



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. 1538 / 2021)

No. Misc/25/2013-IV / 535

Dated: 26 -07- 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.1527/2021 dated 29-03-2021. 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:** Meetings with different stakeholders and Associations were convened on 13-07-2021 and 26-07-2021. 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 May and June 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 (4) 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.1527/2021 dated 29-03-2021.*


(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.

VR NO: 1538 / 2021 Dt: 26/7/2021

BASIS OF VALUATION	MEG value per US\$ (PRAL area)		PTA value per US\$ (PRAL area + Lube Chemical PTA)		MEG value per US\$ (PRAL area)	
	Unit	Per Ton	Per Ton	Per Ton	Per Ton	Per Ton
PRAL area + Lube Chemical-PTA (May-June 2021)	PER TON	741.02	255.36	735.03	752.55	1611.91
	PER KG	0.74	0.26	0.87	0.75	1.61

POLYESTER DTY YARN

CATEGORY	YARN 30 DTY SD	YARN 40 DTY SD	YARN 50 DTY SD	YARN 60 DTY SD	YARN 75 DTY SD	YARN 100 DTY SD	YARN 150 DTY SD	YARN 200 DTY SD	YARN 300 DTY SD	YARN 400 DTY SD	YARN 500 DTY SD	YARN 600 DTY SD	YARN 750 DTY SD	YARN 1000 DTY SD	YARN 1500 DTY SD	YARN 2000 DTY SD	YARN 3000 DTY SD	
	VALUE OF YARN	20-30 1921.91	31-44 1951.91	45-60 1743.91	61-80 1566.91	81-88 1686.91	90-120 1426.91	121-200 1411.91	201-1000 1361.91	1001-2000 1481.91	201-1000 1481.91	800-1200 2166.91	1200-2000 1911.91	2000-3000 1911.91	3000-4000 1811.91	4000-5000 1671.91	5000-6000 1671.91	6000-7000 1571.91
PER TON	2021.91	1951.91	1743.91	1566.91	1686.91	1426.91	1411.91	1361.91	1481.91	1481.91	2166.91	1911.91	1911.91	1811.91	1671.91	1671.91	1571.91	1571.91
PER KG	2.02	1.96	1.74	1.56	1.68	1.42	1.41	1.36	1.48	1.48	2.17	1.91	1.91	1.81	1.67	1.67	1.57	1.57

POLYESTER FDY YARN

CATEGORY	YARN 30 FDY SD/TER	YARN 40 FDY SD/TER	YARN 50 FDY SD	YARN 60 FDY SD	YARN 75 FDY SD	YARN 100 FDY SD	YARN 150 FDY SD	YARN 200 FDY SD	YARN 300 FDY SD	YARN 400 FDY SD	YARN 500 FDY SD	YARN 600 FDY SD	YARN 750 FDY SD	YARN 1000 FDY SD	YARN 1500 FDY SD	YARN 2000 FDY SD	YARN 3000 FDY SD	
	VALUE OF YARN	20-30 1921.91	31-44 1951.91	45-60 1521.91	61-80 1511.91	81-88 1511.91	90-120 1466.91	121-200 1466.91	201-1000 1386.91	1001-2000 1506.91	800-1200 1506.91	1200-2000 1331.91	2000-3000 1331.91	3000-4000 1231.91	4000-5000 201-1000	5000-6000 201-1000	6000-7000 191-1000	7000-8000 191-1000
PER TON	1921.91	1951.91	1521.91	1511.91	1511.91	1466.91	1466.91	1386.91	1506.91	1506.91	1331.91	1331.91	1231.91	201-1000	201-1000	191-1000	191-1000	181-1000
PER KG	1.92	1.96	1.51	1.51	1.51	1.47	1.47	1.39	1.51	1.51	1.33	1.33	1.23	2.01	2.01	1.91	1.91	1.81

POLYESTER CATIONIC (CD) FDY YARN

CATEGORY	YARN 50 CD SD	YARN 60 CD SD	YARN 75 CD	YARN 100 CD	YARN 150 CD	YARN 200 CD	YARN 300 CD
	VALUE OF YARN	45-60 1801.91	61-80 1711.91	81-88 1611.91	90-120 1511.91	121-200 1461.91	201-1000 1461.91
PER TON	1801.91	1711.91	1611.91	1511.91	1461.91	1461.91	1411.91
PER KG	1.81	1.71	1.61	1.51	1.46	1.46	1.41

POLYESTER CATIONIC (CD) DTY YARN

CATEGORY	YARN 30 CD	YARN 40 CD	YARN 50 CD	YARN 60 CD	YARN 75 CD	YARN 100 CD	YARN 150 CD	YARN 200 CD	YARN 300 CD
	VALUE OF YARN	30-45 2371.91	46-60 2091.91	61-80 1916.91	81-120 1736.91	121-200 1561.91	201-1000 1561.91	1001-2000 1511.91	2001-3000 1511.91
PER TON	2371.91	2091.91	1916.91	1736.91	1561.91	1561.91	1511.91	1511.91	1461.91
PER KG	2.37	2.09	1.92	1.74	1.56	1.56	1.51	1.51	1.46

POLYESTER COLOR YARN

CATEGORY	YARN DTY 150 OPTIC WHITE (BLACK)	YARN DTY 150 OPTIC OTHER THAN BLACK (BLACK)	YARN DTY 150 OPTIC DYED OTHER THAN BLACK (BLACK)	YARN DTY 150 OPTIC DYED OTHER THAN BLACK (OTHER THAN BLACK)	YARN DTY 3000 4000 6000 DYED (BLACK)	YARN DTY 3000 4000 6000 DYED (OTHER THAN BLACK)
	VALUE OF YARN	121-200 1581.91	201-1000 1581.91	121-200 1581.91	201-1000 1581.91	121-200 1481.91
PER TON	1581.91	1581.91	1581.91	1581.91	1481.91	1481.91
PER KG	1.58	1.63	1.58	1.53	1.48	1.48

(Handwritten signature)
 UZMA NAJEM
 Appraising Officer
 Pakistan Customs
 Muhammad Sohail Ismail
 Principal Appraiser
 Director Customs Valuation
 KARACHI
 26/7/2021
 Director General
 Customs, Yabgation, Karachi