

2018-09-003



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

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MEMORANDUM

TO : ALL DISTRICT AND SUBPORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
ALL FORMAL ENTRY DIVISION PERSONNEL  
ALL OTHERS CONCERNED

FROM :   Bureau of Customs  
ISIDRO S. LAPEÑA, PhD, CSEE  
Commissioner *Is* 18-15268  
SEP 04 2018 *11*

SUBJECT : Reference Values for Shipments of Resin under Chapter 39

DATE : August 20, 2018

1. Attached herewith is the updated Reference Values of the HS Code 3901, 3902, 3903, 3904, 3907 and 3920.
2. Value Reference is a risk management tool only to establish doubt or to alert customs to do a value verification check. Such value information cannot be used as a substitute value for customs valuation as pursuant to **CAO 4 -2004**.

All import entries under the tariff headings provided in the attached Value Reference, with declared values falling below the reference values shall be released only when the officials of **Formal Entry Division** have reviewed and ascertained the truth and accuracy of the statements, particulars and other supporting documents justifying such declaration in determining the true Transaction Value (Sec. 421, 210 and 707 of the **CMTA**). If there is valuation dispute, the importer may avail the remedy under Tentative Assessment (**Sec. 425, of the CMTA**).

The importer's right to appeal to the decision of the bureau shall be governed by the rules of Section 1106 of the same Act.

3. The reference values indicated in the attached Value Reference shall be updated on a periodic basis.
4. All concerned officers are hereby directed to carry out necessary action on matters involving undervaluation, benchmarking and specific description of goods.



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5. Non - compliance by any Customs Official with any of the provisions of this Memorandum will be considered Simple Neglect of Duty pursuant to CMO 25-2010, Title IV, Section 2.
  
6. This Memorandum shall take effect immediately and shall last until updated or revoked.

Tariff Heading	Country of Origin	IAS Reference Value
<b>3901</b>	<b>Polymers of ethylene, in primary forms.</b>	
3901.1012	<b>--- Linear Low-Density Polyethylene</b>	
	MY	\$1.81/kg
	QA	\$1.81/kg
	Other Countries	\$2.34/kg
3901.1019	<b>--- Other</b>	
	CN	\$2.16/kg
	ID	\$2.75/kg
	KR	\$1.95/kg
	MY	\$1.88/kg
	SG	\$1.89/kg
	TW	\$1.85/kg
	Other Countries	\$2.34/kg
3901.1092	<b>--- Linear Low-Density Polyethylene (LLDPE)</b>	
	CN	\$2.38/kg
	ID	\$2.34/kg
	MY	\$1.83/kg
	QA	\$1.87/kg
	SA	\$1.82/kg
	SG	\$1.91/kg
	TH	\$1.87/kg
Other Countries	\$2.34/kg	
3901.1099	<b>--- Other</b>	
	BE	\$2.38/kg
	CN	\$1.84/kg
	DE	\$2.38/kg
	FI	\$2.38/kg
	HK	\$2.38/kg
	JP	\$1.92/kg
	KR	\$1.90/kg
	MY	\$1.81/kg
	QA	\$1.92/kg
	SA	\$1.85/kg
SG	\$1.88/kg	

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Tariff Heading	Country of Origin	IAS Reference Value
3901.1099	TH	\$1.85/kg
	TW	\$2.38/kg
	US	\$2.56/kg
	Other Countries	\$2.06/kg
3901.2000	<b>- Polyethylene having a specific gravity of 0.94 or more</b>	
	AE	\$1.32/kg
	ID	\$1.35/kg
	JP	\$1.39/kg
	KR	\$2.04/kg
	MY	\$1.33/kg
	QA	\$1.37/kg
	SA	\$1.29/kg
	SG	\$1.37/kg
	TH	\$1.38/kg
	TW	\$1.38/kg
	US	\$1.42/kg
	Other Countries	\$1.82/kg
3901.3000	<b>- Ethylene-vinyl acetate copolymers</b>	
	CN	\$1.71/kg
	DE	\$3.22/kg
	FR	\$1.93/kg
	JP	\$2.07/kg
	KR	\$1.55/kg
	MY	\$1.15/kg
	SA	\$1.12/kg
	SG	\$1.30/kg
	TH	\$1.61/kg
	TW	\$1.05/kg
	US	\$1.58/kg
Other Countries	\$1.64/kg	
3901.4000	<b>- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94</b>	
	AE	\$1.64/kg
	SG	\$1.26/kg

