

2016

Afghan Transit Trade through Pakistan & Pakistan Afghanistan Bilateral Trade



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December 2016

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Cover Picture: Trucks passing through to Afghanistan. Courtesy Tribune (AFP).

The Pakistan Business Council: An Overview

The Pakistan Business Council (PBC) is a business policy advocacy forum, representing private-sector businesses that have substantial investments in Pakistan's economy. It was formed in 2005 by 14 (now 58) of Pakistan's largest enterprises, including multinationals, to allow businesses to meaningfully interact with government and other stakeholders.

The Pakistan Business Council is a pan-industry advocacy group. It is not a trade body nor does it advocate for any specific business sector. Rather, its key advocacy thrust is on easing barriers to allow Pakistani businesses to compete in regional and global arenas.

The PBC works closely with the relevant government departments, ministries, regulators and institutions, as well as other stakeholders including professional bodies, to develop consensus on major issues which impact the conduct of business in and from Pakistan. The PBC has submitted key position papers and recommendations to the government on legislation and other government policies affecting businesses. It also serves on various taskforces and committees of the Government of Pakistan as well as those of the State Bank, SECP and other regulators with the objective to provide policy assistance on new initiatives and reforms.

The PBC is a strong proponent of trade. For PBC, however, a liberalized trade regime means not just the opening up of domestic markets for partners but also a level playing field for Pakistani companies in partner country markets. The PBC has conducted a number of studies of Pakistan's existing Free Trade Agreements (FTA) with China, Sri Lanka and Malaysia as well as on the proposed Free Trade Agreements with Thailand, South Korea and Turkey. In addition, the PBC has also reviewed Pakistan's existing Preferential Trade Agreements (PTA) with Iran, Indonesia & Mauritius. The PBC has voiced its concerns about the negative impact on domestic manufacturing with no significant increase in export of manufactured goods to partner countries of Pakistan's existing and proposed FTAs and PTAs. The PBC has repeatedly called for a "moratorium" on fresh trade agreements pending a review of existing trade agreements and the formulation of a National Trade Strategy. It is envisaged that the National Trade Strategy will address the concerns of domestic manufacturers and at the same time be able to develop a framework for negotiating market access for Pakistan's manufactured exports. PBC believes that the current trade negotiation strategy is flawed and has failed to deliver.

The PBC's Founding Objectives:

- To provide for the formation and exchange of views on any question connected with the conduct of businesses in and from Pakistan.
- To conduct, organize, set up, administer and manage campaigns, surveys, focus groups, workshops, seminars and field works for carrying out research and raising awareness in regard to matters affecting businesses in Pakistan.
- To acquire, collect, compile, analyze, publish and provide statistics, data analysis and other information relating to businesses of any kind, nature or description and on opportunities for such businesses within and outside Pakistan.
- To promote and facilitate the integration of businesses in Pakistan into the world economy and to encourage the development and growth of Pakistani multinationals.
- To interact with Governments in the economic development of Pakistan and to facilitate, foster and further the economic, social and human resource development of Pakistan.

The PBC is a Section 42 not-for-profit Company Limited by Guarantee. Its working is overseen by a Board of Directors elected every three years by the Membership with the Board being headed by a Non-Executive Chairman. The day-to-day operations of the PBC are run by a professional secretariat headed by a full-time, paid CEO. More information on the PBC, its members, and its workings, can be found on its website: www.pbc.org.pk

The PBC's Member Companies



The PBC's Member Companies



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Objectives of the Study

The objectives of the Study are:

- 1) To analyze current bilateral trade between Pakistan and Afghanistan and to identify the potential increase in trade through the signing of a bilateral free / preferential trade agreement between the two countries.
- 2) To study the trends in Afghanistan's transit trade through Pakistan in terms of products and quantities with the objective of noting any major shifts in both.

Data & Methodology

Data sets used for this study are:

- 1) Afghanistan's transit trade data provided by Pakistan Customs. This includes the values, quantities and originating countries of Afghanistan's imports using transit trade routes through Pakistan. Data covers the period 2006 to 2015.
- 2) Mirror data has been used for Afghanistan's imports & exports, i.e. Afghanistan's imports & export figures are those provided by its trading partners. This has been done as Afghanistan has not been regular in reporting its trade data.
- 3) For bilateral trade between Pakistan and Afghanistan, Pakistan's reported figures have been used.

