

The Collector of Customs, Collectorates of Customs Appraisalment (East / West) / Port Qasim / Enforcement and Compliance, JIAP, Karachi / (Appraisalment and Facilitation / Enforcement and Compliance), AIIA Lahore / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Appraisalment and Facilitation Peshawar /Gwadar /Gilgit-Baltistan / Exports (Karachi / Port Qasim) / Transit Trade (Karachi).

**DETERMINATION OF CUSTOMS VALUES OF HONEY UNDER SECTION 25A
OF THE CUSTOMS ACT,1969.**

(VALUATION RULING NO. 1569 /2021)

C. No. Misc/33/2016-1/961.

Dated: 19-11-2021



In exercise of the powers conferred under Section 25A of the Customs Act, 1969, Customs values of Honey various brands are determined as follows:

2. Background of the valuation issue: Earlier, the customs values of Honey were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No. 1232/2017 dated 08-12-2017. Various representations were received for inclusion of certain brands being imported from different origins in the valuation ruling. Keeping in view the fore going , this Directorate General initiated exercise for re-determination of the Customs Values of the subject goods in terms of Section 25A of the Customs Act, 1969.

3. Stakeholders' participation in determination of Customs values: Meetings were held on, 02-03-2021, 13-04-2021 and 23-09-2021 with the stakeholders of subject goods in this Directorate General. The importers/stakeholders were requested to submit following documents before or during the course of meeting so that customs values could be re-determined:-

- i. Invoices of import during last three months showing factual value.
- ii. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- iv. Copies of Sales Tax Invoices issued during last one year showing the difference in price (excluding duty and taxes) to substantiate their contention.

During the meetings, the importers of Honey of brands NectafLOUR and Harniva contented that their brand may be included in the upcoming valuation ruling as the existing

one does not contain their Brands. Further, they also requested to determine their customs values in accordance with their country of origins. They also stated that the valuation process may be completed at the earliest so as to get finalization of their consignments assessed provisionally under section 81 of the Custom Act, 1969.

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. The wide variation of values displayed in the import data as available on record also strengthened the aforementioned fact. Hence requisite information under law was not available to arrive at the transaction value. Therefore, 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. 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. Therefore, valuation method *vide* Section 25(8) was examined for valuation but the same also 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 values for Honey - hereinafter** specified shall be assessed to duty/ taxes at the following minimum Customs Values:-

S. No.	Description of goods	Specification	PCT Code	Proposed PCT for WEOC	Origins	Customs Values (C&F) US\$ per Kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1)	Langnese Brand Natural Honey (Plain/Blossom)	(up to 125 gms)	0409.0000	0409.0000.1000	All origins	5.80
		(126 to 250 gms)	0409.0000	0409.0000.1100	All origins	5.47
		(251 to 500 gms)	0409.0000	0409.0000.1200	All origins	4.70
		(501 to 1000 gms)	0409.0000	0409.0000.1300	All origins	4.50
2)	Langnese Brand Honey Flavours: Chestnut Blossom Honey / Acacia Plain / Acacia Comb / Forest Honey / Black Forest Honey etc.)	(up to 125 gms)	0409.0000	0409.0000.1400	All origins	7.75
		(126 to 250 gms)	0409.0000	0409.0000.1500	All origins	7.60
		(251 to 500 gms)	0409.0000	0409.0000.1600	All origins	6.85
		(501 to 1000 gms)	0409.0000	0409.0000.1700	All origins	6.65



