



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



No. 07(Group-IV)/Val.Khi/2018/227

Dated: 25.03.2026

Valuation Ruling No. 2058/2026

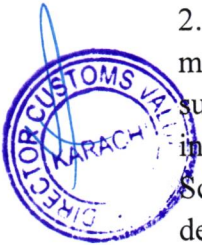
1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
2. The revision petition against this Valuation Ruling can be filed under Section 25D of the Customs Act, 1969, within 30 days before the Director General, Customs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

Subject: **DETERMINATION OF CUSTOMS VALUES OF DIFFERENT POLYESTER FABRICS (OTHER THAN SHIRTING/SUITING) UNDER SECTION 25A OF THE CUSTOMS ACT,1969.**

1.	Valuation Ruling	This ruling supersedes Valuation Ruling Nos. 1385/2019 dated 18.07.2019 and 1808/2023 dated 28.09.2023.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 20.01.2026.

Background: Earlier, the Customs values of different Polyester Fabrics were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling Nos. 1385/2019 dated 18.07.2019 and 1808/2023 dated 28.09.2023. Subsequently, representations were received from various stakeholders, including import-cum-exporters of the subject goods, seeking revision / re-determination of the customs values. Accordingly, the Directorate initiated an exercise for re-determination of customs values of the subject goods covered under the aforesaid valuation ruling. Meeting notices were issued to the relevant stakeholders to address their grievances.

2. **Stakeholders' participation in determination of Customs values:** A meeting was conducted to deliberate in detail upon the issues relating to the valuation of the subject goods. During the meeting, the stakeholders contended that their imports are not intended for home consumption; rather, the goods are imported under the Export Facilitation Scheme (EFS). According to them, application of the valuation ruling at the import stage despite duty-free clearance creates practical difficulties while filing the Export Goods Declaration (EGD), as they are required to reflect value addition over the assessed value of imported inputs as per law/rules. They maintained that this results in hardship due to mismatch of values/figures at the export stage. The stakeholders further requested that their declared values may be accepted as transaction values. They also raised the issue of exclusion from the customs values determined vide the said Valuation Ruling, contending that exclusion of the valuation ruling shall be allowed to all manufacturers, as the Directorate has previously allowed such exclusion to certain specific manufacturer and the conditions mentioned with the description shall also be excluded.

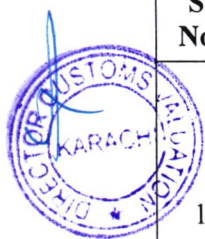


3. **Analysis / Exercise done to determine Customs Values:** The viewpoints of the stakeholders were analyzed and a detailed examination of import data for the preceding ninety (90) days from Jan to March, 2026 was conducted in conjunction with a review of the documentary evidence submitted by stakeholders. This comprehensive assessment enabled the development of a supplier-wise database, incorporating transaction values along with detailed specifications of the goods imported into Pakistan. Accordingly, an examination of the 90-day data, together with the import documents submitted by the stakeholders, revealed that the customs values of the goods require revision.

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 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 the 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 are determined under subsection (6) of Section 25 of the Customs Act, 1969. This comprehensive evaluation ensures that the determination of customs values is fair, transparent, and fully compliant with the law.

5. **Customs values for Different Polyester Fabric (Other than Shirting/Suiting)** hereinafter specified shall be assessed to duty / taxes at the following Customs values.

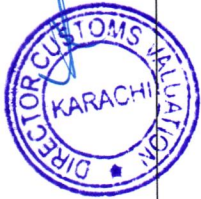
S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$ per kg
1	Unbleached Polyester Grey (Greige) Fabric (Upto 7 Sqm/Kg)	5407.5100	5407.5100.1010	All origin	3.30
		5407.6100	5407.6100.1010		
		5407.7100	5407.7100.1010		
		5407.9110	5407.9110.1010		
		5512.1110	5512.1110.1010		
		5512.9110	5512.9110.1010		
		5512.9920	5512.9920.1010		
		5515.1910	5515.1910.1010		
2	Unbleached Polyester Microfiber Grey (Greige) Fabric (More than 7 Sqm/Kg)	5407.5100	5407.5100.1020	All origin	2.05
		5407.6100	5407.6100.1020		
		5407.7100	5407.7100.1020		
		5407.9110	5407.9110.1020		
		5512.1110	5512.1110.1020		
		5512.9110	5512.9110.1020		
		5512.9920	5512.9920.1020		



		5515.1910 5515.9910	5515.1910.1020 5515.9910.1020		
3	Bleached Polyester Fabric (Upto 7 Sqm/Kg)	5407.5100 5407.7100 5407.8120 5407.9120 5512.1120 5512.9120 5512.9990 5513.1120 5513.1220 5513.1320 5513.1920 5514.1120 5514.1220 5514.1920 5515.1190 5515.1290	5407.5100.1030 5407.7100.1030 5407.8120.1010 5407.9120.1010 5512.1120.1010 5512.9120.1010 5512.9990.1010 5513.1120.1010 5513.1220.1010 5513.1320.1010 5513.1920.1010 5514.1120.1010 5514.1220.1010 5514.1920.1010 5515.1190.1010 5515.1290.1010	All origin	3.70
4	Bleached Polyester Microfiber Fabric (More than 7 Sqm/Kg)	5407.5100 5407.7100 5407.8120 5407.9120 5512.1120 5512.9120 5512.9990 5513.1120 5513.1220 5513.1320 5513.1920 5514.1120 5514.1220 5514.1920 5515.1190 5515.1290	5407.5100.1040 5407.7100.1040 5407.8120.1020 5407.9120.1020 5512.1120.1020 5512.9120.1020 5512.9990.1020 5513.1120.1020 5513.1220.1020 5513.1320.1020 5513.1920.1020 5514.1120.1020 5514.1220.1020 5514.1920.1020 5515.1190.1020 5515.1290.1020	All origin	2.38
5	Polyester Dyed Fabric (Upto 7 Sqm/Kg)	5407.4200 5407.5200 5407.7200 5407.8200 5407.9200 5512.1900 5512.2900 5512.9990 5513.2100 5513.2300 5513.2900 5514.2100 5514.2200 5514.2300	5407.4200.1010 5407.5200.1010 5407.7200.1010 5407.8200.1010 5407.9200.1010 5512.1900.1010 5512.2900.1010 5512.9990.1030 5513.2100.1010 5513.2300.1010 5513.2900.1010 5514.2100.1010 5514.2200.1010 5514.2300.1010	All origin	4.40