Tariff Heading	Country of Origin	IAS Reference Value
3901.9090	<b>-- Other</b>	
	AE	\$1.17/kg
	CA	\$1.17/kg
	CN	\$1.39/kg
	DE	\$1.17/kg
	FR	\$1.17/kg
	IN	\$1.26/kg
	JP	\$1.79/kg
	KR	\$2.10/kg
	MY	\$1.21/kg
	QA	\$1.18/kg
	SA	\$1.20/kg
	SG	\$1.23/kg
	TH	\$1.26/kg
	TW	\$1.24/kg
US	\$1.24/kg	
	Other Countries	\$1.71/kg
<b>3902</b>	<b>Polymers of propylene or of other olefins, in primary forms.</b>	
3902.1030	<b>-- In dispersion</b>	
	CN	\$2.69/kg
	Other Countries	\$1.28/kg
3902.1040	<b>-- Granules, pellets, beads, flakes, chips and similar forms</b>	
	CN	\$1.23/kg
	JP	\$1.57/kg
3902.1090	<b>-- Other</b>	
	AE	\$1.28/kg
	CN	\$1.26/kg
	ID	\$1.26/kg
	IN	\$1.13/kg
	JP	\$1.20/kg
	KR	\$1.34/kg
	MY	\$1.27/kg
	SA	\$1.28/kg
	SG	\$1.30/kg
TH	\$1.30/kg	

Tariff Heading	Country of Origin	IAS Reference Value
3902.1090	TW	\$1.43/kg
	US	\$1.28/kg
	VN	\$1.26/kg
	Other Countries	\$1.26/kg
3902.2000	<b>- Polyisobutylene</b>	
	US	\$3.04/kg
3902.3030	<b>- - In the form of liquids or pastes</b>	
	SG	\$1.34/kg
	Other Countries	\$1.29/kg
3902.3090	<b>- - Other</b>	
	AE	\$1.33/kg
	CN	\$1.31/kg
	ID	\$1.84/kg
	JP	\$1.59/kg
	KR	\$1.32/kg
	MY	\$1.30/kg
	SA	\$1.29/kg
	SG	\$1.35/kg
	TH	\$1.34/kg
	TW	\$1.32/kg
	Other Countries	\$1.29/kg
3902.9010	<b>- - Chlorinated polypropylene of a kind suitable for use in printing ink formulation</b>	
	CN	\$2.52/kg
	JP	\$3.48/kg
	KR	\$1.80/kg
	Other Countries	\$1.77/kg
3902.9090	<b>- - Other</b>	
	CN	\$2.72/kg
	JP	\$4.28/kg
	MY	\$2.63/kg
	SG	\$2.42/kg
	Other Countries	\$3.51/kg

Tariff Heading	Country of Origin	IAS Reference Value
<b>3903</b>	<b>Polymers of styrene, in primary forms.</b>	
	<b>--- In the form of granules</b>	
3903.1110	CN	\$1.50/kg
	TH	\$1.56/kg
	TW	\$1.56/kg
	VN	\$1.54/kg
	Other Countries	\$1.54/kg
	<b>--- Other</b>	
3903.1190	CN	\$1.55/kg
	TH	\$1.58/kg
	TW	\$1.55/kg
	Other Countries	\$1.54/kg
	<b>--- In dispersion</b>	
3903.1910	MY	\$1.99/kg
	SG	\$1.54/kg
	TH	\$1.54/kg
	TW	\$1.56/kg
	Other Countries	\$1.56/kg
	<b>--- Granules, pellets, beads, flakes, chips and similar forms</b>	
3903.1920	MY	\$2.08/kg
	SG	\$1.56/kg
	TH	\$1.82/kg
	<b>---- High impact polystyrene (HIPS)</b>	
3903.1921	HK	\$1.64/kg
	SG	\$1.64/kg
	TH	\$1.62/kg
	TW	\$1.64/kg
	Other Countries	\$1.62/kg
	<b>---- Other</b>	
3903.1929	SG	\$1.59/kg
	TH	\$1.62/kg
	TW	\$1.64/kg
	Other Countries	\$1.62/kg