3)	Langnese Brand Honey Royal Jelly	(All Packing)	0409.0000	0409.0000.1900	All origins	15.10
4)	NectafLOUR Brand Honey (Plain/Blossom)	(up to 125 gms)	0409.0000	0409.0000.2000	All origins	5.60
		(126 to 250 gms)	0409.0000	0409.0000.2100	All origins	5.30
		(251 to 500 gms)	0409.0000	0409.0000.2200	All origins	4.50
		(501 to 1000 gms)	0409.0000	0409.0000.2300	All origins	4.30
5)	NectafLOUR Brand Natural Honey Flavours Black Forest / Forest Honey / Acacia Honey /Mountain Honey etc.)	(up to 125 gms)	0409.0000	0409.0000.2400	All origins	7.55
		(126 to 250 gms)	0409.0000	0409.0000.2500	All origins	7.40
		(251 to 500 gms)	0409.0000	0409.0000.2600	All origins	6.65
		(501 to 1000 gms)	0409.0000	0409.0000.2700	All origins	6.45
6)	NectafLOUR Brand Honey Royal Jelly	(All Packing)	0409.0000	0409.0000.1900	All origins	14.90
7)	Al-Shifa Brand Natural Honey (Plain/Blossom)	(up to 125 gms)	0409.0000	0409.0000.2800	All origins	5.20
		(126 to 250 gms)	0409.0000	0409.0000.2900	All origins	4.85
		(251 to 500 gms)	0409.0000	0409.0000.3000	All origins	4.05
		(501 to 1000 gms)	0409.0000	0409.0000.3100	All origins	3.90
8)	Al-Shifa, Brand Honey Flavours Black Forest / Black Forest Honey Bot / Squeezy Pack / Orange Honey / Acacia Honey etc.)	(up to 125 gms)	0409.0000	0409.0000.3200	All origins	7.05
		(126 to 250 gms)	0409.0000	0409.0000.3300	All origins	6.55
		(251 to 500 gms)	0409.0000	0409.0000.3400	All origins	5.40
		(501 to 1000 gms)	0409.0000	0409.0000.3500	All origins	5.15
9)	Al-Shifa Brand Sidr Honey	All Packing	0409.0000	0409.0000.3600	All origins	17.05
10)	Sue Bee Brand Natural Honey	(up to 125 gms)	0409.0000	0409.0000.3700	All origins	5.65
		(126 to 250 gms)	0409.0000	0409.0000.3800	All origins	5.35
		(251 to 500 gms)	0409.0000	0409.0000.3900	All origins	4.55
		(501 to 1000 gms)	0409.0000	0409.0000.4000	All origins	4.35
11)	Sue Bee Brand Honey Flavours: Clover Honey / Premium Honey / Clover Honey Kingline / Clover Squeeze Honey Table Server / Clover Honey Squeeze Bear / Orange Honey Kingline etc.)	(up to 125 gms)	0409.0000	0409.0000.4100	All origins	7.60
		(126 to 250 gms)	0409.0000	0409.0000.4200	All origins	7.45
		(251 to 500 gms)	0409.0000	0409.0000.4300	All origins	6.70
		(501 to 1000 gms)	0409.0000	0409.0000.4400	All origins	6.50
12)	Sary Brand Natural Honey (Plain Blossom)	(up to 125 gms)	0409.0000	0409.0000.3600	All origins	4.05
		(126 to 250 gms)	0409.0000	0409.0000.3700	All origins	4.00
		(251 to 500 gms)	0409.0000	0409.0000.3800	All origins	3.65



