



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

The Collector of Customs, Model Customs Collectorates (Appraisalment / PaCCS / Port Qasim / Preventive), Karachi / Lahore / Multan / Islamabad / Sambrial / Faisalabad / Hyderabad / Quetta/Peshawar.

DETERMINATION OF CUSTOMS VALUES OF SELF ADHESIVE  
OPP/BOPP PACKING TAPE UNDER SECTION 25-A OF CUSTOMS ACT, 1969.

(VALUATION RULING NO. 486/2012)

No. Misc/43/2006-II

Dated: 02.11.2012

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, the customs values of Self Adhesive OPP/BOPP Packing Tape (Jumbo Roll) are determined as follows:-

1. **Description of the valuation issue** Since the earlier customs values of Self Adhesive OPP/BOPP Packing Tape (Jumbo Roll) were determined about one and half year ago through Valuation Ruling No. 323 dated 23-05-2011. A redetermination of custom values of these goods was deemed necessary to reflect the current price trend of these goods in the international markets. This prompted an exercise to re-determine the custom values of these goods.

2. **Methodology adopted to determine customs values** Valuation methods given in section 25 of the Customs Act, 1969 were examined to ascertain which methods were applicable to the valuation issue in hand in terms of section 25A (1) of the Act. Transactional value method provided in section 25(1) was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of section 25(2) was not available. Identical / similar goods value methods provided in section 25 (5) & (6) of Customs Act, 1969 was found applicable for determination of customs values for Self Adhesive OPP/BOPP Packing Tape (Jumbo Roll) in this case.

3. **Evidence used to determine custom values** Meeting was held with stakeholders on 28.09.2012 and 15.10.2012. Accordingly, data of identical and similar goods was examined and section 25(5) & (6) of the Customs Act, 1969 were adopted to determine the following customs values of the goods in question.

4. **Customs values for Self Adhesive OPP/BOPP Packing Tape (Jumbo Roll)** hereinafter specified shall be assessed to duty / taxes on the customs values mentioned against them in the table below:

Description of goods	PCT Heading	Proposed PCT for WeBoc	Origin	Custom Value (US\$ per KG)
Self Adhesive OPP/BOPP Packing Tape (Jumbo Roll)	3919.9010	3919.9010.1100	China, Taiwan, Indonesia, Malaysia	1.91
	3919.9090	3919.9090.1200		
Self Adhesive OPP/BOPP Packing Tape (Jumbo Roll)	3919.9010	3919.9010.1900	Other than above	2.10
	3919.9090	3919.9090.2900		

5. **Validity of this Valuation Ruling** The customs values determined in this Ruling shall continue to be the applicable customs values for the aforementioned goods till the time this Valuation Ruling is rescinded or revised by the competent authority in terms of section 25A of the Customs Act, 1969. Moreover, this Valuation Ruling applies to cases where declared values are less than the customs values determined in the Ruling. *In cases where declared values are more than the customs values determined in the Ruling or the difference of freight between air transport and sea transport, when taken into account, raises the customs values above those determined in this Valuation Ruling, the concerned assessing officer shall apply such higher values in terms of section 25(I) of the Customs Act, 1969.*
6. **Remedies against this Valuation Ruling** The Customs Act, 1969 provides efficacious alternate remedies against this Ruling. Section 25-D provides that any person aggrieved of the Ruling may file a revision petition within 30 days from the date of this Ruling before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi. An appeal against the decision in revision of the Director General can be filed within 60 days of the decision before the Customs Appellant Tribunal, under section 194-A (1) (e) of the Customs Act, 1969.

(Dr. Zulfiqar Ahmed Malik)  
Director

Copy for information to:-

- (1) S.A TO Chairman, F.B.R., Islamabad.
- (2) Member (Customs), F.B.R., Islamabad.
- (3) Chief Collectors of Customs (South), Custom House, Karachi.
- (4) Chief Collectors of Customs (North), Custom House, Islamabad





GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

\*\*\*\*\*

No. Misc/43/2006-II

Dated 24-01-2013

ADDENDUM

In the Valuation Ruling No. 486/2012, dated 02-11-2012 issued vide File No. Misc/43/2006-II/7771, relating to the import of Self Adhesive OPP/BOPP Packing Tape (Jumbo Roll), in the table at Column of Origin, the origin "Thailand" shall be added.

