



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To

The Collectors of Customs, Model Customs Collectorates (Appraisement / PaCCS/Port Qasim /Preventive),
Karachi /Lahore (Appraisement / Preventive) / Sainbrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/
Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan.

**DETERMINATION OF CUSTOMS VALUES OF FRUIT JUICES & NON ALCOHOLIC
BEVERAGES UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO.546 / 2013)

No.Misc/11/2009-I

1967

Dated: 16th April, 2013

In exercise of the powers conferred under section 25A of the Customs Act, 1969, customs values of Fruit Juices & Non-Alcoholic Beverages are determined as follows :-

1. **Background** - Since the earlier customs values of Fruit Juices & Non-Alcoholic Malt Beverages were determined more than one year ago through Valuation Ruling No.432, dated 17-02-2012, re-determination of customs values of these goods was deemed necessary to reflect the current price trend of these goods in the international markets. This prompted an exercise to re-determine the customs values of these goods.
2. **Methodology adopted to determine customs values** - Valuation methods given in section 25 of the Customs Act, 1969 were applied to address the valuation issue in hand in terms of section 25A(1) of the Act. Transactional value method provided in section 25 (1) was found inapplicable because of huge variation in declared values and non availability of sufficient information with respect to adjustments to be made to the transactional value in terms of section 25 (2). Identical / similar goods value methods provided in section 25(5) & (6) were examined for applicability to the valuation issue in the instant case. These methods furnished some reliable values for juices. Since the manufacturers' cost of producing the goods in question in the country of exportation were not available, computed value method as provided in section 25(8) could not be applied for valuation of the aforesaid goods. Deductive Value Method under Section 25(7) of the Customs Act, 1969, was applied to arrive at customs values. Meetings were held with the stakeholders to discuss the current international values of Fruit Juices & Non-Alcoholic Beverages in the export markets. The Deductive Value Method was applied and the results of market enquiry were also shared with stakeholders. The values of juices determined on the basis of deductive value method were also substantiated by 90 days database. Since the previous valuation ruling did not include the slab for packings of more than 240 ml and less than one litre, these packings were also included in this ruling to give coverage to all modes of packing of juices. Moreover, the previous ruling only included non alcoholic malt beverages whereas non



alcoholic ginger beverages were not included therein. Therefore, the scope of present ruling has been expanded to include all types of non-alcoholic beverages.

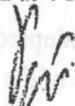
3. Customs values for Fruit Juices & Non-Alcoholic Beverages - Fruit Juices & Non-Alcoholic Beverages *hereinafter specified* shall be assessed to duty/ taxes at the following customs values :-

S.No.	Description of Goods	Specification	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Fruit Juices with Pulp & without Pulp	Upto 250 ml	2009.1900	2009.1900.1010	All Origins excluding USA, Australia, Canada & Europe	US\$ 0.60/Kg
				2009.1900.1020	USA, Australia, Canada & Europe	US\$ 0.75/Kg
		251 ml to 500 ml	2009.1900	2009.1900.1030	All Origins excluding USA, Australia, Canada & Europe	US\$ 0.56/Kg.
				2009.1900.1040	USA, Australia, Canada & Europe	US\$ 0.68/Kg
		501 ml to 1 Ltr	2009.1900	2009.1900.1050	All Origins excluding USA, Australia, Canada & Europe	US\$ 0.52/Kg
				2009.1900.1060	USA, Australia, Canada & Europe	US\$ 0.62/Kg
2.	Non-Alcoholic Beverages	330 ml	2202.9000	2202.9000.1010	All Origins excluding USA, Australia, Canada & Europe	US\$ 0.625/Ltr
				2202.9000.1020	USA, Australia, Canada & Europe	US\$ 0.77/Ltr



		500 ml & Above	2202.9000	2202.9000.1030	All Origins excluding USA, Australia, Canada & Europe	US\$ 0.525/Ltr
				2202.9000.1040	USA, Australia, Canada & Europe	US\$ 0.65/Ltr

4. **Validity of this Valuation Ruling.** The customs values determined in this Ruling shall continue to be the applicable customs values for the aforementioned goods till the time this Valuation Ruling is rescinded or revised by the competent authority in terms of Section 25A of the Customs Act, 1969. Moreover, this Valuation Ruling applies to cases where declared values are less than the customs values determined in the ruling. *In cases where declared values are more than the customs value determined in the ruling, the concerned assessing officers shall apply such higher values in terms of section 25(1) of the Customs Act, 1969. Moreover, in case of consignments imported by air, if the differential between air freight and sea freight, when taken into account, raises the customs values above those determined in this ruling, the concerned assessing officers shall apply such higher values in terms of section 25(1) of the Customs Act, 1969.*
5. **Remedies against this Valuation Ruling.** - The Customs Act, 1969 provides efficacious alternate remedies against this Ruling. Section 25-D provides that any person aggrieved of the Ruling may file a revision petition within 30 days from the date of this Ruling before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi. An appeal against the decision in revision of the Director General can be filed within 60 days of the decision before the Customs Appellant Tribunal under section 194-A (1) (e) of the Customs Act, 1969.


(Muhammad Javed Ghani)
Director

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- (6) Chief Collector of Customs (Central), Lahore.
- (7) Chief Collector of Customs (North), Islamabad.
- (8) Director General, Intelligence and Investigation, Islamabad.
- (9) Director General, Post Clearance Audit, Islamabad.
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