GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI
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No. Misc/25/2013/IV/302 Dated: 16 .04.2026

Valuation Ruling No. 2069 / 2026

1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

2. The revision petition against this Valuation Ruling can be filed under Section 25D of the Customs Act, 1969, within 30 days before the Director General, Customs Valuation.

Subject: **DETERMINATION OF CUSTOMS VALUES FOR POLYESTER FILAMENT YARN UNDER SECTION 25A OF THE CUSTOMS ACT,1969.**

1.	Valuation Ruling	This ruling supersedes Publication Valuation Ruling No. 60/2025 dated 02.07.2025
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 13.04.2026.

Background: Earlier, the customs values of Polyester Filament Yarn were determined under Section 25A of the Customs Act, 1969 vide Publication Valuation Ruling No. 60/2025 dated 02.07.2025. Subsequently, in light of the prevailing international market conditions, it was observed that the prices of petrochemical raw materials were increased significantly, primarily due to war crises and related global supply chain disruptions. Accordingly, the Directorate General of Customs Valuation initiate a fresh exercise for re-determination of customs values of the subject goods covered under the aforesaid publication valuation ruling, so as to align the determined values with the current international price trends. The meeting notices were issued to all relevant stakeholders to provide them an opportunity to present their viewpoints, submit documentary evidence, and address their grievances, if any, regarding the existing customs values.

2. **Stakeholders' participation in determination of Customs values**: During the course of the meeting, detailed arguments were presented by both the importers and the local manufacturers. The importers contended that the existing determined customs values shall be maintained. They submitted that international market prices of the subject goods and their raw materials are highly volatile and subject to frequent fluctuations on a daily basis due to changing global war crises. It was further argued that, over the past six months, the prevailing prices have already remained on the higher side, and any further enhancement in the customs values would not be justified. On the other hand, the local manufacturers strongly opposed this viewpoint and contended that the international prices of the subject goods have been consistently increasing and are currently following an upward trend in the international market.

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SHAIKH WAQAS ANJUM
General Secretary
Karachi Customs Agents Association

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3. **Analysis / Exercise done to determine Customs Values**: The viewpoints of the stakeholders were analyzed, and a detailed examination of import data for the preceding ninety (90) days, from February to April 2026, was conducted in conjunction with a review of the documentary evidence submitted by the stakeholders. Furthermore, prevailing international raw material prices were also examined. The impact of petrochemical raw material prices has been duly considered while determining the customs values. It is observed that, as per CCF data, the value of the subject goods prior to the war crisis was lower than the value determined in the earlier Valuation Ruling; however, during the war crisis, the value of the subject goods increased compared to the pre-war level. The abnormal price fluctuations during the war crisis, reliance has been placed on the import data of the preceding last three months for the determination of customs values. It is also observed that freight charges have increased, and the same has been duly taken into account while determining the fair customs values.

4. **Method (s) adopted to determine Customs values:** The valuation methods prescribed under Section 25 of the Customs Act, 1969, were duly examined and applied sequentially to resolve the valuation issue at hand. The transaction value method under sub-section (1) of Section 25 was found inapplicable, as sufficient information regarding the adjustments required under Section 25(2) was not available to determine the correct transaction value. Thereafter, the identical goods value method provided under sub-sections (5) and (6) of Section 25 was examined for applicability in determining the customs value of the subject goods. Although the available import data provided some reference, the same could not be wholly relied upon due to the absence of absolute and demonstrable evidence regarding quality, quantity, specifications, and commercial level, as required under the sequential application of valuation methods. A market enquiry, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, was also conducted in accordance with the procedure laid down in Office Order No. 17/2014 dated 19.03.2014. However, the enquiry did not yield conclusive results owing to non availability of said product in the retail market. Likewise, the computed value method under Section 25(8) was considered specially petroleum based products and their contribution to the total cost of ingredients for manufacturing of constitute material was taken into account. However, it could not be applied, as the manufacturing cost data from the country of origin was not available. In addition, the international prices of raw materials published in CCF Group was thoroughly scrutinized and compared with the import data of the relevant period to determine the customs values. Accordingly, after due consideration of all relevant factors, the customs values of the subject goods were determined under sub-section (9) of Section 25 of the Customs Act, 1969, read with sub-sections (6) further read with proviso of Section 25A of the Customs Act, 1969. This comprehensive evaluation ensures that the determination of customs values is fair, transparent, and fully compliant with the law.

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5. **Customs values for Polyester Filament Yarn** hereinafter specified shall be assessed to duty / taxes at the following Customs values.

Denier Range	Customs Values (C&F) US$ Per Kg			
	DTY Yarn		FDY Yarn	
	Semi Dull / Full Dull / Bright Trilobal / Raw White	Cationic (CD)	Semi Dull / Full Dull / Bright Trilobal / Raw White	Cationic (CD)
(1)	(2)	(3)	(4)	(5)
1 to 60	1.75	1.92	1.42	1.71
61 to 120	1.44	1.75	1.32	1.54
121 to 240	1.33	1.44	1.22	1.36
241 & above	1.27	1.38	1.20	1.30
Note: In case Dyed Yarn an additional amount of US$ 0.10/Kg shall be added to the above C&F Customs Value.				

6. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (l) of Section 25 of the Customs Act, 1969. Furthermore, if the consignments imported by air the difference between air freight and sea freight shall be added for the assessment of value.

7. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

8. The Collectorates of Customs shall ensure the implementation of this Valuation Ruling and in case of any anomaly the same may be Directorate immediately.

16/4/26

(Azhar Husain Merchant)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Headquarters-South)/ Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement–East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha / Enforcement & Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement/ Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim/Custom House, Karachi) / Transit Trade, Karachi.

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Copy for information:

1) The Member Customs (Operations), F.B.R., Islamabad.
2) The Director General, Director Generals of Customs Valuation, Custom House, Karachi.
3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
4) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
5) All Collectors / Directors of respective Collectorates and Directorates.
6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs &WEBOC database system.
7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
9) The Karachi Customs Agents Group, Bohri Road, Karachi.
10) The Webmaster, Federal Board of Revenue, Islamabad.
11) Guard File.

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