

2019-01-005



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

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

FROM : REY LEONARDO B. GUERRERO
Commissioner, BOC

SUBJECT : REFERENCE VALUES FOR SHIPMENTS OF RESIN.

DATE : December 19, 2018



JAN 03 2019

1. Attached herewith are 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. **(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.

2019-01-005



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4. All concerned officers are hereby directed to carry out necessary action on matters involving undervaluation, benchmarking and specific description of goods.
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.

2019-01-005

Dated: 13 December 2018

Tariff Heading	Country of Origin	REFERENCE VALUE
3901	Polymers of ethylene, in primary forms.	
	- - - Linear Low-Density Polyethylene (LLDPE)	
3901.1012	MY	\$1.01/kg
	QA	\$1.43/kg
	SG	\$1.31/kg
	Other Countries	\$1.01/kg
	- - - Other	
3901.1019	CN	\$1.03/kg
	DE	\$2.24/kg
	ID	\$1.89/kg
	KR	\$1.03/kg
	MY	\$1.15/kg
	SG	\$1.21/kg
	TW	\$1.55/kg
	Other Countries	\$1.01/kg
	- - - Linear Low-Density Polyethylene (LLDPE)	
3901.1092	CN	\$1.03/kg
	ID	\$1.01/kg
	KR	\$1.31/kg
	MY	\$1.13/kg
	QA	\$1.32/kg
	SA	\$1.13/kg
	SG	\$1.13/kg
	TH	\$1.19/kg
	Other Countries	\$1.34/kg
		- - - Other
3901.1099	BE	\$1.03/kg
	CN	\$1.50/kg
	DE	\$1.03/kg
	FI	\$1.31/kg
	HK	\$1.03/kg
	JP	\$1.48/kg
	KR	\$1.29/kg
	MY	\$1.12/kg
	QA	\$1.27/kg
	SA	\$1.44/kg
	SG	\$1.27/kg
	TH	\$1.19/kg
	TW	\$1.71/kg
	US	\$1.33/kg
	Other Countries	\$1.01/kg

Dated: 13 December 2018

Tariff Heading	Country of Origin	REFERENCE VALUE
3901.2000	- Polyethylene having a specific gravity of 0.94 or more	
	AE	\$1.07/kg
	ID	\$1.22/kg
	JP	\$1.26/kg
	KR	\$2.48/kg
	MY	\$1.16/kg
	NL	\$1.94/kg
	QA	\$1.26/kg
	SA	\$1.16/kg
	SG	\$1.21/kg
	TH	\$1.23/kg
	TW	\$1.05/kg
	US	\$1.71/kg
	VN	\$1.26/kg
	Other Countries	\$1.05/kg
3901.3000	- Ethylene-vinyl acetate copolymers	
	CN	\$1.68/kg
	DE	\$3.20/kg
	FR	\$1.93/kg
	JP	\$2.45/kg
	KR	\$1.55/kg
	MY	\$1.74/kg
	SA	\$0.84/kg
	SG	\$1.30/kg
	TH	\$0.89/kg
	TW	\$1.05/kg
	US	\$1.58/kg
	Other Countries	\$2.16/kg
	3901.4000	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94
AE		\$1.25/kg
CA		\$1.12/kg
SA		\$1.19/kg
SG		\$1.33/kg
TH		\$2.40/kg
US		\$1.26/kg
Other Countries	\$1.67/kg	

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Tariff Heading	Country of Origin	REFERENCE VALUE
3901.9090	-- Other	
	AE	\$1.12/kg
	BE	\$1.99/kg
	CA	\$1.06/kg
	CN	\$1.06/kg
	DE	\$1.02/kg
	ES	\$1.09/kg
	FR	\$1.02/kg
	HK	\$1.37/kg
	IN	\$1.13/kg
	JP	\$1.68/kg
	KR	\$1.92/kg
	MY	\$1.20/kg
	QA	\$1.07/kg
	SA	\$1.11/kg
	SG	\$1.11/kg
	TH	\$1.17/kg
	TW	\$1.10/kg
	US	\$1.05/kg
	VN	\$1.07/kg
	Other Countries	\$1.00/kg
3902	Polymers of propylene or of other olefins, in primary forms.	
3902.1030	-- In dispersion	
	CN	\$1.08/kg
	Other Countries	\$1.06/kg
3902.1040	-- Granules, pellets, beads, flakes, chips and similar forms	
	CN	\$1.79/kg
	IN	\$1.51/kg
	JP	\$1.50/kg
	MY	\$1.17/kg
	Other Countries	\$1.06/kg

