

The Collectors of Customs, Collectorates of Customs (Appraisalment – West) / Appraisalment – East/ Appraisalment – Port Muhammad Bin Qasim/Enforcement/JIAP), Karachi / Hyderabad/ (Appraisalment/Enforcement), Quetta/Gawadar/ (Appraisalment/Enforcement/AIIA), Lahore/ Appraisalment, Faisalabad/Appraisalment, Sambrial (Sialkot)/Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisalment/Enforcement), Peshawar/Enforcement, Dera Ismail Khan/ Exports (Port Qasim/Custom House, Karachi)/Transit Trade, Karachi.

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

(VALUATION RULING NO. 1704—/2022)

No. Misc/33/2016-I/1275

Dated: 08 -12- 2022

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs Values of Honey are determined as follow:

**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.1569/2022 dated 19-11-2022. However, the Collectorate of Customs (Appraisalment), Lahore asked this Directorate General of Customs Valuation regarding clarification in import of bulk packing (Honey) as required in Order-in-Original No.490/2022 dated 31.08.2022 passed by the Collectorate of Customs (Adjudication), Lahore. In this regard, Directorate General of Customs Valuation, Karachi initiated an exercise to re-determine the customs values of Honey as well bulk packing.

2. **Stakeholders' participation in determination of Customs values:** Meetings were convened on 27.10.2022 and 17.11.2022 which were attended by all the relevant stakeholders. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meetings.

3. **Analysis / Exercise done to determine Customs Values:** Ninety (90) days clearance data has been retrieved and the same has been scrutinized. Subsequently, Market inquiry has been conducted and examined in the light of this Directorate's Office Order no. 17/2014 dated 19.03.2014 and in terms of Section 25 (7) read with Section 25 (9) of the Customs Act, 1969.

4. **Method (s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs value of subject goods. The transaction value method as provided in sub-section (1) Section 25 the Customs Act, 1969, was found inapplicable due to wide variation of values in import data. Moreover, the requisite information under law was not available to arrive at correct/ transaction value. Therefore, identical/similar goods value methods provided in Section 25(5) (6) ibid were examined for applicability to determine Customs value of subject goods. The data provided some reference; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidences of quantities and



qualities, variation in declaration, variety and specifications. Information available was, hence, found inappropriate. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-Section (7), read with Section 25 (9), of Section 25 of the Customs Act, 1969. Various Retail Markets were visited to observe the actual prices of Honey. On the basis of available data / information collected and exercise conducted, the values of Honey have been determined under sub-Section (7), read with Section 25 (9), of Section 25 of the Customs Act, 1969.

5. **Customs values of Honey:** Honey, hereinafter specified, shall be assessed to duty / taxes at the Customs values as per attached Annexure-A.


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 sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

7. **Validity of this Valuation Ruling:** This Ruling, containing the Customs Values for assessment of subject imported goods, shall be applicable until and unless the same 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 values determined vide this Valuation Ruling:** If aggrieved, 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 its issuance, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

9. The Collectors of Customs may kindly ensure that the values given in the Valuation Ruling, for the given description of goods, are applied by the concerning assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in the ruling are for the descriptions and specifications as mentioned in the attached table of Annexure-A of this Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling is made accessible to the assessing officers. The assessments shall be finalized on the basis of correct classifications after fulfilling all formalities related to importability or other certifications required thereon.

10. ***This ruling supersedes Valuation Ruling No.1569/2022 dated 19-11-2021.***

  
(Fayaz Rasool Maken)  
Director

Copy for information to:

1. The Member Customs (Operations), Federal Board of Revenue, 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, Baluchistan, Custom House, Quetta.
9. The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
10. The Director General, Intelligence and Investigation (Customs) FBR, Islamabad.
11. The Director General, PCA & Internal Audit, Karachi.
12. The Director General, IOCO, Karachi.
13. The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
14. The Director, Transit Trade, Custom House, Karachi.
15. The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
16. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
17. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
18. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
19. The Karachi Customs Agents Association, Bohri Road, Karachi.
20. The Webmaster, Federal Board of Revenue, Islamabad.
21. Guard File.

