



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

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

DETERMINATION OF CUSTOMS VALUES OF COKE (H. S. CODE 2704.0010) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO. 594/2013)

No.Misc/03/2012-I

Dated: October 1, 2013

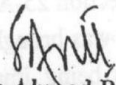
In exercise of the powers conferred under section 25-A of the Customs Act, 1969, Customs values of Coke are determined as follows :-

- Background of the valuation issue:** Customs value of Coke was determined vide Valuation Ruling No.498/2012; dated 30-11-2012. In order to reflect the current international market prices, an exercise to re-determine the customs values of the subject goods was initiated.
- Method adopted to determine Customs values:** Valuation methods given in section 25 of the Customs Act, 1969 were followed. Transaction value method provided in sub section (1) of section 25 was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in sub-section (5) & (6) of section 25 were examined for applicability to the valuation issue in the instant case and it was applied accordingly.
- Stakeholders' participation in determination of values:** Meeting was held with stakeholders on 20-09-2013 and written contentions forwarded by them were scrutinized.
- Customs values for Coke:** Coke *hereinafter specified* shall be assessed to duty/ taxes for all origins at the following Customs values :-

S.No.	Description of goods	Size (in millimeters)	PCT Code	Proposed PCT for WeBOC	Customs Values (US\$ per Kg)
(1)	(2)	(3)	(4)	(5)	(6)
	Coke		2704.0010	2704.0010.1000	
1.	Coke Breeze	0 to 25 mm	2704.0010	2704.0010.1100	0.36
2.	Semi Coke	Over 25 to 80 mm	2704.0010	2704.0010.1200	0.479
3.	Foundry Coke	Over 80 mm	2704.0010	2704.0010.1300	0.50



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. 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 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 of the Customs Act, 1969.
7. **Review of the value determined vide this Valuation Ruling:** A review petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue, 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 are applied by the concerned staff without fail.
9. *This Ruling supersedes Valuation Ruling No.498/2012 dated 30-11-2012*


(Suraiya Ahmed Butt)
Director

Copy to :-

1. S.A. to Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R., Islamabad.
3. Director General, Customs Valuation, Custom House, Karachi.
4. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
6. Chief Collector of Customs (Central), Lahore.
7. Chief Collector of Customs (North), Islamabad.
8. Director General, Intelligence and Investigation, Islamabad.
9. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database and deleting Valuation Ruling No.498/2012 dated 30-11-2012 on the date of issue of this Ruling.
14. Chairman (Valuation Committee), FPCCI, Federation House, Clifton, Karachi.
15. Chairman (Valuation Committee), KCC&I, Aiwana-e-Tijarat Road, Karachi.
16. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. Guard File.