



**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL OF CUSTOMS VALUATION**  
**7<sup>TH</sup> 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. 1538 / 2021)

No. Misc/25/2013-IV/535

Dated: 26 -07- 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.1527/2021 dated 29-03-2021. 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 13-07-2021 and 26-07-2021. 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 May and June 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 (4) 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, 7<sup>th</sup> 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.1527/2021 dated 29-03-2021.*

  
(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), 1<sup>st</sup> 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, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. CHO, Customs Valuation, Custom House, Karachi.
21. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisement, 1<sup>st</sup> Floor, Custom House, Karachi.
22. Guard File.



BASIS OF VALUATION		MEG value per US\$ (PRAL data)		PTA value per US\$ (PRAL data + Lotte Chemical PTA)		MEG + PTA
1	2	3	4	5	6	7
O	Unit	Per Ton	Per formula (350 Kg)	Per Ton	Per formula (350 Kg)	(Col.3 + Col.5)
PRAL data + Lotte Chemical+ PTA Values (May-June 2021)	PER TON	741.02	259.36	735.03	752.55	1011.91
	PER KG	0.74	0.26	0.87	0.75	1.01

Annexure A

VR NO: 1538/26/7/2021 Dt: 26/7/2021

## POLYESTER DTY YARN

CATEGORY	YARN 30 DTY SD	YARN 40 DTY SD	YARN 50 DTY SD	YARN 50 DTY BLACK DOPE DYED	YARN 75 DTY SD	YARN 75 DTY BLACK DOPE DYED	YARN 100 DTY BLACK DOPE DYED	YARN 150 DTY BLACK DOPE DYED	YARN 300, 450, 600 DTY SD	YARN 300, 450, 600 DTY BLACK DOPE DYED	YARN 75 DTY TWIST 1000 TPM	YARN 150 DTY OF 1500 TPM SD	YARN 150 OF 1500 TPM	YARN 200 PFY BRT	YARN 300, 450, 600 PFY BRT	YARN 300, 450, 600 PFY BRT DYED	YARN 300, 450, 600 PFY BRT DYED BLACK
VALUE OF YARN	Denier Range	(Col.7) + \$1010/- 20 - 30	(Col.7) + \$950/- 31 - 44	(Col.7) + \$730/- 45 - 60	(Col.7) + \$850/- 45 - 60	(Col.7) + \$550/- 61 - 89	(Col.7) + \$475/- 90 - 120	(Col.7) + \$520/- 121 - 200	(Col.7) + \$350/- 201 - 1000	(Col.7) + \$470/- 201 - 1000	(Col.7) + \$1155/- 800 - 1200 TPM	(Col.7) + \$900/- 1300 - 2000 TPM	(Col.7) + \$650/-	(Col.7) + \$250/-	(Col.7) + \$340/-	(Col.7) + \$340/-	(Col.7) + \$340/-
	Per Ton	2021.91	1961.91	1741.91	1861.91	1566.91	1486.91	1411.91	1361.91	1481.91	2166.91	1911.91	1671.91	1261.91	1351.91	1351.91	1351.91
	Per Kg	2.02	1.96	1.74	1.86	1.57	1.49	1.41	1.36	1.48	2.17	1.91	1.67	1.26	1.35	1.35	1.35

## POLYESTER FDY YARN

CATEGORY	YARN 30 FDY SD / TBR	YARN 40 FDY SD / TBR	YARN 50 FDY SD	YARN 50 FDY BRT	YARN 50 FDY BLACK DOPE DYED	YARN 75 FDY SD	YARN 75 FDY BRT	YARN 100 FDY BRT	YARN 150 FDY BRT	YARN 300, 450, 600 FDY BRT	YARN 300, 450, 600 FDY BRT DYED	YARN 300, 450, 600 FDY BRT DYED BLACK	YARN 300, 450, 600 FDY BRT DYED BLACK	YARN 300, 450, 600 FDY BRT DYED BLACK	YARN 300, 450, 600 FDY BRT DYED BLACK	YARN 300, 450, 600 FDY BRT DYED BLACK	YARN 300, 450, 600 FDY BRT DYED BLACK
VALUE OF YARN	Denier Range	(Col.7) + \$910/- 20 - 30	(Col.7) + \$550/- 31 - 44	(Col.7) + \$500/- 45 - 60	(Col.7) + \$500/- 45 - 60	(Col.7) + \$500/- 45 - 60	(Col.7) + \$500/- 45 - 60	(Col.7) + \$500/- 45 - 60	(Col.7) + \$500/- 45 - 60	(Col.7) + \$500/- 45 - 60	(Col.7) + \$500/- 45 - 60	(Col.7) + \$500/- 45 - 60	(Col.7) + \$500/- 45 - 60	(Col.7) + \$500/- 45 - 60	(Col.7) + \$500/- 45 - 60	(Col.7) + \$500/- 45 - 60	(Col.7) + \$500/- 45 - 60
	Per Ton	1921.91	1561.91	1511.91	1511.91	1511.91	1511.91	1511.91	1511.91	1511.91	1511.91	1511.91	1511.91	1511.91	1511.91	1511.91	1511.91
	Per Kg	1.92	1.56	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51

## POLYESTER CATIONIC (CD) FDY YARN

CATEGORY	YARN 30 CD SD	YARN 40 CD SD	YARN 50 CD SD	YARN 50 CD	YARN 75 CD	YARN 100 CD	YARN 150 CD	YARN 300 CD
VALUE OF YARN	Denier Range	(Col.7) + \$800/- 45 - 60	(Col.7) + \$700/- 61 - 86	(Col.7) + \$600/- 87 - 99	(Col.7) + \$600/- 90 - 120	(Col.7) + \$500/- 121 - 200	(Col.7) + \$450/- 201 - 1000	(Col.7) + \$400/- 201 - 1000
	Per Ton	1811.91	1711.91	1611.91	1511.91	1451.91	1411.91	1411.91
	Per Kg	1.81	1.71	1.61	1.51	1.46	1.41	1.41

## POLYESTER CATIONIC (CD) DTY YARN

CATEGORY	YARN 30 CD	YARN 40 CD SD	YARN 50 CD SD	YARN 75 CD	YARN 100 CD	YARN 150 CD	YARN 300 CD
VALUE OF YARN	Denier Range	(Col.7) + \$1360/- 30 - 45	(Col.7) + \$1080/- 46 - 66	(Col.7) + \$905/- 67 - 89	(Col.7) + \$725/- 90 - 120	(Col.7) + \$550/- 121 - 200	(Col.7) + \$500/- 201 - 1000
	Per Ton	2371.91	2091.91	1916.91	1736.91	1551.91	1511.91
	Per Kg	2.37	2.09	1.92	1.74	1.56	1.51

## POLYESTER COLOR YARN

CATEGORY	YARN DTY 150 OPTIC WHITE	YARN DTY 150 DTY (OTHER THAN BLACK)	YARN DTY 300D, 450D, 600D DYED (OTHER THAN BLACK)	YARN DTY 300D, 450D, 600D DYED (OTHER THAN BLACK)
VALUE OF YARN	Denier Range	(Col.7) + \$570/- 121 - 200	(Col.7) + \$520/- 121 - 200	(Col.7) + \$470/- 201 - 1000
	Per Ton	1581.91	1531.91	1481.91
	Per Kg	1.58	1.53	1.48

*[Signature]*

Muhammad Sohail Ismail  
Principal Appraiser

*[Signature]*

26/07/21

Appraising Officer  
Pakistan Customs



*[Signature]*

26/7

Appraising Officer  
Pakistan Customs