

*(This Ruling has been revised / superseded vide Valuation Ruling No. 1865/2024 dated 08-03-2024)*

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**GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE, KARACHI**

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**The Collectors of Customs**, Collectorates of Customs (Appraisement - West)/ Appraisement - East / SAPT / Appraisement - Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad / (Appraisement / Enforcement), Quetta / Gawadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement - East / Appraisement - 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.

**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. 1818/2023)**

C.No.Misc/08/2008-II/955

Dated: 18<sup>th</sup> November, 2023

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

**Background of the valuation issue:** Earlier, the Customs values of Water Based Acrylic Type Self Adhesive Tape (BOPP/OPP) and Hot Melt Rubber Based Self Adhesive Tape in Jumbo/Log Roll or in Retail Packing were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1588/2022 dated 14-01-2022. However, different stakeholders requested to re-determine Customs values afresh in line with values prevalent in the international market. Therefore, an exercise has been undertaken by this Directorate to determine the same.

**2. Stakeholders' participation in determination of Customs values:** Meeting was convened on 12.10.2023 which was attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting. The stakeholders submitted their proposals and the same were considered pertaining to the valuation of subject goods.

**3. Analysis / Exercise done to determine Customs Values:** The importers contended that the values are higher in the Valuation Ruling and same need to be revised downwards at prevailing international prices. They also submitted proposals and copies of sales tax invoices to substantiate their claim. They requested to determine the Customs values in line with current prices in the international market. In addition to these proposals, Ninety (90) days' clearance data has also been retrieved and the same has been scrutinized.

**4. Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the 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 absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical/similar goods value methods provided in Section 25(5) & (6) ibid were examined for applicability to determine Customs values of subject goods. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-section (7) of Section 25 of the Customs Act, 1969. Various Wholesale and Retail Markets were visited to observe the variation in the prices of Water Based Acrylic Type Self Adhesive Tape (BOPP/OPP) and Hot Melt Rubber Based Self Adhesive Tape in Jumbo/Log Roll or in Retail Packing. On the basis of available data / information collected and exercise conducted, the values of Water Based Acrylic Type Self Adhesive Tape (BOPP/OPP)

and Hot Melt Rubber Based Self Adhesive Tape in Jumbo/Log Roll or in Retail Packing have been determined under sub-section (7), read with Section 25(9), of Section 25 of the Customs Act, 1969.

**5. Customs values of Water Based Acrylic Type Self Adhesive Tape (BOPP/OPP) and Hot Melt Rubber Based Self Adhesive Tape in Jumbo/Log Roll or in Retail Packing** - Water Based Acrylic Type Self Adhesive Tape (BOPP/OPP) and Hot Melt Rubber Based Self Adhesive Tape in Jumbo/Log Roll or in Retail Packing, hereinafter specified, shall be assessed to duty / taxes at the Customs values as per the following table:

S. No.	Description of Goods	PCT	Proposed PCT for WEOC	Origins	Customs Values (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
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	1.71
			3919.9010.1020 3919.9090.1020	Korea/ UAE/ Taiwan	1.79
			3919.9010.1030 3919.9090.1030	Canada/ Europe/ Japan/ USA	2.16
			3919.9010.1040 3919.9090.1040	Other Origins	1.77
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	1.75
			3919.9010.1060 3919.9090.1060	Korea/ UAE/ Taiwan	1.82
			3919.9010.1070 3919.9090.1070	Canada/ Europe/ Japan/ USA	2.24
			3919.9010.1080 3919.9090.1080	Other Origins	1.80
3.	Self Adhesive Transparent (BOPP/OPP) Tape-Width not exceeding 20cm in Retail Packing with paper board spool.	3919.1090	3919.1090.1010	China/ Hong Kong/ Malaysia	1.79
			3919.1090.1020	Korea/ UAE/ Taiwan	1.89
			3919.1090.1030	Canada/ Europe/ Japan/ USA	2.24
			3919.1090.1040	Other Origins	1.87
4.	Self Adhesive (Transparent BOPP/OPP) Tape-Width not exceeding 20cm-in Retail Packing with plastic spool.	3919.1090	3919.1090.1050	China/ Hong Kong/ Malaysia	1.85
			3919.1090.1060	Korea/ UAE/ Taiwan	1.91
			3919.1090.1070	Canada/ Europe/ Japan/ USA	2.32
			3919.1090.1080	Other Origins	1.89
5.	Self Adhesive (Transparent BOPP/OPP) Tape-"Scotch" brand Width not exceeding 20cm-in Retail Packing.	3919.1030	3919.1030.1010	China/ Hong Kong/ Malaysia	5.48
			3919.1030.1020	Korea/ UAE/ Taiwan	5.65
			3919.1030.1030	Canada/ Europe/ Japan/ USA	6.90
			3919.1030.1340	Other Origins	5.80
Hot Melt Rubber based Self Adhesive Tape (Imported from M/s. Alpha Beta Global Tapes and Adhesives Co., Ltd.					
S. No.	Description of Goods	PCT	Proposed PCT for WEOC	Origin	Customs Values (C&F)

					US\$/Kg
1.	Self Adhesive (Transparent BOPP/OPP) Tape-Width exceeding 20cm (Jumbo Rolls)	3919.9010 3919.9090	3919.9010.1090 3919.9090.1090	Taiwan	2.58
2.	Self Adhesive (Transparent BOPP/OPP) Tape-Width exceeding 20cm (Log Rolls)	3919.9010 3919.9090	3919.9010.1100 3919.9090.1100	Taiwan	2.66
3.	Self Adhesive (Transparent BOPP/OPP) Tape-Width not exceeding 20cm-in Retail Packing with paper board spool.	3919.1090	3919.1090.1090	Taiwan	2.68
4.	Self Adhesive (Transparent BOPP/OPP) Tape-Width not exceeding 20cm-in Retail Packing with plastic spool.	3919.1090	3919.1090.1100	Taiwan	2.78
<i>Note: The Customs values as specified in 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.</i>					

6. In cases, where declared 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 officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

**7. Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same is rescinded or revised by the competent authority in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

**8. Revision of the values determined vide this Valuation Ruling:** If aggrieved, a revision petition may be filed against this ruling as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of its issuance, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

9. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. Customs values determined in the Ruling are for the description and specification as mentioned in the table above of this Ruling. PCT 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 Milling requisite formalities related to importability or any other certifications required thereon. In addition to this, it is further 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.

**10. This Ruling supersedes Valuation Ruling Nos. 1588/2022 dated 14-01-2022.**

**(FAYAZ RASOOL MAKEN)**  
Director

Copy for information to:-

- 1) The Member Customs (Operations), Federal Board of Revenue, Islamabad.

- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisement (Central), Custom House, Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation (Customs) FBR, Islamabad.
- 11) The Director General, PCA & Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi.
- 13) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 14) The Director, Transit Trade, Custom House, Karachi.
- 15) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
- 16) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
- 17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 19) The Karachi Customs Agents Association, Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.