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Tariff Heading	Country of Origin	REFERENCE VALUE
3902.1090	- - Other	
	AE	\$1.08/kg
	CN	\$1.52/kg
	ID	\$1.06/kg
	IN	\$1.06/kg
	JP	\$1.10/kg
	KR	\$1.24/kg
	MY	\$1.17/kg
	SA	\$1.20/kg
	SG	\$1.23/kg
	TH	\$1.21/kg
	TW	\$1.26/kg
	US	\$1.08/kg
	VN	\$1.16/kg
Other Countries	\$1.77/kg	
3902.2000	- Polyisobutylene	
	US	\$3.04/kg
	Other Countries	\$3.05/kg
3902.3030	- - In the form of liquids or pastes	
	SG	\$1.09/kg
	Other Countries	\$1.09/kg
3902.3090	- - Other	
	AE	\$1.21/kg
	CN	\$1.11/kg
	ID	\$1.78/kg
	JP	\$1.11/kg
	KR	\$1.21/kg
	MY	\$1.20/kg
	SA	\$1.21/kg
	SG	\$1.27/kg
	TH	\$1.25/kg
	TW	\$1.22/kg
	US	\$2.11/kg
	Other Countries	\$1.09/kg
3902.9010	- - Chlorinated polypropylene of a kind suitable for use in printing ink formulation	
	CN	\$2.52/kg
	JP	\$4.69/kg
	KR	\$1.85/kg
	Other Countries	\$1.77/kg

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Tariff Heading	Country of Origin	REFERENCE VALUE
3902.9090	-- Other	
	CN	\$3.46/kg
	JP	\$4.60/kg
	MY	\$2.71/kg
	SG	\$2.30/kg
	TW	\$1.85/kg
	Other Countries	\$3.51/kg
3903	Polymers of styrene, in primary forms.	
3903.1110	--- In the form of granules	
	CN	\$1.42/kg
	TH	\$1.29/kg
	TW	\$1.44/kg
	VN	\$1.02/kg
	Other Countries	\$1.31/kg
3903.1190	--- Other	
	CN	\$1.44/kg
	MY	\$2.36/kg
	TH	\$1.31/kg
	TW	\$1.44/kg
	Other Countries	\$1.31/kg
3903.1910	--- In dispersion	
	MY	\$1.69/kg
	SG	\$1.28/kg
	TH	\$1.28/kg
	TW	\$1.31/kg
	Other Countries	\$1.31/kg
3903.1920	--- Granules, pellets, beads, flakes, chips and similar forms	
	MY	\$1.54/kg
	SG	\$1.53/kg
	TH	\$1.50/kg
3903.1921	---- High impact polystyrene (HIPS)	
	HK	\$1.32/kg
	SG	\$1.30/kg
	TH	\$1.30/kg
	TW	\$1.32/kg
	Other Countries	\$1.32/kg
3903.1929	---- Other	
	SG	\$1.30/kg
	TH	\$1.30/kg
	TW	\$1.32/kg
	Other Countries	\$1.32/kg

