



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE, KARACHI

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 UN-BRANDED DYES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 1735 /2023)

C.No. Misc/44/2018-II /103

Dated: 27-01-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of various types of un-branded Dyes are determined as follows:

Background of the valuation issue: Representation was received regarding under-invoicing in import of Reactive dyes, Acid Dyes, Direct Dyes, Disperse Dyes and Optical Brightening Agents and it was requested therein to determine the Customs values of the said goods in line with the international market trends. Therefore, an exercise has been undertaken by this Directorate to determine the same.

2. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 21.12.2022, 13-01-2023 and 24.01.2023 which were attended by the relevant stakeholders including Pakistan Chemicals & Dyes Merchants Association. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings. The participants also submitted their proposals and the same were considered for valuation of the subject goods.

3. **Analysis / Exercise done to determine Customs Values:** The stakeholders contended that the prices of Dyes and Optical Brightening Agents vary on the basis of branded and un-branded goods. Furthermore, some of the importers are declaring values on a lower side than the actual values in the international market. Therefore, customs values of the subject goods needed to be determined as per the prevailing international prices. They also submitted proposals in this regard. Ninety (90) days' clearance data has 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. However, the same were found inapplicable since the transaction values of the evidences available in the ninety days (90) data were not determined as per Section 25(1) of the Customs Act, 1969. As a result, this Directorate conducted market survey under sub-section (7) of Section 25 of the Customs Act, 1969 wherein various Wholesale and Retail Markets were visited to observe the actual prices of Reactive dyes, Acid Dyes, Direct Dyes, Disperse Dyes and Optical Brightening Agents of different origins. Moreover, valuation method under Section 25(8) of the Customs Act, 1969 was examined but, due to non-availability of conversion cost of the Exporting country, the aforementioned method could not be applied either. Finally, on the basis of available data / information collected and exercise conducted, the values of Reactive dyes, Acid Dyes, Direct Dyes, Disperse Dyes and Optical Brightening Agent have been determined under sub-section (7), read with Section 25(9), of Section 25 of the Customs Act, 1969.

5. **Customs values of Reactive dyes, Acid Dyes, Direct Dyes, Disperse Dyes and Optical Brightening Agents** - Reactive dyes, Acid Dyes, Direct Dyes, Disperse Dyes and Optical Brightening Agents, hereinafter specified, shall be assessed to duty / taxes at the Customs values as per the following table:

S. No.	Description	Origin	H.S. Code	Proposed PCT for WeBOC	Customs Values (C&F) US\$/Kg
Optical Brightening Agents					
1	OB for Plastic / Paint	All origins	3204.2000	3204.2000.1000	US\$ 23.00/KG
2	OB-1 for Plastic / PVC	All origins	3204.2000	3204.2000.1100	US\$ 14.00/KG
3	OBA for Acrylic	All origins	3204.2000	3204.2000.1200	US\$ 6/KG
4	OBA for Polyester	All origins	3204.2000	3204.2000.1300	US\$ 5.5/KG
5	OBA for Cotton	All origins	3204.2000	3204.2000.1400	US\$ 5/KG
Acid Leather Dyes					
6	Acid Leather Green	All origins	3204.1200	3204.1200.1000	US\$ 4.50/KG
7	Acid Leather Olive	All origins	3204.1200	3204.1200.1100	US\$ 4.50/KG
8	Acid Leather Turquoise	All origins	3204.1200	3204.1200.1200	US\$ 4.10/KG
9	Acid Leather Brown	All origins	3204.1200	3204.1200.1300	US\$ 4.00/KG
10	Acid Leather Baige	All origins	3204.1200	3204.1200.1400	US\$ 4.00/KG
11	Acid Leather Red	All origins	3204.1200	3204.1200.1500	US\$ 3.85/KG
12	Acid Leather Scarlet	All origins	3204.1200	3204.1200.1600	US\$ 3.80/KG
13	Acid Leather Black	All origins	3204.1200	3204.1200.1700	US\$ 3.20/KG
Disperse Dyes					
14	Disperse Yellow Brown	All origins	3204.1110	3204.1110.1000	US\$ 4.00/KG
15	Disperse Blue 2BLN	All origins	3204.1110	3204.1110.1100	US\$ 4.00/KG
16	Disperse Yellow 4G	All origins	3204.1110	3204.1110.1200	US\$ 3.90/KG
17	Disperse Yellow S6G	All origins	3204.1110	3204.1110.1300	US\$ 3.70/KG
18	Disperse Scarlet B	All origins	3204.1110	3204.1110.1400	US\$ 3.50/KG
19	Disperse Rubbin B	All origins	3204.1110	3204.1110.1500	US\$ 3.50/KG
20	Disperse Orange H3R	All origins	3204.1110	3204.1110.1600	US\$ 3.40/KG
21	Disperse Navy EXNF	All origins	3204.1110	3204.1110.1700	US\$ 3.40/KG
22	Disperse Orange H3R	All origins	3204.1110	3204.1110.1800	US\$ 3.40/KG
23	Disperse Black R	All origins	3204.1110	3204.1110.1900	US\$ 3.30/KG
24	Disperse Navy HGLN	All origins	3204.1110	3204.1110.2000	US\$ 3.30/KG

