



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) / Multan / Islamabad / Sambrial(Sialkot) / Faisalabad / Hyderabad / Quetta/ Peshawar/ Gawadar/ Gilgit-Baltistan

DETERMINATION OF CUSTOMS VALUES OF BOPP FILM
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.603 / 2013)

No.Misc/07/2007-IIA(B)

Dated: October 31, 2013

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

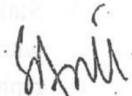
- 1. Background of the valuation issue :** The Customs value of BOPP Film were determined under Section 25-A of the Customs Act, 1969, vide Valuation Ruling No.406/2011 dated 16-12-2011. With a view to reflect the current prices prevailing in the international market, an exercise to determine the Customs 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 followed. Transaction value method provided in sub-section (1) of section 25 was found inapplicable because requisite information was not available. Identical / similar goods value methods provided in sub-section (5) & (6) of section 25 ibid were applied that provided same reference values of specified varieties of BOPP Film. Local market enquiry in terms of section 25(7) also could not be applied due to substantial variation in market prices. Consequently, Section 25(9) readwith Section 25(8) of the Customs Act, 1969, was adopted to determine Customs values for BOPP Film in this case.
- 3. Stakeholders' participation in determination of customs values:** Meetings were held with stakeholders on 08-02-2013, 28-02-2013, 24-09-2013 & 31-10-2013 including representatives of FPCC&I to discuss the current international values of BOPP Film. In the meeting the prices of basic raw material of the subject goods also came into consideration.
- 4. Customs Values of BOPP Film :** BOPP Film *hereinafter specified*, shall be assessed to duty / taxes on the customs values mentioned against them in the Table below :-



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S.No.	Description of goods	PCT Heading	Proposed PCT for WeBOC	Origin	Customs Value (C&F) US\$ / Kg
(1)	(2)	(3)	(4)	(5)	(6)
01.	BOPP Film Plain Upto 12 Micron	3920.2010	3920.2010.1000	All Origins	2.66
02.	BOPP Film Plain Above 12 Micron	3920.2010	3920.2010.1100	All Origins	2.42
03.	BOPP Film / Metalized	3920.2030	3920.2030.1000	All Origins	2.68
04.	BOPP Film Capacitor Grade	3920.2030	3920.2030.1100	All Origins	9.00

5. In cases where declared / transaction values are higher than the Customs value 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 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 of the Customs Act, 1969.
7. **Review of the value determined vide this Valuation Ruling:** A review 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 are applied by the concerned staff without fail.
9. **This Ruling Supersedes Valuation Ruling No.406, dated 16-12-2011.**


 (Suraiya Ahmed Butt)
 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, South (Appraisement), Custom House, Karachi.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.