

**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 POLYESTER FILAMENT YARNS**  
**UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**



(VALUATION RULING NO. 1694 / 2022)

No. Misc/25/2013-IV/1005

Dated: 03-10-2022

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs Values of Polyester Filament Yarns are determined as follows :

**Background of the valuation issue:** Earlier, the Customs values of Polyester Filament Yarns were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1655/2022 dated 30-05-2022. Representations were received from Manufacturers and various Importers and Associations, including PYMA and FYMA, for re-revision/re-determination of Customs values for the subject items. As the values of subject goods had shown varying trends in the international market, the Customs values so determined were not reflective of prevailing prices in international market, therefore, an exercise has been undertaken by this Directorate to determine the same.

2. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 04-08-2022, 06-09-2022, 08-09-2022 & 22-09-2022 which were attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings.

3. **Analysis / Exercise done to determine Customs Values :** The members of PYMA contended that the values – declared by them, along-with those provided to the Valuation Department through contracts / invoices finalized by them with their suppliers – should be accepted. In this regard, data of the clearances for the relevant / recent period was scrutinized which; however, reflected that in most cases the importers have been declaring the values as per the Valuation Ruling No. 1655/2022 dated 30.05.2022. This gives evidence that the importers accepted the assessable / customs values contained in afore-referred Ruling. Therefore, the values given in their contracts / invoices are not the actual values and cannot be accepted as the transaction values under Section 25 (1) of Customs Act, 1969. Next method (s) considered for determination of the subject goods are 25 (5) & (6) which are also not found applicable given the fact that they do not capture changing / changed trends in the relevant trade practices and international prices of the impugned goods. Deductive Value Method under Section 25 (7) was



also considered and observed to be in applicable in view of the fact that it took into account the values which were based on the erstwhile international prices (which are now changed) of the said products. As a result, the Computed Value Method under Section 25 (8) of Customs Act was considered and found to be relevant / applicable on the grounds, inter-alia, that (in all the previous Valuation Rulings) the same methodology / established practice has been followed.

4. **Method (s) adopted to determine Customs values:** As per the methodology referred in Para(3) above, the values of Polyester Filament Yarns are computed by this Directorate after taking into consideration inter-alia the import clearance data of two major constituent raw materials of subject goods i.e. PTA and MEG. On the basis of available data / information collected and exercise conducted the values of Polyester Filament Yarn have been determined under sub-Section (8), read with Section 25 (9), of Section 25 of the Customs Act, 1969.

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

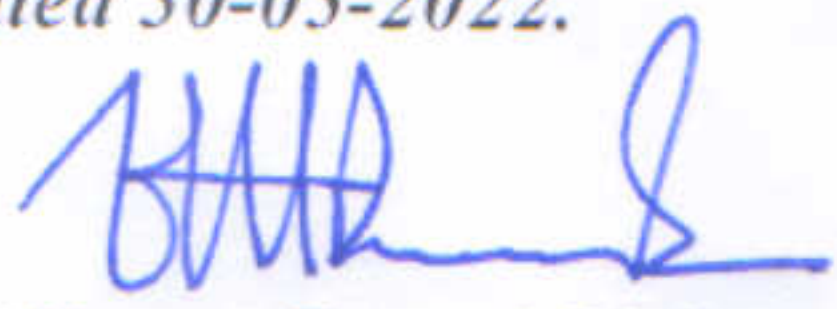
6. In cases, where declared/transaction values are higher than the Customs values determined in this Ruling or higher evidential data is available of stipulated period of 90 days, the assessing officers shall apply those values in terms of sub-section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential 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 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 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 assessments shall be finalized on the basis of correct classifications after fulfilling all formalities related to importability or other certifications required thereon.

10. ***This ruling supersedes Valuation Ruling No.1655/2022 dated 30-05-2022.***

  
(Fayaz Rasool Maken)  
Director



1. The Member Customs (Operations / Policy), Federal Board of Revenue, Islamabad.
2. The Director General, Customs Valuation, Custom House, Karachi.
3. The Chief Collector of Customs, Appraisalment (South), Custom House, Karachi.
4. The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
5. The Chief Collector of Customs, Appraisalment (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.
21. Guard File.



