



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE, KARACHI

The Collector of Customs, Model Customs Collectorates, Appraisalment and Facilitation (East / West) / Port Qasim / Enforcement and Compliance, JIAP, Karachi / (Appraisalment and Facilitation / Enforcement and Compliance) / AIIA Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Appraisalment and Facilitation Peshawar / Gwadar / Gilgit-Baltistan / Exports (Karachi / Port Qasim).

DETERMINATION OF CUSTOMS VALUES OF POLYESTER FILAMENT YARN
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 1438 /2020)

C. No. Misc/25/2013-IV 12889

Dated: 7 -02-2020

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of Polyester Filament Yarn is determined as follows:

2. **Background of the valuation issue:** The Customs values of the Polyester Filament Yarn were earlier determined vide Valuation Ruling No. 1387/2019 dated 03.09.2019. Representations were filed by various importers, trade association i.e M/s Pakistan Yarn Merchants Association, wherein it was contended that due to downward trend of values of basic raw material i.e. Pure Terephthalic Acid (P.T.A) and Mono Ethylene Glycol (M.E.G) for polyester filament yarn, the Customs values determined in the existing Valuation Ruling are not reflective of prevailing prices in international markets. Therefore, an exercise was undertaken by this Directorate General to determine customs values of the subject goods under section 25-A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** Meeting with different stakeholders including Pakistan yarn Merchants was called on 16-01-2020. The issues pertaining to the valuation of subject goods were deliberated upon in detail.

4. **Methods Adopted to Determine Customs Values:** The values of Polyester Filament Yarn are determined by this Directorate General taking into consideration the import clearance data of two major constituent raw materials of subject goods i.e. P.T.A and M.E.G. The import clearance data for last two months were obtained from PRAL and data of locally manufactured P.T.A was obtained from its local manufacturers M/s Lotte Pakistan (Pvt) Limited. Thereafter the calculation was done by the Directorate General to arrive at weighted average value of P.T.A. The weighted average value of P.T.A and M.E.G so determined was applied to the formula prescribed and circulated by the Board vide C. No. 3(20)/TAR-I/90-Yarn, dated 07.04.2005 to determine the Customs values of Polyester Filament Yarn. On the basis of data/information collected and exercise conducted as per formula, the values of Polyester Filament Yarn have been determined Sub-Section (9) of the Section 25 of the Customs Act, 1969.

5. **Customs Values of Polyester Filament Yarn:** Polyester Filament Yarn *hereinafter specified*, shall be assessed to duty/taxes at the following minimum Customs values as per attached **Annexure-A**.

6. In cases where declared/transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of sub-Section (1) of Section 25 of the Customs Act, 1969, and the same may be communicated to this Directorate General forthwith. In case of consignment imported by air, the assessing officer shall take into account the difference between air freight and sea freight while applying the Customs values determined in this Ruling.

7. **Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs values for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

8. **Revision of the Value Determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

9. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in the above table of this Ruling. HS Codes are mentioned for illustrative purpose so that valuation ruling 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 certification 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. *This ruling supersedes Valuation Ruling No.1387/2019, dated 03-09-2019.*


(Shafique Ahmad Latki)
Director

Copy for information to:

1. The Member (Customs, Operations/Policy), F.B.R., Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. The Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. The Chief Collector of Customs (Central), Lahore.
6. The Chief Collector of Customs (North), Islamabad.
7. The Chief Collector of Customs, (Enforcement), Custom House, Quetta.

8. The Director General, Intelligence and Investigation-FBR, Islamabad.
9. The Director General, PCA& Internal Audit, Karachi.
10. The Director General, IOCO, Karachi
11. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Director, Directorate of Customs Valuation, Lahore.
13. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
14. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. The Karachi Customs Agents Group, Bohri Road, Karachi.
17. The Webmaster, Federal Board of Revenue, Islamabad.
18. Guard File.

STATEMENT OF BASE VALUES OF POLYESTER CHAIN ITEMS.