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Tariff Heading	Country of Origin	REFERENCE VALUE
3903.1990	- - - Other	
	MY	\$1.61/kg
	SG	\$1.55/kg
	TH	\$1.53/kg
	TW	\$1.46/kg
	VN	\$1.56/kg
3903.1991	- - - - High impact polystyrene (HIPS)	
	SG	\$1.30/kg
	TW	\$1.32/kg
	Other Countries	\$1.32/kg
3903.1999	- - - Other	
	SG	\$1.30/kg
	TW	\$1.32/kg
	VN	\$1.30/kg
	Other Countries	\$1.32/kg
3903.2090	- - Other	
	IN	\$1.73/kg
	KR	\$1.38/kg
	MY	\$1.71/kg
	TH	\$1.73/kg
	TW	\$1.44/kg
	US	\$4.13/kg
	Other Countries	\$2.78/kg
3903.3040	- - In aqueous dispersion	
	All Countries	\$1.46/kg
3903.3050	- - In non-aqueous dispersion	
	All Countries	\$1.46/kg
3903.3060	- - In the form of granules	
	KR	\$1.71/kg
	TH	\$1.44/kg
	TW	\$1.46/kg
	Other Countries	\$1.46/kg
3903.3090	- - Other	
	KR	\$1.89/kg
	MY	\$1.85/kg
	TH	\$1.44/kg
	TW	\$1.70/kg
	Other Countries	\$1.46/kg

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Tariff Heading	Country of Origin	REFERENCE VALUE
3903.9030	- - In dispersion	
	CN	\$1.15/kg
	ID	\$1.21/kg
	KR	\$2.48/kg
	MY	\$1.01/kg
	SG	\$3.52/kg
	TH	\$1.19/kg
	TR	\$0.98/kg
	TW	\$1.17/kg
	US	\$3.35/kg
	Other Countries	\$1.26/kg
3903.9091	- - - Impact Polystyrene of notched izod impact at 23 oC less than 80 J/m	
	HK	\$1.53/kg
	TH	\$1.50/kg
	Other Countries	\$1.32/kg
3903.9099	- - - Other	
	CN	\$1.48/kg
	ID	\$1.21/kg
	IN	\$1.03/kg
	KR	\$2.62/kg
	SG	\$3.15/kg
	TW	\$3.21/kg
Other Countries	\$2.49/kg	
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	
3904.1010	- - Homopolymers, suspension type	
	ID	\$0.87/kg
	JP	\$0.89/kg
	TH	\$0.88/kg
	Other Countries	\$0.84/kg
3904.1091	- - - In the form of granules	
	All Countries	\$0.84/kg
3904.1092	- - - In the form of powder	
	CN	\$0.87/kg
	TH	\$0.84/kg
	US	\$0.90/kg
	Other Countries	\$0.84/kg
3904.1099	- - - Other	
	CN	\$2.57/kg
	TH	\$0.84/kg
	Other Countries	\$0.84/kg

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Tariff Heading	Country of Origin	REFERENCE VALUE
3904.2110	- - - In the form of granules	
	CN	\$1.22/kg
	TH	\$1.12/kg
	Other Countries	\$0.84/kg
3904.2120	- - - In the form of powder	
	All Countries	\$0.84/kg
3904.2190	- - - Other	
	All Countries	\$0.84/kg
3904.2210	- - - In dispersion	
	All Countries	\$0.84/kg
3904.2220	- - - In the form of granules	
	CN	\$1.00/kg
	JP	\$1.21/kg
	SG	\$1.51/kg
	TH	\$1.11/kg
	TW	\$1.12/kg
	VN	\$0.92/kg
	Other Countries	\$0.84/kg
3904.2230	- - - In the form of powder	
	All Countries	\$0.84/kg
3904.2290	- - - Other	
	CN	\$0.86/kg
	DE	\$0.86/kg
	MY	\$0.84/kg
	TH	\$0.84/kg
	TW	\$1.07/kg
	Other Countries	\$0.84/kg
3904.3010	- - In the form of granules	
	All Countries	\$1.19/kg
3904.3020	- - In the form of powder	
	CN	\$0.34/kg
	TW	\$0.42/kg
3904.3090	- - Other	
	CN	\$3.17/kg
	DE	\$6.40/kg
	KR	\$1.52/kg
	Other Countries	\$2.57/kg
3904.4010	- - In the form of granules	
	All Countries	\$4.64/kg