Tariff Heading	Country of Origin	IAS Reference Value
3903.1990	<b>--- Other</b>	
	MY	\$1.58/kg
	SG	\$1.59/kg
	TH	\$1.53/kg
	VN	\$1.56/kg
3903.1991	<b>---- High impact polystyrene (HIPS)</b>	
	SG	\$1.62/kg
	TW	\$1.64/kg
	Other Countries	\$1.62/kg
3903.1999	<b>--- Other</b>	
	SG	\$1.61/kg
	TW	\$1.64/kg
	VN	\$1.56/kg
	Other Countries	\$1.62/kg
3903.2090	<b>-- Other</b>	
	IN	\$1.73/kg
	KR	\$1.33/kg
	MY	\$1.72/kg
	TH	\$1.85/kg
	TW	\$1.38/kg
	Other Countries	\$2.78/kg
3903.3040	<b>-- In aqueous dispersion</b>	
	All Countries	\$1.98/kg
3903.3050	<b>-- In non-aqueous dispersion</b>	
	All Countries	\$2.98/kg
3903.3060	<b>-- In the form of granules</b>	
	KR	\$1.85/kg
	TH	\$1.98/kg
	TW	\$1.99/kg
	Other Countries	\$1.98/kg
3903.3090	<b>-- Other</b>	
	KR	\$2.16/kg
	MY	\$2.07/kg
	TH	\$2.10/kg
	TW	\$1.97/kg
	Other Countries	\$1.98/kg



Tariff Heading	Country of Origin	IAS Reference Value
3903.9030	<b>- - In dispersion</b>	
	CN	\$1.24/kg
	ID	\$1.25/kg
	KR	\$2.48/kg
	MY	\$1.01/kg
	SG	\$3.52/kg
	TH	\$0.89/kg
	TR	\$0.98/kg
	TW	\$1.23/kg
	Other Countries	\$1.26/kg
3903.9091	<b>- - - Impact Polystyrene of notched izod impact at 23 oC less than 80 J/m</b>	
	TH	\$1.62/kg
	Other Countries	\$1.62/kg
3903.9099	<b>- - - Other</b>	
	CN	\$1.31/kg
	ID	\$1.32/kg
	SG	\$2.39/kg
	TW	\$3.21/kg
	Other Countries	\$2.49/kg
<b>3904</b>	<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>	
3904.1010	<b>- - Homopolymers, suspension type</b>	
	ID	\$0.91/kg
	JP	\$0.91/kg
	TH	\$0.94/kg
	Other Countries	\$0.91/kg
3904.1091	<b>- - - In the form of granules</b>	
	All Countries	\$0.91/kg
3904.1092	<b>- - - In the form of powder</b>	
	TH	\$0.93/kg
	US	\$0.93/kg
	Other Countries	\$0.91/kg
3904.1099	<b>- - - Other</b>	
	CN	\$1.02/kg
	TH	\$0.91/kg
	Other Countries	\$1.35/kg

Tariff Heading	Country of Origin	IAS Reference Value
3904.2110	<b>- - - In the form of granules</b>	
	TH	\$1.16/kg
	Other Countries	\$0.91/kg
3904.2120	<b>- - - In the form of powder</b>	
	All Countries	\$0.91/kg
3904.2190	<b>- - - Other</b>	
	All Countries	\$0.91/kg
3904.2210	<b>- - - In dispersion</b>	
	All Countries	\$0.91/kg
3904.2220	<b>- - - In the form of granules</b>	
	CN	\$1.04/kg
	JP	\$1.22/kg
	SG	\$1.54/kg
	TH	\$1.15/kg
	TW	\$1.43/kg
	VN	\$0.91/kg
	Other Countries	\$0.91/kg
3904.2230	<b>- - - In the form of powder</b>	
	All Countries	\$0.91/kg
3904.2290	<b>- - - Other</b>	
	CN	\$0.94/kg
	DE	\$2.16/kg
	MY	\$0.91/kg
	TH	\$1.31/kg
	TW	\$1.52/kg
	Other Countries	\$0.91/kg
3904.3010	<b>- - In the form of granules</b>	
	All Countries	\$1.19/kg
3904.3020	<b>- - In the form of powder</b>	
	CN	\$0.99/kg
	TW	\$0.43/kg
3904.3090	<b>- - Other</b>	
	CN	\$0.95/kg
	DE	\$6.40/kg
	Other Countries	\$2.57/kg