| S.No. | Description Of Goods   | Specifications    | PCT Code  | Proposed PCT for WeBOC | Origin      | Customs Values (C&F) USD/KG |
|-------|--|-------------------|-----------|------------------------|-------------|-----------------------------|
| 1     | Langanese Brand Natural Honey (Plain/Blossom)  | (up to 125 gms)   | 0409.0000 | 0409.0000.1000         | All Origins | 6.09                        |
|       |  | (126 to 250 gms)  |           | 0409.0000.1100         |             | 5.74                        |
|       |  | (251 to 500 gms)  |           | 0409.0000.1200         |             | 4.94                        |
|       |  | (501 to 1000 gms) |           | 0409.0000.1300         |             | 4.73                        |
| 2     | Langanese 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 | 8.14                        |
|       |  | (126 to 250 gms)  |           | 0409.0000.1500         |             | 7.98                        |
|       |  | (251 to 500 gms)  |           | 0409.0000.1600         |             | 7.19                        |
|       |  | (501 to 1000 gms) |           | 0409.0000.1700         |             | 6.98                        |
| 3     | Langanese Brand Honey (Royal Jelly)  | (All Packing)     | 0409.0000 | 0409.0000.1800         | All Origins | 15.86                       |
| 4     | Nectaflor Brand Honey (Plain/Blossom)  | (up to 125 gms)   | 0409.0000 | 0409.0000.1900         | All Origins | 5.88                        |
|       |  | (126 to 250 gms)  |           | 0409.0000.2000         |             | 5.57                        |
|       |  | (251 to 500 gms)  |           | 0409.0000.2100         |             | 4.73                        |
|       |  | (501 to 1000 gms) |           | 0409.0000.2200         |             | 4.52                        |
| 5     | Nectaflor Brand Natural Honey Flavours: (Black Forest/ Forest Honey / Acacia Honey / Mountain Honey etc.)  | (up to 125 gms)   | 0409.0000 | 0409.0000.2300         | All Origins | 7.93                        |
|       |  | (126 to 250 gms)  |           | 0409.0000.2400         |             | 7.77                        |
|       |  | (251 to 500 gms)  |           | 0409.0000.2500         |             | 6.98                        |
|       |  | (501 to 1000 gms) |           | 0409.0000.2600         |             | 6.77                        |
| 6     | Nectaflor Brand Honey (Royal Jelly)  | (All Packing)     | 0409.0000 | 0409.0000.2700         | All Origins | 15.65                       |
| 7     | Al-Shifa Brand Natural Honey (Plain/Blossom)   | (up to 125 gms)   | 0409.0000 | 0409.0000.2800         | All Origins | 5.46                        |
|       |  | (126 to 250 gms)  |           | 0409.0000.2900         |             | 5.09                        |
|       |  | (251 to 500 gms)  |           | 0409.0000.3000         |             | 4.25                        |
|       |  | (501 to 1000 gms) |           | 0409.0000.3100         |             | 4.10                        |
| 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 | 7.40                        |
|       |  | (126 to 250 gms)  |           | 0409.0000.3300         |             | 6.88                        |
|       |  | (251 to 500 gms)  |           | 0409.0000.3400         |             | 5.67                        |
|       |  | (501 to 1000 gms) |           | 0409.0000.3500         |             | 5.41                        |
| 9     | Al-Shifa Brand Sidr Honey  | (All Packing)     | 0409.0000 | 0409.0000.3600         | All Origins | 17.90                       |
| 10    | Sue Bee Brand Natural Honey  | (up to 125 gms)   | 0409.0000 | 0409.0000.3700         | All Origins | 5.93                        |
|       |  | (126 to 250 gms)  |           | 0409.0000.3800         |             | 5.62                        |
|       |  | (251 to 500 gms)  |           | 0409.0000.3900         |             | 4.78                        |
|       |  | (501 to 1000 gms) |           | 0409.0000.4000         |             | 4.57                        |
| 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 | 7.98                        |
|       |  | (126 to 250 gms)  |           | 0409.0000.4200         |             | 7.82                        |
|       |  | (251 to 500 gms)  |           | 0409.0000.4300         |             | 7.04                        |
|       |  | (501 to 1000 gms) |           | 0409.0000.4400         |             | 6.83                        |
| 12    | Sary Brand Natural Honey (Plain / Blossom)   | (up to 125 gms)   | 0409.0000 | 0409.0000.4500         | All Origins | 4.25                        |
|       |  | (126 to 250 gms)  |           | 0409.0000.4600         |             | 4.20                        |
|       |  | (251 to 500 gms)  |           | 0409.0000.4700         |             | 3.83                        |
|       |  | (501 to 1000 gms) |           | 0409.0000.4800         |             | 3.52                        |
| 13    | Breitsamer Brand Natural Honey (Plain / Blossom)   | (up to 125 gms)   | 0409.0000 | 0409.0000.4900         | All Origins | 4.15                        |
|       |  | (126 to 250 gms)  |           | 0409.0000.5000         |             | 3.94                        |
|       |  | (251 to 500 gms)  |           | 0409.0000.5100         |             | 3.62                        |
|       |  | (501 to 1000 gms) |           | 0409.0000.5200         |             | 3.36                        |

