



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West) / Port Qasim / Export(Karachi/Port Qasim)/ Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan.

Determination of Custom Values of Honey under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. ¹²³² / 2017)

No.Misc/33/2016-I

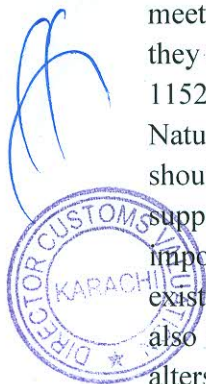
Dated: December 08, 2017

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:

2. **Background of the valuation issue:** The Director General Customs Valuation vide Order-In-Revision No. 390/2017 dated 20.9.2017 directed to conduct the exercise afresh for re-determination of values of various brands of Honey particularly focusing on the points agitated by the petitioners and notify the same under Section 25-A of the Customs Act 1969. Hence an exercise was initiated by this Directorate General to determine the customs values of Honey.

2. **Stakeholders' participation in determination of Customs values:** Pursuant to Order-In-Revision No 390/2017 dated 20.9.2017, a meeting for re-determination of Customs Values of Honey various brands, was held on 17.10.2017. The commercial importers participated in the scheduled meeting and presented their view point. The representative of M/s Asian Consumer Care stated that they are importing Dabur brand honey from India and its value in the existing Valuation Ruling No. 1152/2017 dated 08.05.2017 is notified very close to value of another well-known brand Langanese Natural Honey whereas in markets there is a noticeable difference of prices in both brands which should be rationalized in fresh Valuation Ruling. He also presented embassy verified documents in support of his contentions. The representative of M/s Friends International stated that they are importers of Manuka Honey from New Zealand and customs value of Manuka Honey notified vide existing Valuation Ruling is very high than its actual price prevailing in international markets. He also stated that different percentage of manuka factor is used in the honey and price significantly alters on the basis of this factor. The representative of M/s Sabiha Anees importing La Bonita brand honey from Europe requested to rationalize its prices according to the international market trends. The representative from Langanese brand honey stated that customs values determined in the existing valuation ruling are already on the higher side especially the customs value of Royal Jelly is not reflective of actual market trend. He requested to review the same. The view point of all participants was heard in detail and considered to arrive at Customs values of Honey.

3. **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 provided in Sub-Section (1) of Section 25, was found inapplicable because there was wide differences in the declarations. Identical / similar goods value method provided in Sub-Sections (5) & (6) of Section 25 ibid were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods, but the same could not be exclusively relied on due to wide variation in declared



values of subject goods. Thereafter, market enquiries as envisaged under section 25(7) of the Customs Act, 1969, was conducted. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of different brands of Honey have been determined under Section 25(7) of the Customs Act, 1969.

4. **Customs values for Honey:** Honey *hereinafterspecified* shall be assessed to duty/ taxes at the following Customs Values:-

S.No	Description of goods	Specification	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
(1)	(2)	(3)	(5)	(6)	(7)	(8)
1.	Langnese Brand Natural Honey (Plain/Blossom)	(up to 125 gms)	0409.0000	0409.0000.1000	All Origins	5.75
		(126 to 250 gms)	0409.0000	0409.0000.1100	All Origins	5.42
		(251 to 500 gms)	0409.0000	0409.0000.1200	All Origins	4.65
		(501 to 1000 gms)	0409.0000	0409.0000.1300	All Origins	4.45
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	7.70
		(126 to 250 gms)	0409.0000	0409.0000.1500	All Origins	7.55
		(251 to 500 gms)	0409.0000	0409.0000.1600	All Origins	6.80
		(501 to 1000 gms)	0409.0000	0409.0000.1700	All Origins	6.60
3.	Langnese Honey Royal Jelly	All Packing	0409.0000	0409.0000.1800	All Origins	15.00
4.	Al-Shifa Brand Natural Honey (Plain/Blossom)	(up to 125 gms)	0409.0000	0409.0000.1900	All Origins	5.15
		(126 to 250 gms)	0409.0000	0409.0000.2000	All Origins	4.80
		(251 to 500 gms)	0409.0000	0409.0000.2100	All Origins	4.00
		(501 to 1000 gms)	0409.0000	0409.0000.2200	All Origins	3.85
5.	Al-Shifa Brand Honey Flavors: (Black Forest / Black Forest Honey Bot / Squeezy Pack / Orange Honey / Acacia Honey etc.)	(up to 125 gms)	0409.0000	0409.0000.2300	All Origins	7.00
		(126 to 250 gms)	0409.0000	0409.0000.2400	All Origins	6.50
		(251 to 500 gms)	0409.0000	0409.0000.2500	All Origins	5.35
		(501 to 1000 gms)	0409.0000	0409.0000.2600	All Origins	5.10
6.	Al Shifa Brand Sidr Honey	All Packing	0409.0000	0409.0000.2700	All Origins	17.00
7.	Sue Bee Brand Natural Honey	(up to 125 gms)	0409.0000	0409.0000.2800	All Origins	4.95
		(126 to 250 gms)	0409.0000	0409.0000.2900	All Origins	4.80
		(251 to 500 gms)	0409.0000	0409.0000.3000	All Origins	4.50
		(501 to 1000 gms)	0409.0000	0409.0000.3100	All Origins	4.05
8.	Sue Bee Brand Honey Flavors: (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	0409.0000.3200	All Origins	6.60
		(126 to 250 gms)	0409.0000	0409.0000.3300	All Origins	6.40
		(251 to 500 gms)	0409.0000	0409.0000.3400	All Origins	6.20
		(501 to 1000 gms)	0409.0000	0409.0000.3500	All Origins	4.98
9.	Sary Brand Natural Honey (Plain/Blossom)	(up to 125 gms)	0409.0000	0409.0000.3600	All Origins	4.00
		(126 to 250 gms)	0409.0000	0409.0000.3700	All Origins	3.95
		(251 to 500 gms)	0409.0000	0409.0000.3800	All Origins	3.60
		(501 to 1000 gms)	0409.0000	0409.0000.3900	All Origins	3.30
10.	Breitsamer Brand Natural Honey	(up to 125 gms)	0409.0000	0409.0000.4000	All Origins	3.90
		(126 to 250 gms)	0409.0000	0409.0000.4100	All Origins	3.70



