



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

The Collector of Customs, Model Customs Collectorates, Appraisement and Facilitation (East / West) / Port Qasim / Enforcement and Compliance, JIAP Karachi / (Appraisement and Facilitation / Enforcement and Compliance), AIIA Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Appraisement 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. 1490/2020)

No. Misc/25/2013-IV

/5433

Dated: 30-11-2020

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

2. **Background of the valuation issue:** The Customs values of Polyester Filament Yarn were earlier determined vide Valuation Ruling No.1457/2020 dated 17-07-2020 along with its Corrigendum dated 23-07-2020. As the values of subject goods had shown varying trend in the international market, the Customs values so determined were not reflective of prevailing prices in international market, therefore, an exercise was undertaken by this Directorate General to determine the same.

3. **Stakeholders' participation in determination of Customs values:** Meetings with different stakeholders and Associations were convened on 23-10-2020 and 02-11-2020. The issues pertaining to the valuation of subject goods were deliberated upon in detail.

4. **Method 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. PTA and MEG. The import clearance data for the months of September and October 2020 was obtained from PRAL and data of locally manufactured PTA 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 PTA. The weighted average value of PTA and MEG 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 under sub-Section (9) of 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 consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.

7. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value 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 of this ruling, 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 the 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 this Directorate General immediately. Custom values determined in the ruling are for the descriptions and specifications as mentioned in the attached table of Annexure-A of this Ruling. HS Codes are mentioned for illustrative purposes so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized in the correct classifications after fulfilling requisite formalities related to importability or 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.1457/2020 dated 17-07-2020 and its Corrigendum dated 23-07-2020.*


(Shafique Ahmed Latki)
Director

Copy for information to :-

1. Member (Customs Operations), FBR, Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.

7. The Chief Collector of Customs (Enforcement), Custom House, Quetta.
8. Director General, Intelligence and Investigation-FBR, Islamabad.
9. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
10. Director General, Post Clearance Audit (PCA), Islamabad.
11. Director General, Internal Audit (Customs), Karachi.
12. Directors, I & I, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
13. Director, Directorate of Customs Valuation (Camp Office), Lahore.
14. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in WeBOC database system and deleting Valuation Ruling No.1457/2020 dated 17-07-2020 and its Corrigendum dated 23-07-2020.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. CHO, Customs Valuation, Custom House, Karachi.
21. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisement, 1st Floor, Custom House, Karachi.
22. Guard File.

VR NO:

BASIS OF VALUATION		1		2		3		4		5		6		7	
		O	Unit	Per Ton	Per formula (350 Kg)	Per Ton	Per formula (870 Kg)	Per Ton	Per formula (870 Kg)	Per Ton	Per formula (870 Kg)	Per Ton	Per formula (870 Kg)	Per Ton	Per formula (870 Kg)
PRAL data + Lotte Chemical+ PTA Values (Sep-Oct 2020)		PER TON	513.37	179.68	488.60	425.08	604.76								
		PER KG	0.51	0.18	0.49	0.43	0.60								