(Dr. Zulfiqar Ahmed Malik)  
Director

Distribution

The Collectors of Customs, Model Customs Collectorates (Appraisement / PaCCS/Port Qasim /Preventive), Karachi / Lahore / Sambrial (Sialkot) /Faisalabad /Multan /Islamabad /Hyderabad / Quetta / Peshawar/Gawadar.

Copy for information to:-

- (1) S.A TO Chairman, F.B.R., Islamabad.
- (2) Member (Customs), F.B.R., Islamabad.
- (3) Chief Collectors of Customs (South), Custom House, Karachi.
- (4) Chief Collectors of Customs (North), Custom House, Islamabad.
- (5) Director General, Intelligence and Investigation, Islamabad.
- (6) Director General, Post Clearance Audit, Islamabad.
- (7) Director General Internal Audit, (Customs), Islamabad.
- (8) Director General, Customs Valuation, Custom House, Karachi.
- (9) Director, Intelligence and Investigation, Karachi / Lahore / Islamabad.
- (10) The Project Director Weboc, 11<sup>th</sup> Floor, Custom House, Karachi.
- (11) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading in One Customs & Weboc database on the date of issue of this ruling.
- (12) Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- (13) Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
- (14) Customs Revenue Audit, 8<sup>th</sup> Floor, Custom House, Karachi.
- (15) Karachi Customs Agents Group, Bohri Road, Karachi.
- (16) Law Section, Customs Valuation, Custom House, Karachi.
- (17) Guard File.



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

\*\*\*\*\*


No. Misc/43/2006-II

Dated 15-04-2013

The Collectors of Customs, Model Customs Collectorates (Appraisement/ PaCCS/ Port Qasim/ Preventive), Karachi/ Lahore (Appraisement/ Lahore (Preventive)/ Samhsial/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar/ Gawadar/ Gilgit.

CORRIGENDUM

In the Valuation Ruling No.486/2012 dated 02.11.2012, issued in terms of Section 25A of the Customs Act, 1969, vide file No. Misc/43/2006-II, relating to import of Self Adhesive OPP/EOPP Packing Tape (Jumbo Rolls), in Column No. (4) at Serial No.(1) relating to origin, the word "Korea" may be added.

  
(Muhammad Javed Ghani)  
Director

Copy for information to :-

- 1) S.A. to Chairman, F.B.R., Islamabad.
- 2) Member (Customs), F.B.R., Islamabad.
- 3) Director General, Customs Valuation, Custom House, Karachi.
- 4) Chief Collector of Customs (Appraisement), South, Custom House, Karachi.
- 5) Chief Collector of Customs (Enforcement), South, Custom House, Karachi.
- 6) Chief Collector of Customs (Central), Custom House, Lahore.
- 7) Chief Collector of Customs (North), Custom House, Islamabad.
- 8) Director General, Intelligence and Investigation, Islamabad.
- 9) Director General, Post Clearance Audit, Islamabad.
- 10) Director General Internal Audit (Customs), Islamabad.
- 11) Directors, Intelligence & Investigation, Karachi/Lahore/Islamabad/Peshawar/Gawadar/Faisalabad.
- 12) The Project Director Weboc, 11<sup>th</sup> Floor, Custom House, Karachi.
- 13) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading in One Customs & Weboc database on the date of issue of this ruling.
- 14) Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 15) Chairman (Valuation Committee), KCC&I, Alwan-e-Tijarat Road, Karachi.
- 16) Customs Revenue Audit, 8<sup>th</sup> floor, Custom House, Karachi.
- 17) Karachi Customs Agents Group, Bohri Road, Karachi.
- 18) Law Section, Customs Valuation, Custom House, Karachi.
- 19) Review Section, Customs Valuation, Karachi.
- 20) Guard File.