

**The Collector of Customs,** Collectorate of Customs (Appraisement -West / Appraisement - East / Appraisement - Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi /Hyderabad / (Appraisement / Enforcement),Quetta / Gawadar / (Appraisement / Enforcement / AIIA), Lahore / Appraisement, Faisalabad / 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 Roll or in Retail Packing Under Section 25A of the Customs Act, 1969**

**(VALUATION RULING NO 1588/2022)**

C. No.Misc/08/2008-II/029.

Dated: 14 -01-2022

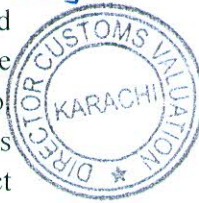
In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the customs values of Water Based Acrylic Type Self Adhesive Tape (BOPP/OPP) and Hot Melt Rubber Based Self Adhesive Tape in Jumbo/Log Roll or in Retail Packing are determined as follows:

2. **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 vide Valuation Ruling No 1383/2019 dated 15-07-2019. As the Valuation Ruling was more than 2 years old, this Directorate General initiated an exercise for the determination of Customs Values of subject goods under Section 25A of the Customs Act, 1969.

3. **Stakeholders' participation in determination of Customs values:** Meeting with all stakeholders, trade bodies including representatives of clearance Collectorates was held in this Directorate General on 24-11-2021. The importers/stakeholders were requested to submit their proposals/suggestions as well as following documents before or during the course of stakeholders' meeting so that Customs value could be determined:

- i. Invoices of import during last three months showing factual values.
- 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 that the benefit of difference in price is passed on to the local buyers.

4. The meeting was attended by importers and stakeholders and their views were heard in detail to arrive at customs values of subject goods. The local manufacturer contended that the valuation ruling is more than two years old which should be revised upward in accordance with price trend and freight in international market. On the other side, importers



contended that the prices of raw material have decreased in the international market and, therefore, customs values of subject goods be rationalized accordingly. The view points of stakeholders were heard in details and considered to arrive at customs values of the subject goods.

5. **Methods Adopted to Determine Customs Values:** Valuation methods provided in Section 25 of the Customs Act, 1969, were duly applied in their regular sequential order to arrive at 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 because no substantial documents were provided by the stakeholders to prove that their declared values were true transactional values. Moreover, different values were declared by different importers for same product according to different origins. Identical/similar goods value methods provided in Sections 25 (5) & (6) *ibid* were examined for applicability to determine customs values of subject goods. The data provided some references; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. Information available was, hence, found inappropriate. In line with statutory sequential order of section 25, this office conducted market inquiries using deductive value methods under sub-section (7) of Section 25 of the Customs Act, 1969, wide ranges of prices were observed for some items depends upon variety/quality/quantity/ brand etc., and location of market. Hence this method of valuation could not be relied upon due to aforesaid reasons. Valuation method *vide* Section 25(8) of the Customs Act, 1969, was examined for valuation, but the same also could not be applied due to non availability of conversion and processing cost of exporting country. Finally, clearance data, raw material prices, international prices through internet/subscriptions were examined thoroughly and the information so gathered were utilized and analyzed for 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 Roll or in Retail Packing under Section 25(9) of 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 Roll or in Retail Packing -hereinafter specified** shall be assessed to duty/taxes on the Customs values mentioned against them in the Table below:

Sr. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
<b>A</b>	<b>Water Base Acrylic Type Self Adhesive Tape</b>				
1	Self Adhesive Transparent (BOPP/OPP) Tape-width exceeding 20cm (Jumbo Roll)	3919.9010 3919.9090	3919.9010.1010 3919.9090.1010	China/ Hong Kong/ Malaysia	1.68
			3919.9010.1020 3919.9090.1020	Korea/ UAE/ Taiwan	1.76
			3919.9010.1030 3919.9090.1030	Canada/ Europe/ Japan/ USA	2.13
			3919.9010.1040 3919.9090.1040	Other Origins	1.74



2	Self Adhesive Transparent (BOPP/OPP) Tape-width exceeding 20cm (Log Roll)	3919.9010 3919.9090	3919.9010.1050 3919.9090.1050	China/ Hong Kong/ Malaysia	1.72
			3919.9010.1060 3919.9090.1060	Korea/ UAE/ Taiwan	1.79
			3919.9010.1070 3919.9090.1070	Canada/ Europe/ Japan/ USA	2.21
			3919.9010.1080 3919.9090.1080	Other Origins	1.77
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	1.74
			3919.1090.1020	Korea/ UAE/ Taiwan	1.84
			3919.1090.1030	Canada/ Europe/ Japan/ USA	2.19
			3919.1090.1040	Other Origins	1.82
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	1.80
			3919.1090.1060	Korea/ UAE/ Taiwan	1.86
			3919.1090.1070	Canada/ Europe/ Japan/ USA	2.27
			3919.1090.1080	Other Origins	1.84
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	5.43
			3919.1030.1020	Korea/ UAE/ Taiwan	5.60
			3919.1030.1030	Canada/ Europe/ Japan/ USA	6.85
			3919.1030.1040	Other Origins	5.75
<b>B</b>	<b>Hot Melt Rubber Based Self Adhesive Tape (Imported from M/s. Alpha Beta Global Tapes and Adhesive Co. Ltd.</b>				
<b>Sr. No.</b>	<b>Description of Goods</b>	<b>PCT</b>	<b>Proposed PCT for WeBOC</b>	<b>Origin</b>	<b>Customs Values (C&amp;F) US\$/Kg</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
6	Self Adhesive Transparent (BOPP/OPP) Tape-width exceeding 20cm (Jumbo Roll)	3919.9010 3919.9090	3919.9010.1090 3919.9090.1090	Taiwan	2.55



7	Self Adhesive Transparent (BOPP/OPP) Tape-width exceeding 20cm (Log Roll)	3919.9010 3919.9090	3919.9010.1100 3919.9090.1100	Taiwan	2.63
8	Self Adhesive Transparent (BOPP/OPP) Tape-width not exceeding 20cm – in Retail Packing with paper board spool	3919.1090	3919.1090.1090	Taiwan	2.63
9	Self Adhesive Transparent (BOPP/OPP) Tape-width not exceeding 20cm – in Retail Packing with plastic spool	3919.1090	3919.1090.1100	Taiwan	2.73

*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 the 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 or higher evidential data is available of stipulated period 90 days, the assessing officers shall apply those values in terms of sub-Section (1) of Section 25 of the Customs Act, 1969, and the same may be communicated to this Directorate General forthwith. In case of consignment imported by air, the assessing officer shall take into account the difference between air freight and sea freight while applying the customs values determined in this Ruling.

8. **Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs values for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (4) of Section 25A 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 25D of the Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> 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 Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in the above table of this Ruling. HS Codes are mentioned for illustrative purpose 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 certification 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.

11. *This Ruling superseded Valuation Ruling No. 1383/2019 dated 15-07-2019.*

  
(Syed Fawad Ali Shah)  
Director

**Copy for information to: -**

- 1) The Member Customs (Policy/Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisalment (South) Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisalment (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 Balochistan, Custom House, Quetta.
- 9) The Chief Collector of Customs Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation-FBR, Islamabad.
- 11) The Director General, PCA& Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director General, Transit Trade, Custom House Karachi
- 14) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 15) The Director, Transit Trade, Custom House Karachi
- 16) The Director, Directorate of Customs Valuation, Lahore.
- 17) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 18) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 19) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 20) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 21) The Webmaster, Federal Board of Revenue, Islamabad.
- 22) Guard File.