POLYESTER DTY YARN

CATEGORY		YARN 30 DTY SD	YARN 40 DTY SD	YARN 50 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 800 DTY SD	YARN 1000 DTY SD	YARN 1200 DTY SD	YARN 1500 DTY SD	YARN 1800 DTY SD	YARN 2100 DTY SD	YARN 2400 DTY SD	YARN 2700 DTY SD	YARN 3000 DTY SD	YARN 3600 DTY SD	YARN 4200 DTY SD	YARN 4800 DTY SD	YARN 5400 DTY SD	YARN 6000 DTY SD	YARN 6600 DTY SD	YARN 7200 DTY SD	YARN 7800 DTY SD	YARN 8400 DTY SD	YARN 9000 DTY SD	YARN 9600 DTY SD	YARN 10200 DTY SD	YARN 10800 DTY SD	YARN 11400 DTY SD	YARN 12000 DTY SD	YARN 12600 DTY SD	YARN 13200 DTY SD	YARN 13800 DTY SD	YARN 14400 DTY SD	YARN 15000 DTY SD	YARN 15600 DTY SD	YARN 16200 DTY SD	YARN 16800 DTY SD	YARN 17400 DTY SD	YARN 18000 DTY SD	YARN 18600 DTY SD	YARN 19200 DTY SD	YARN 19800 DTY SD	YARN 20400 DTY SD	YARN 21000 DTY SD	YARN 21600 DTY SD	YARN 22200 DTY SD	YARN 22800 DTY SD	YARN 23400 DTY SD	YARN 24000 DTY SD	YARN 24600 DTY SD	YARN 25200 DTY SD	YARN 25800 DTY SD	YARN 26400 DTY SD	YARN 27000 DTY SD	YARN 27600 DTY SD	YARN 28200 DTY SD	YARN 28800 DTY SD	YARN 29400 DTY SD	YARN 30000 DTY SD	YARN 30600 DTY SD	YARN 31200 DTY SD	YARN 31800 DTY SD	YARN 32400 DTY SD	YARN 33000 DTY SD	YARN 33600 DTY SD	YARN 34200 DTY SD	YARN 34800 DTY SD	YARN 35400 DTY SD	YARN 36000 DTY SD	YARN 36600 DTY SD	YARN 37200 DTY SD	YARN 37800 DTY SD	YARN 38400 DTY SD	YARN 39000 DTY SD	YARN 39600 DTY SD	YARN 40200 DTY SD	YARN 40800 DTY SD	YARN 41400 DTY SD	YARN 42000 DTY SD	YARN 42600 DTY SD	YARN 43200 DTY SD	YARN 43800 DTY SD	YARN 44400 DTY SD	YARN 45000 DTY SD	YARN 45600 DTY SD	YARN 46200 DTY SD	YARN 46800 DTY SD	YARN 47400 DTY SD	YARN 48000 DTY SD	YARN 48600 DTY SD	YARN 49200 DTY SD	YARN 49800 DTY SD	YARN 50400 DTY SD	YARN 51000 DTY SD	YARN 51600 DTY SD	YARN 52200 DTY SD	YARN 52800 DTY SD	YARN 53400 DTY SD	YARN 54000 DTY SD	YARN 54600 DTY SD	YARN 55200 DTY SD	YARN 55800 DTY SD	YARN 56400 DTY SD	YARN 57000 DTY SD	YARN 57600 DTY SD	YARN 58200 DTY SD	YARN 58800 DTY SD	YARN 59400 DTY SD	YARN 60000 DTY SD	YARN 60600 DTY SD	YARN 61200 DTY SD	YARN 61800 DTY SD	YARN 62400 DTY SD	YARN 63000 DTY SD	YARN 63600 DTY SD	YARN 64200 DTY SD	YARN 64800 DTY SD	YARN 65400 DTY SD	YARN 66000 DTY SD	YARN 66600 DTY SD	YARN 67200 DTY SD	YARN 67800 DTY SD	YARN 68400 DTY SD	YARN 69000 DTY SD	YARN 69600 DTY SD	YARN 70200 DTY SD	YARN 70800 DTY SD	YARN 71400 DTY SD	YARN 72000 DTY SD	YARN 72600 DTY SD	YARN 73200 DTY SD	YARN 73800 DTY SD	YARN 74400 DTY SD	YARN 75000 DTY SD	YARN 75600 DTY SD	YARN 76200 DTY SD	YARN 76800 DTY SD	YARN 77400 DTY SD	YARN 78000 DTY SD	YARN 78600 DTY SD	YARN 79200 DTY SD	YARN 79800 DTY SD	YARN 80400 DTY SD	YARN 81000 DTY SD	YARN 81600 DTY SD	YARN 82200 DTY SD	YARN 82800 DTY SD	YARN 83400 DTY SD	YARN 84000 DTY SD	YARN 84600 DTY SD	YARN 85200 DTY SD	YARN 85800 DTY SD	YARN 86400 DTY SD	YARN 87000 DTY SD	YARN 87600 DTY SD	YARN 88200 DTY SD	YARN 88800 DTY SD	YARN 89400 DTY SD	YARN 90000 DTY SD	YARN 90600 DTY SD	YARN 91200 DTY SD	YARN 91800 DTY SD	YARN 92400 DTY SD	YARN 93000 DTY SD	YARN 93600 DTY SD	YARN 94200 DTY SD	YARN 94800 DTY SD	YARN 95400 DTY SD	YARN 96000 DTY SD	YARN 96600 DTY SD	YARN 97200 DTY SD	YARN 97800 DTY SD	YARN 98400 DTY SD	YARN 99000 DTY SD	YARN 99600 DTY SD	YARN 100200 DTY SD	YARN 100800 DTY SD	YARN 101400 DTY SD	YARN 102000 DTY SD	YARN 102600 DTY SD	YARN 103200 DTY SD	YARN 103800 DTY SD	YARN 104400 DTY SD	YARN 105000 DTY SD	YARN 105600 DTY SD	YARN 106200 DTY SD	YARN 106800 DTY SD	YARN 107400 DTY SD	YARN 108000 DTY SD	YARN 108600 DTY SD	YARN 109200 DTY SD	YARN 109800 DTY SD	YARN 110400 DTY SD	YARN 111000 DTY SD	YARN 111600 DTY SD	YARN 112200 DTY SD	YARN 112800 DTY SD	YARN 113400 DTY SD	YARN 114000 DTY SD	YARN 114600 DTY SD	YARN 115200 DTY SD	YARN 115800 DTY SD	YARN 116400 DTY SD	YARN 117000 DTY SD	YARN 117600 DTY SD	YARN 118200 DTY SD	YARN 118800 DTY SD	YARN 119400 DTY SD	YARN 120000 DTY SD	YARN 120600 DTY SD	YARN 121200 DTY SD	YARN 121800 DTY SD	YARN 122400 DTY SD	YARN 123000 DTY SD	YARN 123600 DTY SD	YARN 124200 DTY SD	YARN 124800 DTY SD	YARN 125400 DTY SD	YARN 126000 DTY SD	YARN 126600 DTY SD	YARN 127200 DTY SD	YARN 127800 DTY SD	YARN 128400 DTY SD	YARN 129000 DTY SD	YARN 129600 DTY SD	YARN 130200 DTY SD	YARN 130800 DTY SD	YARN 131400 DTY SD	YARN 132000 DTY SD	YARN 132600 DTY SD	YARN 133200 DTY SD	YARN 133800 DTY SD	YARN 134400 DTY SD	YARN 135000 DTY SD</
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POLYESTER FDY YARN

