

**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)	<b>Langnese Brand Natural Honey</b> (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)	<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 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)	<b>Langnese Brand Honey</b> Royal Jelly	(All Packing)	0409.0000	0409.0000.1900	All origins	15.10
4)	<b>NectafLOUR Brand Honey</b> (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)	<b>NectafLOUR Brand Natural Honey Flavours</b> 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)	<b>NectafLOUR Brand Honey</b> Royal Jelly	(All Packing)	0409.0000	0409.0000.1900	All origins	14.90
7)	<b>Al-Shifa Brand Natural Honey</b> (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)	<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 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)	<b>Al-Shifa Brand Sidr Honey</b>	All Packing	0409.0000	0409.0000.3600	All origins	17.05
10)	<b>Sue Bee Brand Natural Honey</b>	(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)	<b>Sue Bee Brand Honey Flavours:</b> 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)	<b>Sary Brand Natural Honey</b> (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



