



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI
Phone: 021-99214144

No. Misc/07/2007-II/Dir-02

Dated: 30-04-2026

VALUATION RULING NO. 2073 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 BOPP FILMS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

Valuation Ruling	This Ruling supersedes Valuation Ruling No. 718/2015 dated 19-02-2015.
Date of meeting with stakeholders	The meetings with the relevant stakeholders were held on 18-02-2026 and 14-04-2026.

Background of the Issue: Earlier, the Customs values of Biaxially Oriented Polypropylene (BOPP) Films were determined vide Valuation Ruling No. 718/2015 dated 19-02-2015 under Section 25A of the Customs Act, 1969. The said Valuation Ruling is now more than ten (10) years old, and the customs values determined therein are no longer representative of the current international market prices of the subject goods. Since the issuance of VR No. 718/2015, the international prices of the key raw material for BOPP Film, namely Polypropylene (PP) resin, have undergone significant fluctuations. Furthermore, numerous representations were received from importers of BOPP Films and manufacturers of BOPP Tape requesting revision of customs values to reflect the prevailing market realities. The changing dynamics of key raw material prices, coupled with the passage of over a decade since the last determination, necessitated a comprehensive revision of the existing Valuation Ruling. Therefore, an exercise has been undertaken by this Directorate to re-determine the Customs values of BOPP Films 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 Films, manufacturers of BOPP Tape and manufacturers of BOPP attended, and their viewpoints were heard in detail. Ninety (90) days' import data was retrieved and thoroughly scrutinized. The analysis reveals that there are significant variations between the declared values and the customs values determined in the erstwhile Valuation Ruling No. 718/2015. International price publications and raw material price indices for Polypropylene (PP) resin have also been examined. It was observed that PP resin prices have undergone substantial changes, which materially impacts the intrinsic production cost of BOPP Film. The Directorate also examined international market trends of BOPP Film 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 subject goods. The transaction value method under Section 25(1) was examined. However, due to absence of information as required under Section 25(2) of the Customs Act, 1969, the declared transactional values could not be conclusively accepted. Moreover, different values were declared by different importers for the same product, indicating that the declared transaction values could not be accepted as the basis for customs valuation. 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 raw material prices. As BOPP Film is an industrial raw material used in the manufacturing of BOPP Tape and other packaging products and is not freely available in local retail or wholesale markets, the deductive method under Section 25(7) of the Customs Act, 1969 was also found inapplicable. In line with the statutory sequential order of Section 25 of the Customs Act, 1969, the computed value method under Section 25(8) was examined. Accordingly, the customs values of BOPP Films have been determined under Section 25(9) read with Section 25(8) of the Customs Act, 1969.

4. **Customs Values for BOPP Films** – hereinafter specified shall be assessed to duty / taxes at the following Customs Values: -



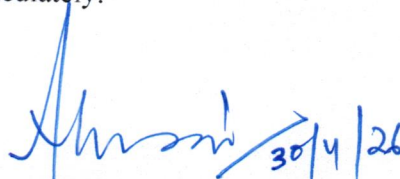
S. No.	Description of Goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values C&F (USD/KG)
01.	BOPP Film Plain (above 12 Microns)	3920.2010	3920.2010.1000	China	1.64
			3920.2010.1100	Europe, USA, Canada	2
			3920.2010.1200	Other Origins	1.92
02.	BOPP Film Plain (Up to 12 Microns)	3920.2010	3920.2010.1300	China	2.02
			3920.2010.1400	Europe, USA, Canada	2.25
			3920.2010.1500	Other Origins	2.12
03.	BOPP Film Metalized	3920.2030	3920.2030.1000	China	2.30
			3920.2030.1100	Europe, USA, Canada	2.65
			3920.2030.1200	Other Origins	2.42
04.	BOPP Film Capacitor Grade (width of roll not exceeding 120 mm)	3920.2030	3920.2030.1300	China	5.60
			3920.2030.1400	Europe, USA, Canada	6.25
			3920.2030.1500	Other Origins	5.85

Note: Pearl white, Solid white, Composite, Heat-sealable, Non heat-sealable Matt with adhesive BOPP films are not covered under this VR. The same shall be assessed under Section 25 of Customs Act, 1969.

5. In cases where declared values or values in invoice 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.