(This Ruling has been revised / superseded vide Valuation Ruling No. 1588/2022 dated 14-01-2022)

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GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West) / Port Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta (Appraisement / Preventive) / Peshawar / Gawadar / Gilgit-Baltistan / Exports (Karachi / Port Qasim / Directorate of Transit Trade, Karachi.

DETERMINATION OF CUSTOMS VALUES OF WATER BASED ACRYLIC TYPE SELF ADHESIVE TAPE (BOPP/OPP) AND HOT MELT RUBBER BASED SELF ADHESIVE TAPE IN JUMBO/LOG ROLLS OR IN RETAIL PACKING UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING No. 1383/2019)

No. Misc/27/204-II/2197 Dated: 15th July, 2019

In exercise of powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Water Based Acrylic Type Self Adhesive Tape (BOPP/OPP) and Hot Melt Rubber Based Self Adhesive Tape in Jumbo/Log Rolls or in Retail Packing, are determined as follows:

2. Background of the valuation issue: Customs values of Water Based Acrylic Type Self Tape (BOPP/OPP) and Hot Melt Rubber Based Self Adhesive Tape in Jumbo/Log Rolls or in Retail Packing were earlier determined through Valuation Ruling No. 944/2016 dated 04-10-2016. There were many representations from different stakeholders for re-determination of customs value of subject goods in accordance with the current price trend in international markets. Therefore, this Directorate General initiated and exercise for re-determination of customs values of the subject goods in terms of Section 25-A of the Customs Act, 1969.

3. Stakeholders' participation in determination of Customs Values: Meeting with stakeholders were held on 14-11-2018, 03-01.2019 and 14-03-2019 to discuss the issue of valuation of the subject goods. The stakeholders were also requested to furnish following documents before or during the course of stakeholders' meetings:

i. Invoices of imports during last three months showing factual value.

ii. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.

iii. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.

iv. Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate their contentions.

4. The Meetings were attended by different stakeholders including representatives from FPCCI/KCCI, and trade bodies. The local manufacturer contended that valuation ruling is more than 02(two) years old which should be revised upwards in accordance with the price trends in international markets. On other side, importers contended that the prices of raw materials i.e. BOPP self-adhesive film and adhesive glue have decreased in the international market and therefore, existing values of the subject goods be rationalized accordingly. The view point of all participants was heard in detail and considered to arrive at Customs values of the subject goods.

5. Method adopted to determine Customs values: Valuation methods provided in Section 25 of the Customs Act, 1969 were duly applied in their sequential order to arrive at customs values 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 wide variations in declarations. Moreover, the stake holders also did not provide substantial documents to establish the correct transaction value or the

goods. Identical / similar goods value methods provided in Sub-Section (5) & (6) of Section 25 of the Customs Act, 1969, provided some reference values but due to wide variations in the declarations the same could not be relied upon exclusively. Thereafter, market enquiries as envisaged under Section 25 (7) of the Customs Act, 1969, were conducted. The prices of raw material have also been examined. However, computed value method as provided in Section 25(8) of the Customs Act, 1969, could not be applied as the goods are used as raw material, and conversion costs from constituent material at the country of export were not available. Online values of subject goods were also obtained. All information so gathered was evaluated and analyzed for the purpose of determination of Customs Value. Consequently, the Customs values of the Water Based Acrylic Type Self Adhesive Tape (BOPP/OPP) and Hot Melt Rubber Based Self Adhesive Tape in Jumbo/Log Rolls or in Retail Packing have been determined under under section 25 (9) or the Customs Act, 1969.

6. Customs values for Water Based Acrylic Type Self Adhesive Tape (BOPP/OPP) and Hot Melt Rubber Based Self Adhesive Tape in Jumbo/Log Rolls or in Retail Packing: The Water Based Acrylic Type Self Adhesive Tape (BOPP/OPP) and Hot Melt Rubber Based Self Adhesive Tape in Jumbo/ Log Rolls or in Retail Packing ***hereinafter specified*** shall be assessed to duty / taxes at the following Customs Values:-

