GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI
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No. Misc/44/2018-II/Div-69. Dated: 06-11-2026

VALUATION RULING NO. 2128 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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, Directorate General of Customs Valuation Karachi.

DETERMINATION OF CUSTOMS VALUES OF UN-BRANDED DYES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

1.	Valuation Ruling	This Ruling supersedes earlier Valuation Ruling No. 1838/2024 dated 11.01.2024.
2.	Date of meeting with stakeholders	The meetings with relevant stakeholders were held on 06.10.2026 and 15.10.2026.

Background of the valuation issue: Several representations were received from stakeholders for revision of customs values of Reactive dyes, Acid Dyes, Acid leather Dyes, Direct Dyes, Disperse Dyes and Optical Brightening Agents and with the request to re-determine the Customs values of the said goods in line with the prevailing international market trends. Accordingly, the Directorate initiated a fresh exercise for determination of the customs values of the subject goods covered under the aforesaid Valuation Ruling. Meeting notices were issued to all relevant stakeholders affording them an opportunity to present their viewpoints and submit relevant documentary evidence in support of their claims.

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2. **Stakeholders' participation in determination of Customs values:** The stakeholders' meetings were convened on the aforementioned dates which were attended by the relevant stakeholders, including representatives of the Pakistan Chemicals & Dyes Merchants Association (PCDMA). During the meetings, the stakeholders acknowledged that the existing customs values have increased in the international market. The issues relating to the valuation of the subject goods were deliberated upon in detail. The participants also presented their viewpoints and submitted proposals regarding the re-determination of customs values, which were duly examined and taken into consideration during the valuation exercise.

3. **Analysis / Exercise done to determine Customs Values:** The viewpoints of the stakeholders were thoroughly examined and analyzed in the light of import data, prevailing international price trends, and relevant information available on international websites regarding the composition, specifications, quality, manufacturing processes, and applications of the subject goods. Accordingly, the available import data, relevant international price references, and technical information were examined and taken into consideration to establish a fair and reasonable basis for determination of customs values of the subject goods.

4. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in their sequential order to arrive at the Customs value of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical goods value method provided in Section 25(5) was examined for applicability to determine Customs values of subject goods. The data provided some reference; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidences of quantities and qualities and variation in declaration. Information available was, hence, found incomplete and inapplicable. Subsequently, similar goods value method provided in Section 25(6) was examined for applicability to determine Customs value of subject goods. The assessed values in similar goods import data of Dyes for the last 90 days reflected values as per earlier valuation ruling. However, declared values of similar goods had showed consistent variations. Hence, this method was also found inapplicable. Market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was also conducted to observe the actual prices of Reactive dyes, Acid Dyes, Acid Leather Dyes, Direct Dyes, Disperse Dyes and Optical Brightening Agents of different origins. The exercise provided some applicable reference values. In line with statutory sequential order of section 25, Computed value method, as provided in Section 25(8) of the Customs Act, 1969 was examined, but the same could not be applied as the conversion cost from the constituent materials and allied expenses, in the countries of exportation, were not available for manufacturing of Dyes and Optical Brightening Agents. The available data / information collected such as proposals of PCDMA, sales contracts, proforma invoices of the stakeholders were thoroughly scrutinized and prevailing freight values have been examined. Finally, the Customs values of the subject goods have been determined under Section 25(9) of the Customs Act, 1969, on the basis of the most appropriate, reliable, and reasonably available information on record.

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5. **Customs values of Un-branded Optical Brightening Agents, Acid Leather Dyes, Disperse Dyes, Reactive dyes, Direct Dyes, and Acid Dyes** hereinafter specified, shall be assessed for duty / taxes at the Customs values as per the following table:-

S. No.	Description	Origin	H.S. Code	Proposed PCT for WeBOC	Customs Values (C&F) US$/Kg
Optical Brightening Agents					
1	OB for Plastic / Paint	All origins	3204.2000	3204.2000.1000	25.00
2	OB-1 for Plastic / PVC	All origins	3204.2000	3204.2000.1100	13.80
3	OBA for Acrylic	All origins	3204.2000	3204.2000.1200	5.75
4	OBA for Polyester (Powder)	All origins	3204.2000	3204.2000.1300	7.48
5	OBA for Polyester (Liquid)	All origins	3204.2000	3204.2000.1400	4.60
6	OBA for Cotton	All origins	3204.2000	3204.2000.1500	4.98
Acid Leather Dyes					
7	Acid Leather Green	All origins	3204.1200	3204.1200.1000	5.50
8	Acid Leather Olive	All origins	3204.1200	3204.1200.1100	5.55
9	Acid Leather Turquoise	All origins	3204.1200	3204.1200.1200	4.72