Annexure-A of VR No. Dated 07.02.2020

BASIS OF VALUATION	MEG value per US\$ (PRAL data)		PTA value per US\$ (PRAL data + C1 PTA)		MEG + PTA	
	1	2	3	4	5	6
Source	Unit	Per Ton	Per formula (50 Kg)	Per Ton	Per formula (80 Kg)	(Col.3 + Col.5)
PRAL data + Lotte Chemical PTA values (NOV DEC 2019) (US\$)	PER TON	631.00	220.85	669.00	582.03	802.88
	PER KG	0.63	0.22	0.67	0.58	0.80

POLYESTER DTY YARN

CATEGORY	YARN 30 DTY SD	YARN 40 DTY SD	YARN 60 DTY SD	YARN 75 DTY SD	YARN 100 DTY SD	YARN 150 DTY SD	YARN 200 DTY SD	YARN 300 DTY SD	YARN 450 DTY SD	YARN 600 DTY SD	YARN 750 DTY SD	YARN 900 DTY SD	YARN 1050 DTY SD	YARN 1200 DTY SD	YARN 1350 DTY SD	YARN 1500 DTY SD	YARN 1650 DTY SD	YARN 1800 DTY SD	YARN 2100 DTY SD	YARN 2400 DTY SD	YARN 2700 DTY SD	YARN 3000 DTY SD
VALUE OF YARN	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-
DENIER RANGE	20 - 30	31 - 44	45 - 60	61 - 89	90 - 120	121 - 200	201 - 1000	1050 - 1200	1200 - 1350	1350 - 1500	1500 - 1650	1650 - 1800	1800 - 2100	2100 - 2400	2400 - 2700	2700 - 3000	3000 - 3300	3300 - 3600	3600 - 3900	3900 - 4200	4200 - 4500	4500 - 4800
PER TON	1812.88	1752.88	1532.88	1357.88	1277.88	1202.88	1152.88	1102.88	1052.88	1002.88	952.88	902.88	852.88	802.88	752.88	702.88	652.88	602.88	552.88	502.88	452.88	402.88
PER KG	1.81	1.75	1.53	1.36	1.28	1.20	1.15	1.10	1.05	1.00	0.95	0.90	0.85	0.80	0.75	0.70	0.65	0.60	0.55	0.50	0.45	0.40

POLYESTER FDY YARN

CATEGORY	YARN 30 FDY SD / TBR	YARN 40 FDY SD / TBR	YARN 60 FDY SD / TBR	YARN 75 FDY SD / TBR	YARN 100 FDY SD / TBR	YARN 150 FDY SD / TBR	YARN 200 FDY SD / TBR	YARN 300 FDY SD / TBR	YARN 450 FDY SD / TBR	YARN 600 FDY SD / TBR	YARN 750 FDY SD / TBR	YARN 900 FDY SD / TBR	YARN 1050 FDY SD / TBR	YARN 1200 FDY SD / TBR	YARN 1350 FDY SD / TBR	YARN 1500 FDY SD / TBR	YARN 1650 FDY SD / TBR	YARN 1800 FDY SD / TBR	YARN 2100 FDY SD / TBR	YARN 2400 FDY SD / TBR	YARN 2700 FDY SD / TBR	YARN 3000 FDY SD / TBR
VALUE OF YARN	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-
DENIER RANGE	20 - 30	31 - 44	45 - 60	61 - 89	90 - 120	121 - 200	201 - 1000	1050 - 1200	1200 - 1350	1350 - 1500	1500 - 1650	1650 - 1800	1800 - 2100	2100 - 2400	2400 - 2700	2700 - 3000	3000 - 3300	3300 - 3600	3600 - 3900	3900 - 4200	4200 - 4500	4500 - 4800
PER TON	1712.88	1532.88	1302.88	1202.88	1152.88	1102.88	1052.88	1002.88	952.88	902.88	852.88	802.88	752.88	702.88	652.88	602.88	552.88	502.88	452.88	402.88	352.88	302.88
PER KG	1.71	1.35	1.30	1.20	1.15	1.10	1.05	1.00	0.95	0.90	0.85	0.80	0.75	0.70	0.65	0.60	0.55	0.50	0.45	0.40	0.35	0.30