Sources of Data:

- 1) Data for Afghanistan's transit trade through Pakistan has been provided courtesy Pakistan Customs.
- 2) All international trade data, including Afghanistan's mirror data and exports and imports to and from Afghanistan as reported by Pakistan, have been taken from Trade Maps, International Trade Center (ITC).
- 3) Conversions from PKR to USD for imports through ATTA/APTTA have been made using data from the State Bank of Pakistan's website.

Analysis:

1) *Potential Trade:*

Potential Trade indicates the fullest possible extent of trade that can take place between two countries, given their current export and import patterns. Pakistan's potential exports to Afghanistan will be arrived at by subtracting Pakistan's existing exports to Afghanistan from the minimum of Afghanistan's total imports from the World and Pakistan's total exports to the World. A similar exercise has been done for calculating the maximum potential export of any Afghan export to Pakistan. Data used is at HS Code 6 Digit Level.

2) *Price per Unit of Measurement:*

Price per unit of imports is arrived at by dividing the total value with the total quantity imported.

3) *Potential Under Invoicing:*

Potential under invoicing is the difference between the invoice, or the declared value, and the actual value of imports. This Study aims to identify the differences, if any, between the import values declared by Pakistani importers while importing for consumption in Pakistan to the Pakistan Customs and the values declared by Afghan importers to the Pakistan Customs for transit shipments. This becomes important as Afghan importers are required to submit guarantees to the Pakistan Customs for shipments which transit through Pakistan. The value of these guarantees is equivalent to the levies which are imposed when these products are imported for consumption in Pakistan. Incidentally, Pakistan Customs is required to accept the values declared by the Afghan importers for transit shipments.

Limitations of the Study

- Since Afghanistan had not reported its international trade data for 2015 at the time of printing of this report, mirror data, i.e. data reported by Afghanistan's trading partners regarding its exports and imports has been used. Similarly, not all trading partners had reported their exports to Afghanistan or imports from Afghanistan at the time of printing of this report.
- Other than Pakistan, none of Afghanistan's neighboring countries (Iran, Tajikistan, Turkmenistan and Uzbekistan) have reported their trade data in the last three years.
- This Study has been restricted to analysis at HS Code 6-digit level because trade data at HS Code 8-digit level was not available for either Pakistan or Afghanistan for 2015. However, it must be kept in mind that internationally all HS Codes are harmonized at HS Code 6 digit whereas at 8-digit level they may vary from country to country.
- Different countries at times use different units of measurement for the same product, therefore calculations used in this Study are restricted to countries which have reported in units of measurement that were same as those used in reporting of ATTA/APTTA data.
- USD conversion rates used to convert imports through ATTA / APTTA data from PKR to USD are based on yearly averages. This conversion has been necessitated as Pakistan Customs reports ATTA / APTTA data in Pak Rupees.
- This study relies on data made available by Pakistan Customs and International Trade Center.
- A major limitation of this Study is that it does not capture trade taking place through informal routes and indirect routes.

Key Findings

Year	Total Reported Exports to Afghanistan US \$ Billion ¹	Reported Exports to Afghanistan by non-neighboring countries US \$ Billion ²	Pakistan's Exports to Afghanistan US \$ Billion	Afghanistan's GDP US\$ Billion ³	Transit Trade Reported by Pakistan Customs US\$ Billion	Transit Trade as % of total Reported Exports (%)	Transit Agreement
2006	3.51	2.02	0.99	7.06	0.59	29%	ATTA
2007	3.77	2.93	0.84	9.84	0.75	26%	ATTA
2008	5.67	4.22	1.45	10.19	1.25	30%	ATTA
2009	6.50	5.13	1.37	12.49	2.38	46%	ATTA
2010	9.19	6.19	1.68	15.94	3.68	59%	ATTA
2011	12.43	7.89	2.66	17.93	1.70	22%	ATTA / APTTA
2012	11.00	6.30	2.10	20.54	1.49	24%	APTTA
2013	10.12	5.00	2.00	20.05	2.15	43%	APTTA
2014	8.54	4.30	1.88	20.05	2.48	58%	APTTA
2015	7.66	5.94	1.72	19.20	3.18	54%	APTTA

- Afghanistan's transit trade through Pakistan increased from \$2.48 billion in 2014 to \$3.18 billion in 2015, a 28% increase. However, transit trade through Pakistan as a percentage of total exports to Afghanistan from non-neighboring countries declined from 58% to 54%.

