GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR CUSTOM HOUSE
KARACHI
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No.Misc/01/2026-MW/I/Div-29 Dated: 30-06-2026

VALUATION RULING NO. 2097/ 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 VALUE FOR MINERAL WATER & SPARKLING WATER UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This ruling supersedes earlier Valuation Ruling No. 2049/2026 dated 23.02.2026.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 18.05.2026.

Background: The customs values of Mineral Water & Sparkling Water were determined vide Valuation Ruling No. 2049/2026 dated 23.02.2026. The stakeholders filed a review appeal under Section 25D of the Customs Act, 1969 before the Director General, Directorate General of Customs Valuation. Accordingly, the Director General, vide Order-in-Revision No. 10/2026 dated 30.04.2026 ordered that Valuation Ruling No. 2049/2026 dated 23.02.2026 is hereby rescinded to the extent of Mineral Water brands i.e. Mai Dubai, Evian and Other brands as mentioned at S.No. 2, 3 and 5 of the table of valuation ruling on the grounds taken by the petitioner of these brands. The Directorate is directed to undertake a fresh valuation exercise and issue a new valuation ruling for the goods in question.

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2. **Stakeholders' participation in determination of Customs Values**: During the meeting, the importer 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 requested that the Directorate also conduct a market survey. In support of their claim, they submitted relevant documents i.e. retail sales invoices, contract etc.

3. **Analysis for the Determination of Customs Values:** Keeping in view the documents submitted by the importer, the import data of the preceding ninety (90) days, along with information obtained from local price sources, was thoroughly scrutinized. The provided documents has been examined and analyzed with retail market as well as information available on various web sites. The brand wise specifications of the subject goods were also examined. The available record revealed that Mineral Water imported into Pakistan mainly comprised Natural Mineral water and Sparkling Mineral Water for consumer use. This classification was taken into consideration to ensure an appropriate comparison of values and to maintain uniformity in assessment while determining the customs values of the subject goods.

4. **Method(s) adopted to determine Customs values**: The valuation methods prescribed under Section 25 of the Customs Act, 1969 were applied in a sequential manner in accordance with the law. Initially, the transaction value method under sub-section (l) was examined; however, it was found inapplicable due to the absence of information required under sub-section (2) of Section 25 of the Customs Act, 1969. The values of identical and similar goods, as provided under sub-sections (5) and (6) ibid, were also examined but could not be solely relied upon for certain origins due to the absence of verifiable evidence concerning the purity levels and other aspect of the imported goods, as well as abnormal fluctuations in prices from the same regions of origin. A market enquiry, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, was conducted in accordance with the procedure laid down in Office Order No. 17/2014 dated 19.03.2014. Local markets were visited. Finally, market information obtained from credible local retailers and wholesalers and online sources, analyzed, and utilized. Based on this comprehensive evaluation, the customs values of the subject goods have been determined under sub-section (7) of Section 25 of the Customs Act, 1969. This methodology ensures that the determination of customs values is fair, transparent, and fully compliant with the law.

5. **Customs values for Mineral Water & Sparkling Mineral Water** *hereinafter specified* shall be assessed to duty/taxes at the following Customs values:-

S. No.	Description & Brand	Packing	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US$ per Liter
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Mineral Water						
1	Masafi	Upto 500 ml	2201.1010	2201.1010.1000	All Origins	**0.18**
		Above 500 ml	2201.1010	2201.1010.1100		**0.15**
2	Mai Dubai	Upto 500 ml	2201.1010	2201.1010.1200	All Origins	**0.22**
		Above 500 ml	2201.1010	2201.1010.1300		**0.19**
3	Evian	Upto 500 ml	2201.1010	2201.1010.1400	All Origins	**0.35**
		Above 500 ml	2201.1010	2201.1010.1500		**0.31**
4	Acqua Panna	Upto 500 ml	2201.1010	2201.1010.1600	All Origins	**2.10**
		Above 500 ml	2201.1010	2201.1010.1700		**1.79**
5	Alpin	Upto 500 ml	2201.1010	2201.1010.1800	All Origins	**0.22**
		Above 500 ml	2201.1010	2201.1010.1900		**0.19**
7	Other Brands	Upto 500 ml	2201.1010	2201.1010.2000	Europe / USA	**1.40**
		Above 500 ml	2201.1010	2201.1010.2100		**1.32**
		Upto 500 ml	2201.1010	2201.1010.2000	Other Origins	**0.40**
		Above 500 ml	2201.1010	2201.1010.2100		**0.35**
Sparkling Water						
8	Perrier	Upto 500 ml	2201.1020	2201.1020.1000	All Origins	**1.73**
		Above 500 ml	2201.1020	2201.1020.1100		**1.42**

9	San Pellegrino	Upto 500 ml	2201.1020	2201.1020.1200	All Origins	**2.28**
		Above 500 ml	2201.1020	2201.1020.1300		**1.84**
10	Other Brands	Upto 500 ml	2201.1020	2201.1020.1400	All Origins	**2.05**
		Above 500 ml	2201.1020	2201.1020.1500		**1.70**

6. In cases, where declared 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. Furthermore, if the consignment imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

7. 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.

8. 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.

30/6/26

(Azhar Husain Merchant)
Director

<u>Copy for necessary action and implementation:</u>

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gawadar / 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.

<u>Copy for information:</u>

1) The Member Customs (Operations), F.B.R., Islamabad.
2) The Director General, Director Generals of Customs Valuation, Custom House, Karachi.
3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
4) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
5) All Collectors / Directors of respective Collectorates and Directorates.
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.