



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
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C.No.Reg.Misc/08/2008-II/Dir-03

Dated: 30-04-2026

VALUATION RULING NO. 2074 / 2026

1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
2. The revision petition against this Valuation Ruling, can be filed under Section 25D of the Customs Act, 1969, within 30 days before the Director General, Customs Valuation.
3. The values in valuation ruling shall be applicable to the given description and specification of goods.

**SUBJECT: 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 ROLLS OR IN RETAIL PACKING UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

Valuation Ruling	This Ruling supersedes Valuation Ruling No. 1996/2025.
Date of meeting with stakeholders	The meeting with the relevant stakeholders was held on 15-04-2026.

**Background of the 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 Rolls or in Retail Packing were determined vide Valuation Ruling No. 1996/2025 under Section 25A of the Customs Act, 1969. Since the issuance of the said Valuation Ruling, the international prices of the key raw materials used in the manufacturing of BOPP Tape, namely Biaxially Oriented Polypropylene (BOPP) Film, have increased substantially. The upward trend in raw material prices has consequently resulted in a significant increase in the production and export prices of BOPP Self Adhesive Tapes globally. In view of the foregoing, an exercise has been undertaken by this Directorate to re-determine the Customs values of the subject goods under Section 25A of the Customs Act, 1969.

**2. Analysis / Exercise done to determine Customs values:** Meetings were conducted on the aforementioned dates under Section 25A of the Customs Act, 1969. Relevant stakeholders including importers of BOPP Tapes, manufacturers of BOPP Tapes, and other relevant stakeholders attended and their viewpoints were heard in detail. Ninety (90) days' import data was retrieved and thoroughly scrutinized. The analysis reveals that the declared values are significantly lower, keeping in view increased raw material prices and manufacturing costs. During the scrutiny of international price publications and raw material price indices for BOPP Film, it was observed that raw material prices have increased substantially, which has materially impacted the production cost of BOPP Self Adhesive Tapes. The Directorate also examined international market trends of BOPP Tapes from major exporting countries including China.



3. **Method(s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969 were duly applied in sequential order to arrive at the customs values of the subject goods. The transaction value method under Section 25(1) was examined. However, due to absence of information as required under Section 25(2). Identical and similar goods value methods under Sections 25(5) and 25(6) *ibid* were examined. However, the declared values of identical and similar goods could not be accepted as the same are not reflective of the current international market prices owing to the substantial increase in raw material costs since the last determination. Therefore, these methods were found inapplicable. As BOPP Self Adhesive Tape is not freely available in local retail or wholesale markets in the same form and condition as imported, the deductive method under Section 25(7) of the Customs Act, 1969 was also found inapplicable. The computed value method under Section 25(8) was examined in the light of constituent materials i.e. BOPP Film and Water Based Acrylic Adhesive which provided some references. Accordingly, in terms of Section 25(9) of the Customs Act, 1969, read with Section 25(8) *ibid*, the customs values have been determined by using reasonable means consistent with the principles and general provisions of Section 25 *ibid*. The above approach provided reliable indicators for determination of customs values as the cost parameters of the constituent materials, including BOPP Film and Water Based Acrylic Adhesive, were ascertainable from international publications and industry sources. Accordingly, the customs values of the subject goods have been determined under Section 25(9) read with Section 25(8) of the Customs Act, 1969.