¹ The following trading partners of Afghanistan had not reported their export data at the time of compilation of this report, hence average of their last three year's exports to Afghanistan has been taken: UAE, Vietnam, Kenya, Azerbaijan, Egypt, Ukraine, Lebanon, Yemen, Jamaica, Nigeria, Fiji, Senegal and Cambodia.

² Comprises of exports to Afghanistan as reported by countries which do not share a land border with Afghanistan (Pakistan, Iran, Turkmenistan, Tajikistan and Uzbekistan) and hence Afghan imports from these countries can potentially be imported through Pakistan. Data Source: Authors' inferences through data source ITC.

³ Data Source: World Bank

Key Findings (contd.)

- In 2010, 59% of Afghanistan's imports from countries with which it did not share a border transited through Pakistan. In 2015, 54% of Afghanistan's imports from non-neighboring countries transited through Pakistan indicating the importance of Pakistan as a transit route for Afghanistan.
- Since not all of Afghanistan's trading partners have reported their international trade data for 2015, total exports to Afghanistan and exports to Afghanistan by non-neighboring trading partners have been estimated by taking an average of the last three years' exports to Afghanistan for non-reporting countries. Keeping in view the slow-down in the Afghan economy, this methodology may have led to the assumption of higher trade figures than actual for these countries. Based on available data and best estimates, it can be seen that Afghanistan's imports in 2015 have declined by roughly 10% to \$7.66 billion from the 2014 figure of \$8.54 billion. The highest figure for Afghanistan's imports in the recent past was \$12.43 billion in 2011. Since 2011, Afghanistan's imports have been in decline, one reason for it could be the general slow-down in Afghanistan caused mainly by a withdrawal from that country of foreign military forces and donors.
- Exports to Afghanistan from Afghanistan's non-neighboring countries that had been declining since 2011, recovered somewhat in 2015. In 2011, exports from non-neighboring countries were \$7.89 billion. In 2014 this figure fell to \$4.30 billion which increased by 38% in 2015 to \$5.94.
- In 2015 imports from China at \$677 million dominated Afghanistan's transit trade through Pakistan accounting for 48% of Afghanistan's imports through APTTA. However, unlike previous years USA was not among the top 5 trading partners of Afghanistan utilizing APTTA for exports to Afghanistan. USA slipped down to 6th place with \$126 million. Malaysia was 2nd to China when it came to utilizing transit routes through Pakistan. Afghanistan's imports from Malaysia were worth \$487 million, which was 15% of Afghanistan's transit imports through Pakistan.

Key Findings (contd.)

- The product mix of imports through transit trade in 2015 remained similar to the product mix for 2014. New products in the top 20 transit imports in 2015 were sugar, meat of ducks, fowl cuts, telephones for cellular networks, machines for reception, milk powder and air conditioners.
- “Woven pile and chenille fabric- HS 580190” at US\$544.6 million was the highest commodity imported into Afghanistan using the APTTA in 2015, this accounted for nearly 17% of total Afghan transit trade imports through Pakistan. The top 10 transit trade products comprised 56% of Afghanistan’s imports using APTTA. These included vegetable fats & oils, palm oil, refined cane or beet sugar, reception apparatus for televisions, woven fabrics of cotton, black tea, narrow woven fabrics of man-made fibers, duck meat, and edible mix/preparations of animal/vegetable fats & oils.
- Values of 16 out of the top 20 imports through APTTA in 2015 were more than the values reported as exports to Afghanistan by trading partners. For example, for woven pile and chenille fabric, imports through APTTA were \$544.6 million but trading partners reported exports to Afghanistan of \$0.01 million of this product in 2015. This discrepancy was also evident for the following products: vegetable fats and oils, palm oil, reception apparatus for televisions, woven fabrics of cotton, black tea, fabrics of man-made fibers, duck meat, animal/vegetable fats and oils, new tires of cars, frozen fowl cuts and offal, green tea, cell phones, milk powder, padlocks and air conditioners. In the case of meat and edible offal of ducks, no exports to Afghanistan were reported in 2015 by any of its trading partners.

