

(This Ruling has been revised / superseded vide Valuation Ruling No. 1457/2020 dated 17-07-2020)

**GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI**

The Collectors of Customs, Model Customs Collectorates, Appraisalment and Facilitation (East / East) / Port Qasim / Enforcement and Compliance, JIAP, Karachi / (Appraisalment and Facilitation / Enforcement and Compliance), AIIA Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Appraisalment 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. 1438/2020)

No. Misc/25/2013-IV/2869

Dated: 7th February, 2020

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

2. Background of the valuation issue: The Customs values of the Polyester Filament Yarn were earlier determined vide Valuation Ruling No. 1387/2019 dated 03.09.2019. Representations were filed by various importers, trade association i.e. M/s Pakistan Yarn Merchants Association, wherein it was contended that due to downward trend of values of basic raw material i.e. Pure Terephthalic Acid (P.T.A) and Mono Ethylene Glycol (M.E.G) for polyester filament yarn, the Customs values determined in the existing Valuation Ruling are not reflective of prevailing prices in international markets. Therefore, an exercise was undertaken by this Directorate General to determine customs values of the subject goods under section 25-A of the Customs Act, 1969.

3. Stakeholders' participation in determination of Customs values: Meeting with different stakeholders including Pakistan yarn Merchants was called on 16-01-2020. The issues pertaining to the valuation of subject goods were deliberated upon in detail.

4. Methods 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. P.T.A and M.E.G. The import clearance data for last two months were obtained from PRAL and data of locally manufactured P.T.A 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 P.T.A. The weighted average value of P.T.A and M.E.G so determined was applied to the formula prescribed and circulated by the Board vide C. No. 3(20)/TAR-1/90- 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 Sub-Section (9) of the 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 consignment imported by air, the assessing officer shall take into account the difference between air freight and sea freight while applying the Customs values determined in this Ruling.

7. **Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs values 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, 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 this Valuation 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 Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in the above table of this Ruling. HS Codes are mentioned for illustrative purpose so that 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 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. 1387/2019, dated 03-09-2019.

(SHAFIQUE AHMAD LATKI)

Director

Copy for information to:-

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

STATEMENT OF BASE VALUES OF POLYESTER CHAIN ITEMS.

Annexure-A of VR No. Dated 07.02.2020

BASIS OF VALUATION		MEG value per US\$ (PRAL data)		PTA value per US\$ (PRAL data + ICI PTA)		MEG + PTA
1	2	3	4	5	6	7
Source	Unit	Per Ton	Per formula (±50 Kg)	Per Ton	Per formula (870 Kg)	(Col.3 + Col.5)
PRAL data + Lotte Chemical PTA values (NOV DEC 2019) (US\$)	PER TON	631.00	220.85	669.00	582.03	802.88
	PER KG	0.63	0.22	0.67	0.58	0.80

POLYESTER DTY YARN

CATEGORY	YARN 30 DTY SD	YARN 40 DTY SD	YARN 60 DTY SD	YARN 75 DTY SD	YARN 75 DTY BLACK DOPE DYED	YARN 100 DTY SD	YARN 100 DTY BLACK DOPE DYED	YARN 150 DTY SD	YARN 150 DTY BLACK DOPE DYED	YARN 300-450,500 DTY SD	YARN 300-450,500 DTY BLACK DOPE DYED	YARN 75 DTY TWIST 1000 TPM	YARN DTY 150 CF 1000 TPM SD	YARN 150 OF 1500 TPM SD	YARN ITY (85Y) 130	YARN ITY (85Y) 135	
	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
VALUE OF YARN	(Col.7) +\$1010/-	(Col.7) +\$950/-	(Col.7) +\$730/-	(Col.7) +\$550/-	(Col.7) +\$870/-	(Col.7) +\$470/-	(Col.7) +\$590/-	(Col.7) +\$400/-	(Col.7) +\$520/-	(Col.7) +\$350/-	(Col.7) +\$470/-	(Col.7) +\$ 1150/-	(Col.7) +\$900/-	(Col.7) +\$800/-	(Col.7) +\$660/-	(Col.7) +\$660/-	
	DENIER RANGE	20 - 30	31 - 44	45 - 60	61 - 89	61 - 89	90 - 120	90 - 120	121 - 200	121 - 200	201 - 1000	201 - 1000	800 - 1300 TPM	800 - 1300 TPM	1300 - 2000 tpm		
	PER TON	1812.88	1752.88	1532.88	1357.88	1477.88	1277.88	1397.88	1202.88	1322.88	1152.88	1272.88	1957.88	1702.88	1702.88	1462.88	1462.88
	PER KG	1.81	1.75	1.53	1.36	1.48	1.28	1.40	1.20	1.32	1.15	1.27	1.96	1.70	1.70	1.46	1.46

