



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. 779/2015)

No. Misc/11/2012-IV

Dated 5-11-2015

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

2. **Background of the valuation issue:** The previous Valuation Rulings of Polyester Suiting Fabric was issued by this Directorate General vide Valuation Ruling No. No.483/2012, dated 25-10-2012. In light of the fact that the said Rulings was more than 3 years old. Secondly the rationalization of value of the fabric already issued by the Directorate General vide Ruling No. 684/2014 dated 11-9-2014 also warranted revision. It is therefore deemed expedient to revise these rulings due to change in prices of fabric in international market.

3. **Stakeholders' participation in determination of Customs values:** Meetings were scheduled on 13-10-2015, 27-10-2015 and 03-11-2015 where different stakeholders including importers, trade bodies including APTMA and representatives of clearance Collectorates, were invited to participate. No one attended the meeting except representatives of Filament Yarn Manufacturers Association (FYMA) and clearance Collectorates.

4. **Method adopted to determine Customs values:** After detailed deliberation, valuation methods stipulated in Section 25 of the Customs Act, 1969 were sequentially followed and thoroughly exhausted to arrive at fair value of Polyester Suiting Fabrics. Transaction value method provided in Section 25 (1) was found inapplicable because the requisite information was not available. Methods provided in Section 25(5) & (6) regarding Identical / Similar goods value were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variety of material, its kinds, constituent materials, its specifications



and types and absence of authentic source. Thereafter, a market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was conducted. The prices of different types of Polyester Suiting fabric in the market varied significantly and were heavily dependent on quality of the fabric and the location of the selling point or shop in the city. The computed value method as provided in Section 25(8) of the Customs Act, 1969, could not be applied as the conversion costs of constituent material in the country of export were not available. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, after due deliberation, the Customs values of Polyester Suiting Fabrics have been determined under Section 25(9) 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. 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 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 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.



10. *This ruling supersedes Valuation Rulings Nos.483/2012, dated 25-10-2012 and 684/2014 dated 11-9-2014.*


(Manzoor Hussain Memon)
Director

Copy 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), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
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 in One Customs & WeBOC database system and deleting Valuation Ruling No.483/2012, dated 25-10-2012 and 684/2014 dated 11-9-2014.
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, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 1st Floor, Custom House, Karachi.
21. Guard File.



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Annex-A to Valuation Ruling No. <u>770</u> /2015						
C & F Customs Value US\$ Per KG						
S.No	Description of Goods	PCT	Proposed PCT for WeBOC	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	5.00	5.50	6.00
		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					
2.	Polyester Gents Shirting/Suiting Fabric	5407.1000	5407.1000.1000	5.00	5.50	6.00
		5407.4200	5407.4200.1000			
		5407.4300	5407.4300.1000			

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		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			
3.	Polyester Ladies Net Fabric	5407.1000	5407.1000.1000	5.00	5.50	6.00
		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			

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		5407.9400 5512.1120 5512.1900 5512.9120 5512.9920 5512.9990 5513.1120 5513.1220 5513.1320 5513.1920 5513.2100 5513.2300 5513.2900 5513.3100 5513.3900 5513.4100 5513.4900	5407.9400.1000 5512.1120.1000 5512.1900.1000 5512.9120.1000 5512.9920.1000 5512.9990.1000 5513.1120.1000 5513.1220.1000 5513.1320.1000 5513.1920.1000 5513.2100.1000 5513.2300.1000 5513.2900.1000 5513.3100.1000 5513.3900.1000 5513.4100.1000 5513.4900.1000			
4.	Polyester Ladies Knitted Fabric	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 6006.4120.1000 6006.4200.1000 6006.4300.1000 6006.4400.1000 6006.9090.1000	4.25	4.50	5.00
5.	Polyester Ladies Shirting/Suiting Fabric (Chenile/velvet,) Polyester Pile fabric (knitted/narrow knitted)	5801.2600 5801.2700 5801.3100 5801.3200 5801.3300 5801.3600 5801.3700 5801.9000 5804.1000 5804.2100	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	5.00	5.50	6.00

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		5804.2900 5809.0000 5907.0000 6001.2290 6001.2990 6001.9290 6001.9990	5804.2900.1000 5809.0000.1000 5907.0000.1000 6001.2290.1000 6001.2990.1000 6001.9290.1000 6001.9990.1000			
6.	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 5512.9920 5512.9990 5513.1120 5513.1220 5513.1320 5513.1920 5513.2100 5513.2300 5513.2900 5513.3100 5513.3900 5513.4100 5513.4900	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 5512.9920.1000 5512.9990.1000 5513.1120.1000 5513.1220.1000 5513.1320.1000 5513.1920.1000 5513.2100.1000 5513.2300.1000 5513.2900.1000 5513.3100.1000 5513.3900.1000 5513.4100.1000 5513.4900.1000	7.00	7.00	7.00


(Hafiz Muhammad Jokhio)
Valuation Officer


(Shamim Iqbal)
Principal Appraiser


(Nausheen Riaz Khan)
Deputy Director


(Dr. Muhammad Nadeem Memon)
Additional Director


(Manzoor Hussain Memon)
Director