



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

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The Collectors of Customs, Collectorates of Customs (Appraisalment – West)/ Appraisalment – East / Appraisalment – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad/ (Appraisalment/Enforcement), Quetta/Gawadar/ (Appraisalment/ Enforcement/ AIIA), Lahore/Appraisalment, Faisalabad/ Appraisalment, Sambrial (Sialkot)/ Enforcement, Multan/ Islamabad/ Gilgit-Baltistan/ (Appraisalment/ Enforcement), Peshawar/ Enforcement, Dera Ismail Khan/Exports (Port Qasim/Custom House, Karachi)/Transit Trade. Karachi.

**DETERMINATION OF CUSTOMS VALUES OF UN-BRANDED DYES UNDER**  
**SECTION 25A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO. 1838 /2024)**

C.No. Misc/44/2018-II/19

Dated: || -01-2024

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of various types of un-branded Dyes are determined as follows:

**Background of the valuation issue:** Several representations were received from importers as well as Pakistan Chemicals & Dyes Merchants Association (PCDMA) regarding revision of Customs values of Reactive dyes, Acid Dyes, Acid leather Dyes, Direct Dyes, Disperse Dyes and Optical Brightening Agents and it was requested therein to determine the Customs values of the said goods in line with the international market trends. Therefore, an exercise has been undertaken by this Directorate to determine the same.



2. **Stakeholders' participation in determination of Customs values:** Meeting was convened on 28.11.2023 which was attended by the relevant stakeholders including Pakistan Chemicals & Dyes Merchants Association. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting. The participants also submitted their proposals and the same were considered for valuation of the subject goods.

3. **Analysis / Exercise done to determine Customs Values:** The stakeholders contended that the prices of Dyes and Optical Brightening Agents have seen a downward trend in the recent past. Therefore, customs values of the subject goods needed to be determined as per the prevailing international prices. They also submitted proposals in this regard. Ninety (90) days' clearance data has been retrieved and the same has been scrutinized.

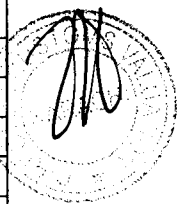
4. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in their sequential order to arrive at the Customs value of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical goods value method provided in Section 25(5) was examined for applicability to determine Customs values of subject goods. The data provided some reference; however, it

was found that the same could not be solely relied upon due to absence of absolute demonstrable evidences of quantities and qualities and variation in declaration. Information available was, hence, found incomplete and inapplicable. Subsequently, similar goods value method provided in Section 25(6) was examined for applicability to determine Customs value of subject goods. The assessed values in similar goods import data of Dyes for the last 90 days reflected values as per previous VR No. 1735/2023 dated 27-01-2023. However, Declared Values (DV) of similar goods had showed consistent variations. Hence, this method was also found inapplicable. Market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was also conducted to observe the actual prices of Reactive dyes, Acid Dyes, Acid Leather Dyes, Direct Dyes, Disperse Dyes and Optical Brightening Agents of different origins. The exercise provided some applicable reference values. In line with statutory sequential order of section 25, Computed value method, as provided in Section 25(8) of the Customs Act, 1969 was examined, but the same could not be applied as the conversion cost from the constituent materials and allied expenses, in the country of export, were not available for manufacturing of Dyes and Optical Brightening Agents. The available data / information collected such as proposals of PCDMA, sales contracts, proforma invoices, and Export GDs of the stakeholders were thoroughly scrutinized and freight value at the time of previous VR No. 1735/2023 dated 27-01-2023 and prevailing freight values have been examined. Finally, the Customs values of the subject goods have been determined under Section 25(9), read with Section 25(7), and Customs Rule 121(2) of Customs Rules, 2001 which provides that the methods of valuation, to be employed under sub-section (9) of section 25 of the Act may be inclusive of those laid down in sub-sections (1), (5), (6), (7) and (8) of the said section, but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of sub-section (9) of that section.