Tariff Heading	Country of Origin	IAS Reference Value
3904.4010	<b>- - In the form of granules</b>	
	All Countries	\$0.77/kg
3904.4020	<b>- - In the form of powder</b>	
	CN	\$1.42/kg
	DE	\$3.10/kg
	KR	\$1.53/kg
	SG	\$1.42/kg
	Other Countries	\$0.88/kg
3904.4090	<b>- - Other</b>	
	BE	\$3.61/kg
	CN	\$1.32/kg
	DE	\$3.31/kg
	JP	\$7.35/kg
	KR	\$1.54/kg
3904.5090	<b>- - Other</b>	
	All Countries	\$0.77/kg
3904.6190	<b>- - - Other</b>	
	All Countries	\$0.77/kg
3904.6930	<b>- - - In dispersion</b>	
	All Countries	\$0.77/kg
3904.6940	<b>- - - In the form of granules</b>	
	CN	\$1.01/kg
3904.9040	<b>- - In the form of granules</b>	
	VN	\$0.81/kg
3904.9050	<b>- - In the form of powder</b>	
	US	\$3.29/kg
3904.9090	<b>- - Other</b>	
	CN	\$1.71/kg
<b>3907</b>	<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>	
3907.1000	<b>- Polyacetals</b>	
	CN	\$1.15/kg
	JP	\$1.15/kg
	MY	\$1.15/kg
	Other Countries	\$1.60/kg

Tariff Heading	Country of Origin	IAS Reference Value
3907.2010	<b>- - Polytetramethylene ether glycol</b>	
	KR	\$1.64/kg
	SG	\$1.68/kg
3907.2090	<b>- - Other</b>	
	AE	\$1.55/kg
	AU	\$2.28/kg
	CH	\$3.12/kg
	CN	\$2.33/kg
	DE	\$4.50/kg
	FR	\$2.81/kg
	IN	\$3.28/kg
	JP	\$3.20/kg
	KR	\$1.94/kg
	MX	\$4.34/kg
	MY	\$1.04/kg
	NL	\$2.00/kg
	SA	\$1.57/kg
	SG	\$1.70/kg
	TH	\$3.19/kg
	TW	\$1.76/kg
	US	\$2.60/kg
	Other Countries	\$2.00/kg
3907.3020	<b>- - Of a kind used for coating, in powder form</b>	
	AU	\$3.13/kg
	MY	\$3.23/kg
	NL	\$1.62/kg
	Other Countries	\$2.72/kg
3907.3030	<b>- - In the form of liquids or pastes</b>	
	JP	\$2.44/kg
	KR	\$1.85/kg
	NL	\$2.52/kg
	SG	\$4.18/kg
	TH	\$1.60/kg
	TW	\$2.39/kg
	US	\$3.20/kg
Other Countries	\$3.22/kg	



Tariff Heading	Country of Origin	IAS Reference Value
3907.3090	<b>-- Other</b>	
	AE	\$1.75/kg
	CN	\$1.98/kg
	DE	\$4.34/kg
	HK	\$2.91/kg
	ID	\$2.34/kg
	IN	\$2.96/kg
	JP	\$4.63/kg
	KR	\$2.37/kg
	NL	\$3.24/kg
	SA	\$1.40/kg
	SG	\$3.11/kg
	TH	\$2.28/kg
	TW	\$2.48/kg
	US	\$3.18/kg
Other Countries	\$4.05/kg	
3907.4000	<b>- Polycarbonates</b>	
	CN	\$2.62/kg
	HK	\$2.48/kg
	SG	\$3.50/kg
	TH	\$3.31/kg
	TW	\$2.33/kg
	US	\$2.27/kg
	Other Countries	\$2.82/kg
3907.5010	<b>-- In the form of liquids or pastes</b>	
	JP	\$3.85/kg
	MY	\$2.26/kg
	Other Countries	\$3.11/kg
3907.5090	<b>-- Other</b>	
	DE	\$8.22/kg
	ID	\$2.82/kg
	TH	\$2.63/kg
3907.6010	<b>-- In dispersion</b>	
	CN	\$1.40/kg
	Other Countries	\$1.40/kg

