



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

To

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

DETERMINATION OF CUSTOMS VALUES OF BEVERAGES (AERATED WATERS) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.572 / 2013)

No.Misc/19/2013-I

Dated: 13-08-2013

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, Customs values of Beverages (Aerated Water) are determined as follows:

1. **Background of the issue:** It was brought to the notice of Directorate General of Customs Valuation by Customs Collectorates that Beverages (Aerated waters) were being imported at under-invoiced values causing loss of revenue to government exchequer. Therefore, an exercise was conducted to determine the Customs value of the said product in terms of section 25-A of the Customs Act, 1969.
2. **Method adopted to determine Customs values:** The valuation methods provided in section 25 of the Customs Act, 1969, were followed. Transaction value method as laid down vide sub-section (1) of section 25 was found inapplicable due to non-availability of sufficient information required for determining the Customs value under the law. Transaction value of identical or similar goods as provided under sub-sections (5) & (6) could not be used to determine Customs value of subject goods due to substantial variation in declared values among various imported consignments. As the Customs value of subjects goods could not be determined under sub-sections (1), (5) and (6) using Transaction value, Identical goods' or Similar goods' value methods, therefore, Deductive value method as provided under sub-section (7) of Section 25 of the Customs Act, 1969, was applied to arrive at the assessable Customs values of subject goods.



3. Stakeholders' participation in determination of values: Meetings were called to obtain stakeholders' views on valuation of Beverages (aerated waters) but no one appeared and no written reply was received from them either.

4. Customs values of Beverages (aerated waters): Beverages *hereinafter specified* shall be assessed to duty/ taxes at the following Customs values:

S.No.	Description of Goods	Specification	PCT	Proposed PCT for WeBOC	Origin	Customs Values US\$
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Beverages (Aerated waters) Regular, Diet & Flavored		2202.1010			
1.	Pepsi, Coca Cola, Coke, 7up, Mountain Dew, Mirinda, Sprite, Fanta	150 ml	2202.1010	2202.1010.1000	All origins	0.17/150 ml
		300 ml	2202.1010	2202.1010.1100	All origins	0.14/300 ml
		330 ml	2202.1010	2202.1010.1200	All origins	0.22/330 ml
		355 ml	2202.1010	2202.1010.1300	All origins	0.23/355 ml
2.	Schweppes, Canada Soda	300 ml	2202.1010	2202.1010.1400	All origins	0.23/300 ml
3.	Others	All	2202.1010	2202.1010.1500	All origins	0.76/1000 ml




5. In cases where declared values are higher than the Customs value determined in this Ruling, the assessing officers shall apply those values in terms of sub-section (1) of section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.

6. **Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and

unless it is rescinded or revised by the competent authority in terms of sub-sections (1) or (3) of section 25 of the Customs Act, 1969.

7. **Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.


Suraiya Ahmed Butt
Director

Copy to:

1. S.A. to Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R., Islamabad.
3. Director General, Customs Valuation, Custom House, Karachi.
4. Chief Collector of Customs, South (Appraisement), Custom House, Karachi.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
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.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database on the date of issue of this Ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
16. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. Guard File.