5. **Customs values of Reactive dyes, Acid Dyes, Direct Dyes, Disperse Dyes and Optical Brightening Agents** - Optical Brightening Agents, Acid Leather Dyes, Disperse Dyes, Reactive dyes, Direct Dyes, and Acid Dyes hereinafter specified, shall be assessed to duty / taxes at the Customs values as per the following table:

S. No.	Description	Origin	H.S. Code	Proposed PCT for WeBOC	Customs Values (C&F) US\$/Kg
<b>Optical Brightening Agents</b>					
1	OB for Plastic / Paint	All origins	3204.2000	3204.2000.1000	US\$ 19.00/KG
2	OB-1 for Plastic / PVC	All origins	3204.2000	3204.2000.1100	US\$ 12.00/KG
3	OBA for Acrylic	All origins	3204.2000	3204.2000.1200	US\$ 5.00/KG
4	OBA for Polyester (Powder Form)	All origins	3204.2000	3204.2000.1300	US\$ 6.50/KG
5	OBA for Polyester (Liquid Form)	All origins	3204.2000	3204.2000.1400	US\$ 4.00/KG
6	OBA for Cotton	All origins	3204.2000	3204.2000.1500	US\$ 3.50/KG
<b>Acid Leather Dyes</b>					
7	Acid Leather Green	All origins	3204.1200	3204.1200.1000	US\$ 4.50/KG
8	Acid Leather Olive	All origins	3204.1200	3204.1200.1100	US\$ 4.50/KG
9	Acid Leather Turquoise	All origins	3204.1200	3204.1200.1200	US\$ 4.10/KG
10	Acid Leather Brown	All origins	3204.1200	3204.1200.1300	US\$ 4.00/KG

11	Acid Leather Baige	All origins	3204.1200	3204.1200.1400	US\$ 4.00/KG
12	Acid Leather Red	All origins	3204.1200	3204.1200.1500	US\$ 3.85/KG
13	Acid Leather Scarlet	All origins	3204.1200	3204.1200.1600	US\$ 3.80/KG
14	Acid Leather Black	All origins	3204.1200	3204.1200.1700	US\$ 3.20/KG
<b>Disperse Dyes</b>					
15	Disperse Yellow Brown 2 RL	All origins	3204.1110	3204.1110.1000	US\$ 3.50/KG
16	Disperse Blue 2BLN	All origins	3204.1110	3204.1110.1100	US\$ 3.90/KG
17	Disperse Yellow 4G	All origins	3204.1110	3204.1110.1200	US\$ 3.60/KG
18	Disperse Yellow S6G	All origins	3204.1110	3204.1110.1300	US\$ 3.70/KG
19	Disperse Scarlet B	All origins	3204.1110	3204.1110.1400	US\$ 3.00/KG
20	Disperse Rubbin B	All origins	3204.1110	3204.1110.1500	US\$ 3.00/KG
21	Disperse Orange H3R	All origins	3204.1110	3204.1110.1600	US\$ 3.00/KG
22	Disperse Navy EXNF	All origins	3204.1110	3204.1110.1700	US\$ 3.20/KG
23	Disperse Orange H3R	All origins	3204.1110	3204.1110.1800	US\$ 3.00/KG
24	Disperse Black R	All origins	3204.1110	3204.1110.1900	US\$ 2.70/KG
25	Disperse Red FB	All origins	3204.1110	3204.1110.2000	US\$ 3.60/KG
26	Disperse Navy HGLN	All origins	3204.1110	3204.1110.2100	US\$ 3.10/KG
27	Disperse Golden 2RN	All origins	3204.1110	3204.1110.2200	US\$ 3.20/KG
28	Disperse Black EXNF	All origins	3204.1110	3204.1110.2300	US\$ 2.60/KG
29	Disperse Black ECO	All origins	3204.1110	3204.1110.2400	US\$ 2.60/KG
30	Disperse Rubbine S2GFL	All origins	3204.1110	3204.1110.2500	US\$ 3.20/KG
<b>Reactive Dyes</b>					
31	Reactive Blue 21	All origins	3204.1600	3204.1600.1000	US\$ 3.60/KG
32	Reactive Orange 122	All origins	3204.1600	3204.1600.1100	US\$ 3.40/KG
33	Reactive Yellow 160	All origins	3204.1600	3204.1600.1200	US\$ 3.60/KG
34	Reactive Black LD/GD/DN/ Mixture	All origins	3204.1600	3204.1600.1300	US\$ 3.20/KG
35	Reactive Red 195	All origins	3204.1600	3204.1600.1400	US\$ 2.75/KG
36	Reactive Yellow 145	All origins	3204.1600	3204.1600.1500	US\$ 2.65/KG
37	Reactive Golden 145	All origins	3204.1600	3204.1600.1600	US\$ 3.00/KG
38	Reactive Black 5	All origins	3204.1600	3204.1600.1700	US\$ 2.75/KG
39	Reactive Black WNN/N (Mixture)	All origins	3204.1600	3204.1600.1800	US\$ 2.65/KG
40	Reactive Navy Blue 222	All origins	3204.1600	3204.1600.1900	US\$ 3.50/KG
41	Reactive Yellow DS	All origins	3204.1600	3204.1600.2000	US\$ 3.50/KG
42	Reactive Red HDS	All origins	3204.1600	3204.1600.2100	US\$ 4.00/KG
43	Reactive Navy DS	All origins	3204.1600	3204.1600.2200	US\$ 3.50/KG
<b>Direct Dyes</b>					
44	Direct Blue BRL	All origins	3204.1400	3204.1400.1000	US\$ 4.00/KG
45	Direct Yellow PG	All origins	3204.1400	3204.1400.1100	US\$ 3.90/KG
46	Direct Violet 3B	All origins	3204.1400	3204.1400.1200	US\$ 4.00/KG
47	Direct Violet 2B	All origins	3204.1400	3204.1400.1300	US\$ 4.00/KG
48	Direct Red 12B	All origins	3204.1400	3204.1400.1400	US\$ 3.70/KG
49	Direct Yellow RL	All origins	3204.1400	3204.1400.1500	US\$ 3.80/KG
50	Direct Yellow GX	All origins	3204.1400	3204.1400.1600	US\$ 3.70/KG
51	Direct Orange S	All origins	3204.1400	3204.1400.1700	US\$ 3.60/KG
52	Direct Scarlet 4BS	All origins	3204.1400	3204.1400.1800	US\$ 3.40/KG



