1000				
		5407.7400	5407.7400.1000				
		5407.8120	5407.8120.1000				
		5407.8200	5407.8200.1000				
		5407.8300	5407.8300.1000				
		5407.8400	5407.8400.1000				
		5407.9120	5407.9120.1000				
		5407.9200	5407.9200.1000				
		5407.9300	5407.9300.1000				
		5407.9400	5407.9400.1000				
		5512.1120	5512.1120.1000				
		5512.1900	5512.1900.1000				
		5512.9120	5512.9120.1000				
		5512.9920	5512.9920.1000				
		5512.9990	5512.9990.1000				
		5513.1120	5513.1120.1000				
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		5513.1320	5513.1320.1000				
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		5513.4100	5513.4100.1000				
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		5515.9190	5515.9190.1000				
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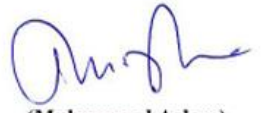
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4.	Polyester Ladies Suiting Fabric (Knitted)	6005.2120 6005.2200 6005.2300 6005.2400 6005.3120 6005.3200 6005.3300 6005.3400 6005.4120 6005.4200 6005.4300 6005.4400 6005.9090 6006.2200 6006.2300 6006.2400 6006.3120 6006.3200 6006.3300 6006.3400 6006.4120 6006.4200 6006.4300 6006.4400 6006.9090	6005.2120.1000 6005.2200.1000 6005.2300.1000 6005.2400.1000 6005.3120.1000 6005.3200.1000 6005.3300.1000 6005.3400.1000 6005.4120.1000 6005.4200.1000 6005.4300.1000 6005.4400.1000 6005.9090.1000 6006.2200.1000 6006.2300.1000 6006.2400.1000 6006.3120.1000 6006.3200.1000 6006.3300.1000 6006.3400.1000 6006.4100.1000 6006.4200.1000 6006.4300.1000 6006.4400.1000 6006.9090.1000	4.40	4.65	6.20	5.20
5.	Polyester Ladies Shirting/Suiting Fabric (Chenille/velvet)	5801.2600 5801.2700 5801.3100 5801.3200 5801.3300 5801.3600 5801.3700 5801.9000 5804.1000 5804.2100 5804.2900 5809.0000 5907.0000	5801.2600.1000 5801.2700.1000 5801.3100.1000 5801.3200.1000 5801.3300.1000 5801.3600.1000 5801.3700.1000 5801.9000.1000 5804.1000.1000 5804.2100.1000 5804.2900.1000 5809.0000.1000 5907.0000.1000	5.00	5.50	7.00	6.00
6.	Polyester Pile fabric (knitted/narrow knitted)	6001.2290 6001.2990 6001.9290 6001.9990	6001.2290.1000 6001.2990.1000 6001.9290.1000 6001.9990.1000	3.90	5.65	6.20	6.20
7.	Polyester Fabric (Georgette Chiffon) (20 to 27 Meter Per KG)	5407.1000 5407.4200 5407.4300 5407.4400 5407.5200 5407.5300 5407.5400 5407.6100 5407.6900 5407.7200 5407.7300 5407.7400 5407.8120 5407.8200 5407.8300 5407.8400 5407.9120 5407.9200 5407.9300 5407.9400 5512.1120 5512.1900 5512.9120	5407.1000.1000 5407.4200.1000 5407.4300.1000 5407.4400.1000 5407.5200.1000 5407.5300.1000 5407.5400.1000 5407.6100.1000 5407.6900.1000 5407.7200.1000 5407.7300.1000 5407.7400.1000 5407.8120.1000 5407.8200.1000 5407.8300.1000 5407.8400.1000 5407.9120.1000 5407.9200.1000 5407.9300.1000 5407.9400.1000 5512.1120.1000 5512.1900.1000 5512.9120.1000	7.25	7.25	8.35	7.25




		5512.9920	5512.9920.1000				
		5512.9990	5512.9990.1000				
		5513.1120	5513.1120.1000				
		5513.1220	5513.1220.1000				
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		5515.9190	5515.9190.1000				
		5515.9990	5515.9990.1000				


28/11/2017
(Shankar Lal)
Valuation Officer
Director


(Muhammad Aslam)
Principal Appraiser


(Abdul Majeed)
Deputy Director


(Muhammad Tahir)
Additional


(Muhammad Iqbal Muneed)
Director
28/11/17

Customs