



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 POLYESTER FILAMENT YARNS
UNDER SECTION 25A READ WITH PROVISIO TO SECTION 25A (1) OF THE
CUSTOMS ACT, 1969

(Publication Value Reference No. **37** / 2023)

C.No. Misc/25/2013-IV/**837**

Dated: **11** -09-2023

In exercise of the powers conferred under Section 25A read with proviso to Section 25A(1) of the Customs Act, 1969, the Customs values of Polyester Filament Yarns are determined as follows:

2. **Background of the valuation issue:** Earlier, the Customs values of Polyester Filament Yarns were determined in terms of Section 25A read with proviso to Section 25A(1) of the Customs Act, 1969 vide Publication Value Reference No. 25/2023 dated 09.06.2023. The same was remanded, vide Order in Revision No.51/2023 dated 24.08.2023, to the Director of Customs Valuation, Karachi for denovo consideration with directions to undertake a fresh exercise under Section 25A of the Customs Act, 1969, as per law. Representations were received from Pakistan Yarn Merchant Association (PYMA) & others, for re-determination of Customs values for the subject items. As the values of subject goods showed varying trends in the international market, the Customs values determined vide aforementioned PVR were not reflective of prevailing prices in international market; therefore, an exercise has been undertaken by this Directorate to re-determine the same afresh.

3. **Analysis / Exercise done to determine Customs Values:** In this regard, meeting was held on 05.09.2023 in the Directorate of Customs Valuation, Karachi which was headed by Director Customs Valuation and was attended by the relevant stakeholders including members of Pakistan Yarn Merchant Association (PYMA) and others. They submitted their contentions regarding prices of subject goods. Furthermore, prices of PFY, retrieved from the international publication, namely CCFEI, showing price trend of the subject goods in the international market, have also been examined.

4. **Method (s) adopted to determine Customs values:** The 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 applicable on the basis of available data / information,



international prices and freight charges. Subsequently, available data / information collected through international publication, i.e. CCFEI, was thoroughly scrutinized and compared with the import data of the relevant period to determine Customs values. The Pakistan Yarn Merchant Association (PYMA) put forth a calculation method wherein they sought concession at the rate of 13% from international market prices in term of Sales Tax exemption available to the Chinese exporters locally. However, when examined, the same was not found to be lawful as per Section 25 of the Customs Act, 1969 and the relevant provisions of WTO Valuation Agreement. Finally, the values of Polyester Filament Yarns have been determined in terms of Section 25(5) read with Section 25A and proviso to Section 25A(1) of the Customs Act, 1969.

5. **Customs values for Polyester Filament Yarns:** Polyester Filament Yarns, hereinafter specified, shall be assessed to duty / taxes at the Customs values as per attached Annexure-A.

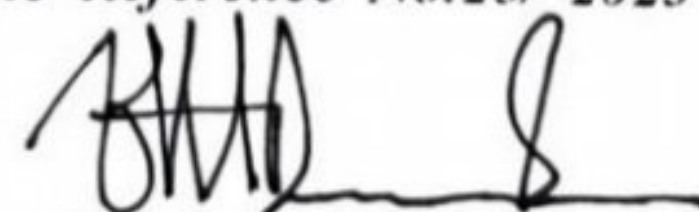
6. In cases, where declared values are higher than the so determined Customs values, the assessing officers shall apply those values in terms of sub-section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

7. **Validity of these Publication values:** The Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

8. **Revision of the determined Publication values:** In case of disagreement (with such customs values) by any importer/exporter, the assessing officer shall give the reasons in writing and shall issue an Assessment Order which shall be appealable before the Collector (Appeals) under Section 193 of the Customs Act, 1969. These Publication values are also appealable under the law and a revision petition may be filed against publication values, under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue of these publication values before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

9. The Collectors of Customs may kindly ensure that the said determined values are applied by the concerned assessing officers/officials without fail. Any anomaly observed may kindly be brought to the notice of the Directorate of Customs Valuation, Karachi immediately. Customs values determined in the Publication value are for the description and specification as mentioned in Annexure-A of this Publication Value. PCT Codes are mentioned for illustrative purposes so that Publication 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 certifications 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. *These Publication Values rescind the Publication Value Reference No.25/ 2023 dated 09.06.2023.*


(Fayaz Rasool Maken)
Director

Copy to: -

- 1) The Member Customs (Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisement (Central), Custom House, Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation (Customs), FBR, Islamabad.
- 11) The Director General, PCA & Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 14) The Director, Transit Trade, Custom House Karachi
- 15) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
- 16) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
- 17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 19) The Karachi Customs Agents Association (KCAA), Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.

