



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS (VALUATION)
7TH FLOOR, CUSTOM HOUSE, KARACHI

The Collector of Customs, Collectorate 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 YARN
UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 1595 / 2022)

No. Misc/14/2021-IV/*no.*

Dated: 31st-01-2022



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

- Background of the valuation issue:** Earlier, the Customs values of Polyester Filament Yarn were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1538/2021 dated 26-07-2021. Representations were received from M/s Polyester Filament Yarn Merchants Association and M/s Filament Yarn Manufacturers Association for re-revision/re-determination of Customs values for the subject items. As the values of subject goods had shown varying trend in the international market, the Customs values so determined were not reflective of prevailing prices in international market, therefore, an exercise was undertaken by this Directorate General to determine the same.
- Stakeholders' participation in determination of Customs values:** Meeting with different stakeholders and Associations was convened on 12-01-2022 which was attended by stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail.
- Method 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. PTA and MEG. The import clearance data for the months of October , November and December, 2021 was obtained from PRAL and data of locally manufactured PTA 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 PTA. The weighted average value of PTA and MEG so determined was applied to the formula prescribed and circulated by the Board vide C.No.3 (20)/TAR-I/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 under sub-Section (9) of 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.

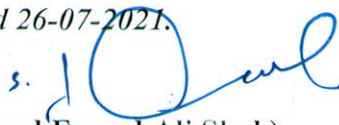
6. In cases where declared/transaction values are higher than the Customs values determined in this Ruling or higher evidential data is available of stipulated period of 90 days, the assessing officers shall apply those values in terms of sub-Section (1) of Section 25 of the Customs Act, 1969. In case 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:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of sub-Sections (4) of Section 25A 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 25D 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 the 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 this Directorate General immediately. The Custom 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 assessment 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.1538/2021 dated 26-07-2021.*

s. 
(Syed Fawad Ali Shah)
Director

Copy for information to:

1. The Member Customs (Policy/Operations), F.B.R., 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-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 Group, Bohri Road, Karachi.
20. The Webmaster, Federal Board of Revenue, Islamabad.
21. Guard File.

STATEMENT OF BASE VALUES OF POLYESTER CHAIN ITEMS.

BASIS OF VALUATION	MEG value per US\$ (PRAL data)		PTA value per US\$ (PRAL data + Lotte Chemical PTA)		MEG + PTA	
	2	3	4	5	6	7
Unit	Per Ton	Per formula (150 Kg)	Per formula (870 Kg)	Per Ton	(Col.3 + Col.5)	
PRAL data + Lotte Chemical+ PTA Values (Oct-Dec 2021)	PER TON	763.98	267.39	779.84	678.46	1055.85
	PER KG	0.76	0.27	0.78	0.68	1.06

VR NO: /2022 Dt: 31-01-2022 Annexure A

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 BLACK DOPE DYED	YARN 150 DTY SD	YARN 150 DTY BLACK DOPE DYED	YARN 300 450 600 DTY BLACK DOPE DYED	YARN 300 450 600 DTY BLACK DOPE DYED	YARN 150 OF 1000 TPM SD	YARN 75 DTY TWIST 1000 TPM	YARN 150 OF 1000 TPM SD	YARN 150 OF 1500 TPM SD	YARN 150 (BSY) 130	YARN 150 (BSY) 135
	VALUE OF YARN	(Col.7) +\$1010/-	(Col.7) +\$950/-	(Col.7) +\$730/-	(Col.7) +\$850/-	(Col.7) +\$555/-	(Col.7) +\$675/-	(Col.7) +\$585/-	(Col.7) +\$400/-	(Col.7) +\$520/-	(Col.7) +\$350/-	(Col.7) +\$470/-	(Col.7) +\$900/-	(Col.7) +\$ 1155/-	(Col.7) +\$900/-	(Col.7) +\$900/-	(Col.7) +\$660/-
DENIER RANGE	20 -30	31 -44	45 -60	45 -60	61 - 89	61 - 89	90 - 120	121 - 200	121 - 200	201 - 1000	201 - 1000	800 - 1200 TPM	800 - 1200 TPM	1300 -2000 TPM	1955.85	1715.85	
PER TON	2085.85	2005.85	1785.85	1905.85	1610.85	1730.85	1650.85	1455.85	1575.85	1405.85	1525.85	1955.85	2210.85	1955.85	1955.85	1715.85	
PER KG	2.07	2.01	1.79	1.91	1.61	1.73	1.65	1.46	1.58	1.41	1.53	1.96	2.21	1.96	1.72	1.72	

POLYESTER FDY YARN

CATEGORY	YARN 30 FDY SD/TER	YARN 40 FDY SD/TER	YARN 45 FDY SD	YARN 50 FDY SD	YARN 50 FDY BRT	YARN 50 FDY BLACK DOPE DYED	YARN 75 FDY SD	YARN 75 FDY BRIGHT	YARN 90 PFY BLACK DOPE DYED	YARN 100 PFY BRT	YARN 150 FDY DOPE DYED BLACK	YARN 200 PFY BRT	YARN 300 FDY DOPE DYED BLACK
	VALUE OF YARN	(Col.7) +\$910/-	(Col.7) +\$550/-	(Col.7) +\$500/-	(Col.7) +\$500/-	(Col.7) +\$500/-	(Col.7) +\$620/-	(Col.7) +\$450/-	(Col.7) +\$455/-	(Col.7) +\$575/-	(Col.7) +\$495/-	(Col.7) +\$420/-	(Col.7) +\$300/-
DENIER RANGE	20 -30	31 -44	45 -60	45 -60	45 -60	45 -60	61 - 89	61 - 89	61 - 89	90 - 120	121 - 200	121 - 200	201 - 1000
PER TON	1985.85	1605.85	1555.85	1555.85	1555.85	1675.85	1510.85	1510.85	1630.85	1550.85	1475.85	1355.85	1305.85
PER KG	1.97	1.61	1.56	1.56	1.56	1.68	1.51	1.51	1.63	1.55	1.48	1.36	1.40

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	(Col.7) +\$800/-	(Col.7) +\$700/-	(Col.7) +\$600/-	(Col.7) +\$500/-	(Col.7) +\$450/-
DENIER RANGE	45 -60	61 -66	67 -89	90 -120	121 -200	201 -1000
PER TON	1855.85	1755.85	1655.85	1555.85	1505.85	1455.85
PER KG	1.86	1.76	1.66	1.56	1.51	1.46

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
	VALUE OF YARN	(Col.7) +\$1380/-	(Col.7) +\$1080/-	(Col.7) +\$905/-	(Col.7) +\$725/-	(Col.7) +\$550/-
DENIER RANGE	30 -45	46 -66	67 -89	90 -120	121 -200	201 -1000
PER TON	2415.85	2135.85	1960.85	1780.85	1605.85	1555.85
PER KG	2.42	2.14	1.96	1.78	1.61	1.56

POLYESTER COLOR YARN

CATEGORY	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	(Col.7) +\$570/-	(Col.7) +\$620/-	(Col.7) +\$570/-
DENIER RANGE	121 - 200	121 - 200	201 - 1000	201 - 1000
PER TON	1625.85	1675.85	1575.85	1525.85
PER KG	1.63	1.68	1.63	1.53

Additional Director
Directorate General
Customs Valuation, Karachi

BAJID KAMR KHAN
Assistant Collector
Custom House Karachi



M. A. Roman
Principal Appraiser
(Revision IV)

Muhammad Sobail Ismail
Principal Appraiser
(Revision IV)