



GOVERNMENT OF PAKISTAN
FEDERAL BOARD OF REVENUE
DIRECTORATE OF CUSTOMS VALUATION QUETTA

C. No. 01(02)/DV/Valuation/2022 /77

Dated: 18-08-2022

Model Customs Collectorates (Appraisalment / Enforcement) Quetta & Gwadar

Subject: DETERMINATION OF CUSTOMS VALUE OF MINERAL COAL IMPORTED INTO PAKISTAN THROUGH THE PROVINCE OF BALOCHISTAN

(VALUATION ADVICE NO. 01/2022)

1. Customs Value of mineral coal imported through KPK and Balochistan was determined @ USD 83/MT through Valuation Advice issued vide C. No. Misc/68/2016-I/5551 dated 31.12.2020, by Director Customs Valuation, Karachi. However, due to recent rise in the prices of energy in international market the value of coal has also appreciated. This necessitated revisiting the earlier advice for the coal imported into Pakistan through Balochistan. Coal is a crucial raw material for many industries in Pakistan including cement and steel. A Customs value thus advised should reflect international as well local trend in the commodity.
2. The matter was discussed with the stakeholders on 12th August 2022. The trade appreciated the recent escalation in the energy market and the consequent rise in the prices of coal internationally. After considering local and international markets a minimum C&F import price of USD 140/MT has been worked out which is advised to be the minimum Customs Value for mineral coal (HS codes 2701.1200 & 2701.1900) imported into Pakistan via the province of Balochistan. However, any declaration with a value higher than this minimum value shall be determined under section 25 of the Customs Act, 1969 by the clearance Collectorates located in the province of Balochistan.
3. This valuation advice is issued for three months and supersedes the Valuation Advice dated 31-12-2020, for the mineral coal imported into Pakistan through the province of Balochistan.

(Azood Ul Mehdi)
Director

Copy to:-

1. Member (Customs), Policy / Operations, FBR, Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, Custom House, Quetta

4. Chief Collector of Customs, Custom House, Peshawar.
5. Director General, Intelligence & Investigation-FBR, Islamabad.
6. Director General, Post Clearance Audit (PCA), Islamabad.
7. Director, Directorate of Customs Valuation (Camp Office), Lahore.
8. Director, Directorate of Customs Valuation (Camp Office), Peshawar.
9. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
10. Balochistan Chamber of Commerce & Industry, Quetta.
11. Notice Board, Customs House, Quetta.
12. Webmaster, Federal Board of Revenue, Islamabad.

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