10	Acid Leather Brown	All origins	3204.1200	3204.1200.1300	4.48
11	Acid Leather Baige	All origins	3204.1200	3204.1200.1400	4.48
12	Acid Leather Red	All origins	3204.1200	3204.1200.1500	4.36
13	Acid Leather Scarlet	All origins	3204.1200	3204.1200.1600	4.34
14	Acid Leather Black	All origins	3204.1200	3204.1200.1700	4.20
Disperse Dyes					
15	Disperse Yellow Brown 2 RL	All origins	3204.1110	3204.1110.1000	4.49
16	Disperse Blue 2BLN	All origins	3204.1110	3204.1110.1100	4.40
17	Disperse Yellow 4G	All origins	3204.1110	3204.1110.1200	4.40
18	Disperse Yellow S6G	All origins	3204.1110	3204.1110.1300	4.01
19	Disperse Scarlet B	All origins	3204.1110	3204.1110.1400	3.25
20	Disperse Rubbin B	All origins	3204.1110	3204.1110.1500	3.25
21	Disperse Orange H3R	All origins	3204.1110	3204.1110.1600	3.60
22	Disperse Navy EXNF	All origins	3204.1110	3204.1110.1700	3.90
23	Disperse Orange H3R	All origins	3204.1110	3204.1110.1800	3.60
24	Disperse Black R	All origins	3204.1110	3204.1110.1900	3.25
25	Disperse Red FB	All origins	3204.1110	3204.1110.2000	7.20
26	Disperse Navy HGLN	All origins	3204.1110	3204.1110.2100	4.10
27	Disperse Golden 2RN	All origins	3204.1110	3204.1110.2200	3.70
28	Disperse Black EXNF	All origins	3204.1110	3204.1110.2300	3.36
29	Disperse Black ECO	All origins	3204.1110	3204.1110.2400	3.60
30	Disperse Rubbine S2GFL	All origins	3204.1110	3204.1110.2500	3.65
Reactive Dyes					
31	Reactive Blue 21	All origins	3204.1600	3204.1600.1000	4.05
32	Reactive Orange 122	All origins	3204.1600	3204.1600.1100	4.20
33	Reactive Yellow 160	All origins	3204.1600	3204.1600.1200	4.30
34	Reactive Black LD/GD/DN/ Mixture	All origins	3204.1600	3204.1600.1300	5.28
35	Reactive Red 195	All origins	3204.1600	3204.1600.1400	4.10
36	Reactive Yellow 145	All origins	3204.1600	3204.1600.1500	3.60
37	Reactive Golden 145	All origins	3204.1600	3204.1600.1600	4.05
38	Reactive Black 5	All origins	3204.1600	3204.1600.1700	4.45
39	Reactive Black WNN/N (Mixture)	All origins	3204.1600	3204.1600.1800	4.45
40	Reactive Navy Blue 222	All origins	3204.1600	3204.1600.1900	4.00
41	Reactive Yellow DS	All origins	3204.1600	3204.1600.2000	4.50
42	Reactive Red HDS	All origins	3204.1600	3204.1600.2100	5.00
43	Reactive Navy DS	All origins	3204.1600	3204.1600.2200	4.50
Direct Dyes					
44	Direct Blue BRL	All origins	3204.1400	3204.1400.1000	4.40
45	Direct Yellow PG	All origins	3204.1400	3204.1400.1100	4.54
46	Direct Violet 3B	All origins	3204.1400	3204.1400.1200	4.45
47	Direct Violet 2B	All origins	3204.1400	3204.1400.1300	4.60
48	Direct Red 12B	All origins	3204.1400	3204.1400.1400	4.45
49	Direct Yellow RL	All origins	3204.1400	3204.1400.1500	4.57
50	Direct Yellow GX	All origins	3204.1400	3204.1400.1600	4.43
51	Direct Orange S	All origins	3204.1400	3204.1400.1700	4.64

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52	Direct Scarlet 4BS	All origins	3204.1400	3204.1400.1800	4.45
53	Direct Yellow R	All origins	3204.1400	3204.1400.1900	3.85
54	Direct Black G	All origins	3204.1400	3204.1400.2000	4.65
55	Direct Black R	All origins	3204.1400	3204.1400.2100	4.20
56	Direct Sky Blue 5B	All origins	3204.1400	3204.1400.2200	3.60
57	Direct Black VSF	All origins	3204.1400	3204.1400.2300	3.50
58	Direct Turquoise Blue GL	All origins	3204.1400	3204.1400.2400	4.11
59	Direct Rose FR	All origins	3204.1400	3204.1400.2500	4.02
60	Direct Brown GTL	All origins	3204.1400	3204.1400.2600	4.45
Acid Dyes					
61	Acid Blue A	All origins	3204.1200	3204.1200.1800	4.16
62	Acid Violet B	All origins	3204.1200	3204.1200.1900	4.05
63	Acid Blue N	All origins	3204.1200	3204.1200.2000	3.81
64	216 Acid Yellow	All origins	3204.1200	3204.1200.2100	2.93
65	Acid Scarlet 3R	All origins	3204.1200	3204.1200.2200	3.20
66	Acid Black ATT	All origins	3204.1200	3204.1200.2300	3.75
67	Acid Orange II	All origins	3204.1200	3204.1200.2400	3.09
68	222 Metanil Yellow	All origins	3204.1200	3204.1200.2500	2.71

Note:

i) The above mentioned values are for unbranded Dyes and Optical Brightening Agents. In case of import of branded Dyes & Optical Brightening Agents like Synolon, Suncron, Foron, Dianix, Synozol, Sunfix, Sunzol, Liyuansol, Sinofix, Everzol and Novacron, the assessments shall be finalized by the Collectorates at their end in accordance with law.

ii) All the basic descriptions of Dyes i.e., Acid Dyes, Acid Leather Dyes, Disperse Dyes, Reactive dyes, and Direct Dyes are covered within this Ruling. Variation of colors, grades etc., shall be assessed within these basic description of Dyes.

6. In cases, where declared values or values in invoices 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.

7. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

8. 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.

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

(Tahir Abbas)
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 / Indus / 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/Policy), F.B.R., Islamabad.
2. The Director General, Directorate General 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. The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in WEBOC database system.
6. The Convener (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
7. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Rawalpindi, Hyderabad, Quetta & Peshawar.
8. The President, All Pakistan Customs Agents Association, Karachi.
9. The Karachi Customs Agents Group, Bohri Road, Karachi.
10. The Webmaster, Federal Board of Revenue, Islamabad.
11. Guard File.