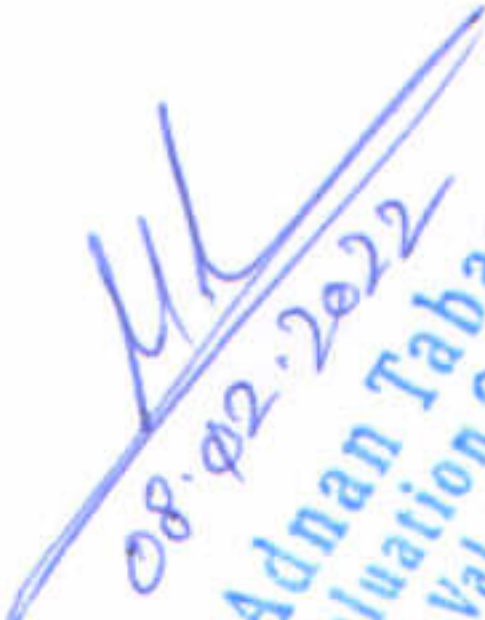
*M. Adnan Tabassum*  
08/12/2022  
Valuation Officer  
Customs Valuation, Karachi


*Magbool Ahmad*  
Deputy Director  
Customs Valuation  
Karachi


*Muhammad Nauman Tashteen*  
Additional Director (HQ)  
Customs Valuation Karachi



