GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI
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No. Misc/25/2013/IV/Dir-35 Dated: 24 .07.2026

Valuation Ruling No. 2101 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 FOR POLYESTER FILAMENT YARN UNDER SECTION 25AOF THE CUSTOMS ACT,1969.**

1.	Valuation Ruling	This ruling supersedes Valuation Ruling No. 2069/2026 dated 16.04.2026.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 07.07.2026.

Background: Earlier, the customs values of Polyester Filament Yarn were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 2069/2026 dated 07.07.2026. The representation received from the stakeholders regarding revision of the values since the prices of the goods had been increased in the international market. It was, therefore, proposed that the Directorate may re-determine the customs values of subject items in the light of prevailing international prices. Thereafter, the Directorate initiated a fresh exercise for re-determination of customs values of the subject goods covered under the aforesaid Valuation Ruling, so as to align the determined values with the current international price trends. In this regard, meeting notices were issued to all relevant stakeholders to provide them an opportunity to present their viewpoints, submits documentary evidence and to address their grievances, if any, regarding valuation.

2. **Stakeholders' participation in determination of Customs values**: During the course of the meeting, detailed arguments were presented by both the importers and the local manufacturers. The importers contended that the existing determined customs values should be maintained. They submitted that international market prices of the subject goods and their raw materials are highly volatile and subject to frequent fluctuations on a daily basis due to changing global war crises. On the other hand, the local manufacturers opposed this viewpoint and contended that the international prices of the subject goods have been consistently increasing and are currently following an upward trend in the international market.

3. **Analysis / Exercise done to determine Customs Values**: The views of the stakeholders were considered, and import data for the preceding ninety (90) days (April 17th to July 17th, 2026) was analyzed together with the documentary evidence submitted by the stakeholders. In addition, the prevailing international prices of the goods were reviewed using data from CCF Group. The CCF Group data showed that international prices of the goods had increased compared to the pre-war period. The war also led to a global increase in freight charges. Accordingly, both the increase in international prices and the higher freight costs were taken into account while determining the values of the goods. Another significant contention of stakeholders was their proposal for concession from international market prices, based on a local sale tax exemption allegedly available to the Chinese exporters. Upon thorough examination, it transpired that FOB values of the subject items for export to other country were available in the publication (CCF Group). As such the values have been used to determine customs value of the goods after deducting the local VAT to arrive at fair customs values. These prevailing sea freight rates have also been taken into consideration during the valuation exercise.

4. **Method(s) adopted to determine Customs values:** The valuation methods prescribed under Section 25 of the Customs Act, 1969, were duly examined and applied sequentially to resolve the valuation issue at hand. The transaction value method under sub-section (1) of Section 25 was found inapplicable, as sufficient information regarding the adjustments required under Section 25(2) was not available to determine the correct transaction value. Thereafter, the identical goods value method provided under sub-sections (5) and (6) of Section 25 was examined for applicability in determining the customs value of the subject goods. Although the available import data provided some reference, the same could not be wholly relied upon due to the absence of absolute and demonstrable evidence regarding quality, quantity, specifications, and commercial level. 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 are now changed) of the said products. Likewise, the computed value method under Section 25(8) was considered where raw material prices and conversion cost of producing finished goods was taken into account. However, it could not be applied, as the manufacturing cost data from the country of origin was not available. In addition, the international prices of subject items published in CCF Group was thoroughly scrutinized of the relevant period to determine the customs values. Accordingly, after due consideration of all the sequential valuation methods, the customs values of the subject goods were determined under sub-section (9) of Section 25 of the Customs Act, 1969, read with the proviso to Section 25A of the Customs Act, 1969.

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

Denier Range	Customs Values (C&F) US$ Per Kg			
	DTY Yarn		FDY Yarn	
	Semi Dull / Full Dull / Bright Trilobal / Raw White	Cationic (CD)	Semi Dull / Full Dull / Bright Trilobal / Raw White	Cationic (CD)
(1)	(2)	(3)	(4)	(5)
1 to 60	1.79	2.00	1.45	1.75
61 to 120	1.48	1.79	1.34	1.57
121 to 240	1.40	1.56	1.32	1.39
241 & above	1.33	1.48	1.31	1.34
Note: In case Dyed Yarn an additional amount of US$ 0.10/Kg shall be added to the above C&F Customs Value.				

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.

24/7/2026

(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 President, All Pakistan Customs Agents Association, Karachi.
10) The Karachi Customs Agents Group, Bohri Road, Karachi.
11) The Webmaster, Federal Board of Revenue, Islamabad.
12) Guard File.

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