

(This Publication Valuation Ruling has been revised / superseded vide Publication Valuation Ruling No. 60/2025 dated 02-07-2025)

**GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, PAKISTAN CUSTOM HOUSE,
KARACHI
Phone: 021-99214144**

C. No. Misc/25/2013-IV/0001

Dated: 1st January, 2025

PUBLICATION VALUATION RULING NO.51/2025

1. This ruling supersedes Publication Value Reference No. 39/2024 dated 24.01.2024.
2. This Ruling shall be applicable until the same is rescinded or revised in terms of subsection (4) of Section 25A of the Customs Act, 1969.
3. The revision petition against this Publication Valuation Ruling can be filed, under Section 25D of the Customs Act, 1969 within 30 days before the Director General, Customs Valuation.
4. The values in valuation ruling shall be applicable to the given description and specification of goods.

SUBJECT: DETERMINATION OF CUSTOMS VALUES OF POLYESTER FILAMENT YARNS UNDER SECTION 25A READ WITH PROVISIO TO SECTION 25A(1) OF THE CUSTOMS ACT, 1969.

1.	Valuation Ruling	Redetermination / revision of values of earlier Publication Value Reference No. 39/2024 dated 24.01.2024
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders was conducted on 09.08.2024, 13.08.2024, 01.10.2024 & 04.11.2024

5. Background of the Issue: Earlier, the Customs values of Polyester Filament Yarns were determined in terms of Section 25(5) read with 25A and proviso to Section 25A(1) of the Customs Act, 1969 vide Publication Value Reference No. 39/2024 dated 24-01.2024. Representations were received from Pakistan Yam Merchant Association (PYMA) & others, for re-determination of Customs values for the subject items as the Ninety (90) days had passed since issuance of the previous Publication Value Reference. The values of subject goods (Polyester filament yarn) being a by-product of petroleum, is heavily influenced by the fluctuations in the price of crude oil and petroleum products. This relationship contributes to the frequent changes in its price on the international. The Customs values determined vide aforementioned PVR were not reflective of prevailing prices in international market; therefore, an exercise has been undertaken by this Directorate to re-determine the same afresh.

6. Analysis/ Exercise to determine of Customs values: In this regard, meetings were held on 09.08.2024, 13.08.2024, 01.10.2024 & 04.11.2024 in the Directorate of Customs Valuation, Karachi which was attended by the relevant stakeholders including members of Pakistan Yam Merchant Association (PYMA) and others. They submitted their contentions regarding prices of subject goods. Furthermore, prices of PFY, retrieved from the international publication, namely CCF group, showing price trend of the subject goods in the international market, have also been examined.

7. Method(s) adopted to determine Customs values: The Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values 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 additional information required under sub-section (2) of Section 25 of the Customs Act, 1969. Subsequently, available data / information collected through international publication, i.e. CCF group, was thoroughly scrutinized

and compared with the import data of the relevant period to determine Customs values. Finally, the values of Polyester Filament Yarns have been determined in terms of Section 25(5) read with Section 25A and proviso to Section 25A(1) of the Customs Act, 1969.

8. Customs values of Polyester Filament Yarns: In Polyester Filament Yarns, hereinafter specified, shall be assessed to duty / taxes at the Customs values as per attached **Annexure-A**.

9. In cases, where declared values are higher than the so determined Customs values, 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.

10. Revision of the determined Publication Values: In case of disagreement (with such customs values) by any importer/exporter, the assessing officer shall give the reasons in writing and shall issue an Assessment Order which shall be appealable before the Collector (Appeals) under Section 193 of the Customs Act, 1969. These Publication values are also appealable under the law and a revision petition may be filed against publication values, under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue of these publication values before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

11. The Collectors of Customs may kindly ensure that the said determined values are applied by the concerned assessing officers/officials without fail. Any anomaly observed may kindly be brought to the notice of the Directorate of Customs Valuation Karachi immediately. Customs values determined in the Publication value are for the description and specification as mentioned in **Annexure-A** of this Publication Value. PCT Codes are mentioned for illustrative purposes so that Publication 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.