S. No.	Item Description	PCT	Proposed PCT for WEBOC	Origins	Customs Values (C&F) US$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
A	**Water Based Acrylic Type Self Adhesive Tape**				
1.	Self Adhesive Transparent (BOPP/OPP) Tape - Width exceeding 20 cm -Jumbo Rolls	3919.9010 3919.9090	3919.9010.1010 3919.9090.1010	China/ Hong Kong/ Malaysia	1.56
			3919.9010.1020 3919.9090.1020	Korea/ UAE/ Taiwan	1.64
			3919.9010.1030 3919.9090.1030	Canada/ Europe/ Japan/ USA	2.01
			3919.9010.1040 3919.9090.1040	Other Origins	1.62
2.	Self-Adhesive Transparent (BOPPOPP) Tape-Width exceeding 20cm-Log Rolls.	3919.9010 3919.9090	3919.9010.1050 3919.9090.1050	China/ Hong Kong/ Malaysia	1.60
			3919.9010.1060 3919.9090.1060	Korea/ UAE/ Taiwan	1.67
			3919.9010.1070 3919.9090.1070	Canada/ Europe/ Japan/ USA	2.08
			3919.9010.1080 3919.9090.1080	Other Origins	1.65
3.	Self Adhesive Transparent (BOPP/OPP) Tape-Width not exceeding 20-cm-in retail packing, with paper board spool.	3919.1090	3919.1090.1010	China/ Hong Kong/ Malaysia	1.62
			3919.1090.1020	Korea/ UAE/ Taiwan	1.72
			3919.1090.1030	Canada/ Europe/ Japan/ USA	2.07
			3919.1090.1040	Other Origins	1.70
4.	Self Adhesive (BOPP/OPP) Tape - Width not exceeding 20cm-in retail packing with plastic spool.	3919.1090	3919.1090.1050	China/ Hong Kong/ Malaysia	1.68
			3919.1090.1060	Korea/ UAE/ Taiwan	1.74
			3919.1090.1070	Canada/ Europe/ Japan/ USA	2.15
			3919.1090.1080	Other Origins	1.72
5.	Self Adhesive (BOPP/OPP) Tape-	3919.1030	3919.1030.1010	China/ Hong Kong/ Malaysia	4.98

	"Scotch" brand width not exceeding 20-cm-in retail packing.		3919.1030.1020	Korea/ UAE/ Taiwan	5.15
			3919.1030.1030	Canada/ Europe/ Japan/ USA	6.40
			3919.1030.1340	Other Origins	5.30
B	**Hot Melt Rubber Based Self Adhesive Tape (Imported from M/S Alpha Beta Global Tapes and Adhesives Co Ltd)**				
S. No.	**Item Description**	**PCT**	**Proposed PCT for WEBOC**	**Origins**	**Customs Values (C&F) US$/Kg**
6.	Self Adhesive (BOPP/OPP) Tape-Width exceeding 20-cm-Jumbo Rolls	3919.9010 3919.9090	3919.9010.1090 3919.9090.1090	Taiwan	2.42
7.	Self Adhesive (BOPP/OPP) Tape-Width exceeding 20-cm-Log Rolls	3919.9010 3919.9090	3919.9010.1100 3919.9090.1100	Taiwan	2.50
8.	Self Adhesive (BOPP/OPP) Tape-Width not exceeding 20-cm-in retail packing with paper board spool.	3919.1090	3919.1090.1090	Taiwan	2.56
9.	Self Adhesive (BOPP/OPP) Tape-Width not exceeding 20-cm-in-retail packing with plastic spool.	3919.1090	3919.1090.1100	Taiwan	2.61
Note: The Customs values as specified in the column (6) have been determined after duly accounting for the aspect of tare weights regarding spools/wrapping etc. At assessment stage no further allowance is admissible on any account.					

7. In cases where declared / transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values in this Ruling.

8. Validity of this Valuation Ruling: The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

9. Revision of the value determined vide this Valuation Ruling: A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue of this ruling, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately. Customs values determined in the ruling are for the descriptions and specifications as mentioned in this Valuation Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certifications required thereon. In addition to this, it is necessary to verify that there is no mis-declaration of any

sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

11. This ruling supersedes Valuation Ruling Nos. 944/2016 dated 04-10-2016.

(**SHAFIQUE AHMAD LATKI**)
Director

Copy for information to:-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisement), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Chief Collector of Customs (Quetta).
8. Director General, Intelligence and Investigation-FBR, Islamabad.
9. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
10. Director General, Post Clearance Audit (PCA), Islamabad.
11. Director General, Internal Audit (Customs), Karachi.
12. The Director General, IOCO, Karachi.
13. Director, Directorate of Customs Valuation (Camp Office), Lahore.
14. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in WeBOC database and deleting Valuation Ruling No. 944/2016 dated 04-10-2016.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chairman of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta, Gujranwala, Faisalabad, Sialkot, Rawalpindi & Peshawar.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. The CHO, Customs Valuation, Custom House. Karachi.
21. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisement (East/West), Custom House, Karachi.
22. Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading FBR website and deleting Valuation Ruling No. 944/2016 dated 04-10-2016.
23. Guard File.