GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE KARACHI
Phone: 021-99214144

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C. No. 1(01)DGCV.KHI/Coal/2026/G-I/Dir-54. Dated: 12 -10-2026

PUBLICATION VALUATION RULING NO. 70 / 2026

1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.

2. The revision petition against this Valuation Ruling can be filed under Section 25D of the Customs Act, 1969, within 30 days before the Director General, Directorate General of Customs Valuation, Karachi.

Subject: **DETERMINATION OF CUSTOMS VALUE OF COAL UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Publication Valuation Ruling (PVR) supersedes Valuation Advice No. 01/2023 dated 12.09.2023 issued by Directorate of Customs Valuation, Quetta.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders was conducted on 05.10.2026.

Background of the Issue: The customs value of Coal was determined vide Valuation Advice No. 01/2023 dated 12.09.2023 issued by Directorate of Customs Valuation, Quetta. Since, the Advice was old and the values of goods varied in the international market, this Directorate initiated an exercise to re-determine the customs values of the aforementioned items under Section 25A of the Customs Act, 1969. Accordingly, a meeting with stakeholders was convened on 05.10.2026 to deliberate on the issue.

2. **Stakeholders' participation in determination of Customs Values**: The stakeholders requested that the coal prices be linked with the international price, i.e. Argus. According to them, a benchmark based on an internationally published index would reflect actual market movements better than a fixed value. Therefore, they requested that the Directorate may link the customs value of coal with the Argus price.

3. **Analysis for determination of customs values of Coal**: The Directorate has examined the stakeholders' request to link coal prices with the international price, i.e. Argus. For this purpose, the Directorate has reviewed the Argus price assessments for coal and compared them with the prevailing customs values. The Directorate has also consulted the import data of the last 90 days to scrutinize the actual declared values and trends at which coal is being imported. It has been observed that the Argus price is a recognized international benchmark and moves in line with market conditions. Therefore, the Directorate considers it appropriate to revise the customs values of coal with reference to the Argus price.

4. **Method(s) adopted to determine Customs values:** The Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was considered. However, the same was found inapplicable because of absence of necessary information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical and similar goods value

methods provided in Section 25(5) and 25(6) respectively, ibid., were examined for applicability to determine Customs values of subject goods. However, the same could not be relied upon since the evidence in the ninety (90) days' data is based on the erstwhile international market prices which have changed now. Subsequently, available data / information collected through international publication, i.e. Argus, was thoroughly scrutinized and compared with the import data of the relevant period to determine Customs values. Finally, the values of subject goods have been determined in terms of Section 25A read with proviso to Section 25A(1) of the Customs Act, 1969.

5. **Customs values for Coal,** *hereinafter specified* shall be assessed to duty/taxes at the following minimum Customs values: -

S. No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US$ Per Ton
1	2	3	4	5	6
1.	Coal	2701.1200 2701.1900	2701.1200.1000 2701.1900.1000	All Origins	Argus price + actual freight.
Note: Argus price may be taken from L/C date.					

6. The values determined in this Valuation Ruling shall be treated as minimum benchmark values. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

7. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

8. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

9. The Collectorates of Customs shall ensure the implementation of Valuation Ruling and in case of any anomaly may be brought to the notice of this Directorate immediately.

(Tahir Abbas)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad /

(Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement–East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha / Enforcement & Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement/ Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim/Custom House, Karachi) / Transit Trade, Karachi.

Copy for information:

1) The Member Customs (Operations / Policy), F.B.R., Islamabad.
2) The Director General, Directorate General of Customs Valuation, Custom House, Karachi.
3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in WEBOC database system.
7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
9) The Karachi Customs Agents Group, Bohri Road, Karachi.
10) The Webmaster, Federal Board of Revenue, Islamabad.
11) Guard File.

