



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 Filament Yarn Under
Section 25-A of the Customs Act, 1969**

(VALUATION RULING NO. 1387/2019)

No. Misc/25/2013-IV/2337

Dated: 3rd September, 2019

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

2. **Background of the valuation issue:** The Customs values of the polyester filament yarn were earlier determined vide Valuation Ruling No.1362/2019 dated 25.04.2019. Representations were filed by various importers, trade associations i.e. M/s Pakistan Yarn Merchants Association and M/s Pakistan Yarn Manufacturers Association, wherein it was contended that due to downward trend of values of basic raw materials i.e. Pure Terephthalic Acid (P.T.A) and Mono Ethylene Glycol (M.E.G) for polyester filament yarn, the Customs values determined in the existing Valuation Ruling are not reflective of prevailing prices in international markets. Moreover, they approached the Federal Board of Revenue as well as Directorate General of Valuation with contention and suggestion that the range of deniers as well as new items be included in the Valuation Ruling in accordance with the existing prescribed formula. Keeping in view the prevailing prices of the subject goods, this Directorate General initiated an exercise for determination of the Customs values of the polyester filament yarn in terms of Section 25A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** Several meetings with different stakeholders including Pakistan Yarn Merchants as well as Manufacturers Associations were held. The issues pertaining to the valuation of subject goods were deliberated upon in detail.

4. **Method adopted to determine Customs values:** The values of Polyester Filament Yarn are determined by this Directorate General taking into consideration the import clearance data of two major constituent raw materials of subject goods i.e. P.T.A and M.E.G. The import clearance data for last two months were obtained from PRAL and data of locally manufactured P.T.A was obtained from its local manufacturers M/s Lotte Pakistan (Pvt.) Limited. Thereafter the calculation was done by the Directorate General to arrive at weighted average value of P.T.A. The weighted average value of P.T.A and M.E.G so determined was applied to the formula prescribed and circulated by the Board vide C.No.3 (20)/TAR-I/90-Yarn, dated 07.04.2005 to determine the Customs values of Polyester Filament Yarn. On the

basis of data/information collected and exercise conducted as per said formula, the values of Polyester Filament Yarn have been determined by using Fall Back Method under sub-Section (9) of the Section 25 of the Customs Act, 1969.

5. Customs values for Polyester Filament Yarn: Polyester Filament Yarn of different specifications *hereinafter specified* shall be assessed to duty/taxes at the minimum Customs values as per attached **Annexure-A**.

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 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 25A 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 Section of the Customs Act, 1969 or any other law in vogue therein.

10. This ruling supersedes Valuation Ruling No.1362/2019 dated 25.04.2019.


(Shafique Ahmad Latki)
Director

Copy for information to:-

1. The Member (Customs), FBR, Islamabad.

2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisal), 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.
09. 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.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & We BOC database system and deleting Valuation Ruling No.1362/2019 dated 25.04.2019.
14. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta, Gujranwala, Faisalabad, Sialkot, Rawalpindi & Peshawar.
16. The Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. The Revision Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. The Karachi Customs Agents Group, Bohri Road, Karachi.
19. The CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC Appraisal, 1st Floor, Custom House, Karachi.
21. The Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading on FBR Website.
22. Guard File.

STATEMENT OF BASE VALUES OF POLYESTER CHAIN ITEMS.

Annexure-A of VR No. 1387 Dated 03.09.2019

BASIS OF VALUATION		MED value per US\$ (PRAL 94%)		FTA value per US\$ (PRAL 92% + KCI PTA)		MED + PTA		Chipset Fiber	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Source	Unit	Per Ton	Per Ton (350 Kg)	Per Ton	Per formula (370 Kg)	Per Ton (Col 4 + Col 6)			(Col 7) + \$1000-
PRAL 92% + Lute Chemical PTA values (July & Aug 2019)	PER TON	586.10	205.14	779.90	678.51	883.65			983.65
	PER KG	0.59	0.21	0.78	0.68	0.88			D 983648

Note: These determined values do not cover FFY Non-intermingle (various deniers). In case a consignment is found to be FFY Non-intermingle yarn, the same may be cleared under Section 25 of the Customs Act 1969.

POLYESTER DTY YARN

CATEGORY	YARN 30 DTY 80	YARN 40 DTY 80	YARN 50 DTY 80	YARN 75 DTY 80	YARN 100 DTY 80	YARN 150 DTY 80	YARN 200 DTY 80	YARN 300 DTY 80	YARN 450 DTY 80	YARN 600 DTY 80	YARN 750 DTY 80	YARN 900 DTY 80	YARN 1050 DTY 80	YARN 1200 DTY 80	YARN 1350 DTY 80	YARN 1500 DTY 80	YARN 1650 DTY 80	YARN 1800 DTY 80	YARN 2000 DTY 80	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
VALUE OF YARN	DENIER RANGE	20 - 30	31 - 44	45 - 60	61 - 89	90 - 120	90 - 120	121 - 200	201 - 1000	201 - 1000	800 - 1200 TPM	800 - 1200 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM
	PER TON	1893.65	1833.65	1613.65	1438.65	1558.65	1358.65	1478.65	1283.65	1403.65	1233.65	1353.65	2038.65	1783.65	1783.65	1543.65	1543.65	1543.65	1543.65	1543.65
	PER KG	1.89	1.83	1.61	1.44	1.56	1.36	1.48	1.28	1.40	1.23	1.35	2.04	1.78	1.78	1.54	1.54	1.54	1.54	1.54

