



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE, KARACHI

The Collector of Customs, Model Customs Collectorate, Appraisal and Facilitation (East / West) / Port Qasim / Enforcement and Compliance, JIAP, Karachi / (Appraisal and Facilitation / Enforcement and Compliance), AIIA Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Appraisal and Facilitation Peshawar / Gwadar / Gilgit-Baltistan / Exports (Karachi / Port Qasim).

DETERMINATION OF CUSTOMS VALUES OF POLYESTER FILAMENT YARN UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 1457/2020)

C. No. Misc/25/2013-IV / 4058

Dated: 17-07-2020

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the 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. 1438/2020 dated 07.02.2020. Representations were filed by various importers, trade associations i.e. M/s Pakistan Yarn Merchants Association & Filament 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 International markets. Therefore, an exercise was initiated in this Directorate General to re-determine customs value of Polyester Filament Yarn.

3. **Stakeholders' participation in determination of Customs values:** Meeting with different stakeholders including Pakistan yarn Merchants was called on 06-07-2020. The issues pertaining to the valuation of subject goods were deliberated upon in detail.

4. **Methods 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 the months of May & June 2020 was 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 formula, the values of Polyester Filament Yarn have been determined under-Section (9) of the Section 25 of the Customs Act, 1969.



5. **Customs Values of Polyester Filament Yarn:** Polyester Filament Yarn *hereinafter specified*, shall be assessed to duty/taxes at the following 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 consignment imported by air, the assessing officer shall take into account the difference between air freight and sea freight while applying the Customs values determined in this Ruling.
7. **Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs values 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, 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 this Valuation 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. Customs values determined in the ruling are for the description and specification as mentioned in the above table of this Ruling. HS Codes are mentioned for illustrative purpose so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification 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 15 of the Customs Act, 1969 or any other law in vogue therein.

10. *This ruling supersedes Valuation Ruling No.1438/2020, dated 07-02-2020.*


(Shafique Ahmad Latki)
Director

Copy for information to:

1. The Member (Customs, Operations), 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 Chief Collector of Customs, (Enforcement), Custom House, Quetta.
8. The Director General, Intelligence and Investigation-FBR, Islamabad.
9. The Director General, PCA& Internal Audit, Karachi.

10. The Director General, IOCO, Karachi
11. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Director, Directorate of Customs Valuation, Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
14. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. The Karachi Customs Agents Group, Bohri Road, Karachi.
17. The Webmaster, Federal Board of Revenue, Islamabad.
18. Guard File.

STATEMENT OF BASE VALUES OF POLYESTER CHAIN ITEMS. Annexure-A of VR No. /2020 Dated .07.2020

BASIS OF VALUATION	MEG value per US\$		PTA value per US\$		MEG +	
	3	4	5	6	7	
Source	Per Ton	Per formula (350 Kg)	Per Ton	Per formula (870 Kg)	(Col.3 + Col.5)	
PRAL data + Lotte Chemical	489.50 0.49	171.33 0.171	429.50 0.430	373.67 0.37	544.99 0.545	

POLYESTER DTY YARN

CATEGORY	YARN 30 DTY SD	YARN 40 DTY SD	YARN 50 DTY SD	YARN 50 DTY DOPE DYED	YARN 50 DTY DOPE DYED	YARN 75 DTY SD	YARN 75 DTY DOPE DYED	YARN 100 DTY SD	YARN 100 DTY DOPE DYED	YARN 150 DTY BLACK DOPE DYED	YARN 300, 450, 600 DTY SD	YARN 300, 450, 600 DTY DOPE DYED	YARN 75 DTY TWST 1000 TPM	YARN DTY 150 OF 1000 TPM SD	YARN 150 OF 1500 TPM SD	YARN 150 YARN ITY (BSY) 130	YARN ITY (BSY) 135
DENIER RANGE	20 - 30	31 - 44	45 - 60	45 - 60	61 - 89	61 - 89	90 - 120	90 - 120	90 - 120	121 - 200	201 - 1000	201 - 1000	800 - 1200 TPM	800 - 1200 TPM	1300 - 2000 tpm		
PER TON	\$1310/-	\$1250/-	+\$1030/-	+\$1150/-	+\$555/-	+\$675/-	+\$595/-	+\$475/-	+\$400/-	+\$520/-	+\$350/-	+\$470/-	+\$1455/-	+\$1200/-	+\$1200/-	+\$960/-	+\$960/-
PER KG	1854.99	1794.99	1574.99	1694.99	1099.99	1219.99	1139.99	1019.99	944.99	1064.99	894.99	1014.99	1999.99	1744.99	1744.99	1504.99	1536.80
	1.85	1.79	1.57	1.69	1.10	1.22	1.02	1.14	0.94	1.06	0.89	1.01	2.00	1.74	1.74	1.50	1.54

