

**The Collectors of Customs**, Collectorates of Customs (Appraisement – West)/ Appraisement – East / Appraisement – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad/ (Appraisement/Enforcement), Quetta/Gawadar/ (Appraisement/ Enforcement/ AIIA), Lahore/Appraisement, Faisalabad/ Appraisement, Sambrial (Sialkot)/ Enforcement, Multan/ Islamabad/ Gilgit-Baltistan/ (Appraisement/ Enforcement), Peshawar/ Enforcement, Dera Ismail Khan/Exports (Port Qasim/Custom House, Karachi)/Transit Trade. Karachi.

**DETERMINATION OF CUSTOMS VALUES OF TULLE NET FABRIC UNDER  
SECTION 25A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO. 1726 /2023)**

Misc/14/2021-IV/0035

Dated: 11 -01-2023

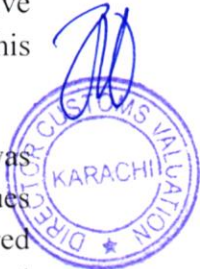
In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Tulle Net Fabrics are determined as follows:

**Background of the valuation issue:** Earlier, the Customs values of Tulle Net Fabric were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1586/2021 dated 14-12-2021. The existing valuation ruling was more than one (01) year old and different stakeholders have requested to re-determine Customs values afresh in line with values prevalent in the international market as the existing Customs values were not reflective of prevailing international market. Therefore, an exercise has been undertaken by this Directorate to determine the same.

2. **Stakeholders' participation in determination of Customs values:** Meeting was convened on 02-01-2023 which was attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting. They submitted their proposals for consideration and the same were considered pertaining to the valuation of subject goods.

3. **Analysis / Exercise done to determine Customs Values:** The representative of M/s. Raz Textile & Fazal sons contended that the values are higher in the Valuation Ruling and the same need to be revised downwards at prevailing international prices. He also submitted his proposal in this regard. According to his proposal, the price of commodity has declined and the freight has also decreased. He was also of the view that genuine importers are suffering a lot due to smuggling of the same goods in wake of higher values in Valuation Ruling. Ninety (90) days' clearance data has also been retrieved and the same has been scrutinized.

4. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1)



of Section 25 of the Customs Act, 1969, was found inapplicable due to absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical/similar goods value methods provided in Section 25(5) (6) ibid were examined for applicability to determine Customs values of subject goods. On the basis of available data / information collected and exercise conducted, the values of Tulle Net Fabric have been determined under sub-section (5), read with Section 25(9), of Section 25 of the Customs Act, 1969.

5. **Customs values for Tulle Net Fabrics** – Tulle Net Fabric, hereinafter specified, shall be assessed to duty/ taxes at the Customs values as per the following table:

Sr. No.	Description of goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Nylon Tulle Net Fabrics (Grey)	5804.1000	5804.1000.1000	China	4.55
			5804.1000.1100	Indonesia, Malaysia, Thailand, Vietnam & Korea	5.0
			5804.1000.1200	UAE	6.0
			5804.1000.1300	Europe, USA & Canada	5.45
2	Nylon Tulle Net Fabrics (Bleached)	5804.1000	5804.1000.1400	China	4.95
			5804.1000.1500	Indonesia, Malaysia, Thailand, Vietnam & Korea	5.40
			5804.1000.1600	UAE	6.35
			5804.1000.1700	Europe, USA & Canada	5.80
3	Nylon Tulle Net Fabrics (Plain/Dyed)	5804.1000	5804.1000.1800	China	5.95
			5804.1000.1900	Indonesia, Malaysia, Thailand, Vietnam & Korea	6.40
			5804.1000.2000	UAE	7.35
			5804.1000.2100	Europe, USA & Canada	6.90
4	Nylon Tulle Net Fabrics (Printed)	5804.1000	5804.1000.2200	China	6.80
			5804.1000.2300	Indonesia, Malaysia, Thailand, Vietnam & Korea	7.25
			5804.1000.2400	UAE	8.15
			5804.1000.2500	Europe, USA & Canada	7.65
5	Nylon Tulle Net Fabrics (Embroidered)	5804.1000	5804.1000.2600	China	7.20
			5804.1000.2700	Indonesia, Malaysia, Thailand, Vietnam & Korea	7.85
			5804.1000.2800	UAE	9.20

