

No. S1/Misc/02/2025-POY/ 1145

Dated: 27 -11-2025

VALUATION RULING NO. 2026/2025

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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 POLYESTER PARTIALLY ORIENTED YARN UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969.**

Background: A representation 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 Polyester Partially Oriented 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:** The meeting was scheduled on 07.10.2025. During the meeting the Association submitted that values of the subject goods were available on CCF publication Group. They further proposed that the customs values should be aligned with actual transaction values and prevailing international market trends, as these values correspond with internationally recognized publications.

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 was carried. During the course of proceedings, due consideration was given to each party's concerns, submissions, and recommendations. To ensure objectivity and accuracy, a comprehensive and multi-dimensional evaluation was undertaken in order to determine the fair customs value. 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.

4. **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 and similar goods value method provided in Sub-Sections (5) and (6) ibid were 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. Deductive value method under Section 25(7) was also considered and observed to be inapplicable in view of the fact that it took into account the values which were based on the erstwhile international prices which have been changed as of now. As such, the computed value method under Section 25(8) of Customs Act was considered and found to be irrelevant due to absence concrete information about cost of converting and processing in the country of export. Hence, the international market prices of above mentioned goods were consulted from CCF Group under the first proviso of Section 25A of the Customs Act, 1969, to determine the customs value. Finally, the values of Polyester Partially Oriented Yarn (POY) have been determined under sub-section (9) read with sub-section (6) of Section 25 of the Customs Act, 1969.

5. **Customs values for Polyester Partially Oriented Yarn** *hereinafter specified* shall be assessed to duty/taxes at the following Customs values:-

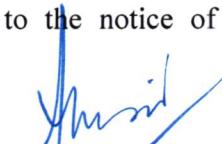
Description of Goods	Denier Range	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
(2)	(3)	(4)	(5)	(6)	(7)
Polyester Partially Oriented Yarn (Raw White / Dull / Semi dull / Bright / Trilobal)	1-60	5402.4600	5402.4600.1000	China	1.06
	61-120				0.99
	121-240				0.95
	241 & above				0.94

Note: In case of Dyed Yarn an additional amount of US\$ 0.15/Kg shall be added to the above C&F values.

6. 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.

7. 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.

8. The Collectorate of Customs shall ensure the implementation of Valuation Ruling and in case of any anomaly 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, Collectorates / 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.