

**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL OF CUSTOMS (VALUATION)**  
**7<sup>TH</sup> FLOOR, CUSTOM HOUSE KARACHI**

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**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 25-A OF THE  
CUSTOMS ACT, 1969**

**(VALUATION RULING No. 1704/2022)**

C. No. Misc/33/2016-I/1275

Dated: 08<sup>th</sup> December, 2022

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

**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 for 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:** 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:** 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, 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

**Annexure-A**

S. No.	Description of goods	Specification	PCT Code	Proposed PCT for WEOC	Origins	Customs Values (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	<b>Langnese Brand Natural Honey</b> (Plain/Blossom)	(up to 125 gms)	0409.0000	0409.0000.1000	All origin	6.09
		(126 to 250 gms)		0409.0000.1100		5.94
		(251 to 500 gms)		0409.0000.1200		4.94
		(501 to 1000 gms)		0409.0000.1300		4.73
2	<b>Langnese Brand Honey Flavours:</b> Chestnut Blossom Honey / Acacia Plain / Acacia Comb / Forest Honey / Black Forest Honey etc.)	(up to 125 gms)	0409.0000	0409.0000.1400	All origin	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	<b>Langnese Brand Honey</b> Royal Jelly	(All Packing)	0409.0000	0409.0000.1800	All origin	15.86
4	<b>Natural Brand Honey</b> (Plain/Blossom)	(up to 125 gms)	0409.0000	0409.0000.1900	All origin	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	<b>Neetaflour Brand Honey Flavours</b> Black Forest / Forest Honey/ Acacia Honey/ Mountain Honey etc.)	(up to 125 gms)	0409.0000	0409.0000.2300	All origin	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	<b>Neetaflour Brand Honey</b> Royall Jelly	(All Packing)	0409.0000	0409.0000.2700	All origin	15.65
7	<b>Al-Shifa Brand Natural Honey</b> (Plain/Blossom)	(up to 125 gms)	0409.0000	0409.0000.2800	All origin	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	<b>Al-Shifa, Brand Honey Flavours</b> Black Forest / Black Forest Honey Bot/ Squeezy Pack / Orange Honey / Acacia Honey etc.)	(up to 125 gms)	0409.0000	0409.0000.3200	All origin	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	<b>Al-Shifa Brand Sidr Honey</b>	(All Packing)	0409.0000	0409.0000.3600	All origin	17.90
10	<b>Sue Bee Brand Natural Honey</b>	(up to 125 gms)	0409.0000	0409.0000.3700	All origin	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	<b>Sue Bee Brand Honey Flavours:</b> Clover Honey/ Premium Honey/ Clover Honey Kingline/ Clover Sequeeze Honey Table Server/ Clover Honey Squeeze Bear/ Orange Honey Kingline etc.	(up to 125 gms)	0409.0000	0409.0000.4100	All origin	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	<b>Sary Brand Natural Honey</b> (Plain / Blossom)	(up to 125 gms)	0409.0000	0409.0000.4500	All origin	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	<b>Breitsamer Brand Natural Honey</b> (Plain / Blossom)	(up to 125 gms)	0409.0000	0409.0000.4900	All origin	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
14	<b>Breitsamer Brand Honey Flavours</b>	(up to 100 gms)	0409.0000	0409.0000.5300	All origin	4.83
		(121 to 250 gms)		0409.0000.5400		4.52
		(251 to 400 gms)		0409.0000.5500		4.20
		(501 to 1000 gms)		0409.0000.5600		3.89
15	<b>La Bonita Brand Natural Honey</b> (Plain/Blossom)	(up to 125 gms)	0409.0000	0409.0000.5700	All origin	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	<b>La Bonita Brand Honey Flavours:-</b> Acacia/Black Forest/ Chestnut/ Blossom/ Acacia Comb/ Forest/ Lime/ Orange	(up to 125 gms)	0409.0000	0409.0000.6100	All origin	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	<b>Capilano Brand Natural Honey</b>	(up to 125 gms)	0409.0000	0409.0000.6500	All origin	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	<b>Harniva Brand Honey</b> (Plain/Blossom)	(up to 125 gms)	0409.0000	0409.0000.6900	All origin	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	<b>Harniva Brand Honey Flavours</b> (Black Forest/ Forest Honey/ Acacia Honey/ Mountain Honey/ Pine Foresl/ Turkish Carob/ Lavender/ Coca/ Hazelnut/ Chestnut/ Organic Honey etc.)	(up to 125 gms)	0409.0000	0409.0000.7300	All origin	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	<b>Tropicana Brand Honey</b> Sugar Free	All Packing	0409.0000	0409.0000.7700	All origin	5.83
21	<b>Bihopnar Brand Honey</b> Black Forest Honey/Summer Flower	All Packing	0409.0000	0409.0000.7800	All origin	8.66
22	<b>Honey Other Brands</b> (Regular/ Plain/ Natural)	All Packing	0409.0000	0409.0000.7900	Europe, Americas & Oceania (Australia, New Zealand)	5.83
		All Packing	0409.0000	0409.0000.8000	Other Origins	4.94
23	<b>Honey Other Brands</b> (Various Flavors)	All Packing	0409.0000	0409.0000.8100	Europe, Americas & Oceania (Australia, New Zealand)	8.45
		All Packing	0409.0000	0409.0000.8200	Other Origins	7.19
24	<b>Young's Brand Honey</b> (Regular /Plain / Natural)	Bulk Packing (20KG or above)	0409.0000	0409.0000.8300	Europe, Americas & Oceania (Australia, New Zealand)	3.25
		Bulk Packing (20KG or above)	0409.0000	0409.0000.8400	Other Origins	2.50
25	<b>Young's Brand Honey</b> (Various Flavours)	Bulk Packing (20KG or above)	0409.0000	0409.0000.8500	Europe, Americas & Oceania (Australia, New Zealand)	4.67
		Bulk Packing (20KG or above)	0409.0000	0409.0000.8600	Other Origins	3.85
26	<b>Natural Hug Brand Honey</b> (Regular /Plain Natural)	Bulk Packing (20KG or above)	0409.0000	0409.0000.8700	All Origins	2.15
27	<b>Natural Hug Brand Honey</b> (Various Flavours)	Bulk Packing (20KG or above)	0409.0000	0409.0000.8800	All Origins	2.25