CATEGORY	YARN 30 FDI SD/TBR	YARN 40 FDI SD/ TBR	YARN 45 FDI SD	YARN 50 FFY SD	YARN 50 FFY BRT	YARN 50 FFY BLACK DOPE DYED	YARN 75 PFY BRIGHT	YARN 75 BLACK DOPE DYED	YARN 90 PFY BLACK DOPE DYED	YARN 100 PFY BRT	YARN 100 PEY DOPE DYED BLACK	YARN 150 PFY BRT	YARN 150 FDY DOPE DYED BLACK	YARN 200 PFY BRT	YARN 300 FDY DOPE DYED BLACK	
	(Col.7) +\$810/- 20 - 30	(Col.7) +\$550/- 31 - 44	(Col.7) + \$500/- 45 - 60	(Col.7) + \$500/- 45 - 60	(Col.7) + \$500/- 45 - 60	(Col.7) + \$620/- 45 - 60	(Col.7) + \$450/- 61 - 89	(Col.7) + \$75/- 61 - 89	(Col.7) + \$495/- 90 - 120	(Col.7) + \$375/- 90 - 120	(Col.7) + \$495/- 90 - 120	(Col.7) + \$300/- 121 - 200	(Col.7) + \$420/- 121 - 200	(Col.7) + \$300/- 121 - 200	(Col.7) + \$250/- 201 - 1000	
	DENIER RANGE	20 - 30	31 - 44	45 - 60	45 - 60	45 - 60	61 - 89	61 - 89	90 - 120	90 - 120	90 - 120	121 - 200	121 - 200	121 - 200	121 - 200	201 - 1000
	PER TON,	1514.76	1154.76	1104.76	1104.76	1104.76	1224.76	1059.76	1179.76	1099.76	979.76	1099.76	904.76	1024.76	904.76	854.76
VALUE OF YARN	PER KG	1.51	1.15	1.10	1.10	1.22	1.06	1.18	1.10	0.98	1.10	0.90	1.02	0.90	0.85	0.94

POLYESTER CATIONIC (CD) FDY YARN

CATEGORY	YARN 50 CD SD	YARN 61 CD SD	YARN 75 CD	YARN 100 CD	YARN 150 CD	YARN 300 CD
	(Col.7) +\$800/-	(Col.7) +\$700/-	(Col.7) +\$600/-	(Col.7) +\$500/-	(Col.7)+\$450/-	(Col.7)+\$400/-
VALUE OF YARN	DENIER RANGE	45 - 60	61 - 66	67 - 89	90 - 120	121 - 200
	PER TON	1404.76	1304.76	1204.76	1104.76	1054.76
	PER KG	1.40	1.30	1.20	1.10	1.05
						1.00

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
	(Col.7) +\$1360.0	(Col.7) +\$1080.0	(Col.7) +\$950.0	(Col.7) +\$725.0	(Col.7) +\$550.0	(Col.7) +\$500.0
DENIER RANGE	30 - 45	46 - 66	67 - 89	90 - 120	121 - 200	201 - 1000
PER TON	1964.76	1684.76	1509.76	1329.76	1154.76	1104.76
PER KG	1.96	1.68	1.51	1.33	1.15	1.10

POLYESTER COLOR YARN

CATEGORY	VALUE OF YARN				
	YARN DTY 150 OPTIC WHITE (OTHER THAN BLACK)	YARN DTY 300D, 450D, 600D DYED (OTHER THAN BLACK)	YARN DTY 300D, 450D, 600D DYED (OTHER THAN BLACK)	YARN FDY 150 (OTHER THAN BLACK)	YARN FDY 300D, 450D, 600D DYED (OTHER THAN BLACK)
DENIER RANGE	(Col.7) +\$570/-	(Col.7) +\$520/-	(Col.7) +\$5700/-	(Col.7) +\$20/-	(Col.7) +\$470/-
PER TON	121 - 200	121 - 200	201 - 1000	121 - 200	201 - 1000
PER KG	1174.76	1224.76	1174.76	1124.76	1074.76
	1.17	1.22	1.17	1.12	1.07

Uzma Nazeen
Appraising Officer
Pakistan Customs

Rehman
20.11.20


Muhammad Sohail Ismail
Principal Appraiser

ZEHRA TAHIR NAQVI
Deputy Director
Directorate General
Customs Valuation Karachi

2020

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