53	Direct Yellow R	All origins	3204.1400	3204.1400.1900	US\$ 3.20 KG
54	Direct Black G	All origins	3204.1400	3204.1400.2000	US\$ 3.20/KG
55	Direct Black R	All origins	3204.1400	3204.1400.2100	US\$ 3.20/KG
56	Direct Sky Blue 5B	All origins	3204.1400	3204.1400.2200	US\$ 3.00/KG
57	Direct Black VSF	All origins	3204.1400	3204.1400.2300	US\$ 3.20/KG
58	Direct Turquoise Blue GL	All origins	3204.1400	3204.1400.2400	US\$ 3.10/KG
59	Direct Rose FR	All origins	3204.1400	3204.1400.2500	US\$ 3.00/KG
60	Direct Brown GTL	All origins	3204.1400	3204.1400.2600	US\$ 3.50/KG
<b>Acid Dyes</b>					
61	Acid Blue A	All origins	3204.1200	3204.1200.1800	US\$ 3.50/KG
62	Acid Violet B	All origins	3204.1200	3204.1200.1900	US\$ 3.20/KG
63	Acid Blue N	All origins	3204.1200	3204.1200.2000	US\$ 3.20/KG
64	216 Acid Yellow	All origins	3204.1200	3204.1200.2100	US\$ 2.50/KG
65	Acid Scarlet 3R	All origins	3204.1200	3204.1200.2200	US\$ 2.20/KG
66	Acid Black ATT	All origins	3204.1200	3204.1200.2300	US\$ 2.10/KG
67	Acid Orange II	All origins	3204.1200	3204.1200.2400	US\$ 2.00/KG
68	222 Metanil Yellow	China	3204.1200	3204.1200.2500	US\$ 1.75/KG

Note:

- i) The above mentioned values are for unbranded Dyes and Optical Brightening Agents. In case of import of branded Dyes & Optical Brightening Agents like Synolon, Suncron, Foron, Dianix, Synozol, Sunfix, Sunzol, Liyuansol, Sinofix, Everzol and Novacron, the assessments shall be finalized by the Collectorates at their end in accordance with law.
- ii) All the basic descriptions of Dyes i.e., Acid Dyes, Acid Leather Dyes, Disperse Dyes, Reactive dyes, and Direct Dyes are covered within this Ruling. Variation of colors, grades etc., shall be assessed within these basic description of Dyes.

6. In cases, where declared 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. In case of consignments imported by air, the assessing officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

7. **Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

8. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, a revision petition may be filed against this ruling as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of its issuance, 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 this Valuation Ruling are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. Customs values determined in this Ruling are for the description and specification as mentioned in the table above of this Ruling. PCT Codes are mentioned for illustrative purposes so that the 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 certifications 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 Valuation Ruling supersedes the Valuation Ruling No.1735/2023 dated 27-01-2023 & Sr 12,13,14 and 15 of Valuation Ruling No.1518/2021 dated 01-03-2021.***

  
**(Fayaz Rasool Maken)**  
**Director**

Copy for information to: -

- 1) The Member Customs (Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisement (Central), Custom House, Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation (Customs), FBR, Islamabad.
- 11) The Director General, PCA & Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 14) The Director, Transit Trade, Custom House Karachi
- 15) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
- 16) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
- 17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 19) The Karachi Customs Agents Association (KCAA), Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.