Tariff Heading	Country of Origin	IAS Reference Value
3907.6020	<b>-- Granules</b>	
	CN	\$1.28/kg
	TH	\$1.40/kg
	TW	\$1.40/kg
	Other Countries	\$1.40/kg
3907.6090	<b>-- Other</b>	
	CN	\$1.40/kg
	KR	\$1.40/kg
	TH	\$1.40/kg
	TW	\$1.40/kg
3907.6100	<b>-- Having a viscosity number of 78 ml/g or higher</b>	
	CN	\$1.21/kg
3907.6910	<b>--- In the form of granules</b>	
	CN	\$1.15/kg
3907.6990	<b>--- Other</b>	
	ID	\$1.72/kg
	TW	\$1.00/kg
3907.7000	<b>- Poly(lactic acid)</b>	
	All Countries	\$1.15/kg
3907.9130	<b>--- In the form of liquids or pastes</b>	
	AE	\$1.95/kg
	IN	\$2.78/kg
	JP	\$4.15/kg
	MY	\$1.74/kg
	TW	\$0.48/kg
3907.9190	<b>--- Other</b>	
	BE	\$7.71/kg
	CN	\$1.64/kg
	DE	\$5.13/kg
	ID	\$1.26/kg
	IN	\$1.90/kg
	IT	\$2.63/kg
	JP	\$4.41/kg
KR	\$2.52/kg	

Tariff Heading	Country of Origin	IAS Reference Value
3907.9190	MY	\$1.83/kg
	SG	\$1.54/kg
	TW	\$1.64/kg
	Other Countries	\$3.42/kg
3907.9940	<b>- - - Of a kind used for coating, in powder form</b>	
	CN	\$1.68/kg
	MY	\$3.59/kg
	SG	\$1.11/kg
	TW	\$3.03/kg
	VN	\$2.80/kg
	Other Countries	\$4.54/kg
3907.9990	<b>- - - Other</b>	
	CN	\$2.35/kg
	DE	\$3.21/kg
	IN	\$2.08/kg
	JP	\$3.13/kg
	MY	\$1.80/kg
	NL	\$1.31/kg
	SG	\$2.79/kg
	TW	\$1.34/kg
Other Countries	\$2.63/kg	
3920	<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b>	
3920.1000	<b>- Of polymers of ethylene</b>	
	CN	\$1.48/kg
	DE	\$1.32/kg
	EG	\$1.32/kg
	GB	\$1.32/kg
	HK	\$1.32/kg
	ID	\$1.31/kg
	IL	\$1.32/kg
	IN	\$1.32/kg
	KR	\$2.20/kg
	MY	\$1.67/kg
	NL	\$1.32/kg
	NZ	\$1.32/kg

Tariff Heading	Country of Origin	IAS Reference Value
3920.1000	SG	\$2.67/kg
	TH	\$1.31/kg
	TW	\$1.83/kg
	US	\$1.32/kg
	VN	\$1.31/kg
	Other Countries	\$2.20/kg
3920.1011	<b>--- Rigid</b>	
	IN	\$6.68/kg
3920.1019	<b>--- Other</b>	
	CN	\$2.38/kg
	HK	\$2.83/kg
	JP	\$4.18/kg
	MY	\$2.39/kg
	SG	\$0.64/kg
	US	\$3.08/kg
3920.1090	<b>-- Other</b>	
	CN	\$2.48/kg
	DE	\$4.36/kg
	DK	\$1.34/kg
	HK	\$2.57/kg
	IN	\$4.96/kg
	KR	\$3.39/kg
	MY	\$2.68/kg
	NZ	\$2.93/kg
	SG	\$4.00/kg
	TW	\$1.83/kg
	US	\$4.69/kg
	VN	\$2.39/kg
	Other Countries	\$2.61/kg
3920.2010	<b>-- Biaxially oriented polypropylene (BOPP) film</b>	
	CN	\$1.43/kg
	ID	\$1.96/kg
	IN	\$0.77/kg
	MY	\$1.61/kg
	TH	\$1.41/kg