	(Plain/Blossom)	(251 to 500 gms)	0409.0000	0409.0000.4200	All Origins	3.40
		(501 to 1000 gms)	0409.0000	0409.0000.4300	All Origins	3.15
11.	Breitsamer Brand Honey Flavours:	(up to 125 gms)	0409.0000	0409.0000.4400	All Origins	4.55
		(126 to 250 gms)	0409.0000	0409.0000.4500	All Origins	4.25
		(251 to 500 gms)	0409.0000	0409.0000.4600	All Origins	3.95
		(501 to 1000 gms)	0409.0000	0409.0000.4700	All Origins	3.65
12.	Dabur Brand Natural Honey	(up to 100 gms)	0409.0000	0409.0000.4800	India	3.95
		(101 to 250 gms)	0409.0000	0409.0000.4900	India	3.26
		(251 to 400 gms)	0409.0000	0409.0000.5000	India	2.86
		(401 to 500 gms)	0409.0000	0409.0000.5100	India	2.77
13.	La Bonita Brand Natural Honey (Plain/Blossom)	(up to 125 gms)	0409.0000	0409.0000.5200	All Origins	3.50
		(126 to 250 gms)	0409.0000	0409.0000.5300	All Origins	3.25
		(251 to 500 gms)	0409.0000	0409.0000.5400	All Origins	3.05
		(501 to 1000 gms)	0409.0000	0409.0000.5500	All Origins	2.80
14.	La Bonita Brand Honey Flavors: (Acacia/Black Forest/Chestnut/ Blossom/Acacia Comb /Forest/ Lime/Orange	(up to 125 gms)	0409.0000	0409.0000.5600	All Origins	4.50
		(126 to 250 gms)	0409.0000	0409.0000.5700	All Origins	4.20
		(251 to 500 gms)	0409.0000	0409.0000.5800	All Origins	3.90
		(501 to 1000 gms)	0409.0000	0409.0000.5900	All Origins	3.60
15.	Capilano Brand Natural Honey	(up to 125 gms)	0409.0000	0409.0000.6000	All Origins	4.00
		(126 to 250 gms)	0409.0000	0409.0000.6100	All Origins	3.60
		(251 to 500 gms)	0409.0000	0409.0000.6200	All Origins	3.20
		(501 to 1000 gms)	0409.0000	0409.0000.6300	All Origins	3.00
16.	Tropicana Brand Sugar Free Honey	All Packing	0409.0000	0409.0000.6400	All Origins	5.50
17.	Bihophar Brand Black Forest Honey / Summer Flower	All Packing	0409.0000	0409.0000.6500	All Origins	8.20
18.	Honey Other Brands (Regular / Plain / Natural)	All Packing	0409.0000	0409.0000.6600	All Origins	5.50
19.	Honey Other Brands (Various Flavors)	All Packing	0409.0000	0409.0000.6700	All Origins	8.00
20.	<i>Note:-Manuka Honey shall be assessed by the clearance Collectorates 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>					

5. 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 and the same may be communicated to this Directorate General forthwith. 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.

6. **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-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

7. **Revision of the value determined vide this Valuation Ruling:** This Valuation Ruling is appealable under the law and a revision petition may be filed against this Ruling, under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue of this ruling before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

8. 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 Directorate General immediately. The Custom values determined in the Valuation Ruling are for the descriptions and specifications as mentioned herein, HS Codes are mentioned for illustrative purposes so that Valuation Ruling values are made accessible to the assessing officers. The assessment shall be finalized in the correct classifications after fulfilling requisite formalities relating to importability or other certifications 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 of the Customs Act, 1969 or any other law in vogue therein.

9. This ruling supersedes Valuation Ruling No 1152/2017 dated 08.05.2017.


(Muhammad Iqbal Muneeb)
Director

Copy for information to:

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system and deleting values mentioned in Valuation Ruling No 1152/2017 dated 08.05.2017, -from the system on the date of issuance of this ruling.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 1st Floor, Custom House, Karachi.
21. Webmaster Federal Board of Revenue, Islamabad.
22. Guard File