

No. Misc/03/2025-IV/1117

Dated: 25-11-2025

**VALUATION RULING NO. 2025 /2025**

1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
2. The revision petition against this Valuation Ruling can be filed under Section 25D of the Customs Act, 1969, within 30 days before the Director General, Customs Valuation.

Subject: **DETERMINATION OF CUSTOMS VALUES OF NYLON YARN  
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Valuation Ruling supersede Valuation Ruling No. 1473/2020 dated 18.09.2020
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 18.11.2025.

**Background:** The customs values of Nylon Yarn were determined through Valuation Ruling No. 1473/2020 dated 18.09.2020. Subsequently, a representation dated 21.07.2025 was received from the Pakistan Yarn Manufacturers Association (PYMA), wherein it was contended that the values of the said item needed to be aligned with prevailing international price trends. In view of the changing market conditions and to ensure fair and updated valuation, this Directorate General initiated an exercise for the fresh determination of customs values of Nylon Yarn under Section 25A of the Customs Act, 1969. Accordingly, meeting notices were issued to all relevant stakeholders for consultation and submission of supporting documents.

**2. Stakeholders' participation in determination of Customs Values:** A meeting with the relevant stakeholders was convened on 18.11.2025 at the Directorate General of Customs Valuation, Karachi, which was attended by all concerned stakeholders. The representatives of the Pakistan Yarn Merchants Association submitted documents indicating lower international prices for the subject goods. They further proposed that the customs values should be aligned with actual transaction values and prevailing international market trends, these values correspond with internationally recognized publications. Relevant supporting documents were also furnished by the stakeholders for examination and consideration during the valuation exercise.

**3. Analysis / Exercise done to determine Customs Values:** The Directorate has thoroughly examined the case in light of the viewpoints presented by all relevant stakeholders, the analysis of 90 days' import data, prevailing international price trends, and information sourced from recognized international publications. During the course of proceedings, due consideration was given to each party's concerns, submissions, and recommendations. This holistic approach integrating empirical data, market intelligence, and



stakeholder input, ensured that the valuation exercise remained consistent with the methodology prescribed under Section 25 of the Customs Act, 1969, and that the fresh customs values reflect a fair, transparent, and evidence-based determination.

**6. Method (s) adopted to determine Customs values:** Valuation methods provided in Section 25 of the Act, were duly followed and applied sequentially to address the valuation issue at hand. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of Section 25(2) were not available to arrive at the correct transaction value. Identical goods value method provided in sub-sections (5), *ibid*, was examined and considered for applicability to determine Customs value of subject goods. The data provided some reference, however, it was found that the same cannot be solely relied upon due to the absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. in line with the sequential methods. The similar goods value method as provided under Section (6) of Section 25 of the Customs Act, was examined in instant case. Keeping all the factors in view and after carefully analyzing all the available information from different sources, the Customs values of subject items were determined under sub-section (6) of Section 25 of the Customs Act, 1969.

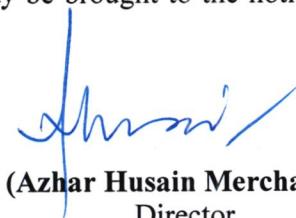
**7. Customs values for Nylon Yarn *hereinafter specified* shall be assessed to duty/taxes at the following Customs values:-**

S. No.	Description of Goods	Denier Range	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$ / Kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Nylon Textured Stretch Yarn 70/24/1 Raw White	66 to 200	5402.3100 5402.3200	5402.3100.1000 5402.3200.1000	China / Taiwan	1.95
2	Nylon Textured Stretch Yarn 70/24/2 Raw White	66 to 200	5402.3100 5402.3200	5402.3100.1100 5402.3200.1100	China / Taiwan	2.00
3	Nylon Textured Stretch Yarn 70/24/2 Black	66 to 200	5402.3100 5402.3200	5402.3100.1200 5402.3200.1200	China / Taiwan	2.15
4	Nylon Textured Stretch Yarn 70/24/2 Dyed Colors	66 to 200	5402.3100 5402.3200	5402.3100.1300 5402.3200.1300	China / Taiwan	2.60
5	Nylon Filament Yarn 40/12 Bright	35 to 65	5402.4500	5402.4500.1000	China / Taiwan	1.90
6	Nylon Filament Yarn 70/24 Bright	66 to 200	5402.4500	5402.4500.1100	China / Taiwan	1.75
7	Nylon Filament Yarn 210/24 Bright	201 to 250	5402.4500	5402.4500.1200	China / Taiwan	1.70
8	Nylon Mono Filament Yarn 20/1	15 to 25	5402.4500	5402.4500.1300	China / Taiwan	2.60
9	Nylon Mono Filament Yarn 30/1	26 to 38	5402.4500	5402.4500.1400	China / Taiwan	2.25

8. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969. Furthermore, if the consignments imported by air the difference between air freight and sea freight shall be added for the assessment of value.

9. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

10. The Collectories of Customs shall ensure the implementation of this Valuation Ruling and in case of any anomaly the same may be brought to the notice of this Directorate immediately.



(Azhar Husain Merchant)  
Director

**Copy for necessary action and implementation:**

The Collectors / Directors of Customs, Collectories / Directorates of Customs (Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement-East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha / Enforcement & Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement/ 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.