



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



C.No. 01(02)/DV/Valuation/2022/ 137

Dated: 12-09-2023

1. The Collector, Collectorate of Customs (Appraisalment / Enforcement) Quetta & Gawadar.
2. The Director, Directorate of Intelligence & Investigation, Quetta.
3. The Director, Directorate of Transit Trade, Quetta.

(VALUATION ADVICE NO.01/2023)

1. Customs Value of mineral coal, imported through Khyber Pakhtunkhwa and Balochistan was determined @ USD 83/MT through Valuation Advice issued vide C.No.Misc:/68/2016-1/5551 dated 31.12.2020 by Director, Customs Valuation, Karachi. Subsequently due to rise in the prices of energy in international market, the value of coal was re-determined @ USD 140/MT by both Directorates of Customs Valuation, Quetta and Peshawar for the Mineral Coal imported into Pakistan through the province of Balochistan and Khyber Pakhtunkhwa, respectively.

2. Recently due to fluctuations in international energy market and upon a request by a section of Pakistani coal importers this value was revised / decreased @ USD 95/MT by Directorate of Customs Valuation, Peshawar for their jurisdiction. In order to obviate distortions in trade along Pakistan's western borders and to ensure a judicious and equitable re-valuation this value needs reconsideration for the province of Balochistan, as well.

3. This re-valuation has been examined and found commensurate with market conditions prevailing in the region along with Pakistan's western boarders. Therefore, a minimum C&F import price of USD 95/MT is hereby advised to be the minimum Customs Value of 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.

4. This Valuation Advice is issued for three months and supersedes the Valuation Advice No. 01/2022 dated 18.08.2022 issued by this Directorate.



(Azood UI Mehdi)
Director

Copy to

1. The Member (Customs Operation), FBR, Islamabad.
2. Director General, Directorate General (Customs Valuation), 7th Floor, Custom House, Karachi.
3. The Chief Collector of Customs, Balochistan, Custom House, Quetta.
4. The Director General Customs Intelligence & Investigation (FBR)-Islamabd.
5. The Director, Customs Intelligence & Investigation, Peshawar.
6. The Deputy Director (HQ) Directorate of Customs Valuation, Karachi for uploading in WEBOC database system.
7. The President, Balochistan Chamber of Commerce & Industry, Quetta.
8. The Review Section Customs Valuation 7th floor Custom House, Karachi.
9. The Webmaster Federal Board of Revenue Islamabad.