POLYESTER FDY YARN

CATEGORY	YARN 30 FDY 78R	YARN 40 FDY 78R	YARN 50 FDY 78R	YARN 75 FDY 78R	YARN 100 FDY 78R	YARN 150 FDY 78R	YARN 200 FDY 78R	YARN 300 FDY 78R	YARN 450 FDY 78R	YARN 600 FDY 78R	YARN 750 FDY 78R	YARN 900 FDY 78R	YARN 1050 FDY 78R	YARN 1200 FDY 78R	YARN 1350 FDY 78R	YARN 1500 FDY 78R	YARN 1650 FDY 78R	YARN 1800 FDY 78R	YARN 2000 FDY 78R	
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
VALUE OF YARN	DENIER RANGE	20 - 30	31 - 44	45 - 60	61 - 89	90 - 120	90 - 120	121 - 200	201 - 1000	201 - 1000	800 - 1200 TPM	800 - 1200 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM
	PER TON	1790.65	1633.65	1383.65	1383.65	1383.65	1503.65	1338.65	1458.65	1378.65	1258.65	1378.65	1258.65	1378.65	1183.65	1183.65	1303.65	1183.65	1133.65	1133.65
	PER KG	1.79	1.63	1.38	1.38	1.38	1.50	1.34	1.34	1.46	1.38	1.26	1.38	1.26	1.38	1.18	1.30	1.18	1.13	1.13

POLYESTER CATIONIC (CD) FDY YARN

CATEGORY	YARN 30 CD 80	YARN 40 CD 80	YARN 50 CD 80	YARN 75 CD 80	YARN 100 CD 80	YARN 150 CD 80	YARN 200 CD 80	YARN 300 CD 80	YARN 450 CD 80	YARN 600 CD 80	YARN 750 CD 80	YARN 900 CD 80	YARN 1050 CD 80	YARN 1200 CD 80	YARN 1350 CD 80	YARN 1500 CD 80	YARN 1650 CD 80	YARN 1800 CD 80	YARN 2000 CD 80	
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
VALUE OF YARN	DENIER RANGE	20 - 30	31 - 44	45 - 60	61 - 89	90 - 120	121 - 200	201 - 1000	201 - 1000	800 - 1200 TPM	800 - 1200 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM
	PER TON	1583.65	1583.65	1483.65	1483.65	1383.65	1333.65	1283.65	1458.65	1378.65	1258.65	1378.65	1258.65	1378.65	1183.65	1183.65	1303.65	1183.65	1133.65	1133.65
	PER KG	1.58	1.58	1.48	1.48	1.38	1.33	1.28	1.45	1.37	1.25	1.37	1.25	1.37	1.18	1.18	1.30	1.18	1.13	1.13

(Signatures and stamps of Customs Valuation Officers, Appraisers, and Principal Appraisers for various yarn categories.)

POLYESTER CATIONIC (CD) DTY YARN

CATEGORY	YARN 30 CD 80	YARN 40 CD 80	YARN 50 CD 80	YARN 75 CD 80	YARN 100 CD 80	YARN 150 CD 80	YARN 200 CD 80	YARN 300 CD 80	YARN 450 CD 80	YARN 600 CD 80	YARN 750 CD 80	YARN 900 CD 80	YARN 1050 CD 80	YARN 1200 CD 80	YARN 1350 CD 80	YARN 1500 CD 80	YARN 1650 CD 80	YARN 1800 CD 80	YARN 2000 CD 80	
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
VALUE OF YARN	DENIER RANGE	20 - 30	31 - 44	45 - 60	61 - 89	90 - 120	121 - 200	201 - 1000	201 - 1000	800 - 1200 TPM	800 - 1200 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM	1300 - 2000 TPM
	PER TON	2243.65	1913.65	1788.65	1608.65	1433.65	1433.65	1383.65	1458.65	1378.65	1258.65	1378.65	1258.65	1378.65	1183.65	1183.65	1303.65	1183.65	1133.65	1133.65
	PER KG	2.24	1.91	1.79	1.61	1.43	1.43	1.38	1.45	1.37	1.25	1.37	1.25	1.37	1.18	1.18	1.30	1.18	1.13	1.13

POLYESTER COLOR YARN

CATEGORY	YARN DTY 150 OPTIC WHITE	YARN DTY 150 DYE (OTHER THAN BLACK)	YARN DTY 300 450, 600 DYE (OTHER THAN BLACK)	YARN DTY 150 DYE (OTHER THAN BLACK)	YARN DTY 300, 450, 600 DYE (OTHER THAN BLACK)	
	(89)	(90)	(91)	(92)	(93)	
VALUE OF YARN	DENIER RANGE	121 - 200	121 - 200	201 - 1000	121 - 200	201 - 1000
	PER TON	1453.65	1503.65	1453.65	1403.65	1353.65
	PER KG	1.45	1.50	1.45	1.40	1.35

(Large diagonal watermark text: Customnews.pk)

(Signatures and stamps of Customs Valuation Officers, Appraisers, and Principal Appraisers for color yarn categories.)