POLYESTER FDY YARN

CATEGORY	YARN 30 FDY SD / TBR	YARN 40 FDY SD / TBR	YARN 46 FDY SD	YARN 40 FPY SD	YARN 50 FPY BRT	YARN 60 FPY BLACK DOPE DYED	YARN 75 FPY SD	YARN 75 FPY BROHT	YARN 75 FPY BLACK DOPE DYED	YARN 90 FPY BLACK DOPE DYED	YARN 100 FPY BRT	YARN 100 FPY BLACK DOPE DYED	YARN 150 FPY DOPE DYED BLACK	YARN 150 FPY BRT	YARN 150 FDY DOPE DYED BLACK	YARN 200 FPY BRT	YARN 300, 450, 500 FPY BRT	YARN 300 FDY DOPE DYED BLACK
	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41
VALUE OF YARN	(Col.7) +\$910/-	(Col.7) +\$650/-	(Col.7) +\$590/-	(Col.7) +\$500/-	(Col.7) +\$500/-	(Col.7) +\$620/-	(Col.7) +\$450/-	(Col.7) +\$450/-	(Col.7) +\$570/-	(Col.7) +\$490/-	(Col.7) +\$370/-	(Col.7) +\$490/-	(Col.7) +\$490/-	(Col.7) +\$300/-	(Col.7) +\$420/-	(Col.7) +\$300/-	(Col.7) +\$250/-	(Col.7) +\$340/-
	DENIER RANGE	20 - 30	31 - 44	45 - 60	45 - 60	45 - 60	61 - 89	61 - 89	61 - 89	90 - 120	90 - 120	90 - 120	90 - 120	121 - 200	121 - 200	121 - 200	201 - 1000	201 - 1000
	PER TON	1712.88	1352.88	1302.88	1302.88	1302.88	1422.88	1257.88	1257.88	1377.88	1297.88	1177.88	1297.88	1102.88	1222.88	1102.88	1052.88	1142.88
	PER KG	1.71	1.35	1.30	1.30	1.42	1.26	1.26	1.38	1.30	1.18	1.30	1.10	1.22	1.10	1.05	1.14	

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
		41	42	43	44	45	46
		(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	201 - 1000
	PER TON	1602.88	1502.88	1402.88	1302.88	1252.88	1202.88
	PER KG	1.60	1.50	1.40	1.30	1.25	1.20

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
		47	48	49	50	51	52
		(Col.7) +\$1360/-	(Col.7) + \$1080/-	(Col.7) +\$905/-	(Col.7) +\$725/-	(Col.7) +\$550/-	(Col.7) +\$500/-
VALUE OF YARN	DENIER RANGE	30 - 45	46 - 66	67 - 89	90 - 120	121 - 200	201 - 1000
	PER TON	2162.88	1882.88	1707.88	1527.88	1352.88	1302.88
	PER KG	2.16	1.88	1.71	1.53	1.35	1.30

POLYESTER COLOR YARN

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, 600D DYED (OTHER THAN BLACK)
		53	54	55	56	57
		(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	121 - 200	201 - 1000
	PER TON	1372.88	1422.88	1372.88	1322.88	1272.88
	PER KG	1.37	1.42	1.37	1.32	1.27