| S.No. | Description Of Goods  | Specifications               | PCT Code  | Proposed PCT for WeBOC | Origin   | Customs Values (C&F) USD/KG |
|-------|---|------------------------------|-----------|------------------------|--|-----------------------------|
| 14    | Breitsamer Brand Honey Flavours   | (up to 125 gms)              | 0409.0000 | 0409.0000.5300         | All Origins  | 4.83                        |
|       |   | (126 to 250 gms)             |           | 0409.0000.5400         |  | 4.52                        |
|       |   | (251 to 500 gms)             |           | 0409.0000.5500         |  | 4.20                        |
|       |   | (501 to 1000 gms)            |           | 0409.0000.5600         |  | 3.89                        |
| 15    | La Bonita Brand Natural Honey (Plain/Blossom)   | (up to 125 gms)              | 0409.0000 | 0409.0000.5700         | All Origins  | 3.73                        |
|       |   | (126 to 250 gms)             |           | 0409.0000.5800         |  | 3.47                        |
|       |   | (251 to 500 gms)             |           | 0409.0000.5900         |  | 3.26                        |
|       |   | (501 to 1000 gms)            |           | 0409.0000.6000         |  | 2.99                        |
| 16    | La Bonita Brand Honey Flavours: Acacia / Black Forest / Chestnut / Blossom /Acacia Comb / Forest / Lime / Orange  | (up to 125 gms)              | 0409.0000 | 0409.0000.6100         | All Origins  | 4.78                        |
|       |   | (126 to 250 gms)             |           | 0409.0000.6200         |  | 4.46                        |
|       |   | (251 to 500 gms)             |           | 0409.0000.6300         |  | 4.15                        |
|       |   | (501 to 1000 gms)            |           | 0409.0000.6400         |  | 3.83                        |
| 17    | Capilano Brand Natural Honey  | (up to 125 gms)              | 0409.0000 | 0409.0000.6500         | All Origins  | 6.04                        |
|       |   | (126 to 250 gms)             |           | 0409.0000.6600         |  | 5.69                        |
|       |   | (251 to 500 gms)             |           | 0409.0000.6700         |  | 4.99                        |
|       |   | (501 to 1000 gms)            |           | 0409.0000.6800         |  | 4.67                        |
| 18    | Harniya Brand Honey (Plain/ Blossom)  | (up to 125 gms)              | 0409.0000 | 0409.0000.6900         | All Origins  | 4.20                        |
|       |   | (126 to 250 gms)             |           | 0409.0000.7000         |  | 3.99                        |
|       |   | (251 to 500 gms)             |           | 0409.0000.7100         |  | 3.78                        |
|       |   | (501 to 1000 gms)            |           | 0409.0000.7200         |  | 3.36                        |
| 19    | Harniya Brand Honey Flavours: (Black Forest / Forest Honey / Acacia Honey / Montain Honey / Pine Forest / Turkish Carob / Lavender / Coca / Hazelnut / Chestnut / Organic Honey etc.) | (up to 125 gms)              | 0409.0000 | 0409.0000.7300         | All Origins  | 5.51                        |
|       |   | (126 to 250 gms)             |           | 0409.0000.7400         |  | 5.25                        |
|       |   | (251 to 500 gms)             |           | 0409.0000.7500         |  | 4.94                        |
|       |   | (501 to 1000 gms)            |           | 0409.0000.7600         |  | 4.57                        |
| 20    | Tropicana Brand Honey Sugar Free  | (All Packing)                | 0409.0000 | 0409.0000.7700         | All Origins  | 5.83                        |
| 21    | Bihophar Brand Honey Black Forest Honey / Summer Flower.  | (All Packing)                | 0409.0000 | 0409.0000.7800         | All Origins  | 8.66                        |
| 22    | Honey Other Brands (Regular /Plain / Natural)   | All Packing                  | 0409.0000 | 0409.0000.7900         | Europe, America & Oceania (Australia, New Zealand) | 5.83                        |
|       |   | All Packing                  | 0409.0000 | 0409.0000.8000         | Other Origins                                      | 4.94                        |
| 23    | Honey Other Brands (Various Flavours )  | All Packing                  | 0409.0000 | 0409.0000.8100         | Europe, America & Oceania (Australia, New Zealand) | 8.45                        |
|       |   | All Packing                  | 0409.0000 | 0409.0000.8200         | Other Origins                                      | 7.19                        |
| 24    | Young's Brand Honey (Regular /Plain / Natural)  | Bulk Packing (20KG or above) | 0409.0000 | 0409.0000.8300         | Europe, America & Oceania (Australia, New Zealand) | 3.25                        |
|       |   | Bulk Packing (20KG or above) | 0409.0000 | 0409.0000.8400         | Other Origins                                      | 2.50                        |
| 25    | Young's Brand Honey (Various Flavours )   | Bulk Packing (20KG or above) | 0409.0000 | 0409.0000.8500         | Europe, America & Oceania (Australia, New Zealand) | 4.67                        |
|       |   | Bulk Packing (20KG or above) | 0409.0000 | 0409.0000.8600         | Other Origins                                      | 3.85                        |

  
 08.02.2022  
 M. Adnan Tabassum  
 Valuation Officer  
 Customs Valuation, Karachi

  
 Maqbool Ahmad  
 Deputy Director  
 Customs Valuation  
 Karachi

  
 Muhammad Nauman Tashfeen  
 Additional Director (HQ)  
 Customs Valuation Karachi



| S.No. | Description Of Goods                               | Specifications               | PCT Code  | Proposed PCT for WeBOC | Origin      | Customs Values (C&F) USD/KG |
|-------|--|------------------------------|-----------|------------------------|-------------|-----------------------------|
| 26    | Natural Hug Brand Honey (Regular /Plain / Natural) | Bulk Packing (20KG or above) | 0409.0000 | 0409.0000.8700         | All Origins | 2.15                        |
| 27    | Natural Hug Brand Honey (Various Flavours)         | Bulk Packing (20KG or above) | 0409.0000 | 0409.0000.8800         | All Origins | 2.25                        |

*MA*  
 08.12.2022  
**M. Adnan Tabassum**  
 Valuation Officer  
 Customs Valuation, Karachi.

*MA*  
 8/12  
**Maqbool Ahmad**  
 Deputy Director  
 Customs Valuation  
 Karachi

*Naqal*  
**Muhammad Nauman Tashteen**  
 Additional Director (HQ)  
 Customs Valuation Karachi

