



**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE OF CUSTOMS VALUATION, PESHAWAR**  
**CUSTOM HOUSE, PESHAWAR**

C. No. Dr/Val/Coal/04/2022/32

Dated: 17-08-2022


The Collectors of Customs, Appraisement (Peshawar), Enforcement (Peshawar) & Enforcement (Dera Ismail Khan) KP.

**Subject: VALUATION ADVICE IN RESPECT OF AFGHAN ORIGIN COAL**

Customs Value of 'Coal' (PCT 2701.1200 & 2701.1900) as imported into Pakistan from Afghanistan, *via* the land-border Customs Stations of KP, is hereby determined as follows: -

2. Earlier, Customs Value of Afghan Origin 'Coal' was determined to be @ USD 0.083 Per KG (or USD 83 Per Metric Ton, C& F) vide Valuation Advice No. 5551 dated 31.12.2020, issued by the then Director Customs Valuation, Karachi which valuation was in-force, till-to-date. However, a section of Pakistani Coal importers has approached this office stating that recently, the value of Afghan-Origin Coal has been increased substantially. Therefore, import value of Coal in Pakistan should also be revised/enhanced accordingly. Since Coal is an important Industrial Raw-material for Pakistan, it was imperative to reconsider and revise its customs value (as imported from Afghanistan) commensurate with its prevalent prices in the local/regional market. Directorate of Customs Valuation Peshawar, therefore, took up an exercise for this purpose, in consultation with local importers/traders of Afghani Coal in KP.
3. Detailed deliberations in this regard were held with all stakeholders on 03.08.2022 & then on 12.08.2022. Trade admitted that prices of Afghan-Origin Coal had undergone considerable increase in recent times and therefore, its customs values for import in Pakistan should also be revised upward. Trade also appreciated the fluctuating International price trends of Coal and asserted that revised value of Afghani-Coal, if any, should prevail only for a limited time-period, so that the same could be revised again, in due course of time, according to its changing price trends in Afghanistan.
4. After in-depth consideration of all relevant aspects of the matter, import value of Afghan-Origin Coal, as imported into Pakistan via land-borders Custom stations of KP, is hereby determined to be, minimum, **USD 140 Per Metric Ton (C & F)** with immediate effect, until further revision thereof. Clearance Collectorate (i.e., MCC Appraisement Peshawar) may ensure that henceforth, no consignment of Afghan-Origin Coal (PCT Codes 2701.1200 & 2701.1900) be assessed on a value lower than the above-determined valuation. However, any import declaration of Afghani-Coal, bearing value higher than the above-determined value, may be accepted.
5. This valuation advice shall remain valid for a maximum period of **three months** only, from its date of issuance. However, as agreed with trade, this advice could be revised even before the lapse of such time-period, based on the fresh value evidence of (Afghan-Origin) Coal, if any.

6. This Valuation Advice supersedes the Valuation Advice dated 31-12-2020, only to the extent of the Afghan-Origin Coal imported through the Land Border Customs Stations of KP and it shall not be applicable in any other cases.

  
(Director) 1708-22  
Customs Valuation, Peshawar

**Copy for information to:**

1. The Member (Customs- Operations) FBR, Islamabad.
2. Director General, Directorate General Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
3. Chief Collector of Customs (KP), Custom House, Peshawar.
4. The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
5. The Director General, Customs Intelligence & Investigation, Islamabad.
6. The Director General, Post-Clearance Audit (PCA) & Internal Audit, Lahore.
7. The Deputy Director (HQ), Directorate of Customs Valuation Karachi, for uploading in ONE Custom & WeBoc database system.
8. Mr. Yousuf Iqbal, Chairman Coal Traders Association, Shahal Market G.T. Road, Taxila.
9. The President Sarhad Chamber of Commerce & Industry, Peshawar.
10. Mr. Hasan Khan, President, Khyber Chamber of Commerce & Industry, Landi Kotal, Torkham.
11. The Review Section Custom Valuation 7<sup>th</sup> Floor, Custom House, Karachi.
- ✓ 12. The Webmaster, Federal Board of Revenue, Islamabad.