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Tariff Heading	Country of Origin	REFERENCE VALUE
3904.4020	- - In the form of powder	
	CN	\$1.42/kg
	DE	\$3.22/kg
	KR	\$1.54/kg
	SG	\$1.42/kg
	Other Countries	\$3.20/kg
3904.4090	- - Other	
	BE	\$3.61/kg
	CN	\$1.29/kg
	DE	\$3.79/kg
	JP	\$6.13/kg
	KR	\$1.65/kg
3904.5090	- - Other	
	All Countries	\$0.77/kg
3904.6110	- - - In the form of granules	
	CN	\$0.79/kg
3904.6190	- - - Other	
	All Countries	\$0.77/kg
3904.6930	- - - In dispersion	
	All Countries	\$0.77/kg
3904.6940	- - - In the form of granules	
	CN	\$1.01/kg
3904.9040	- - In the form of granules	
	VN	\$0.81/kg
3904.9050	- - In the form of powder	
	CN	\$3.29/kg
	US	\$3.29/kg
3904.9090	- - Other	
	CN	\$1.19/kg
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	
3907.1000	- Polyacetals	
	CN	\$1.15/kg
	JP	\$1.15/kg
	MY	\$1.15/kg
	Other Countries	\$1.60/kg
3907.2010	- - Polytetramethylene ether glycol	
	KR	\$1.64/kg
	SG	\$1.68/kg

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Tariff Heading	Country of Origin	REFERENCE VALUE
3907.2090	-- Other	
	AE	\$1.55/kg
	AU	\$2.33/kg
	CH	\$3.12/kg
	CN	\$1.88/kg
	DE	\$4.50/kg
	FR	\$2.81/kg
	IN	\$3.40/kg
	JP	\$2.55/kg
	KR	\$1.93/kg
	MX	\$4.34/kg
	MY	\$2.19/kg
	NL	\$2.00/kg
	SA	\$1.55/kg
	SG	\$1.67/kg
	TH	\$2.65/kg
	TW	\$1.70/kg
	US	\$1.93/kg
Other Countries	\$2.36/kg	
3907.3020	-- Of a kind used for coating, in powder form	
	AU	\$3.13/kg
	ES	\$3.41/kg
	MY	\$3.20/kg
	NL	\$1.62/kg
	Other Countries	\$3.60/kg
3907.3030	-- In the form of liquids or pastes	
	BE	\$3.74/kg
	JP	\$3.54/kg
	KR	\$0.88/kg
	NL	\$2.52/kg
	SG	\$4.18/kg
	TH	\$1.60/kg
	TW	\$2.41/kg
	US	\$3.20/kg
Other Countries	\$3.22/kg	

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Tariff Heading	Country of Origin	REFERENCE VALUE
3907.3090	- - Other	
	AE	\$1.75/kg
	CN	\$1.49/kg
	DE	\$4.34/kg
	HK	\$2.91/kg
	ID	\$2.87/kg
	IN	\$2.96/kg
	JP	\$4.63/kg
	KR	\$2.76/kg
	MY	\$0.72/kg
	NL	\$3.24/kg
	SA	\$1.40/kg
	SG	\$3.32/kg
	TH	\$2.61/kg
	TW	\$2.48/kg
US	\$4.31/kg	
Other Countries	\$4.05/kg	
3907.4000	- Polycarbonates	
	CN	\$2.80/kg
	HK	\$2.48/kg
	KR	\$3.57/kg
	SG	\$3.26/kg
	TH	\$3.31/kg
	TW	\$2.29/kg
	US	\$2.27/kg
Other Countries	\$3.40/kg	
3907.5010	- - In the form of liquids or pastes	
	JP	\$4.11/kg
	MY	\$2.03/kg
	Other Countries	\$3.11/kg
3907.5090	- - Other	
	DE	\$8.22/kg
	ID	\$2.82/kg
	TH	\$2.77/kg
	US	\$1.89/kg
Other Countries	\$1.33/kg	
3907.6010	- - In dispersion	
	CN	\$1.17/kg
	Other Countries	\$1.17/kg
3907.6020	- - Granules	
	CN	\$1.17/kg
	TH	\$1.17/kg
	TW	\$1.17/kg
Other Countries	\$1.17/kg	

