



**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 – SAPT / Appraisalment – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad/ (Appraisalment/Enforcement), Quetta/Taftan/Gawadar/Khuzdar (Appraisalment/Enforcement/ AIIA), Lahore/Appraisalment, Faisalabad/ Appraisalment, Sambrial (Sialkot)/Sargodha/ Enforcement, Multan/Islamabad/ Gilgit-Baltistan/ (Appraisalment/Enforcement), Peshawar/Kohat/Enforcement, Dera Ismail Khan/Exports (Port Qasim/Custom House, Karachi)/Transit Trade, Karachi.**

**DETERMINATION OF CUSTOMS VALUES OF POLYESTER/POLYETHYLENE MOSQUITO KNITTED NET FABRIC, DYED/UNDYED(NON-HEAT SET, GSM 35 AND ABOVE) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO. 1850 / 2024)**

No. Misc/ 19/2016-IV//100

Dated: 01-02-2024

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Polyester/Polyethylene Mosquito Knitted Net Fabric, Dyed/Undyed (Non-Heat Set, GSM 35 and Above) are determined as follows:

2. **Background of the valuation issue:** The Directorate of Customs Valuation, Karachi received representations from M/s. Pak Poly Products (Private) Limited for issuance of Valuation Ruling of Polyester/Polyethylene Mosquito Knitted Net Fabric, Dyed/Undyed (Non-Heat Set, GSM 35 and above). Therefore, an exercise was undertaken by this Directorate to determine the customs values of the same according to the current price trends prevailing in the international market.

3. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholder was held on 08.01.2024. The importer-cum-exporter M/s. Pak Poly Products (Private) Limited contended that they are licensee under Export Facilitation Scheme (EFS) and thereby temporarily importing duty and tax free raw material for value addition and subsequent export to international aid agencies such as UNHCR, GLOBEL FUND, UNICEF. They further added that they are facing hardships while filing export Goods declaration owing to mandatory application of the Valuation Ruling (i.e 1451/2020) at import stage. Moreover, their imported goods do not fall under valuation ruling (i.e 1451/2020) for mosquito net, as existing VR covers only finished/fine grade goods (Fabric) of up-to 30 GSM whereas fabric imported by them is a coarse product having 35 and above GSM, non-heat set condition, packed in the form of bales. Furthermore, the subject goods are not meant for consumption in Pakistan. They further said that their imports being temporary in nature have no revenue impact. They requested that the values of Polyester/Polyethylene Mosquito Knitted Net Fabric, Dyed/Undyed (Non-Heat Set, GSM 35 and above) declared by them, which have also been provided to the Valuation

Department through contracts / invoices, should be accepted for assessment purposes. So, they have made the case that a separate Valuation Ruling may be issued reflecting the actual value of the subject goods. To corroborate their stance, M/s. Pak Poly Products (Private) Limited submitted the import/export documents; Invoices of imports, export GDs from China, export contracts, Copies of Sales Tax Invoices.

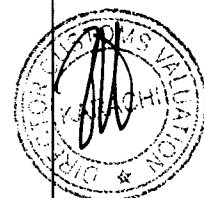
4. **Analysis / Exercise done to determine Customs Values:** In furtherance of the exercise to determine the veracity of their claim and to ascertain the exact customs values of polyester/polyethylene mosquito knitted net fabric, dyed/undyed (non-heat set, GSM 35 and above), their data of imports and exports have been retrieved for detailed scrutiny. The importer-cum-exporter, M/s. Pak Poly Products (Private) Limited, has put forward the case wherein they have requested to issue a fresh valuation ruling for their import. The directorate has examined their request under WTO Trade Facilitation Agreement, Article 3(9)b which reads “ *in addition to advance rulings defined in subparagraph (a), Members are encouraged to provide advance rulings on: (i) the appropriate method of criteria, and the application thereof, to be used for determining the customs value under a particular set of facts”*”

5. **Method adopted to determine Customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were duly applied in sequential order to arrive at customs value of subject goods. After thorough scrutiny of commercial invoices, export GDs from China, sales tax record and export contracts provided by M/s. Pak Poly Products (Private) Limited, the Transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969 has been applied to arrive at customs values of Polyester/Polyethylene Mosquito Knitted Net Fabric, Dyed/Undyed (Non-Heat Set, GSM 35 and Above).

6. **Customs values of Polyester/Polyethylene Mosquito Knitted Net Fabric, Dyed/Undyed (Non-Heat Set, GSM 35 and above):-** The Polyester/Polyethylene Mosquito Knitted Net Fabric, Dyed/Undyed (Non-Heat Set, GSM 35 and above) *hereinafter specified*, shall be assessed to duty / taxes at the minimum Customs values mentioned against them in the Table below:

S.No	Description of Goods	P.C.T	Proposed PCT for WEOC	Origin	Customs Values (C&F) US \$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Polyester Mosquito Knitted Net Fabric <i>unbleached/undyed,, in bales (non-heat set), 35 GSM and above</i>	6005.3200 6005.3110 6005.3500 6005.3610 6005.3700 6005.4110 6005.4200 6304.9100	6005.3200.1000 6005.3110.1000 6005.3500.1000 6005.3610.1000 6005.3700.1000 6005.4110.1000 6005.4200.1000 6304.9100.1000	China	1.40

2	Polyester Mosquito Knitted Net Fabric dyed, in bales ( <i>non-heat set</i> ), 35 GSM and above	6005.3200 6005.3110 6005.3500 6005.3610 6005.3700 6005.4110 6005.4200 6304.9100	6005.3200.1000 6005.3110.1000 6005.3500.1000 6005.3610.1000 6005.3700.1000 6005.4110.1000 6005.4200.1000 6304.9100.1000	China	1.65
3	<i>Polyethylene</i> Mosquito Knitted Net Fabric <i>unbleached/undyed</i> , in bales 35 GSM and above	6005.3200 6005.3110 6005.3500 6005.3610 6005.3700 6005.4110 6005.4200 6304.9100	6005.3200.1000 6005.3110.1000 6005.3500.1000 6005.3610.1000 6005.3700.1000 6005.4110.1000 6005.4200.1000 6304.9100.1000	China	3.00
4	<i>Polyethylene</i> Mosquito Knitted Net Fabric, <i>dyed</i> , in bales 35GSM and above	6005.3200 6005.3110 6005.3500 6005.3610 6005.3700 6005.4110 6005.4200 6304.9100	6005.3200.1000 6005.3110.1000 6005.3500.1000 6005.3610.1000 6005.3700.1000 6005.4110.1000 6005.4200.1000 6304.9100.1000	China	3.10



7. 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 proviso 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.

8. **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.

9. **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.

10. The Collectors of Customs may kindly ensure that the values given in the Valuation Ruling, for the given description of goods, are applied by the concerning assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in the ruling are for the descriptions and specifications as mentioned in Para-6 of this Ruling. HS Codes are mentioned for illustrative

purposes so that Valuation Ruling is made accessible to the assessing officers. The assessments shall be finalized on the basis of correct classifications after fulfilling all formalities related to importability or other certifications required thereon.

  
(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 Directors, 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, Bohri Road, Karachi.
20. The Webmaster, Federal Board of Revenue, Islamabad.