



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 VALUE OF POLYESTER FILAMENT YARN
UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. *1655* / 2022)

No. Misc/25/2013-IV/*552*.

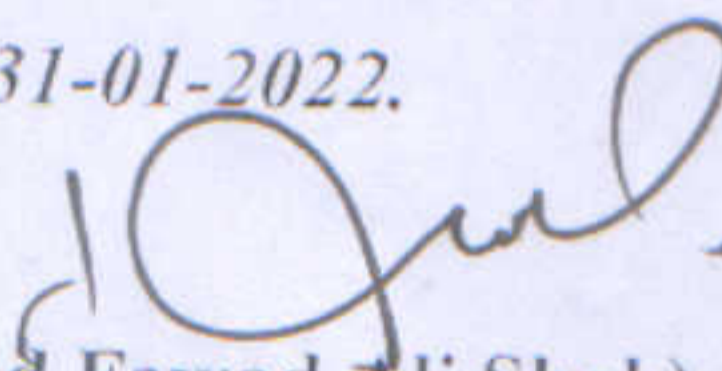
Dated: *30*-05-2022



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

- Background of the valuation issue:** Earlier, the Customs value of Polyester Filament Yarn was determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1595/2022 dated 31-01-2022. Representation was received from M/s Filament Yarn Manufacturers Association for fresh determination of Customs value for the subject items. As the values of subject goods had shown varying trend in the international market, the Customs value 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:** Meetings with stakeholder were convened on 23-02-2022 & 28-4-2022 which was attended by stakeholder. 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 March and April, 2022 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 value of Polyester Filament Yarn:** Polyester Filament Yarn hereinafter specified, shall be assessed to duty / taxes at the following minimum Customs value as per attached Annexure-A.
6. In cases where declared/transaction values are higher than the Customs value 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. 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 Customs value 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.1595/2022 dated 31-01-2022.***

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
	Unit	Per Ton	Per Ton	Per formula (820 Kg)	
PRAL data + Lotte Chemical PTA Values (March-April 2022)	PER TON	733.83	256.84	854.36	1221.20
	PER KG	0.73	0.26	0.85	1.22

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 BLACK DOPE DYED	YARN 75 DTY BLACK DOPE DYED	YARN 100 DTY SD	YARN 100 DTY BLACK DOPE DYED	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 IY (BSY) 130	YARN IY (BSY) 135
VALUE OF YARN	(Col.7) +\$1010/-	(Col.7) +\$950/-	(Col.7) +\$730/-	(Col.7) +\$850/-	(Col.7) +\$550/-	(Col.7) +\$675/-	(Col.7) +\$475/-	(Col.7) +\$595/-	(Col.7) +\$520/-	(Col.7) +\$350/-	(Col.7) +\$470/-	(Col.7) +\$1155/-	(Col.7) +\$900/-	(Col.7) +\$900/-	(Col.7) +\$660/-	(Col.7) +\$660/-
DENIER RANGE	20 - 30	31 - 44	45 - 60	45 - 60	61 - 89	61 - 89	90 - 120	90 - 120	121 - 200	201 - 1000	201 - 1000	800 - 1200 TPM	800 - 1200 TPM	1300 - 2000 TPM		
PER TON	2231.20	2171.20	1951.20	2071.20	1776.20	1896.20	1696.20	1816.20	1741.20	1571.20	1691.20	2376.20	2121.20	2121.20	1881.20	1881.20
PER KG	2.23	2.17	1.95	2.07	1.78	1.90	1.70	1.82	1.74	1.57	1.69	2.38	2.12	2.12	1.86	1.88

POLYESTER FDY YARN

CATEGORY	YARN 30 FDY SD / TBR	YARN 40 FDY SD / TBR	YARN 50 FDY SD	YARN 50 FPY BRT DOPE DYED	YARN 75 FPY BRT 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 300 450 600 PFY BRT	YARN 300 450 600 PFY DOPE DYED BLACK
VALUE OF YARN	(Col.7) +\$910/-	(Col.7) +\$550/-	(Col.7) +\$500/-	(Col.7) +\$500/-	(Col.7) +\$455/-	(Col.7) +\$455/-	(Col.7) +\$495/-	(Col.7) +\$455/-	(Col.7) +\$495/-	(Col.7) +\$375/-	(Col.7) +\$420/-	(Col.7) +\$300/-	(Col.7) +\$250/-	(Col.7) +\$340/-
DENIER RANGE	20 - 30	31 - 44	45 - 60	45 - 60	61 - 89	61 - 89	90 - 120	90 - 120	90 - 120	90 - 120	121 - 200	121 - 200	201 - 1000	201 - 1000
PER TON	2131.20	1771.20	1721.20	1721.20	1796.20	1676.20	1716.20	1676.20	1796.20	1596.20	1641.20	1521.20	1471.20	1561.20
PER KG	2.13	1.77	1.72	1.72	1.80	1.68	1.72	1.68	1.80	1.60	1.64	1.52	1.47	1.56

POLYESTER CATIONIC (CD) FDY YARN

CATEGORY	YARN 50 CD SD	YARN 61 CD SD	YARN 75 CD	YARN 100 CD	YARN 300 CD
VALUE OF YARN	(Col.7) +\$800/-	(Col.7) +\$700/-	(Col.7) +\$600/-	(Col.7) +\$500/-	(Col.7) +\$400/-
DENIER RANGE	45 - 60	61 - 66	67 - 89	90 - 120	201 - 1000
PER TON	2021.20	1921.20	1821.20	1721.20	1621.20
PER KG	2.02	1.92	1.82	1.72	1.62

POLYESTER CATIONIC (CD) DTY YARN

CATEGORY	YARN 30 CD	YARN 50 CD SD	YARN 75 CD	YARN 100 CD	YARN 300 CD
VALUE OF YARN	(Col.7) +\$1360/-	(Col.7) +\$1060/-	(Col.7) +\$905/-	(Col.7) +\$725/-	(Col.7) +\$500/-
DENIER RANGE	30 - 45	46 - 66	67 - 89	90 - 120	201 - 1000
PER TON	2581.20	2301.20	2126.20	1946.20	1721.20
PER KG	2.58	2.30	2.13	1.95	1.72

POLYESTER COLOR YARN

CATEGORY	YARN DTY 150 OPTIC WHITE	YARN DTY 150 DYE (OTHER THAN BLACK)	YARN DTY 300D, 450D, 600D DYE (OTHER THAN BLACK)	YARN FDY 150 DYE (OTHER THAN BLACK)	YARN FDY 300D, 450D, 600D DYE (OTHER THAN BLACK)
VALUE OF YARN	(Col.7) +\$570/-	(Col.7) +\$620/-	(Col.7) +\$570/-	(Col.7) +\$200/-	(Col.7) +\$470/-
DENIER RANGE	121 - 200	121 - 200	201 - 1000	121 - 200	201 - 1000
PER TON	1791.20	1841.20	1791.20	1741.20	1651.20
PER KG	1.79	1.84	1.79	1.74	1.65

VR NO: 1655/2022 Dt: 30-05-2022

Annexure A

S. J. Omer



Mubammad Sobail Ismail
Principal Appraiser
(Revision IV)

M. Adnan Tabassum
Valuation Officer
Customs Valuation, Karachi

Additional Director
Directorate General
Customs Valuation, Karachi