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Tariff Heading	Country of Origin	REFERENCE VALUE
3907.6090	-- Other	
	CN	\$1.17/kg
	KR	\$1.17/kg
	TH	\$1.17/kg
	TW	\$1.17/kg
	Other Countries	\$1.17/kg
3907.6100	-- Having a viscosity number of 78 ml/g or higher	
	CN	\$1.29/kg
	TH	\$1.37/kg
3907.6910	--- In the form of granules	
	CN	\$1.28/kg
3907.6990	--- Other	
	CN	\$1.26/kg
	ID	\$2.03/kg
	TW	\$1.00/kg
3907.7000	- Poly(lactic acid)	
	All Countries	\$1.15/kg
3907.9120	--- Granules and similar forms	
	IN	\$2.45/kg
3907.9130	--- In the form of liquids or pastes	
	AE	\$1.90/kg
	CN	\$1.10/kg
	IN	\$2.73/kg
	JP	\$4.15/kg
	MY	\$1.79/kg
	SG	\$4.91/kg
	TW	\$0.48/kg
3907.9190	--- Other	
	BE	\$7.71/kg
	CN	\$1.78/kg
	DE	\$5.13/kg
	ID	\$1.26/kg
	IN	\$1.90/kg
	IT	\$1.00/kg
	JP	\$4.29/kg
	KR	\$1.80/kg
	MY	\$1.84/kg
	SG	\$1.54/kg
	TW	\$2.06/kg
	Other Countries	\$3.42/kg

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Tariff Heading	Country of Origin	REFERENCE VALUE
3907.9940	- - - Of a kind used for coating, in powder form	
	CN	\$3.10/kg
	MY	\$3.59/kg
	SG	\$1.11/kg
	TW	\$3.03/kg
	VN	\$3.47/kg
	Other Countries	\$4.54/kg
3907.9990	- - - Other	
	CN	\$1.75/kg
	DE	\$3.21/kg
	IN	\$2.08/kg
	JP	\$3.13/kg
	MY	\$1.85/kg
	NL	\$2.61/kg
	SG	\$2.88/kg
	TW	\$1.39/kg
Other Countries	\$2.63/kg	
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	
3920.1000	- Of polymers of ethylene	
	CN	\$0.89/kg
	DE	\$0.90/kg
	EG	\$0.90/kg
	GB	\$0.90/kg
	HK	\$0.90/kg
	ID	\$0.89/kg
	IL	\$0.90/kg
	IN	\$0.90/kg
	KR	\$0.89/kg
	MY	\$0.89/kg
	NL	\$0.90/kg
	NZ	\$0.90/kg
	SG	\$0.89/kg
	TH	\$0.89/kg
	TW	\$0.89/kg
	US	\$0.90/kg
	VN	\$0.89/kg
Other Countries	\$0.90/kg	
3920.1011	- - - Rigid	
	IN	\$6.68/kg

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Tariff Heading	Country of Origin	REFERENCE VALUE
3920.1019	- - - Other	
	CH	\$1.36/kg
	CN	\$1.00/kg
	HK	\$2.56/kg
	JP	\$1.59/kg
	KR	\$1.20/kg
	MY	\$2.12/kg
	SG	\$0.64/kg
	TH	\$2.02/kg
	TW	\$0.26/kg
	US	\$3.08/kg
3920.1090	- - Other	
	CH	\$2.11/kg
	CN	\$2.48/kg
	DE	\$4.64/kg
	DK	\$1.34/kg
	HK	\$1.26/kg
	ID	\$3.22/kg
	IN	\$4.96/kg
	KR	\$2.53/kg
	MY	\$2.76/kg
	NZ	\$3.04/kg
	SG	\$3.21/kg
	TH	\$1.27/kg
	TW	\$2.05/kg
	US	\$4.69/kg
VN	\$2.87/kg	
	Other Countries	\$2.61/kg
3920.2010	- - Biaxially oriented polypropylene (BOPP) film	
	CN	\$1.21/kg
	ID	\$1.88/kg
	IN	\$0.92/kg
	KR	\$1.47/kg
	MY	\$1.37/kg
	TH	\$1.30/kg
	TW	\$1.98/kg
	VN	\$1.35/kg
	Other Countries	\$0.92/kg