4. **Customs Values for BOPP Self Adhesive Tapes** – Water Based Acrylic Type Self Adhesive Tape (BOPP/OPP) and Hot Melt Rubber Based Self Adhesive Tape in Jumbo / Log Rolls or in Retail Packing, 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 C&F (USD/KG)
<b>A. Water Based Acrylic Type Self Adhesive Tape (BOPP/OPP)</b>					
1	Self-Adhesive Transparent (BOPP/OPP) Tape - Width exceeding 20 cm - Jumbo Rolls	3919.9010 3919.9090	3919.9010.1010 3919.9090.1010	China / Hong Kong / Malaysia	1.93
			3919.9010.1020 3919.9090.1020	Korea / UAE / Taiwan	2.01
			3919.9010.1030 3919.9090.1030	Canada / Europe / Japan / USA	2.36
			3919.9010.1040 3919.9090.1040	Other Origins	1.99
2	Self-Adhesive Transparent (BOPP/OPP) Tape - Width exceeding 20 cm - Log Rolls	3919.9010 3919.9090	3919.9010.1050 3919.9090.1050	China / Hong Kong / Malaysia	1.97
			3919.9010.1060 3919.9090.1060	Korea / UAE / Taiwan	2.04
			3919.9010.1070 3919.9090.1070	Canada / Europe / Japan / USA	2.43
			3919.9010.1080 3919.9090.1080	Other Origins	2.02
3	Self-Adhesive Transparent (BOPP/OPP) Tape - Width	3919.1000	3919.1000.1010	China / Hong Kong / Malaysia	1.99



	not exceeding 20 cm - in Retail Packing, with Paper Board Spool		3919.1000.1020	Korea / UAE / Taiwan	2.08
			3919.1000.1030	Canada / Europe / Japan / USA	2.42
			3919.1000.1040	Other Origins	2.06
4	Self-Adhesive Transparent (BOPP/OPP) Tape - Width not exceeding 20 cm - in Retail Packing, with Plastic Spool	3919.1090	3919.1090.1010	China / Hong Kong / Malaysia	2.04
			3919.1090.1020	Korea / UAE / Taiwan	2.11
			3919.1090.1030	Canada / Europe / Japan / USA	2.49
			3919.1090.1040	Other Origins	2.08
5	Self-Adhesive Transparent (BOPP/OPP) Tape - "Scotch" brand - Width not exceeding 20 cm - in Retail Packing	3919.1030	3919.1030.1010	China / Hong Kong / Malaysia	5.22
			3919.1030.1020	Korea / UAE / Taiwan	5.38
			3919.1030.1030	Canada / Europe / Japan / USA	6.58
			3919.1030.1040	Other Origins	5.53
<b>B. Hot Melt Rubber Based Self-Adhesive Tape</b>					
1	Self-Adhesive Transparent (BOPP/OPP) Tape - Width exceeding 20 cm - Jumbo Rolls	3919.9010 3919.9090	3919.9010.1090 3919.9090.1090	Taiwan	2.76
2	Self-Adhesive Transparent (BOPP/OPP) Tape - Width exceeding 20 cm - Log Rolls	3919.9010 3919.9090	3919.9010.1100 3919.9090.1100	Taiwan	2.83
3	Self-Adhesive Transparent (BOPP/OPP) Tape - Width not exceeding 20 cm - in Retail Packing, with Paper Board Spool	3919.1000	3919.1000.1050	Taiwan	2.89
4	Self-Adhesive Transparent (BOPP/OPP) Tape - Width not exceeding 20 cm - in Retail Packing, with Plastic Spool	3919.1090	3919.1090.1050	Taiwan	2.94

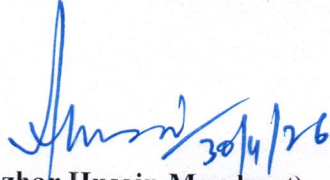
5. In cases where declared values or values in invoices retrieved from the consignment, as the case may be, are higher than the customs values determined in this Valuation Ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

6. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

7. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.



8. The Collectorates of Customs shall ensure the implementation of Valuation Ruling and in case of any anomaly may be brought to the notice of this Directorate immediately.

  
(Azhar Husain Merchant)  
Director

**Copy for necessary action and implementation:**

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisalment-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisalment / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisalment / Enforcement / AIIA), (Appraisalment-East / West, Lahore / Faisalabad Appraisalment / Enforcement, Sargodha / Enforcement & Appraisalment, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisalment/ Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim/Custom House, Karachi) / Transit Trade, Karachi.

**Copy for information:**

- 1) The Member Customs (Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 9) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.