



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

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

DETERMINATION OF CUSTOMS VALUES OF POLYESTER SPUN YARN, VISCOSE SPUN YARN AND BLENDS UNDER SECTION 25A READ WITH PROVISIO TO SECTION 25A (1) OF THE CUSTOMS ACT, 1969

(Publication Value Reference No. 02/2022)

C.No. Misc/01/Pub/S.Yarn/2022-IV/1361.

Dated: 29-12-2022

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 Spun Yarn, Viscose Spun Yarn and blends are determined as follows:

Background of the valuation issue: Earlier, the Customs values of Polyester Spun Yarn, Viscose Spun Yarn, Acrylic Spun yarn and blends were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1582/2021 dated 14-12-2021. Representation was received from Pakistan Yarn Merchant Association (PYMA), for revision / re-determination of Customs values for the subject items. As the values of subject goods had shown varying trends in the international market, the Customs values so determined were not reflective of prevailing prices in international market; therefore, an exercise has been undertaken by this Directorate to determine the same.

2. **Analysis / Exercise done to determine Customs Values:** In this regard, Ninety (90) days' clearance data has been retrieved and the same has been scrutinized. Subsequently, prices retrieved from the international publication, namely Emerging Textile, showing price trend of the subject goods in the international market, have been examined.

3. **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 considered. However, the same was found inapplicable because of absence of necessary information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical goods value method provided in Section 25(5) ibid was examined for applicability to determine Customs values of subject goods. However, the same could not be relied upon since the evidences in the ninety (90) days' data are based on the erstwhile international market prices which have changed now. Moreover, sea freights have also significantly decreased from the issuance of the Valuation Ruling No. 1582/2021 dated 14.12.2021. Subsequently,



available data / information collected through international publication i.e. Emerging Textile was thoroughly scrutinized and compared with the import data of the relevant period to determine Customs values. Finally, the values of Polyester Spun Yarn, Viscose Spun Yarn and blends have been determined in terms of Section 25A read with proviso to Section 25A(1) of the Customs Act, 1969.

4. **Customs values for Spun Yarns (Polyester, Viscose and blends thereof): Spun Yarns (Polyester, Viscose and blends thereof), hereinafter specified shall be assessed to duty / taxes at the following Customs values:-**

ITEM # 1	100% Polyester Spun Yarn Ring Spun Vortex/ MJS Yarn H.S. Code. 5509.2100								
	Count	10	20	26	30	36	40	50	60
Value in US\$	1.30	1.47	1.58	1.65	1.75	1.82	2.00	2.17	
WeBOC PCT	5509.2100.1 000	5509.2100.1 100	5509.2100.1 200	5509.2100.1 300	5509.2100.1 400	5509.2100.1 500	5509.2100.1 600	5509.2100.1 700	

ITEM # 2	100% Viscose Spun Yarn Ring Spun, Rotor or Vortex Spun H.S. Code. 5510.1100								
	Count	10	20	26	30	36	40	50	60
Value in US\$	2.06	2.23	2.34	2.41	2.51	2.58	2.76	2.93	
WeBOC PCT	5510.1100.1 000	5510.1100.1 100	5510.1100.1 200	5510.1100.1 300	5510.1100.1 400	5510.1100.1 500	5510.1100.1 600	5510.1100.1 700	