Key Findings (contd.)

Pakistan Afghanistan Trade - Existing & Potential

- From a peak of \$2.66 billion in 2011, Pakistan's exports to Afghanistan have shown a declining trend. Between 2014 & 2015, Pakistan's exports to Afghanistan have declined by 8.5%, from \$1.88 billion in 2014 to \$1.72 billion in 2015.
- Pakistan's imports from Afghanistan have remained roughly static at \$0.390 billion between 2014 & 2015. Since Pakistan's exports to Afghanistan have declined while imports have remained constant, the trade balance which though still in Pakistan's favor has declined from \$1.69 billion to \$1.49 billion.
- Pakistan's exports to Afghanistan as a percentage of total World's exports to Afghanistan remained constant at 22% in 2015 i.e. 22% of all Afghanistan's imports originated from Pakistan.
- Pakistan's imports from Afghanistan as a percentage of total World imports from Afghanistan decreased marginally from 45% in 2014 to 42% in 2015.
- With nearly half of Afghanistan's exports finding a market in Pakistan and nearly a quarter of its imports originating from Pakistan, Pakistan remains a crucial international trading partner for Afghanistan.
- Pakistan's top export to Afghanistan in 2015 was HS Code 110100 - Wheat or Meslin Flour and the top import from Afghanistan was HS Code 080610 - Grapes, fresh.
- Total additional potential trade between Afghanistan and Pakistan, based on 2015's data, was \$576.86 million of which \$500.72 million were potential exports to Afghanistan and \$76.14 million were potential imports from Afghanistan.
- HS Code 300490 - Medicaments was the top potential export to Afghanistan at \$36.55 million and HS Code 080212 - Almonds: fresh, dried, shelled or peeled was the top potential import from Afghanistan at \$13.65 million.

Key Findings (contd.)

Comparison of per unit prices of imports through APTTA with per unit prices of Pakistan's imports

- For the purpose of this comparison, products which had a price discrepancy of at least 100% (i.e. Pakistan's import price was at least twice the import value declared for imports via APTTA) were identified. Next those products were short listed for analysis which had imports of at least \$1.0 million into Pakistan and similarly Afghan imports for the same were \$1.0 million and above.
- The country of origin was compared for products that met the above criteria to ensure that price differential between Pakistan's import price and price of imports through APTTA destined for Afghanistan was not because of differences in origin.
- Out of 2,067 products imported through APTTA at HS Code 6-digit level, 36 products met the criteria. These products include machines for reception, needles and the like, tricycles and the like, articles of iron and steel, footwear, hetercycl compounds, electric lighting fittings, automatic circuit breakers, glassware and aluminum containers among others.
- Out of these 36 products, 16 products showed evidence of under invoicing when price of imports through APTTA was compared with the price reported by Afghanistan's trading partners.

Key Findings (contd.)

Comparison of per unit prices of imports through APTTA with per unit prices of exports to Afghanistan

- Using exports to Afghanistan as a proxy for Afghanistan's imports, per unit prices of imports through transit trade were compared with per unit prices of exports to Afghanistan by partner countries. Products for which the declared price of imports through APTTA was at least half the reported price of exports to Afghanistan by its partner country were identified as possibly being under invoiced.
- 42 products showed indications of possible under invoicing of which one product, green tea, was among the top 20 imports through APTTA in 2015.
- Out of the products that showed evidence of under invoicing, 13 products had the same top originating country in the case of imports through APTTA and international exports to Afghanistan. These products included hetercycl, antibiotics, apparel and clothing accessories, sports footwear, footwear other than sports, tableware, glassware, chain/roller of iron or steel, articles of iron or steel, locks, hinges, insulated winding wire of copper and electrical insulators.
- Except for antibiotics for which the originating country was India, all other products which were potentially under-invoiced originated from China.
- For imports through APTTA values of 37 products (other than the 16 of the top 20 imports through APTTA in 2015) was also found to be higher than corresponding product values reported by trading partners as exports to Afghanistan in 2015.