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Tariff Heading	Country of Origin	REFERENCE VALUE
3920.2090	- - Other	
	AE	\$0.92/kg
	CN	\$0.77/kg
	HK	\$0.92/kg
	ID	\$1.34/kg
	JP	\$2.43/kg
	KR	\$1.39/kg
	MY	\$0.92/kg
	OM	\$0.92/kg
	SE	\$0.92/kg
	TH	\$1.37/kg
	TW	\$0.84/kg
	US	\$0.92/kg
	VN	\$1.38/kg
	Other Countries	\$0.92/kg
3920.2091	- - - Plates and sheets	
	ID	\$1.89/kg
	MY	\$0.64/kg
3920.2099	- - - Other	
	BE	\$8.82/kg
	CH	\$7.74/kg
	CN	\$2.51/kg
	HK	\$1.20/kg
	ID	\$1.69/kg
	JP	\$3.94/kg
	KR	\$1.20/kg
	MY	\$4.09/kg
	SG	\$0.33/kg
	VN	\$1.82/kg
		Other Countries
3920.3020	- - Acrylonitrile butadiene styrene (ABS) sheets of a kind used in the manufacture of refrigerators	
	ID	\$3.13/kg
3920.3090	- - Other	
	CN	\$0.40/kg
	IN	\$3.68/kg
	IT	\$2.66/kg
	KR	\$0.45/kg
	MY	\$0.32/kg
	TW	\$2.05/kg
	Other Countries	\$6.01/kg

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Tariff Heading	Country of Origin	REFERENCE VALUE
3920.3092	--- Other, plates and sheets	
	CN	\$3.05/kg
3920.3099	--- Other	
	AU	\$5.19/kg
	CN	\$1.85/kg
	SG	\$4.47/kg
	TW	\$2.23/kg
	Other Countries	\$4.40/kg
3920.4300	-- Containing by weight not less than 6 % of plasticisers	
	CN	\$1.35/kg
	JP	\$6.26/kg
	TW	\$0.94/kg
	Other Countries	\$1.67/kg
3920.4310	--- Plates and sheets	
	CH	\$2.07/kg
	CN	\$0.84/kg
	ID	\$0.32/kg
	JP	\$3.10/kg
	SG	\$0.35/kg
	TH	\$0.33/kg
	TW	\$0.46/kg
	VN	\$.33/kg
	Other Countries	\$1.89/kg
3920.4390	--- Other	
	CN	\$1.35/kg
	JP	\$6.20/kg
	KR	\$0.49/kg
	MY	\$1.10/kg
	TH	\$.31/kg
	TW	\$0.57/kg
	Other Countries	\$0.74/kg
3920.4900	-- Other	
	CN	\$0.91/kg
	HK	\$6.39/kg
	IN	\$0.56/kg
	JP	\$1.39/kg
	KR	\$0.44/kg
	MY	\$1.05/kg
	SG	\$2.67/kg
	TH	\$0.50/kg
	TW	\$3.26/kg
	VN	\$1.35/kg
	Other Countries	\$2.61/kg

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Tariff Heading	Country of Origin	REFERENCE VALUE
3920.5100	-- Of poly(methyl methacrylate)	
	CN	\$1.03/kg
	JP	\$6.00/kg
	KR	\$2.13/kg
3920.5119	---- Other	
	CN	\$2.57/kg
	ID	\$3.56/kg
	KR	\$0.46/kg
	SG	\$1.78/kg
3920.5190	--- Other	
	CN	\$1.10/kg
	MY	\$2.29/kg
	TH	\$4.09/kg
	TW	\$2.30/kg
3920.5900	-- Other	
	CN	\$1.34/kg
	TW	\$2.88/kg
	VN	\$0.75/kg
3920.5911	---- Rigid	
	VN	\$0.78/kg
3920.5990	--- Other	
	CN	\$0.86/kg
	HK	\$0.59/kg
	TH	\$0.62/kg
	TW	\$0.66/kg
	VN	\$0.37/kg
	Other Countries	\$1.86/kg
3920.6110	--- Plates and sheets	
	CN	\$2.29/kg
	ID	\$4.49/kg
	TW	\$2.35/kg
	Other Countries	\$2.40/kg
3920.6190	--- Other	
	CN	\$1.68/kg
	KR	\$1.06/kg
	MY	\$3.29/kg
	TW	\$1.00/kg