POLYESTER DTY YARN

CATEGORY		YARN 30 DTY SD	YARN 40 DTY SD	YARN 50 DTY SD	YARN 50 DTY BLACK DOPE DYED	YARN 75 DTY SD	YARN 75 DTY BLACK DOPE DYED	YARN 100 DTY SD	YARN 100 DTY BLACK DOPE DYED	YARN 150 DTY SD	YARN 150 DTY BLACK DOPE DYED	YARN 200, 450, 600 DTY SD	YARN 300, 450, 600 DTY BLACK DOPE DYED	YARN 75 DTY TWIST 1000 TPM	YARN DTY 150 OF 1000 TPM SD	YARN 150 OF 1500 TPM SD	YARN DTY (BET) 130	YARN DTY (BET) 135
VALUE OF YARN	DENIER RANGE	20 - 30	31 - 44	45 - 60	45 - 60	61 - 89	61 - 89	90 - 120	90 - 120	121 - 200	121 - 200	201 - 1000	201 - 1000	500 - 1200 TPM	600 - 1200 TPM	1300 - 2000 TPM		
	PER TON	1880.00	1820.00	1690.00	1720.00	1425.00	1545.00	1345.00	1465.00	1270.00	1390.00	1220.00	1340.00	2025.00	1770.00	1770.00	1530.00	1630.00
	PER KG	1.88	1.82	1.60	1.72	1.43	1.55	1.35	1.47	1.27	1.39	1.22	1.34	2.03	1.77	1.77	1.53	1.63

POLYESTER FDY YARN

CATEGORY		YARN 30 FDY SD / TBR	YARN 40 FDY SD / TBR	YARN 45 FDY SD	YARN 50 FDY SD	YARN 50 FDY BRT	YARN 60 FDY BLACK DOPE DYED	YARN 75 FDY SD	YARN 75 FDY BRIGHT	YARN 75 FDY BLACK DOPE DYED	YARN 90 FDY BLACK DOPE DYED	YARN 100 FDY BRT	YARN 100 FDY DOPE DYED BLACK	YARN 150 FDY BRT	YARN 150 FDY DOPE DYED BLACK	YARN 200 FDY BRT	YARN 300, 450, 600 FDY BRT	YARN 300 FDY DOPE DYED BLACK
VALUE OF YARN	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	121 - 200	201 - 1000	201 - 1000
	PER TON	1780.00	1420.00	1370.00	1370.00	1375.00	1490.00	1325.00	1325.00	1445.00	1365.00	1245.00	1365.00	1170.00	1290.00	1170.00	1120.00	1210.00
	PER KG	1.78	1.42	1.37	1.37	1.37	1.49	1.33	1.33	1.45	1.37	1.25	1.37	1.17	1.29	1.17	1.12	1.21

POLYESTER CATIONIC (CD) FDY YARN

CATEGORY		YARN 30 CD SD	YARN 61 CD SD	YARN 75 CD	YARN 100 CD	YARN 150 CD	YARN 300 CD
VALUE OF YARN	DENIER RANGE	45 - 60	61 - 66	67 - 89	90 - 120	121 - 200	201 - 1000
	PER TON	1670.00	1570.00	1470.00	1370.00	1320.00	1270.00
	PER KG	1.67	1.57	1.47	1.37	1.32	1.27

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
VALUE OF YARN	DENIER RANGE	30 - 45	46 - 66	67 - 89	90 - 120	121 - 200	201 - 1000
	PER TON	2230.00	1950.00	1775.00	1595.00	1420.00	1370.00
	PER KG	2.23	1.95	1.78	1.60	1.42	1.37

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)
VALUE OF YARN	DENIER RANGE	121 - 200	121 - 200	201 - 1000	121 - 200	201 - 1000
	PER TON	1440.00	1490.00	1440.00	1390.00	1340.00
	PER KG	1.44	1.49	1.44	1.39	1.34

VO(Gr-IV) *Arif*
Zecshan Hayat 11-09/23

Ach.
DD(Gr-IV)

AZKA ZAFAR RANA
Deputy Director
Directorate General of Customs
Valuation Custom House, Karachi



Ghulam Hyder Mahesar
Additional Director
Customs Valuation
Karachi