		(501 to 1000 gms)	0409.0000	0409.0000.3900	All Origins	3.35
13)	Breitsamer Brand Natural Honey (Plain/Blossom)	(up to 125 gms)	0409.0000	0409.0000.4500	All origins	3.95
		(126 to 250 gms)	0409.0000	0409.0000.4600	All origins	3.75
		(251 to 500 gms)	0409.0000	0409.0000.4700	All origins	3.45
		(501 to 1000 gms)	0409.0000	0409.0000.4800	All origins	3.20
14)	Breitsamer Brand Honey Flavours	(up to 125 gms)	0409.0000	0409.0000.4900	All origins	4.60
		(126 to 250 gms)	0409.0000	0409.0000.5000	All origins	4.30
		(251 to 500 gms)	0409.0000	0409.0000.5100	All origins	4.00
		(501 to 1000 gms)	0409.0000	0409.0000.5200	All origins	3.70
15)	La Bonita Brand Natural Honey (Plain/Blossom)	(up to 125 gms)	0409.0000	0409.0000.5300	All origins	3.55
		(126 to 250 gms)	0409.0000	0409.0000.5400	All origins	3.30
		(251 to 500 gms)	0409.0000	0409.0000.5500	All origins	3.10
		(501 to 1000 gms)	0409.0000	0409.0000.5600	All origins	2.85
16)	La Bonita Brand Honey Flavours:- Acacia/Black Forest/ Chestnut/ Blossom/ Acacia Comb/ Forest/ Lime/ Orange	(up to 125 gms)	0409.0000	0409.0000.5700	All origins	4.55
		(126 to 250 gms)	0409.0000	0409.0000.5800	All origins	4.25
		(251 to 500 gms)	0409.0000	0409.0000.5900	All origins	3.95
		(501 to 1000 gms)	0409.0000	0409.0000.6000	All origins	3.65
17)	Capilano Brand Natural Honey	(up to 125 gms)	0409.0000	0409.0000.6100	All origins	5.75
		(126 to 250 gms)	0409.0000	0409.0000.6200	All origins	5.42
		(251 to 500 gms)	0409.0000	0409.0000.6300	All origins	4.75
		(501 to 1000 gms)	0409.0000	0409.0000.6400	All origins	4.45
18)	Harniva Brand Honey (Plain/Blossom)	(up to 125 gms)	0409.0000	0409.0000.6500	Turkey	4.00
		(126 to 250 gms)	0409.0000	0409.0000.6600	Turkey	3.80
		(251 to 500 gms)	0409.0000	0409.0000.6700	Turkey	3.60
		(501 to 1000 gms)	0409.0000	0409.0000.6800	Turkey	3.20
19)	Harniva Brand Honey Flavours (Black Forest / Forest Honey / Acacia Honey /Mountain Honey/Pine Forest./Turkish Carob/lavender/coca/ hazelnut/chestnut/organic honey etc.)	(up to 125 gms)	0409.0000	0409.0000.6900	Turkey	5.25
		(126 to 250 gms)	0409.0000	0409.0000.7000	Turkey	5.00
		(251 to 500 gms)	0409.0000	0409.0000.7100	Turkey	4.70
		(501 to 1000 gms)	0409.0000	0409.0000.7200	Turkey	4.35
20)	Tropicana Brand Honey Sugar Free	All Packing	0409.0000	0409.0000.7300	All origins	5.55



21)	Bihophar Brand Honey Black Forest Honey/Summer Flower	All Packing	0409.0000	0409.0000.7400	All origins	8.25
22)	Honey Other Brands (Regular/ Plain/ Natural)	All Packing	0409.0000	0409.0000.7500	Europe, Americas & Oceania (Australia, New Zealand)	5.55
		All Packing	0409.0000	0409.0000.7700	Other Origins	4.70
23)	Honey Other Brands (Various Flavors)	All Packing	0409.0000	0409.0000.7600	Europe, Americas & Oceania (Australia, New Zealand)	8.05
		All Packing	0409.0000	0409.0000.7800	Other Origins	6.85
<p><i>Note: Manuka Honey in pure form shall be assessed by the clearance Collectorate under Section 25 of the Customs Act, 1969, keeping in view of its activity level and UMF (Unique Manuka Factor). The value thereof, however, should not be lesser than US\$ 17/kg.</i></p>						



6. In cases where declared/ transaction values are higher than the Customs values 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.

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.

8. **Revision of the value determined with 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 this Valuation 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 in the tables above of this Ruling. HS Codes are mentioned for illustrative purposes so that valuation ruling / values are made accessible to the assessing officers. 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 or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

10. *This ruling supersedes Valuation Ruling No. 1232/2017 dated 08-12-2017.*


(Syed Fawad Ali Shah)
Director

Copy for information to: -

- 1) The Member Customs (Policy/Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisal (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisal (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.
- 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.