



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, 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. 1527/2021)

No. Misc/25/2013-IV/250

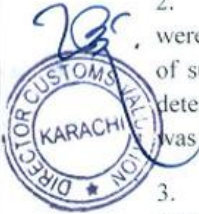
Dated: 29-03-2021

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 Polyester Filament Yarn were earlier determined vide Valuation Ruling No.1490/2020 dated 20-11-2020. As the values of subject goods had shown varying trend in the international market, the Customs values so determined were not reflective of prevailing prices in international market, therefore, an exercise was undertaken by this Directorate General to determine the same.

3. **Stakeholders' participation in determination of Customs values:** Meeting with different stakeholders and Associations was convened on 18-02-2021. 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. PTA and MEG. The import clearance data for the months of January and February 2021 was obtained from PRAL and data of locally manufactured PTA 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 PTA. The weighted average value of PTA and MEG 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 sub-Section (9) of 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 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 this Directorate General immediately. Custom values determined in the ruling are for the descriptions and specifications as mentioned in the attached table of Annexure-A of this Ruling. 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 related to importability or 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.1490/2020 dated 20-11-2020.*


(Shafique Ahmed Latki)
Director

Copy for information to:-

1. Member (Customs Operations), FBR, 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. The Chief Collector of Customs (Enforcement), Custom House, Quetta.

STATEMENT OF BASE VALUES OF POLYESTER CHAIN ITEMS.

BASIS OF VALUE / NO.	1	2	3	4	5	6	7	8
PRAL data + Lube Chemical PTA (Jan-Feb 2021)		UNIT	Per Ton	Per Ton	Per Ton	Per Ton	Per Ton	Per Ton
		PER TON	572.82	200.49	975.63	557.60	788.29	
		PER KG	0.57	0.20	0.68	0.59	0.79	

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Annexure A

POLYESTER DTY YARN

CATEGORY	YARN 30 DTY 50	YARN 40 DTY 50	YARN 50 DTY 50	YARN 60 DTY 50	YARN 75 DTY 50	YARN 100 DTY 50	YARN 150 DTY 50	YARN 200 DTY 50	YARN 300 DTY 50	YARN 450 DTY 50	YARN 600 DTY 50	YARN 750 DTY 50	YARN 1000 DTY 50	YARN 1500 DTY 50	YARN 2000 DTY 50	YARN 3000 DTY 50	
																	PER TON
VALUE OF YARN	1798.29	1728.29	1511.29	1343.29	1188.29	1033.29	888.29	743.29	588.29	433.29	278.29	123.29	14.29	1.29	1.29	1.29	1.29
DENIER RANGE	20-30	31-44	45-60	61-89	90-120	121-200	201-1000	1000-1200	1200-1500	1500-2000	2000-3000	3000-4500	4500-7500	7500-10000	10000-15000	15000-20000	20000-30000
PER TON	1798.29	1728.29	1511.29	1343.29	1188.29	1033.29	888.29	743.29	588.29	433.29	278.29	123.29	14.29	1.29	1.29	1.29	1.29
PER KG	1.80	1.74	1.52	1.34	1.16	1.04	0.89	0.74	0.59	0.44	0.28	0.13	0.01	0.01	0.01	0.01	0.01

POLYESTER FDY YARN

CATEGORY	YARN 30 FDY 50	YARN 40 FDY 50	YARN 50 FDY 50	YARN 60 FDY 50	YARN 75 FDY 50	YARN 100 FDY 50	YARN 150 FDY 50	YARN 200 FDY 50	YARN 300 FDY 50	YARN 450 FDY 50	YARN 600 FDY 50	YARN 750 FDY 50	YARN 1000 FDY 50	YARN 1500 FDY 50	YARN 2000 FDY 50	YARN 3000 FDY 50	
																	PER TON
VALUE OF YARN	1698.29	1628.29	1411.29	1243.29	1088.29	933.29	778.29	623.29	468.29	313.29	158.29	3.29	0.29	0.29	0.29	0.29	0.29
DENIER RANGE	20-30	31-44	45-60	61-89	90-120	121-200	201-1000	1000-1200	1200-1500	1500-2000	2000-3000	3000-4500	4500-7500	7500-10000	10000-15000	15000-20000	20000-30000
PER TON	1698.29	1628.29	1411.29	1243.29	1088.29	933.29	778.29	623.29	468.29	313.29	158.29	3.29	0.29	0.29	0.29	0.29	0.29
PER KG	1.70	1.64	1.42	1.24	1.06	0.94	0.79	0.64	0.49	0.34	0.16	0.03	0.03	0.03	0.03	0.03	0.03

POLYESTER CATIONIC (CD) FDY YARN

CATEGORY	YARN 30 CD 50	YARN 40 CD 50	YARN 50 CD 50	YARN 60 CD 50	YARN 75 CD 50	YARN 100 CD 50	YARN 150 CD 50	YARN 200 CD 50
VALUE OF YARN	1598.29	1528.29	1311.29	1143.29	988.29	833.29	678.29	523.29
DENIER RANGE	20-30	31-44	45-60	61-89	90-120	121-200	201-1000	1000-1500
PER TON	1598.29	1528.29	1311.29	1143.29	988.29	833.29	678.29	523.29
PER KG	1.59	1.49	1.29	1.14	0.99	0.83	0.68	0.52

POLYESTER CATIONIC (CD) DTY YARN

CATEGORY	YARN 30 CD 50	YARN 40 CD 50	YARN 50 CD 50	YARN 60 CD 50	YARN 75 CD 50	YARN 100 CD 50	YARN 150 CD 50	YARN 200 CD 50
VALUE OF YARN	1498.29	1428.29	1211.29	1043.29	888.29	733.29	578.29	423.29
DENIER RANGE	20-30	31-44	45-60	61-89	90-120	121-200	201-1000	1000-1500
PER TON	1498.29	1428.29	1211.29	1043.29	888.29	733.29	578.29	423.29
PER KG	1.50	1.41	1.21	1.04	0.89	0.73	0.58	0.42

POLYESTER COLOR YARN

CATEGORY	YARN DTY 150 OPTIC WHITE (BLACK)	YARN DTY 150 OPTIC BLACK (OTHER THAN BLACK)	YARN DTY 150 OPTIC BLACK (OTHER THAN BLACK)	YARN DTY 150 OPTIC BLACK (OTHER THAN BLACK)	YARN DTY 150 OPTIC BLACK (OTHER THAN BLACK)	YARN DTY 150 OPTIC BLACK (OTHER THAN BLACK)	YARN DTY 150 OPTIC BLACK (OTHER THAN BLACK)
VALUE OF YARN	1398.29	1328.29	1111.29	943.29	788.29	633.29	478.29
DENIER RANGE	121-200	121-200	201-1000	201-1000	201-1000	201-1000	201-1000
PER TON	1398.29	1328.29	1111.29	943.29	788.29	633.29	478.29
PER KG	1.40	1.33	1.11	0.94	0.79	0.63	0.48



UZMA NAEEM
 Appraising Officer
 Pakistan Customs
 29/03/21



Muhammad Sohail Ismail
 Principal Appraiser
 29/3/21

AMANULLAH SOOMRO
 Deputy Director
 Directorate General
 Customs Valuation Karachi



 Additional Director
 Directorate General
 Customs Valuation, Karachi