POLYESTER CATIONIC (CD) FDY YARN

CATEGORY	YARN 30 CD SD	YARN 40 CD SD	YARN 60 CD SD	YARN 75 CD SD	YARN 100 CD SD	YARN 150 CD SD	YARN 200 CD SD	YARN 300 CD SD	YARN 450 CD SD	YARN 600 CD SD	YARN 750 CD SD	YARN 900 CD SD	YARN 1050 CD SD	YARN 1200 CD SD	YARN 1350 CD SD	YARN 1500 CD SD	YARN 1650 CD SD	YARN 1800 CD SD	YARN 2100 CD SD	YARN 2400 CD SD	YARN 2700 CD SD	YARN 3000 CD SD
VALUE OF YARN	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-
DENIER RANGE	45 - 60	61 - 89	90 - 120	121 - 200	201 - 1000	1050 - 1200	1200 - 1350	1350 - 1500	1500 - 1650	1650 - 1800	1800 - 2100	2100 - 2400	2400 - 2700	2700 - 3000	3000 - 3300	3300 - 3600	3600 - 3900	3900 - 4200	4200 - 4500	4500 - 4800	4800 - 5100	5100 - 5400
PER TON	1602.88	1502.88	1402.88	1302.88	1252.88	1202.88	1152.88	1102.88	1052.88	1002.88	952.88	902.88	852.88	802.88	752.88	702.88	652.88	602.88	552.88	502.88	452.88	402.88
PER KG	1.60	1.50	1.40	1.30	1.25	1.20	1.15	1.10	1.05	1.00	0.95	0.90	0.85	0.80	0.75	0.70	0.65	0.60	0.55	0.50	0.45	0.40

POLYESTER CATIONIC (CD) DTY YARN

CATEGORY	YARN 30 CD SD	YARN 40 CD SD	YARN 60 CD SD	YARN 75 CD SD	YARN 100 CD SD	YARN 150 CD SD	YARN 200 CD SD	YARN 300 CD SD	YARN 450 CD SD	YARN 600 CD SD	YARN 750 CD SD	YARN 900 CD SD	YARN 1050 CD SD	YARN 1200 CD SD	YARN 1350 CD SD	YARN 1500 CD SD	YARN 1650 CD SD	YARN 1800 CD SD	YARN 2100 CD SD	YARN 2400 CD SD	YARN 2700 CD SD	YARN 3000 CD SD
VALUE OF YARN	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-	(Col.7) + \$1890/-
DENIER RANGE	30 - 45	46 - 60	61 - 89	90 - 120	121 - 200	201 - 1000	1050 - 1200	1200 - 1350	1350 - 1500	1500 - 1650	1650 - 1800	1800 - 2100	2100 - 2400	2400 - 2700	2700 - 3000	3000 - 3300	3300 - 3600	3600 - 3900	3900 - 4200	4200 - 4500	4500 - 4800	4800 - 5100
PER TON	2162.88	1882.88	1707.88	1527.88	1422.88	1302.88	1252.88	1202.88	1152.88	1102.88	1052.88	1002.88	952.88	902.88	852.88	802.88	752.88	702.88	652.88	602.88	552.88	502.88
PER KG	2.16	1.88	1.71	1.53	1.35	1.20	1.15	1.10	1.05	1.00	0.95	0.90	0.85	0.80	0.75	0.70	0.65	0.60	0.55	0.50	0.45	0.40

POLYESTER COLOR YARN

CATEGORY	YARN DTY 160 OPTIC WHITE	YARN DTY 160 DYED (OTHER THAN BLACK)	YARN DTY 450D, 600D DYED (OTHER THAN BLACK)	YARN DTY 150 DYED (OTHER THAN BLACK)	YARN DTY 160 DYED (OTHER THAN BLACK)	YARN FDY 300D, 450D, 600D DYED (OTHER THAN BLACK)
	(Col.7) + \$570/-	(Col.7) + \$520/-	(Col.7) + \$570/-	(Col.7) + \$520/-	(Col.7) + \$570/-	(Col.7) + \$570/-
VALUE OF YARN	DENIER RANGE	121 - 200	201 - 1000	201 - 1000	201 - 1000	201 - 1000
	PER TON	1372.88	1422.88	1372.88	1322.88	1272.88
	PER KG	1.37	1.42	1.37	1.32	1.27

Handwritten signature and date: 7/2/2020