



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

**DETERMINATION OF CUSTOMS VALUES OF BOPP FILMS
UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 718 /2015)

No.Misc/07/2007-II

Dated: February 13, 2015

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, Customs values of Bopp Films are determined as follows : -

- 1. Background of the valuation issue:** Valuation of BOPP Films were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.603/2013 dated 31-10-2013. Importers of different types of BOPP film have been requesting to align valuation ruling with the current international prices. Moreover, importers of BOPP film, other than capacitor grade, have been agitating that assessing staff mentions, capacitor grade, against their normal film and clearance is delayed due to the issue of specification and that capacitor and non-capacitor grade films are clearly differentiated, even from their mode of packing and width of roll. Since the said ruling was considerably old and needed updation, therefore, the same was taken up for fresh determination of values. For this purpose meetings were held with all stakeholders.
- 2. Method adopted to determine Customs values:** The Valuation methods given in Section 25 of the Customs Act, 1969 were followed. The transaction value method under Sub-Section (1) of Section 25 *ibid* was found inapplicable because of non-availability of sufficient information as per law. Identical / similar goods valuation methods provided in Sub-Section (5) and (6) of Section 25 *ibid* furnished unreliable values. Market survey was also conducted under section 25(7) of the Customs Act, 1969 and values of some specifications were worked out on the basis of such survey. Meeting with stakeholders including importers and local manufacturers were conducted and input and feedback taken from them was taken. All the present during the meeting pleaded that average SCAN prices of two main ingredients, granules of PP film grade, and PP Copolymer of past three months shall be made the bench mark and further processing and addition shall be based on this bench mark. All the information gathered was analyzed and evaluated for the determination of Customs values. Based on the above, Customs values were determined under sub-Section (9) of Section 25 of the Customs Act, 1969.
- 3. Stakeholders' participation in determination of Customs values:** Meeting was held with different stakeholders including importers, local manufacturers, representatives of FPCCI and KCCI on 15-01-2015 to obtain stakeholders view points on valuation of BOPP Films.
- 4. Customs values for BOPP Film:** BOPP Films *hereinafter specified* shall be assessed to duty/taxes at the following Customs values:-



S. No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values USS C&F/ KG
(1)	(2)	(3)	(4)	(5)	(6)
01	BOPP Film Plain above 12 Microns	3920.2010	3920.2010.1000	China	2.14
		3920.2010	3920.2010.1100	Europe, USA, Canada	2.36
		3920.2010	3920.2010.1200	All other origins	2.25
02	BOPP Film Plain Up to 12 Microns	3920.2010	3920.2010.1300	China	2.35
		3920.2010	3920.2010.1400	Europe, USA, Canada	2.59
		3920.2010	3920.2010.1500	All other origins	2.47
03	BOPP Film Metalized	3920.2030	3920.2030.1000	China	2.65
		3920.2030	3920.2030.1100	Europe, USA, Canada	2.92
		3920.2030	3920.2030.1200	All other origins	2.78
04	BOPP Film Capacitor Grade (width of roll not exceeding 120 mm)	3920.2030	3920.2030.1300	China	6.45
		3920.2030	3920.2030.1400	Europe, USA, Canada	7.10
		3920.2030	3920.2030.1500	All other origins	6.77

5. 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 determined in this Ruling.
6. **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-Section (1) or (3) of Section 25-A of the Customs Act, 1969.
7. **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, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the values given in the 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 for redressal.
9. **This Ruling supersedes Valuation Ruling No.603/2013 dated 31-10-2013.**

(ABDUL RASHID SHEIKH)
DIRECTOR

Copy for information to : -

1. Member (Customs), F.B.R., Islamabad.