

**The Collector of Customs,** Collectorate of Customs, (Appraisement -West / Appraisement -East / Appraisement - Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi /Hyderabad / (Appraisement / Enforcement), Quetta / Gawadar / (Appraisement / Enforcement / AIIA), Lahore / Appraisement, Faisalabad / Appraisement, Sambrial (Sialkot)/ Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement / Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Karachi /Port Qasim) / Transit Trade (Karachi).

**DETERMINATION OF CUSTOMS VALUE OF ALOKOZAY BRAND**  
**ASSORTED SOFT DRINKS OF AFGHANISTAN ORIGIN**  
**UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

**(VALUATION RULING NO. 1654/2022)**

C. No. Misc/01/2022-I/540

Dated: 27-05-2022



In exercise of the powers conferred under Section 25A of the Customs Act, 1969 Customs value of Alokozay Brand Assorted soft drinks of Afghanistan origin are determined as follows:-

2- **Background of the valuation issue:** M/s Alokozav General Trading (Private) Limited approached this Directorate General for determination of customs value of Alokozay Brand Assorted soft drinks of Afghanistan origin. An exercise was undertaken by the Directorate General of Customs Valuation in terms of Section 25A of Customs Act, 1969.

3- **Stakeholders' participation in determination of Customs values:** Meetings were held on 25.01.2022 and 25-05-2022 with the stakeholders. M/s Alokozav General Trading (Private) Limited submitted that their soft drinks are being sold at low prices as compared to other international brands. It was informed that the said company has established a plant in Afghanistan for preparation of such assorted soft drinks. Furthermore, the company purchases empty tin cans from Pakistan and after filling in Afghanistan, the said goods are to be exported to Pakistan through land route. The company was requested to submit the relevant import documents including invoices, sale receipts and other supporting documents.

4- **Method adopted to determine Customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969, were duly applied in their regular sequential order to arrive at customs values of subject goods. The transaction value method as provided in Sub-Section (1) of Section 25 of the Customs Act, 1969, was found inapplicable because requisite information was not available as per law. Identical / similar goods value methods as provided in Sub-Sections (5) & (6) of Section 25 ibid were examined for applicability to the valuation issue in the instant case. In the WeBOC data two GDs TLCS-HC-29277 dated 26-04-2022 and TLCS-HC-29273 dated 26-04-2022 provided references for valuation of Alokozay Power-Reg 250ml cans & Alokozay-Ginseng-Power 250ml cans at value of USD 0.90/Liter. The same provided some reference values but could not be exclusively and solely relied upon. In line with the statutory sequential order of Section 25, this office conducted market inquiries under



sub-Section (7) of section 25 of the Customs Act, 1969 however, this method of valuation could not be exclusively relied upon as all types of soft drinks of said brand were not available in the market. Therefore, valuation method vide Section 25(8) was examined for valuation. It could not be applied as conversion cost from the constituent material and allied expenses, at the country of export were not available for manufacturing of the subject goods. Finally, clearance data, market information and international prices through internet were examined thoroughly and the information so gathered were utilized and analyzed for determination of customs values of the subject goods under Section 25 (9) of the Customs Act, 1969.

5- **Customs value for Alokozay brand Assorted Soft Drinks, manufactured in Afghanistan, imported via land route – hereinafter specified** shall be assessed to duty/taxes at the following minimum Customs Value:-

S. No.	Item Description	PCT Code	PCT for WeBOC	Origin	Customs Value C&F (US\$/Litre)
(1)	(2)	(3)	(4)	(5)	(6)
1	Alokozay Energy / Power Stimulant Drinks	2202.1010 2202.1090 2202.9900	2202.1010.1000 2202.1090.1000 2202.9900.1000	Afghanistan	0.90
2	Alokozay Cola	2202.1010 2202.1090 2202.9900	2202.1010.1100 2202.1090.1100 2202.9900.1100		0.40
3	Alokozay Magic/WOW/Breeze	2202.1010 2202.1090 2202.9900	2202.1010.1200 2202.1090.1200 2202.9900.1200		0.42
4	Alokozay Apple Mint/Pomegranate	2202.1010 2202.1090 2202.9900	2202.1010.1300 2202.1090.1300 2202.9900.1300		0.51
5	Alokozay Diet Cola	2202.1010 2202.1090 2202.9900	2202.1010.1400 2202.1090.1400 2202.9900.1400		0.52
<b>Note:</b> The above values are applicable to Alokozay brand assorted soft drinks of Afghanistan origin, imported via land route.					



6- In cases where declared values are higher than the customs values determined in this Ruling, the assessing officers shall apply those values in terms of Section 25 of the Customs Act, 1969.

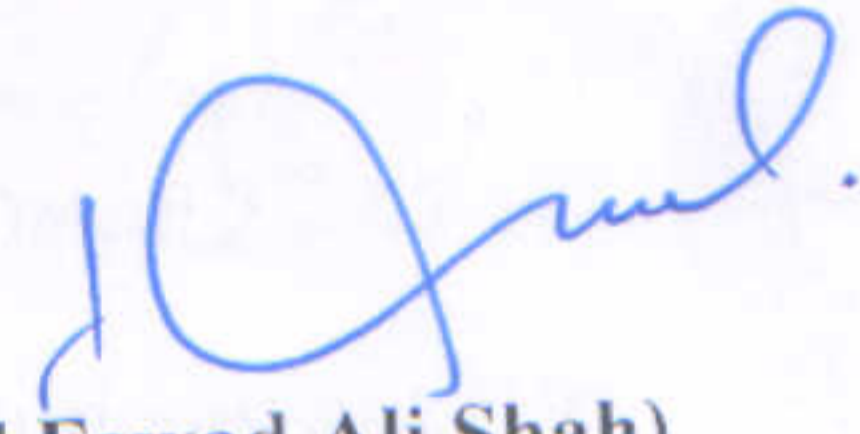
7- **Validity of this Valuation Ruling:** The values determined vide this ruling shall be the applicable customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Section (4) of Section 25A of the Customs Act, 1969, read with Rule 107(a), Chapter IX, of the Customs Rules, 2001.

8- **Revision of the Value Determined vide this Valuation Ruling:** A revision petition may be filed against this ruling, as provided under Section 25D of the Customs Act, 1969,



within 30 days from the date of issuance of this ruling, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

9- The Collectors of Customs may kindly ensure that the values given in the ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned herein. PCT codes are mentioned for illustrative purpose so that valuation ruling values are made accessible to the assessing officer. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order read with SRO 598 (I) 2022, dated 19-05-2022 or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

s.   
(Syed Fawad Ali Shah)  
Director

Copy for information to:

- 1) The Member Customs (Policy/Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisalment (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisalment (Central), Custom House Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House Lahore.
- 7) The Chief Collector of Customs (North), Custom House Islamabad.
- 8) The Chief Collector of Customs, Balochistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation-FBR, Islamabad.
- 11) The Director General, PCA& Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director General, Transit Trade, Custom House Karachi
- 14) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 15) The Director, Transit Trade, Custom House Karachi
- 16) The Director, Directorate of Customs Valuation, Lahore / Peshawar / Karachi.
- 17) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 18) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 19) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 20) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 21) The Webmaster, Federal Board of Revenue, Islamabad.
- 22) Guard File.