Tariff Heading	Country of Origin	IAS Reference Value
3920.2010	TW	\$1.53/kg
	VN	\$1.43/kg
	Other Countries	\$2.27/kg
3920.2090	<b>- - Other</b>	
	AE	\$0.76/kg
	CN	\$0.88/kg
	HK	\$1.79/kg
	ID	\$1.45/kg
	JP	\$2.50/kg
	KR	\$1.64/kg
	MY	\$1.45/kg
	OM	\$1.20/kg
	SE	\$1.63/kg
	TH	\$1.07/kg
	TW	\$1.57/kg
	US	\$2.44/kg
	VN	\$1.44/kg
	Other Countries	\$1.68/kg
3920.2091	<b>- - - Plates and sheets</b>	
	ID	\$1.87/kg
	MY	\$0.64/kg
3920.2099	<b>- - - Other</b>	
	BE	\$8.82/kg
	CH	\$7.74/kg
	CN	\$2.51/kg
	HK	\$2.52/kg
	ID	\$1.75/kg
	JP	\$3.94/kg
	KR	\$1.43/kg
	MY	\$3.16/kg
	SG	\$0.33/kg
	VN	\$1.82/kg
	Other Countries	\$3.76/kg
3920.3020	<b>- - Acrylonitrile butadiene styrene (ABS) sheets of a kind used in the manufacture of refrigerators</b>	
	ID	\$3.23/kg

Tariff Heading	Country of Origin	IAS Reference Value
3920.3090	<b>-- Other</b>	
	CN	\$1.00/kg
	IN	\$3.68/kg
	KR	\$0.45/kg
	MY	\$0.32/kg
	TW	\$2.05/kg
	Other Countries	\$6.01/kg
3920.3092	<b>--- Other, plates and sheets</b>	
	CN	\$3.05/kg
3920.3099	<b>--- Other</b>	
	AU	\$5.19/kg
	CN	\$3.80/kg
	SG	\$4.47/kg
	TW	\$2.23/kg
	Other Countries	\$4.40/kg
3920.4300	<b>-- Containing by weight not less than 6 % of plasticisers</b>	
	CN	\$1.35/kg
	JP	\$6.26/kg
	TW	\$0.94/kg
	Other Countries	\$1.67/kg
3920.4310	<b>--- Plates and sheets</b>	
	CH	\$2.07/kg
	CN	\$0.84/kg
	JP	\$3.10/kg
	SG	\$0.35/kg
	TH	\$0.33/kg
	TW	\$0.82/kg
	VN	\$1.20/kg
	Other Countries	\$3.57/kg
3920.4390	<b>--- Other</b>	
	CN	\$1.08/kg
	JP	\$6.20/kg
	KR	\$0.36/kg
	MY	\$2.10/kg

Tariff Heading	Country of Origin	IAS Reference Value
3920.4390	TW	\$0.43/kg
	Other Countries	\$0.74/kg
3920.4900	<b>-- Other</b>	
	CN	\$0.91/kg
	IN	\$0.86/kg
	JP	\$1.39/kg
	KR	\$2.59/kg
	MY	\$6.15/kg
	TH	\$0.43/kg
	TW	\$3.18/kg
	VN	\$1.58/kg
	Other Countries	\$2.61/kg
3920.5100	<b>-- Of poly(methyl methacrylate)</b>	
	CN	\$1.03/kg
	JP	\$6.00/kg
	KR	\$2.13/kg
3920.5119	<b>---- Other</b>	
	CN	\$2.57/kg
	KR	\$0.46/kg
	SG	\$1.41/kg
3920.5190	<b>--- Other</b>	
	CN	\$1.18/kg
	TH	\$4.09/kg
	TW	\$2.30/kg
3920.5900	<b>-- Other</b>	
	CN	\$1.34/kg
	TW	\$2.88/kg
	VN	\$0.75/kg
3920.5911	<b>---- Rigid</b>	
	VN	\$0.75/kg
3920.5990	<b>--- Other</b>	
	CN	\$0.96/kg
	HK	\$0.59/kg
	TH	\$0.59/kg
	TW	\$0.66/kg