Conclusion

Pakistan continues to be the favored transit route for Afghanistan's imports catering for 54% of Afghanistan's transit imports in 2015. This being despite the fear in some quarters that Pakistan is losing out to Iran when it comes to Afghan transit trade – this has not so far happened.

There is potential for additional trade between Pakistan and Afghanistan of more than \$500 million. This potential increase should be explored to boost not only bilateral trade between the two countries but also to build stronger friendlier political ties.

An analysis of declared values of Afghan transit trade shipments and a comparison with prices as reported by Afghanistan's export partners do not show significant discrepancies in declared and export prices except in a few cases. Out of the 2,067 products imported at HS Code 6-digit level, 13 products showed evidence of under invoicing that could not be explained as a difference in originating countries. The percentage of products showing discrepancies was only 0.62%.

Section I: Afghanistan Pakistan Transit Trade Overview

Background to Afghan Transit Trade through Pakistan

While Pakistan allowed Afghanistan to use the Karachi Port for imports when it was created in 1947, it was not till 1965 that an agreement for transit trade between Pakistan and Afghanistan was formalized. This agreement was called the Afghanistan Transit Trade Agreement (ATTA).

In 2010, Afghanistan Pakistan Transit Trade Agreement (APTTA) was signed that incorporated new rules, protocols and procedures for tracking shipments and safeguarding against smuggling that was allegedly rampant under the ATTA. This agreement was implemented in 2011.

Under the 2010 APTTA, Afghanistan has greater access to Pakistan's ports while new transit corridors that facilitate Afghanistan's transit trade were added to the original list. Clauses like the negative list for Afghan imports were done away with.

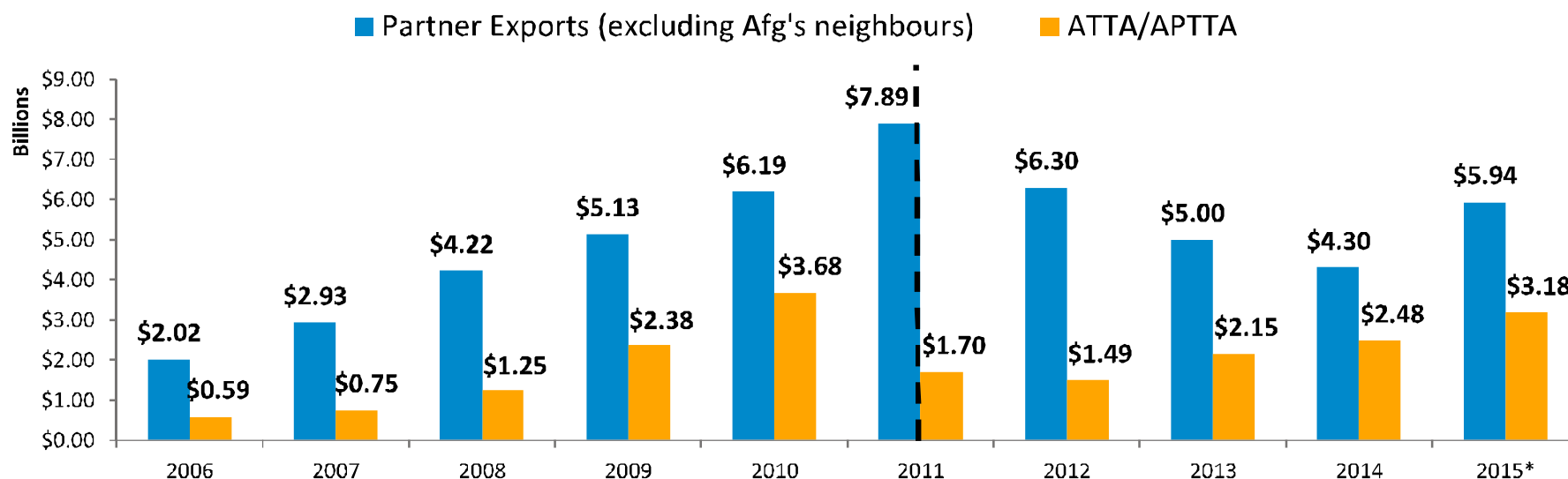
An important clause under the APTTA is that Afghan importers are required to submit guarantees equivalent to levies applicable on Pakistan's imports as well as requiring containerization of the cargo and the installation of tracking devices on vehicles carrying Afghanistan's import consignments.