(DR. TAHIR QURESHI)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisalment-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisalment / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisalment / Enforcement / AIIA), (Appraisalment-East / West, Lahore / Faisalabad Appraisalment / Enforcement, Sargodha / Enforcement & Appraisalment, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisalment / Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim / Custom House, Karachi) / Transit Trade, Karachi.

Copy for information:

- 1) The Member Customs (Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar / Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.

- 8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 9) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.

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 SD	YARN 100 DTY BLACK DOPE DYED	YARN 150 DTY SD	YARN 150 DTY BLACK DOPE DYED	YARN 300, 450, 600 DTY SD	YARN 300, 450, 600 DTY BLACK DOPE DYED	YARN 75 DTY TWST 1000 TPM	YARN DTY 150 OF 1000 TPM SD	YARN 150 OF 1500 TPM SD	YARN ITY (BSY) 130	YARN ITY (BSY) 135
VALUE OF YARN	DENER RANGE	20-30	31-44	45-60	45-60	61-89	61-89	90-120	90-120	121-200	121-200	201- 1000	201- 1000	800- 1200 TPM	800- 1200 TPM	1300- 2000 TPM		
	PER TON	1820.00	1760.00	1540.00	1660.00	1365.00	1485.00	1285.00	1405.00	1210.00	1330.00	1160.00	1280.00	1965.00	1710.00	1710.00	1470.00	1470.00
	PER KG	1.82	1.76	1.54	1.66	1.37	1.49	1.29	1.41	1.21	1.33	1.16	1.28	1.97	1.71	1.71	1.47	1.47

POLYESTER FDY YARN

CATEGORY		YARN 30 FDY SD/TBR	YARN 40 FDY SD/TBR	YARN 45 FDY SD	YARN 50 FPY SD	YARN 50 FPY BRT	YARN 50 FPY BLACK DOPE DYED	YARN 75 PFY SD	YARN 75 PFY BRIGHT	YARN 75 PFY BLACK DOPE DYED	YARN 90 PFY BLACK DOPE DYED	YARN 100 PFY BRT	YARN 100 PFY DOPE DYED BLACK	YARN 150 PFY BRT	YARN 150 PFY DOPE DYED BLACK	YARN 200 PFY BRT	YARN 300D, 450, 600D PFY BRT	YARN 300 FDY DOPE DYED BLACK
VALUE OF YARN	DENER RANGE	20-30	31-44	45-60	45-60	45-60	45-60	61-89	61-89	61-89	90-120	90-120	90-120	121-200	121-200	121-200	201- 1000	201- 1000
	PER TON	1720.00	1360.00	1310.00	1310.00	1310.00	1430.00	1265.00	1265.00	1385.00	1305.00	1185.00	1305.00	1110.00	1230.00	1110.00	1060.00	1150.00
	PER KG	1.72	1.36	1.31	1.31	1.31	1.43	1.27	1.27	1.39	1.31	1.19	1.31	1.11	1.23	1.11	1.06	1.15

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
VALUE OF YARN	DENIER RANGE	45-60	61-66	67-89	90-120	121-200	201-1000
	PER TON	1610.00	1510.00	1410.00	1310.00	1260.00	1210.00
	PER KG	1.61	1.51	1.41	1.31	1.26	1.21

POLYESTER CATIONIC (CD) DTY YARN

CATEGORY		YARN 30 CD SD	YARN 50 CD SD	YARN 75 CD	YARN 100 CD	YARN 150 CD	YARN 300 CD
VALUE OF YARN	DENIER RANGE	30-45	46-66	67-89	90-120	121-200	201-1000

	PER TON	2170.00	1890.00	1715.00	1535.00	1360.00	1310.00
	PER KG	2.17	1.89	1.72	1.54	1.36	1.31

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)
VALUE OF YARN	DENIER RANGE	121-200	121-200	201-1000	121-200	201-1000
	PER TON	1380.00	1430.00	1380.00	1330.00	1280.00
	PER KG	1.38	1.43	1.38	1.33	1.28