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Tariff Heading	Country of Origin	REFERENCE VALUE
3920.6200	- - Of poly(ethylene terephthalate)	
	CN	\$1.45/kg
	ID	\$2.23/kg
	MY	\$0.48/kg
	TH	\$2.03/kg
	Other Countries	\$1.22/kg
3920.6210	- - - Plates and sheets	
	CN	\$1.12/kg
	ID	\$0.74/kg
	KR	\$0.73/kg
	MY	\$1.06/kg
	OM	\$0.73/kg
	TH	\$2.36/kg
3920.6290	- - - Other	
	CN	\$1.44/kg
	HK	\$3.98/kg
	ID	\$2.53/kg
	IN	\$0.72/kg
	KR	\$2.69/kg
	MY	\$0.65/kg
	SG	\$2.21/kg
	TH	\$2.21/kg
VN	\$1.49/kg	
3920.6310	- - - Plates and sheets	
	CN	\$1.07/kg
3920.6390	- - - Other	
	CN	\$0.94/kg
3920.6900	CN	\$2.47/kg
	Other Countries	\$2.50/kg
	- - - Other	
3920.6990	CN	\$0.64/kg
	ID	\$2.54/kg
	MY	\$2.50/kg
	Other Countries	\$2.46/kg
	- - - Cellophane film 7	
3920.7110	CN	\$0.84/kg
	GB	\$7.63/kg
	MY	\$0.42/kg
	TW	\$1.08/kg
	VN	\$0.41/kg

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Tariff Heading	Country of Origin	REFERENCE VALUE
3920.7190	--- Other	
	CN	\$1.31/kg
	TW	\$0.57/kg
3920.7199	---- Other	
	CN	\$1.19/kg
	DE	\$6.09/kg
	TW	\$0.45/kg
3920.7999	---- Other	
	CN	\$1.00/kg
3920.9199	---- Other	
	CN	\$1.13/kg
3920.9210	--- Of polyamide-6	
	CN	\$3.89/kg
	ID	\$3.95/kg
	JP	\$5.15/kg
	KR	\$3.79/kg
3920.9290	--- Other	
	CN	\$3.69/kg
	ID	\$5.27/kg
3920.9291	---- Plates and sheets	
	SG	\$7.39/kg
3920.9299	---- Other	
	CN	\$3.85/kg
	SG	\$7.45/kg
3920.9390	--- Other	
	CN	\$0.45/kg
3920.9490	--- Other	
	CN	\$2.35/kg
	TH	\$2.08/kg
	TW	\$0.52/kg
3920.9491	---- Plates and sheets	
	CN	\$0.72/kg
3920.9499	---- Other	
	CN	\$1.58/kg
3920.9910	--- Of hardened proteins; of chemical derivatives of natural rubber	
	CN	\$1.70/kg
3920.9929	---- Other	
	CN	\$0.74/kg
3920.9931	---- Plates and sheets	
	CN	\$0.43/kg
	ID	\$0.45/kg
3920.9939	---- Other	
	CN	\$1.23/kg

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Tariff Heading	Country of Origin	REFERENCE VALUE
3920.9990	- - - Other	
	CN	\$1.03/kg
	JP	\$1.38/kg
	KR	\$1.47/kg
	MY	\$1.88/kg
	RU	\$0.33/kg
	SG	\$2.98/kg
	TH	\$0.54/kg
	TW	\$0.52/kg
Other Countries	\$3.83/kg	