Under APTTA, Afghan trucks are allowed to carry Afghan export consignments to Karachi and the Wagah border, thereby eliminating Pakistan Railways/NLC's monopoly on Afghan transit trade cargos. Afghan importers are also allowed to select their freight options while importing through the Karachi Port.

The APTTA is however a bilateral agreement between Pakistan and Afghanistan and though it allows Afghan trucks to carry Afghan exports to the Wagah Border, it does not allow Afghan imports through the Wagah Border.

The Afghanistan-Pakistan Transit Trade Coordination Authority (APTTCA) has announced that the APTTA is going to be revised according to the convention on the International Transport of Goods (TIR).

Comparison of partner reported exports to Afghanistan versus Afghan imports through ATTA/APTTA



APTTA Operational
*Partner exports (excluding Afg's neighbors) for 2015 were estimated⁴
Source: ITC and Pakistan Customs

Before implementation of APTTA, Afghanistan's imports through ATTA were steadily increasing. Post implementation, there was an initial decline in imports through APTTA, after which imports through APTTA increased once again. Since 2012, imports through APTTA have risen steadily though exports to Afghanistan (from Afghanistan's non-neighboring countries) have fallen from their high point of 2011. In 2015, imports through APTTA were nearly equal to imports through ATTA in 2010, the last year before APTTA's implementation.

⁴ The following trading partners of Afghanistan had not reported their export data at the time of compilation of this report, hence average of their last three year's exports to Afghanistan has been taken: UAE, Vietnam, Kenya, Azerbaijan, Egypt, Ukraine, Lebanon, Yemen, Jamaica, Nigeria, Fiji, Senegal and Cambodia.

Imports through ATTA/APTTA as a percentage of partner exports (excluding Afghanistan's neighbors)

