

**The Collectors of Customs**, Collectorates of Customs (Appraisement – West)/ Appraisement – East / Appraisement – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad/ (Appraisement/Enforcement), Quetta/Gawadar/ (Appraisement/ Enforcement/ AIIA), Lahore/Appraisement, Faisalabad/ Appraisement, Sambrial (Sialkot)/ Enforcement, Multan/ Islamabad/ Gilgit-Baltistan/ (Appraisement/ Enforcement), Peshawar/ Enforcement, Dera Ismail Khan/Exports (Port Qasim/Custom House, Karachi)/Transit Trade. Karachi.

**DETERMINATION OF CUSTOMS VALUES OF TULLE NET FABRIC UNDER  
SECTION 25A OF THE CUSTOMS ACT, 1969**

**(VALUATION RULING NO. 1726 /2023)**

Misc/14/2021-IV/0035

Dated: 11 -01-2023

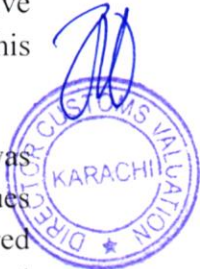
In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Tulle Net Fabrics are determined as follows:

**Background of the valuation issue:** Earlier, the Customs values of Tulle Net Fabric were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1586/2021 dated 14-12-2021. The existing valuation ruling was more than one (01) year old and different stakeholders have requested to re-determine Customs values afresh in line with values prevalent in the international market as the existing Customs values were not reflective of prevailing international market. Therefore, an exercise has been undertaken by this Directorate to determine the same.

2. **Stakeholders' participation in determination of Customs values:** Meeting was convened on 02-01-2023 which was attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting. They submitted their proposals for consideration and the same were considered pertaining to the valuation of subject goods.

3. **Analysis / Exercise done to determine Customs Values:** The representative of M/s. Raz Textile & Fazal sons contended that the values are higher in the Valuation Ruling and the same need to be revised downwards at prevailing international prices. He also submitted his proposal in this regard. According to his proposal, the price of commodity has declined and the freight has also decreased. He was also of the view that genuine importers are suffering a lot due to smuggling of the same goods in wake of higher values in Valuation Ruling. Ninety (90) days' clearance data has also been retrieved and the same has been scrutinized.

4. **Method (s) adopted to determine Customs values:** 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)



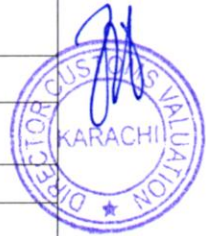
of Section 25 of the Customs Act, 1969, was found inapplicable due to absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical/similar goods value methods provided in Section 25(5) (6) ibid were examined for applicability to determine Customs values of subject goods. On the basis of available data / information collected and exercise conducted, the values of Tulle Net Fabric have been determined under sub-section (5), read with Section 25(9), of Section 25 of the Customs Act, 1969.

5. **Customs values for Tulle Net Fabrics** – Tulle Net Fabric, hereinafter specified, shall be assessed to duty/ taxes at the Customs values as per the following table:

Sr. No.	Description of goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Nylon Tulle Net Fabrics (Grey)	5804.1000	5804.1000.1000	China	4.55
			5804.1000.1100	Indonesia, Malaysia, Thailand, Vietnam & Korea	5.0
			5804.1000.1200	UAE	6.0
			5804.1000.1300	Europe, USA & Canada	5.45
2	Nylon Tulle Net Fabrics (Bleached)	5804.1000	5804.1000.1400	China	4.95
			5804.1000.1500	Indonesia, Malaysia, Thailand, Vietnam & Korea	5.40
			5804.1000.1600	UAE	6.35
			5804.1000.1700	Europe, USA & Canada	5.80
3	Nylon Tulle Net Fabrics (Plain/Dyed)	5804.1000	5804.1000.1800	China	5.95
			5804.1000.1900	Indonesia, Malaysia, Thailand, Vietnam & Korea	6.40
			5804.1000.2000	UAE	7.35
			5804.1000.2100	Europe, USA & Canada	6.90
4	Nylon Tulle Net Fabrics (Printed)	5804.1000	5804.1000.2200	China	6.80
			5804.1000.2300	Indonesia, Malaysia, Thailand, Vietnam & Korea	7.25
			5804.1000.2400	UAE	8.15
			5804.1000.2500	Europe, USA & Canada	7.65
5	Nylon Tulle Net Fabrics (Embroidered)	5804.1000	5804.1000.2600	China	7.20
			5804.1000.2700	Indonesia, Malaysia, Thailand, Vietnam & Korea	7.85
			5804.1000.2800	UAE	9.20



			5804.1000.2900	Europe, USA & Canada	8.40
6	Polyester Tulle Net Fabrics (Grey)	5804.1000	5804.1000.3000	China	3.05
			5804.1000.3100	Indonesia, Malaysia, Thailand, Vietnam & Korea	3.45
			5804.1000.3200	UAE	4.35
			5804.1000.3300	Europe, USA & Canada	3.85
7	Polyester Net Fabrics (Bleached)	5804.1000	5804.1000.3400	China	3.05
			5804.1000.3500	Indonesia, Malaysia, Thailand, Vietnam & Korea	3.55
			5804.1000.3600	UAE	4.35
			5804.1000.3700	Europe, USA & Canada	3.95
8	Polyester Tulle Net Fabrics (Plain/Dyed)	5804.1000	5804.1000.3800	China	4.45
			5804.1000.3900	Indonesia, Malaysia, Thailand, Vietnam & Korea	4.85
			5804.1000.4000	UAE	5.75
			5804.1000.4100	Europe, USA & Canada	5.25
9	Polyester Tulle Net Fabrics (Printed)	5804.1000	5804.1000.4200	China	5.20
			5804.1000.4300	Indonesia, Malaysia, Thailand, Vietnam & Korea	5.60
			5804.1000.4400	UAE	6.55
			5804.1000.4500	Europe, USA & Canada	6.0
10	Polyester Tulle Net Fabrics (Embroidered)	5804.1000	5804.1000.4600	China	5.55
			5804.1000.4700	Indonesia, Malaysia, Thailand, Vietnam & Korea	6.20
			5804.1000.4800	UAE	7.55
			5804.1000.4900	Europe, USA & Canada	6.75



6. In cases, where declared 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. 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.

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 this Valuation Ruling are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. Customs values determined in the Ruling are for the description and specification as mentioned in the table above of this Ruling. PCT 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 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.

10. *This Valuation Ruling supersedes the Valuation Ruling No.1586/2021 dated 14-12-2021.*

  
(Fayaz Rasool Maken)  
Director

Copy for information to: -

- 1) The Member Customs (Operations), 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 Director, 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.