6	Polyester Dyed Microfiber Fabric (More than 7 Sqm/Kg)	5407.4200 5407.5200 5407.7200 5407.8200 5407.9200 5512.1900 5512.2900 5512.9990 5513.2100 5513.2300 5513.2900 5514.2100 5514.2200 5514.2300	5407.4200.1020 5407.5200.1020 5407.7200.1020 5407.8200.1020 5407.9200.1020 5512.1900.1020 5512.2900.1020 5512.9990.1040 5513.2100.1020 5513.2300.1020 5513.2900.1020 5514.2100.1020 5514.2200.1020 5514.2300.1020	All origin	3.20
7	Printed Polyester Fabric (Upto 7 Sqm/Kg)	5407.1000 5407.4200 5407.4300 5407.4400 5407.5200 5407.5300 5407.5400 5407.6100 5407.6900 5407.7200 5407.7300 5407.7400 5407.8120 5407.8200 5407.8300 5407.8400 5407.9120 5407.9200 5407.9300 5407.9400 5512.1120 5512.1900 5512.9120 5512.9920 5512.9990 5513.1120 5513.1220 5513.1320 5513.1920 5513.2100 5513.2300 5513.2900 5513.3100 5513.3900 5513.4100 5513.4900 5515.1290 5515.9190	5407.1000.1010 5407.4200.1030 5407.4300.1010 5407.4400.1010 5407.5200.1030 5407.5300.1010 5407.5400.1010 5407.6100.1030 5407.6900.1010 5407.7200.1030 5407.7300.1010 5407.7400.1010 5407.8120.1030 5407.8200.1030 5407.8300.1010 5407.8400.1010 5407.9120.1030 5407.9200.1030 5407.9300.1010 5407.9400.1010 5512.1120.1030 5512.1900.1030 5512.9120.1030 5512.9920.1010 5512.9990.1050 5513.1120.1030 5513.1220.1030 5513.1320.1030 5513.1920.1030 5513.2100.1030 5513.2300.1030 5513.2900.1030 5513.3100.1010 5513.3900.1010 5513.4100.1010 5513.4900.1010 5515.1290.1030 5515.9190.1010	All origin	4.75

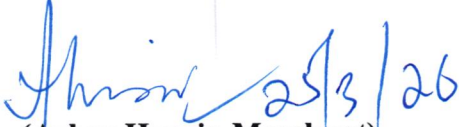


8	Printed Polyester Microfiber Fabric (More than 7 Sqm/Kg)	5407.1000	5407.1000.1020	All origin	3.25
		5407.4200	5407.4200.1040		
		5407.4300	5407.4300.1020		
		5407.4400	5407.4400.1020		
		5407.5200	5407.5200.1040		
		5407.5300	5407.5300.1020		
		5407.5400	5407.5400.1020		
		5407.6100	5407.6100.1040		
		5407.6900	5407.6900.1020		
		5407.7200	5407.7200.1040		
		5407.7300	5407.7300.1020		
		5407.7400	5407.7400.1020		
		5407.8120	5407.8120.1040		
		5407.8200	5407.8200.1040		
		5407.8300	5407.8300.1020		
		5407.8400	5407.8400.1020		
		5407.9120	5407.9120.1040		
		5407.9200	5407.9200.1040		
		5407.9300	5407.9300.1020		
		5407.9400	5407.9400.1020		
		5512.1120	5512.1120.1040		
		5512.1900	5512.1900.1040		
		5512.9120	5512.9120.1040		
		5512.9920	5512.9920.1020		
		5512.9990	5512.9990.1060		
		5513.1120	5513.1120.1030		
		5513.1220	5513.1220.1040		
		5513.1370	5513.1370.1010		
		5513.1920	5513.1920.1040		
		5513.2100	5513.2100.1040		
		5513.2300	5513.2300.1040		
		5513.2900	5513.2900.1040		
		5513.3100	5513.3100.1020		
5513.3900	5513.3900.1020				
5513.4100	5513.4100.1020				
5513.4900	5513.4900.1020				
Note: The above determined customs values shall not apply on Polyester Shirting/Suiting Fabric and are to be assessed on relevant valuation ruling(s).					

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 (l) 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 Collectorates of Customs shall ensure the implementation of this Valuation Ruling and in case of any anomaly the same may be Directorate immediately.


(Azhar Husain Merchant)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Headquarters-South)/ 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, Director Generals of Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 5) All Collectors / Directors of respective Collectorates and Directorates.
- 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.