



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 Muhammad Bin Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar/ Gawadar / Gilgit-Baltistan.

**Determination of Customs Values of Self Adhesive (Transparent) BOPP / OPP Tape And Self Adhesive Tape Scotch Brand Under Section 25-A of the Customs Act, 1969.**

**(CORRIGENDUM CUM ADDENDUM TO VALUATION RULING NO. 727 / 2015)**

No. Misc/27/2014-II/18745

Dated: April 27, 2015

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the following Corrigendum cum Addendum is made in the Valuation Ruling No. 727/2015 dated 20.04.2015.

- In the foot note at the end of the table in the valuation Ruling, in line no. 5, the phrase "...allowed at the rate of 25% on account of essential packing for serial no 02 and 04." may be replaced by "...allowed at the rate of 25% on account of essential packing for serial no 02, 03, 04 and 05."
- In Column No. 5 regarding origins, the words "Indonesia, Malaysia, Thailand and Singapore" may be added alongwith "Korea, UAE and Taiwan".
- The following Row may be added at the end of the table in Valuation Ruling, after row no.4:

S. No.	Description of goods	PCT	Proposed PCT for WEOC	Origin	Customs Values (C&F) US\$/Kg Net Weight
(1)	(2)	(3)	(4)	(5)	(6)
05	Self adhesive BOPP / OPP tape - Width exceeding 20 cm- Log Roll	3919.9010 3919.9090	3919.9010.1300 3919.9090.1600	China	2.15
			3919.9010.1400 3919.9090.1700	Korea, UAE, Taiwan, Malaysia, Indonesia, Thailand, Singapore	2.25
			3919.9010.1500 3919.9090.1800	Europe	2.80

  
(Abdul Rashid Sheikh)  
Director



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**Determination of Customs Values of Self Adhesive (Transparent) BOPP / OPP Tape And Self Adhesive Tape Scotch Brand Under Section 25-A of the Customs Act, 1969.**

(VALUATION RULING NO. 727/2015)

No. Misc/27/2014-II

Dated: April 20, 2015

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Self adhesive (Transparent) BOPP / OPP tape and self adhesive tape Scotch brand are determined as follows:

- 1. Background of the valuation issue:** Customs values of self adhesive tape were determined under Section 25-A of the Customs Act, 1969, vide Valuation Ruling No.519/2012, dated 28th December, 2012. A number of representations were received in the Valuation Department to re-determine self adhesive tape values to correctly reflect international prices. Moreover, there were complaints that assessing staff is allowing different tare weights at different customs stations. The issue of confusion of net and gross weight was also vehemently agitated by Karachi Chamber of Commerce and Industry before Director General Valuation on her recent visit to the Chambers, therefore, an exercise to re-determine the Customs values of the subject goods afresh was taken up.
- 2. Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction Value Method under Sub-Section (1) of Section 25 of the Act ibid was found inapplicable because required information under the law was not available. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variations the same could not be relied upon. In the sequential order this office then resorted to conduct a market inquiry in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969. Stakeholder meetings

were also conducted for their input and feedback. On-line values were also checked. All the information was analyzed and evaluated. Customs values of self adhesive (transparent) BOPP / OPP tape and self adhesive tape Scotch brand are determined under sub-section (9) of Section 25 of the Customs Act, 1969.

3. **Stakeholders' participation:** Meetings were held with the stakeholders including the representatives of importers, local manufactures, clearance Collectorates, Karachi Chamber of Commerce and Industry, and trade bodies on 19.03.2015 and 07.04.2015 for their input on the subject issue. In the meetings all issues relating to values of self adhesive transparent BOPP / OPP tape and self adhesive tape Scotch brand including prices of different raw materials, ratios between gross weight and net weight were discussed in minor details. Importers and local manufacturers had very divergent point of view on values and conversion costs but both agitated against diverse practices adopted regarding net and gross weight by different assessing staff and requested for a clear verdict on the issue. The samples of different types of tapes in retail packing were weighed in the presence of all stakeholders to determine ratio of weight with tare, i.e., spool and covering wrapper. The essential packing weight ranged from 23 to 27 per cent of the total weight in case of retail packing whereas it was agreed by all present that in jumbo roll, tare weight of 02 per cent is correct.
4. **Customs values for Self Adhesive Tape :** Self adhesive (**Transparent**) BOPP / OPP tape and self adhesive tape Scotch brand, *hereinafter specified* shall be assessed to duty/ taxes at the following Customs values:-

S. No.	Description of goods	PCT	Proposed PCT for WEOC	Origin	Customs Values (C&F) US\$/Kg Net Weight
(1)	(2)	(3)	(4)	(5)	(6)
01	Self adhesive BOPP / OPP tape - Width exceeding 20 cm- Jumbo Roll	3919.9010 3919.9090	3919.9010.1000 3919.9090.1000	China	1.91
			3919.9010.1100 3919.9090.1100	Korea, UAE, Taiwan	2.00
			3919.9010.1200 3919.9090.1200	Europe	2.48



02	Self adhesive BOPP / OPP tape - Width not exceeding 20 cm- Retail packing with paperboard spool	3919.1090	3919.1090.1000	China	2.35
			3919.1090.1100	Korea, UAE, Taiwan	2.45
			3919.1090.1200	Europe	3.05
03	Self adhesive BOPP / OPP tape - Width not exceeding 20 cm- Retail packing with plastic spool	3919.1090	3919.1090.1000	China	2.50
			3919.1090.1100	Korea, UAE, Taiwan	2.60
			3919.1090.1200	Europe	3.25
04	Self adhesive tape Scotch brand Width not exceeding 20 cm- (Retail packing)	3919.1030	3919.1030.1000	China	6.00
			3919.1030.1100	Korea, Taiwan	6.25
			3919.1030.1200	Europe	7.80

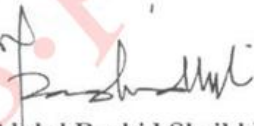
*(Note: Essential packing is part of the customs value and needs to be adequately accounted for in the customs value whether the assessment is on net or gross weight basis. The element of essential packing has, duly been accounted for in the above table. Column 6 in the above Table indicates customs values on the basis of net weight where tare is to be allowed at the rate of 25% on account of essential packing for serial no 02 and 04. The tare weight of 02% may be allowed for jumbo roll tape at serial no. 01 in the above table.*

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-Sections (1) or (3) of Section 25-A or section 25-D 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 issuance of this Ruling, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> 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. 519/2012 dated 28.12.2012.*

  
(Abdul Rashid Sheikh)  
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 (Appraisalment), 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. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT&T Audit Building, Mauje-Darya Road, Lahore.
9. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/Peshawar/ Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading this Ruling in the system.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisalment, 1<sup>st</sup> floor, Custom House, Karachi.
21. Guard File.