



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI



No. Misc/11/2009-I/Dir-09

Dated: 15-05-2026

VALUATION RULING NO. 2080 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 FRUIT JUICES WITH AND WITHOUT PULP, SPARKLING FRUIT JUICES, FLAVORED FRUIT DRINK, POPPING BOBA DRINK AND NON ALCOHOLIC BEVERAGES, UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Ruling supersedes earlier Valuation Ruling No. 546/2013 dated 16.04.2013.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was held on 09.04.2026.

Background of the Issue: The customs values of Fruit Juices & Non Alcoholic Beverages were determined vide Valuation Ruling No. 546/2013 dated 16.04.2013. As the existing ruling is now over 13 years old, therefore, the Directorate initiated exercise for redetermination of customs values of the items covered under the said valuation. Meeting notice to all relevant stakeholders was issued and extensive discussion consultation was carried out with the stakeholders.

2. **Stakeholders' participation in determination of Customs values:** During the meeting, the stakeholders/importers contended that their declared transaction values are genuine and in line with recent import trends. They further requested that brand-wise customs values be determined on the basis of quality, market standing, and prevailing international benchmarks to ensure fair and transparent assessment.

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.

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 Fruit Juices with and Without Pulp, Sparkling Fruit Juices, Flavored Fruit Drink, Popping Boba Drink and Non Alcoholic Beverages, hereinafter specified, shall be assessed to duty / taxes at following Customs Values:**

S. No.	Description	PCT	Proposed PCT for WeBOC	Brand	Origin	Mode of Packing (ml)	Customs Value C&F USS Per Liter				
1	Fruit Juice with or without Pulp	2009.1100 2009.1200 2009.1900 2009.3900 2009.4100 2009.5000 2009.7100 2009.8900 2009.9000	2009.1100.1000 2009.1200.1000 2009.1900.1000 2009.3900.1000 2009.4100.1000 2009.5000.1000 2009.7100.1000 2009.8900.1000 2009.9000.1000	Almarai	All Origins	Upto 500	4.00				
						Above 500	3.80				
				Rani	All Origins	Upto 500	0.92				
						Above 500	0.82				
				American Garden	All Origins	Upto 500	1.48				
						Above 500	1.38				
				Sweet Hub	All Origins	Upto 500	0.65				
						Above 500	0.60				
				Lacnor	All Origins	Upto 500	0.95				
						Above 500	0.85				
				2	Fruit Juice with or without Pulp	2009.1100 2009.1200 2009.1900 2009.3900 2009.4100 2009.5000 2009.7100 2009.8900 2009.9000	2009.1100.1100 2009.1200.1100 2009.1900.1100 2009.3900.1100 2009.4100.1100 2009.5000.1100 2009.7100.1100 2009.8900.1100 2009.9000.1100	Other than above Brands	USA / Australia / Canada / EU	Upto 500	1.33
										Above 500	1.23
Other Origins	Upto 500	0.90									
	Above 500	0.80									



3	Sparkling Fruit Juices	2009.1100	2009.1100.1200	Bateel	All Origins	Upto 500	5.50
		2009.1200	2009.1200.1200			Above 500	5.00
		2009.1900	2009.1900.1200	Other than above Brands	USA / Australia / Canada / EU	Up to 500	1.50
		2009.3900	2009.3900.1200			Above 500	1.40
		2009.4100	2009.4100.1200			Up to 500	1.10
		2009.5000	2009.5000.1200			Above 500	1.00
		2009.7100	2009.7100.1200		Other Origins	Up to 500	1.10
		2009.8900	2009.8900.1200			Above 500	1.00
		2009.9000	2009.9000.1200			Up to 500	1.10
		2202.9100	2202.9100.1000			Above 500	1.00
2202.9900	2202.9900.1000						
4	Non-Alcoholic Beverages (Flavored / Non-Flavored)	2202.9100	2202.9100.1200	Barbican	All Origins	Upto 350	0.90
				Heineken	All Origins	Above 350	0.80
						Upto 350	2.00
				Holstein	All Origins	Above 350	1.80
						Up to 350	0.75
				3 Horse	All Origins	Above 350	0.65
						Upto 350	1.10
				May	All Origins	Upto 1000	1.00
				Pure Heaven	All Origins	Upto 1000	0.75
Sweet Hub	All Origins	Upto 350	0.65				
		Above 350	0.55				
Valentino	All Origins	Upto 1000	1.10				
5	Non-Alcoholic Beverages (Flavored/ Non-Flavored)	2202.9100	2202.9100.1300	Other than above Brands	USA / Australia / Canada / EU	Upto 350	2.50
						Above 350	2.30
					Other	Upto 350	2.30
						Above 350	2.10
6	Assorted Flavored / Falooda Drink (Non-Aerated) With or Without Nata De Coco	2202.9900	2202.9900.1100	Best Day / MoguMogu / Fresa Fresher / Uglobe / Dew Drop / Bumble Bee / Mr. Falooda / Samphran / Joiner / Co Fresh / Capri-Sun	All Origins	Upto 500	0.75
						Above 500	0.65




7	Assorted Flavored / Falooda Drink (Non-Aerated) With or Without Nata De Coco	2202.9900	2202.9900.1200	Other than above Brands	USA / Australia / Canada / EU	All Mode of Packing	0.90
					Other Origins	All Mode of Packing	0.80
8	Popping Boba Drink	2202.9900	2202.9100.1300	Best Day / Arizona Field / Dew Drop	All Origins	All Mode of Packing	0.80
				Sweet Hub	All Origins	All Mode of Packing	0.65
				Other than above Brands	USA / Australia / Canada / EU	All Mode of Packing	1.00
					Other Origins	All Mode of Packing	0.90

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.

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.