STATEMENT OF BASE VALUES OF POLYESTER CHAIN ITEMS.

1	2	3	4	5	6	7
0	Unit	Per Ton	Per formula (350 Kg)	Per Ton	Per formula (870 Kg)	(Col.3 + Col.6)
PRAL data + Lotte Chemical PTA Values (July-August 2022)	PER TON	647.83	226.74	1062.56	924.43	1151.17
	PER KG	0.65	0.23	1.06	0.92	1.15

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 150 DTY 75 TWST 1000 TPM	YARN 150 DTY 1000 TPM SD	YARN 150 DTY 1500 TPM SD	YARN 150 DTY (BSY) 130	YARN 150 DTY (BSY) 136
DENIER RANGE	20 - 30	31 - 44	45 - 60	45 - 60	61 - 89	61 - 89	90 - 120	90 - 120	121 - 200	121 - 200	800 - 1200 TPM	800 - 1200 TPM	1300 - 2000 tpm	201 - 1000	201 - 1000
PER TON	2161.17	2101.17	1881.17	2001.17	1706.17	1826.17	1626.17	1746.17	1551.17	1671.17	2306.17	2051.17	2051.17	1811.17	1811.17
PER KG	2.16	2.10	1.88	2.00	1.71	1.83	1.63	1.75	1.55	1.67	2.31	2.05	2.05	1.81	1.81

POLYESTER FDY YARN

CATEGORY	YARN 30 FDY SD / TBR	YARN 40 FDY SD / TBR	YARN 50 FDY SD	YARN 50 FDY BLACK DOPE DYED	YARN 50 PFY BRT	YARN 75 PFY BLACK DOPE DYED	YARN 75 PFY BRIGHT	YARN 90 PFY BLACK DOPE DYED	YARN 100 PFY BRT	YARN 100 PFY DOPE DYED BLACK	YARN 150 PFY BRT	YARN 150 FDY DOPE DYED BLACK	YARN 200 PFY BRT	YARN 300D, 450, 600D PFY BRT	YARN 300 FDY DOPE DYED BLACK
DENIER RANGE	20 - 30	31 - 44	45 - 60	45 - 60	45 - 60	61 - 89	61 - 89	90 - 120	90 - 120	90 - 120	121 - 200	121 - 200	121 - 200	201 - 1000	201 - 1000
PER TON	2061.17	1701.17	1651.17	1651.17	1651.17	1726.17	1606.17	1726.17	1526.17	1646.17	1451.17	1571.17	1451.17	1401.17	1491.17
PER KG	2.06	1.70	1.65	1.65	1.65	1.77	1.61	1.73	1.53	1.65	1.45	1.57	1.45	1.40	1.49

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
DENIER RANGE	45 - 60	61 - 86	67 - 89	90 - 120	121 - 200	201 - 1000
PER TON	1951.17	1851.17	1751.17	1651.17	1601.17	1551.17
PER KG	1.95	1.85	1.75	1.65	1.60	1.55

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
DENIER RANGE	30 - 45	46 - 66	67 - 89	90 - 120	121 - 200	201 - 1000
PER TON	2511.17	2231.17	2056.17	1876.17	1701.17	1651.17
PER KG	2.51	2.23	2.06	1.88	1.70	1.65

POLYESTER COLOR YARN

CATEGORY	YARN DTY 150 OPTIC WHITE	YARN DTY 150 DTY DYED (OTHER THAN BLACK)	YARN DTY 300D, 450D, 600D DTY DYED (OTHER THAN BLACK)	YARN FDY 150 DTY DYED (OTHER THAN BLACK)	YARN FDY 300D, 450D, 600D DTY DYED (OTHER THAN BLACK)
DENIER RANGE	121 - 200	121 - 200	201 - 1000	121 - 200	201 - 1000
PER TON	1721.17	1771.17	1721.17	1671.17	1621.17
PER KG	1.72	1.77	1.72	1.67	1.62



BABUR KABIR CHAUDHARY  
ASSISTANT DIRECTOR  
CUSTOM HOUSE, KARACHI

Vo - 8575  
Valuation Officer  
Directorate General  
Customs Valuation Karachi

(Haleema Qasim)  
Additional Director  
Customs Valuation Karachi