Tariff Heading	Country of Origin	IAS Reference Value
3920.5990	VN	\$0.75/kg
	Other Countries	\$1.86/kg
3920.6110	<b>--- Plates and sheets</b>	
	CN	\$3.83/kg
	TW	\$1.81/kg
	Other Countries	\$2.40/kg
3920.6190	<b>--- Other</b>	
	CN	\$1.44/kg
	TW	\$0.69/kg
3920.6200	<b>-- Of poly(ethylene terephthalate)</b>	
	CN	\$1.45/kg
	ID	\$2.23/kg
	MY	\$0.48/kg
	TH	\$2.03/kg
	Other Countries	\$1.22/kg
3920.6210	<b>--- Plates and sheets</b>	
	CN	\$0.90/kg
	MY	\$1.03/kg
	TH	\$2.36/kg
3920.6290	<b>--- Other</b>	
	CN	\$1.01/kg
	HK	\$3.98/kg
	ID	\$2.98/kg
	IN	\$0.72/kg
	KR	\$4.35/kg
	MY	\$0.52/kg
	SG	\$3.64/kg
	TH	\$2.14/kg
	VN	\$1.49/kg
3920.6310	<b>--- Plates and sheets</b>	
	CN	\$0.81/kg
3920.6390	<b>--- Other</b>	
	CN	\$0.95/kg
3920.6900	CN	\$2.47/kg
	Other Countries	\$2.50/kg

Tariff Heading	Country of Origin	IAS Reference Value
3920.6990	<b>--- Other</b>	
	CN	\$0.81/kg
	ID	\$2.74/kg
	MY	\$2.50/kg
	Other Countries	\$1.89/kg
3920.7110	<b>--- Cellophane film 7</b>	
	CN	\$0.86/kg
	GB	\$7.63/kg
	MY	\$0.41/kg
	VN	\$0.41/kg
3920.7190	<b>--- Other</b>	
	CN	\$1.31/kg
	TW	\$0.57/kg
3920.7199	<b>---- Other</b>	
	CN	\$1.09/kg
	DE	\$6.09/kg
	TW	\$0.54/kg
3920.7999	<b>---- Other</b>	
	CN	\$1.35/kg
3920.9199	<b>---- Other</b>	
	CN	\$1.98/kg
3920.9210	<b>--- Of polyamide-6</b>	
	CN	\$3.53/kg
	ID	\$4.18/kg
	JP	\$5.15/kg
	KR	\$3.79/kg
3920.9290	<b>--- Other</b>	
	CN	\$3.69/kg
	ID	\$5.27/kg
3920.9299	<b>---- Other</b>	
	CN	\$1.77/kg
	SG	\$7.45/kg
3920.9490	<b>--- Other</b>	
	CN	\$0.77/kg
	TH	\$2.48/kg
	TW	\$0.52/kg

Tariff Heading	Country of Origin	IAS Reference Value
3920.9491	<b>----- Plates and sheets</b>	
	CN	\$0.77/kg
3920.9499	<b>----- Other</b>	
	CN	\$1.58/kg
3920.9910	<b>--- Of hardened proteins; of chemical derivatives of natural rubber</b>	
	CN	\$1.70/kg
3920.9929	<b>----- Other</b>	
	CN	\$2.00/kg
3920.9939	<b>----- Other</b>	
	CN	\$1.23/kg
3920.9990	<b>--- Other</b>	
	CN	\$1.61/kg
	JP	\$1.38/kg
	KR	\$5.37/kg
	MY	\$1.88/kg
	RU	\$0.41/kg
	SG	\$2.98/kg
	TH	\$0.54/kg
	TW	\$2.42/kg
	Other Countries	\$3.83/kg

Q: