



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

The Collector of Customs, Model Customs Collectorate, 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. 1527/2021)

No. Misc/25/2013-IV/250

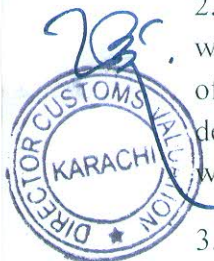
Dated: 29-03-2021

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.1490/2020 dated 20-11-2020. 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:** Meeting with different stakeholders and Associations was convened on 18-02-2021. 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 January and February 2021 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.1490/2020 dated 20-11-2020.*


(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: 1527/2021 Dt: 29-03-2021

Annexure A

BASIS OF VALUATION		MEG value per US\$ (PRAL data)		PTA value per US\$ (PRAL data + Lotte Chemical PTA)		MEG + PTA
		3 Per Ton	4 Per formula (350 Kg)	5 Per Ton	6 Per formula (670 Kg)	
PRAL data + Lotte Chemical + PTA (Jan-Feb 2021)	PER TON	572.82	200.49	675.63	587.80	788.29
	PER KG	0.57	0.20	0.68	0.59	0.79

[illegible]

CATEGORY		POLYESTER FDY YARN												
		YARN 30 EDY SD / TBR	YARN 40 FDY SD / TBR	YARN 45 FDY SD + \$500/-	YARN 50 FPY SD + \$500/-	YARN 50 FPY BLACK DOPE DYED	YARN 75 FPY SD + \$455/-	YARN 75 PFY BRIGHT	YARN 75 PFY BLACK DOPE DYED	YARN 90 PFY BLACK DOPE DYED	YARN 100 PFY BRT	YARN 150 PFY BRT	YARN 200 PFY BRT	YARN 300 FDY DOPE DYED
VALUE OF YARN	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	201 - 1000
	PER TON	1698.29	1338.29	1288.29	1283.29	1408.29	1243.29	1243.29	1363.29	1283.29	1163.29	1088.29	1088.29	1128.29
	PER KG	1.70	1.34	1.29	1.29	1.41	1.24	1.24	1.36	1.28	1.16	1.28	1.09	1.13

CATEGORY		YARN 50 CD SD	YARN 51 CD SD	YARN 75 CD	YARN 100 CD	YARN 150 CD	YARN 300 CD
VALUE OF YARN		(Col.7) +\$800/-	(Col.7) +\$700/-	(Col.7) +\$600/-	(Col.7) +\$500/-	(Col.7) *\$450/-	(Col.7) *\$400/-
	DENIER RANGE	45 - 60	61 - 66	67 - 89	90 - 120	121 - 200	201 - 1000
	PER TON	1588.29	1488.29	1388.29	1288.29	1238.29	1188.29
	PER KG	1.59	1.49	1.39	1.29	1.24	1.19

CATEGORY	YARN 30 CD	YARN 50 CD SD	YARN 75 CD	YARN 100 CD	YARN 150 CD	YARN 300 CD	
		(Col.7) +\$1360/-	(Col.7) +\$1080/-	(Col.7) +\$905/-	(Col.7) +\$725/-	(Col.7) +\$550/-	(Col.7) +\$500/-
VALUE OF YARN	DEMUR RANGE	30 - 45	46 - 66	67 - 89	90 - 120	121 - 200	201 - 1000
	PER TON	2148.29	1868.29	1653.29	1513.29	1338.29	1288.29
	PER KG-	2.15	1.87	1.69	1.51	1.34	1.29 -

CATEGORY	YARN DTY 150 OPTIC WHITE	YARN DTY 150 DYED (OTHER THAN BLACK)	YARN DTY 300D, 450D, 600D DYED (OTHER THAN BLACK)	YARN FDY 150 DYED (OTHER THAN BLACK)	YARN FDY 300D, 450D, 600 DYED (OTHER THAN BLACK)
	(Col.7) +\$570/-	(Col.7) +\$620/-	(Col.7) +\$570/-	(Col.7) + \$520/-	(Col.7) +\$470/-
VALUE OF YARN	DENIER RANGE	121 - 200	121 - 200	201 - 1000	201 - 1000
	PER TON	1358.29	1408.29	1358.29	1308.29
					1258.29

UZMA NAEEM
Appraising Officer
Pakistan Customs

[Signature]
Muhammad Sohail Ismail
Principal Appraiser

AMANULLAH SOOMRO
Deputy Director
Directorate General
Customs Valuation Karachi



Additional Director
Directorate General
Customs Valuation, Karachi