POLYESTER FDY YARN

CATEGORY	YARN 30 FDY SD / TBR	YARN 40 FDY SD / TBR	YARN 45 FDY SD	YARN 50 FPY SD	YARN 50 FPY BRT	YARN 50 FPY BLACK DOPE DYED	YARN 75 FPY SD	YARN 75 FPY BRIGHT	YARN 75 FPY BLACK DOPE DYED	YARN 90 FPY BLACK DOPE DYED	YARN 100 FPY DOPE DYED BLACK	YARN 150 FPY DOPE DYED BLACK	YARN 200 PFY BRT	YARN 300D, 450, 600D PFY DYED BLACK	YARN 300 FDY DOPE DYED BLACK		
																24	25
DENIER RANGE	20 - 30	31 - 44	45 - 60	45 - 60	45 - 60	45 - 60	61 - 89	61 - 89	61 - 89	90 - 120	90 - 120	90 - 120	121 - 200	121 - 200	201 - 1000		
PER TON	+\$1210/-	+\$850/-	+\$800/-	+\$800/-	+\$800/-	+\$920/-	+\$455/-	+\$455/-	+\$575/-	+\$375/-	+\$495/-	+\$495/-	+\$300/-	+\$420/-	+\$340/-		
PER KG	1754.99	1394.99	1344.99	1344.99	1344.99	1464.99	999.99	999.99	1119.99	1039.99	919.99	1039.99	844.99	964.99	794.99		
	1.75	1.39	1.34	1.34	1.34	1.46	1.00	1.00	1.12	1.04	0.92	1.04	0.84	0.96	0.84	0.79	0.88

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POLYESTER CATIONIC (CD) FDY YARN

CATEGORY	YARN 50 CD SD	YARN 61 CD SD	YARN 75 CD	YARN 100 CD	YARN 150 CD	YARN 300 CD
DENIER RANGE	45 - 60	61 - 66	67 - 89	90 - 120	121 - 200	201 - 1000
PER TON	+\$1100/-	+\$1000/-	+\$600/-	+\$500/-	+\$450/-	+\$400/-
PER KG	1644.99	1544.99	1144.99	1044.99	994.99	944.99
	1.64	1.54	1.14	1.04	0.99	0.94

Annexure-A of VR No. /2020 Dated .07.2020

POLYESTER CATIONIC (CD) DTY YARN						
CATEGORY	YARN 30 CD	YARN 50 CD SD	YARN 75 CD	YARN 100 CD	YARN 150 CD	YARN 300 CD
	47	48	49	50	51	52
DENIER RANGE	30 - 45	46 - 66	67 - 89	90 - 120	121 - 200	201 - 1000
VALUE OF YARN	(Col.7) +\$1660/-	(Col.7) +\$1380/-	(Col.7) +\$905/-	(Col.7) +\$725/-	(Col.7) +\$550/-	(Col.7) +\$500/-
PER TON	2204.99	1924.99	1449.99	1269.99	1094.99	1044.99
PER KG	2.20	1.92	1.45	1.27	1.09	1.04

POLYESTER COLOR YARN						
CATEGORY	YARN DTY 150 OPTIC WHITE	YARN DTY 150 DYED (OTHER THAN BLACK)	YARN DTY 3000, 4500, 6000 DYED (OTHER THAN BLACK)	YARN FDY 150 DYED (OTHER THAN BLACK)	YARN FDY 3000, 4500, 6000 DYED (OTHER THAN BLACK)	YARN FDY 201 - 1000
	53	54	55	56	57	
DENIER RANGE	121 - 200	121 - 200	201 - 1000	121 - 200	201 - 1000	201 - 1000
VALUE OF YARN	(Col.7) +\$870/-	(Col.7) +\$990/-	(Col.7) +\$870/-	(Col.7) +\$820/-	(Col.7) +\$470/-	(Col.7) +\$470/-
PER TON	1414.99	1990.00	1414.99	1364.99	1314.99	1314.99
PER KG	1.41	1.99	1.41	1.36	1.31	1.31

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