GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI
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No. Misc/19/2013-I/186 Dated: 10 -03-2026

VALUATION RULING NO. 2052/ 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.

Subject: **DETERMINATION OF CUSTOMS VALUES FOR BEVERAGES (AERATED WATERS) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Ruling supersedes earlier Valuation Ruling No. 974/2016 dated 22.11.2016.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was held on 26.11.2025.

Background of the Issue: The customs values for Beverages (Aerated Waters) were previously determined and notified through Valuation Ruling No. 974/2016 dated 22.11.2016. However, since the existing ruling is now over nine years old, the Directorate deemed it necessary to initiate a fresh exercise for the redetermination of customs values for the items covered under the said valuation. In this regard, a meeting notice was issued to all relevant stakeholders, and extensive discussions and consultations were subsequently carried out to ensure their input and concerns were taken into account during the new valuation process.

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2. **Stakeholders' participation in determination of Customs values:** During the meeting, stakeholders contended that their declared transaction values are genuine and consistent with recent import trends, and do not indicate any element of under-invoicing. They further stated that over time, as new brands are launched in the international market, these brands shall be incorporated into the valuation ruling to ensure it remains current and reflective of market realities. In support of their contention, the stakeholders submitted relevant documents for consideration by the Directorate.

3. **Analysis/Exercise done to determine Customs Values:** The viewpoints of the stakeholders were thoroughly analyzed, and a detailed examination of import data for the last ninety days was conducted in conjunction with a review of the documentary evidence submitted by the stakeholders. The market survey and online price trends, as suggested by the stakeholders, were also examined. Furthermore, a brand-wise assessment based on quality and standards was undertaken. This comprehensive evaluation facilitated the development of a supplier-wise database incorporating the transaction values of goods imported into Pakistan, thereby ensuring a more objective and transparent basis for valuation.

PLEASE CIRCULATE

SHAIKH WAQAS ANJUM
General Secretary
Karachi Customs Agents Association

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4. **Method(s) adopted to determine Customs values:** The valuation methods prescribed under Section 25 of the Customs Act, 1969 were examined in sequential order for determination of customs values of the subject goods. The transaction value method under sub-section (1) of Section 25 of the Customs Act, 1969 was found inapplicable due to non-availability of information required under sub-section (2) of Section 25 of the Customs Act, 1969. The identical goods value method under Section 25(5) and the similar goods value method under Section 25(6) were also examined; however, these methods could not be solely relied upon due to lack of complete and demonstrable comparability and consistent variations in declared values. Meanwhile, a market inquiry as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969 was also conducted as per procedure of Office Order No. 17/2014 dated 19-03-2014 wherein various wholesale and retail markets were visited and the actual prices of subject goods were acquired. Finally, on the basis of a comprehensive evaluation of import data, market enquiry and findings, the customs values of subject items have been determined under sub-section (7) of the Section 25 of the Customs Act, 1969. This methodology ensures that the valuation determination is fair, transparent, and fully compliant with statutory provisions, while accurately reflecting prevailing international market trends and established valuation principles.

5. **Customs Values for Beverages (Aerated Water),** *hereinafter specified,* shall be assessed to duty / taxes at following Customs Values:

S. No.	Description of goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Value (C&F) US$ Per Litre
1	Soft Drink (Brands: Pepsi / Coke / Miranda / Fanta / Sprit / 7Up)	2202.1010	2202.1010.1000	All Origin	1.00
2	Soft / Flavoured Drink (Brands: Kinza / Glinter / Freez)	2202.1010	2202.1010.1100		0.44
3	Soft Drink / Soda / Tonic / Flavoured (Brand: Schweppes)	2202.1010	2202.1010.1200		1.30
4	Soft Drink / Soda / Tonic / Flavoured (Other Brand)	2202.1010	2202.1010.1400		1.10

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6. In cases, where transactional 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.

7. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

8. 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.

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9. 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 (Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement–East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha / Enforcement & Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement/ 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.

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