



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE
KARACHI

RULING U I S 25A NO- 313 /2011

No. Mics/02/2006-III/VIVA/1112

Dated: 10-5-2011

Note:

- i) The customs value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.
- ii) Review application against this Valuation Ruling may be filed before the Director-General of Valuation under Section 25D of the Customs Act, 1969, within thirty days from the date of determination of customs value under this ruling.

The Collector of Customs, MCC (Appraisement/PaCCS/Port Muhammad Bin Qasim (Preventive)/Export, Karachi/Lahore/Multan/Sambrial/Faisalabad/Islamabad/Peshawar/Hyderabad/Quetta.

SUBJECT: Valuation of "Polyester Chain Items under Section 25A of the Customs Act, 1969

Meeting of all stakeholders of "Polyester Chain Items" was held on 14-04-2011, to revise the values of the Polyester Chain Items on the basis of data of raw materials i.e. imported/locally produced Pure Terephthalic Acid (PTA) and Mono Ethyl Glycol (MEG).

2. The participants were in agreement about the fact that the values for Polyester Chain Items should be increased as values of raw material i.e. MEG & PTA had gone upwards. There was complete consensus among the participants that the values of Yarn computed as per historical formula were reasonable and should be considered. The revised values of "Polyester Chain Items" reflect an approximate cumulative increase of 16% as compared to values determined earlier.



3. Fresh values have been computed under Computed Value Method as envisaged under Section 25(8) and are attached as Annex-A & B. These values are accordingly determined under Section 25A of the Customs Act, 1969. All the Collectorates of Customs are advised to ensure implementation of these revised values. The aforesaid values shall remain valid till revised. However, if the declared/invoice value is higher the same shall be applied in terms of Section 25 of the Customs Act, 1969.


(MUHAMMAD TAHIR)
DIRECTOR

Distribution:-

1. S.A to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. Chief Collectors of Customs (North/South), Lahore/Karachi.
4. The Director General of Intelligence Investigation-FBR, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Karachi.
7. The Directors of Intelligence Investigation-FBR, Karachi/Lahore/Islamabad.
8. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading in One Customs & PaCCS database on the date of issue of this ruling.
9. Federation of Pakistan, Chambers of Commerce & Industry, Karachi.
10. Karachi Chamber of Commerce & Industry, Karachi.
11. Karachi Customs Agents Group, Bohri Road, Karachi.
12. Guard File.

Annex "B"

BASE VALUES OF VARIOUS CATEGORIES OF FABRICS										
CLOTH TYPE	POLYESTER LADIES SHIRTING	LADIES KNITTED JERSEY FABRIC	GENTS SHIRTING	LADIES NET FABRIC	SUITING FROM EURCANE	SOFA CLOTH, VELVET	LINING MATERIAL	OTHER		
CALCULATION	(Col. 13 X 2.35) 31	(Col. 8 X 2.35) 32	(Col. 13 X 2.35) 33	(Col. 14 X 2.35) 34	(Col. 13 X 1.3) 35	(Col. 13 X 2.35) 37	(Col. 32 X 2.35) 38	(Col. 13 X 2.35) 39		
value of Yarn	2.81	2.21	2.81	2.56	2.81	2.81	2.81	2.81		
TYPE	75 TWST	75 DTY	75 TWST	150 TWST	75 TWST	75 TWST	75 FPY	75 TWST		
PER TON	6611.3678	5201.3678	6611.3678	6012.1178	6611.3678	6611.3678	4966.3678	6611.3678		
PER KG	6.6113678	5.2013678	6.6113678	6.0121178	6.6113678	6.6113678	4.9663678	6.6113678		
Gms	Meter / Kg									
100	10.00	0.66	0.66	0.60	0.66	0.66	0.50	0.66		
150	6.67	0.99	0.99	0.90	0.99	0.99	0.74	0.99		
180	5.56	1.19	1.19	1.08	1.19	1.19	0.89	1.19		
200	5.00	1.32	1.32	1.20	1.32	1.32	0.89	1.32		

PER SQUARE METER VALUES OF FINISHED CLOTH IN US\$

[Signature]
Deputy Director
Valuation

[Signature]
Principal Appraiser
Valuation

[Signature]
Valuation Officer