ITE M # 3	Polyester / Viscose Blended Yarn Ring, Rotor or MVS H.S. Code. 5509.5100							
	(a) 80% Polyester / 20% Viscose Blended Yarn Ring, Rotor or MVS Yarn							
Count	10	20	26	30	36	40	50	60
Value in US\$	1.46	1.66	1.78	1.86	1.98	2.06	2.26	2.46
WeBOC PCT	5509.5100. 1000	5509.5100. 1100	5509.5100. 1200	5509.5100. 1300	5509.5100. 1400	5509.5100. 1500	5509.5100. 1600	5509.5100. 1700
(b) 70% Polyester / 30% Viscose Blended Yarn Ring, Rotor or MVS Yarn								
Count	10	20	26	30	36	40	50	60
Value in US\$	1.54	1.74	1.86	1.94	2.06	2.14	2.34	2.54
WeBOC PCT	5509.5100. 1800	5509.5100. 1900	5509.5100. 2000	5509.5100. 2100	5509.5100. 2200	5509.5100. 2300	5509.5100. 2400	5509.5100. 2500
(c) 65% Polyester / 35% Viscose Blended Yarn Ring, Rotor or MVS Yarn								
Count	10	20	26	30	36	40	50	60
Value in US\$	1.58	1.78	1.90	1.98	2.10	2.18	2.38	2.58
WeBOC PCT	5509.5100. 2600	5509.5100. 2700	5509.5100. 2800	5509.5100. 2900	5509.5100. 3000	5509.5100. 3100	5509.5100. 3200	5509.5100. 3300
(d) 50% Polyester / 50% Viscose Blended Yarn Ring, Rotor or MVS Yarn								
Count	10	20	26	30	36	40	50	60
Value in US\$	1.70	1.90	2.02	2.10	2.22	2.30	2.50	2.70
WeBOC PCT	5509.5100. 3400	5509.5100. 3500	5509.5100. 3600	5509.5100. 3700	5509.5100. 3800	5509.5100. 3900	5509.5100. 4000	5509.5100. 4100



(e) 35% Polyester / 65% Viscose Blended Yarn Ring, Rotor or MVS Yarn								
Count	10	20	26	30	36	40	50	60
Value in US\$	1.82	2.02	2.14	2.22	2.34	2.42	2.62	2.82
WeBOC PCT	5509.5100.4200	5509.5100.4300	5509.5100.4400	5509.5100.4500	5509.5100.4600	5509.5100.4700	5509.5100.4800	5509.5100.4900
(f) 30% Polyester / 70% Viscose Blended Yarn Ring, Rotor or MVS Yarn								
Count	10	20	26	30	36	40	50	60
Value in US\$	1.86	2.06	2.18	2.26	2.38	2.46	2.66	2.86
WeBOC PCT	5509.5100.5000	5509.5100.5100	5509.5100.5200	5509.5100.5300	5509.5100.5400	5509.5100.5500	5509.5100.5600	5509.5100.5700
(g) 20% Polyester / 80% Viscose Blended Yarn Ring, Rotor or MVS Yarn								
Count	10	20	26	30	36	40	50	60
Value in US\$	1.94	2.14	2.26	2.34	2.46	2.54	2.74	2.94
WeBOC PCT	5509.5100.5800	5509.5100.5900	5509.5100.6000	5509.5100.6100	5509.5100.6200	5509.5100.6300	5509.5100.6400	5509.5100.6500

ITEM # 4	100% Polyester Spun Yarn with Multiple folded 2ply + 3ply..... H.S. Code. 5509.2200			
Count	20	30	40	50
Value in US\$	1.72	1.95	2.22	2.50
WeBOC PCT	5509.2200.1000	5509.2200.1100	5509.2200.1200	5509.2200.1300

ITEM # 5	100% Viscose Spun Yarn with Multiple folded 2ply+3ply..... H.S. Code. 5510.1200			
Count	20	30	40	50
Value in US\$	2.48	2.71	2.98	3.26
WeBOC PCT	5510.1200.1000	5510.1200.1100	5510.1200.1200	5510.1200.1300

Note-I: The above mentioned customs values are for Spun Yarn (Polyester, Viscose and blend thereof, of China, Thailand, Indonesia and Vietnam origin only. In case, the goods are imported from other origins, the same shall be assessed with 5% (five percent) increase from the values given in the above table.

Note-II: If the above mentioned goods are Dyed or Colored, further US\$ 0.90/kg will be added in the above determined Customs Values.

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.

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 the table above 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 Item No. 1, 2, 3, 5 & 6 of Valuation Ruling No.1582/2021 dated 14.12.2021.*



(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, Appraisal (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisal (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.