



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE  
KARACHI



No. Misc/06/2020/IV/Dir-II

Dated: 20.05.2026

**Valuation Ruling No. 2082/2026**

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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 OF TEXTILE LINING AND INVISIBLE COATED LINING FABRIC UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This ruling supersedes items mentioned at S.Nos. 5 to 6 of Valuation Ruling Nos. 1730/2023 dated 18.01.2023.
2.	Date of meeting with stakeholders	The meetings with relevant stakeholders were conducted on 12.03.2026.

**Background:** Earlier, the Customs values of Textile Lining and Invisible Coated Lining Fabric were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1730/2023 dated 18.01.2023. Subsequently, representations were received from various stakeholders, that value of said items are declined in the international market, Accordingly, the Directorate initiated an exercise for re-determination of customs values of the subject goods covered under the aforesaid valuation ruling. Meeting notices were issued to all relevant stakeholders to address their grievances.

2. **Stakeholders' participation in determination of Customs values:** A meeting was conducted to deliberate in detail upon the issues relating to the valuation of the subject goods. During the meeting, the importers contended that the international prices of said items are declined and transactions values are fair, therefore, on the basis of Section 25 of the Customs Act, 1969 the values shall be re-determine according to international price trend.

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 Feb to April, 2026 was conducted in conjunction with a review of the documentary evidence submitted by stakeholders. Accordingly, an examination of the 90-day data, together with the import documents submitted by the stakeholders as well as inspection of samples provided by the importers, revealed that the customs values of the goods require revision.

4. **Method (s) adopted to determine Customs values:** Valuation methods provided in Section 25 of the Act, were duly followed and applied sequentially to address the valuation issue at hand. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of Section 25(2) were not available to arrive at the correct transaction value. Identical goods value method provided in sub-sections (5), *ibid*, was examined and considered for applicability to determine Customs value of subject goods. The data provided some reference; however, it was found that the same cannot be solely relied upon due to the absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. in line with the sequential methods. The similar goods value method as provided under Section (6) of Section 25 of the Customs Act 1969 was examined in the instant case. Keeping all the factors in view and after carefully analyzing all the available information from different sources, the Customs values of subject items are determined under subsection (6) of Section 25 of the Customs Act, 1969. This comprehensive evaluation ensures that the determination of customs values is fair, transparent, and fully compliant with the law.

5. **Customs values for Textile Lining and Invisible Coated Lining Fabric** hereinafter specified shall be assessed to duty / taxes at the following Customs values.

S. No.	Description	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values C&F (US\$ / Kg)
(1)	(2)	(3)	(4)	(5)	(6)
1	Textile Lining Fabric	5407.4200	5407.4200.1000	China	3.65
		5407.5200	5407.5200.1000	Other Origins	3.80
		5407.6100	5407.6100.1000		
2	Textile Invisible Coated Lining Fabric	5407.4200	5407.4200.1100	China	3.76
		5407.5200	5407.5200.1100	Other Origins	3.90
		5407.6100	5407.6100.1100		

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 (1) 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.

  
(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.

**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.