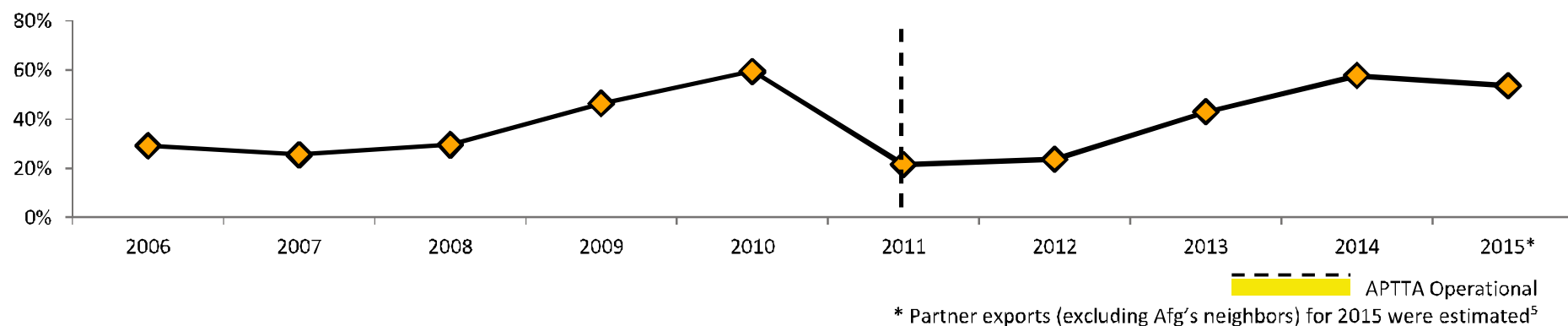


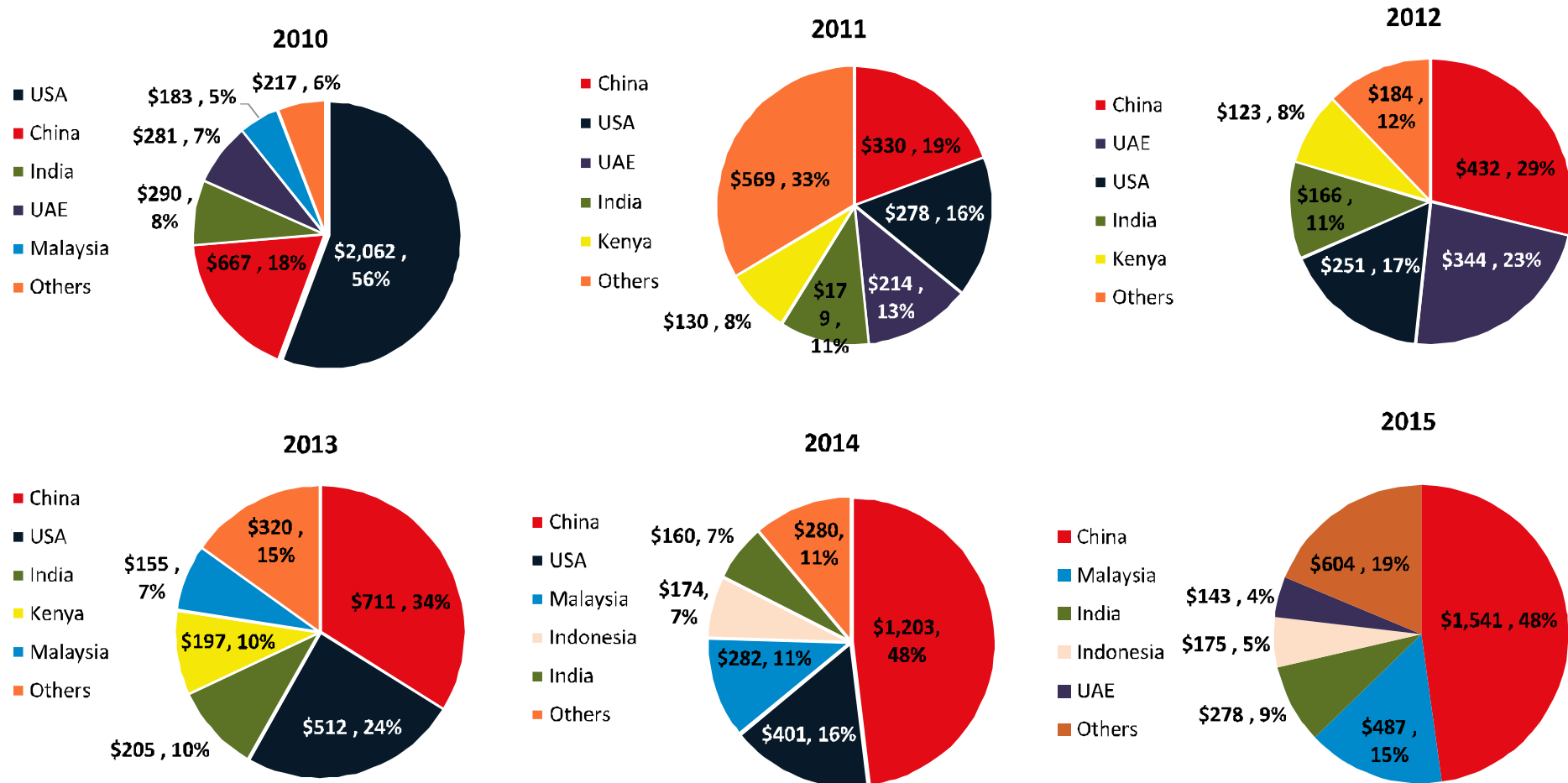
Table 2: Imports through ATTA/APTTA as a percentage of Partner Exports (excluding neighbors)

2006	2007	2008	2009	2010	2011	2012	2013	2014	2015*
29%	26%	30%	46%	59%	22%	24%	43%	58%	54%

In 2011, the year of APTTA's implementation, imports through APTTA as a percentage of exports from non-neighboring countries were at a decade low of 22%. However, since then the volume of imports through Pakistan's transit trade routes has increased while Afghanistan's imports have declined overall. As a result, Pakistan's transit trade routes have recovered their former importance in Afghanistan's international trade. However, in 2015, though imports through APTTA increased, transit trade through Pakistan as a percentage of exports to Afghanistan decreased as compared to 2014.

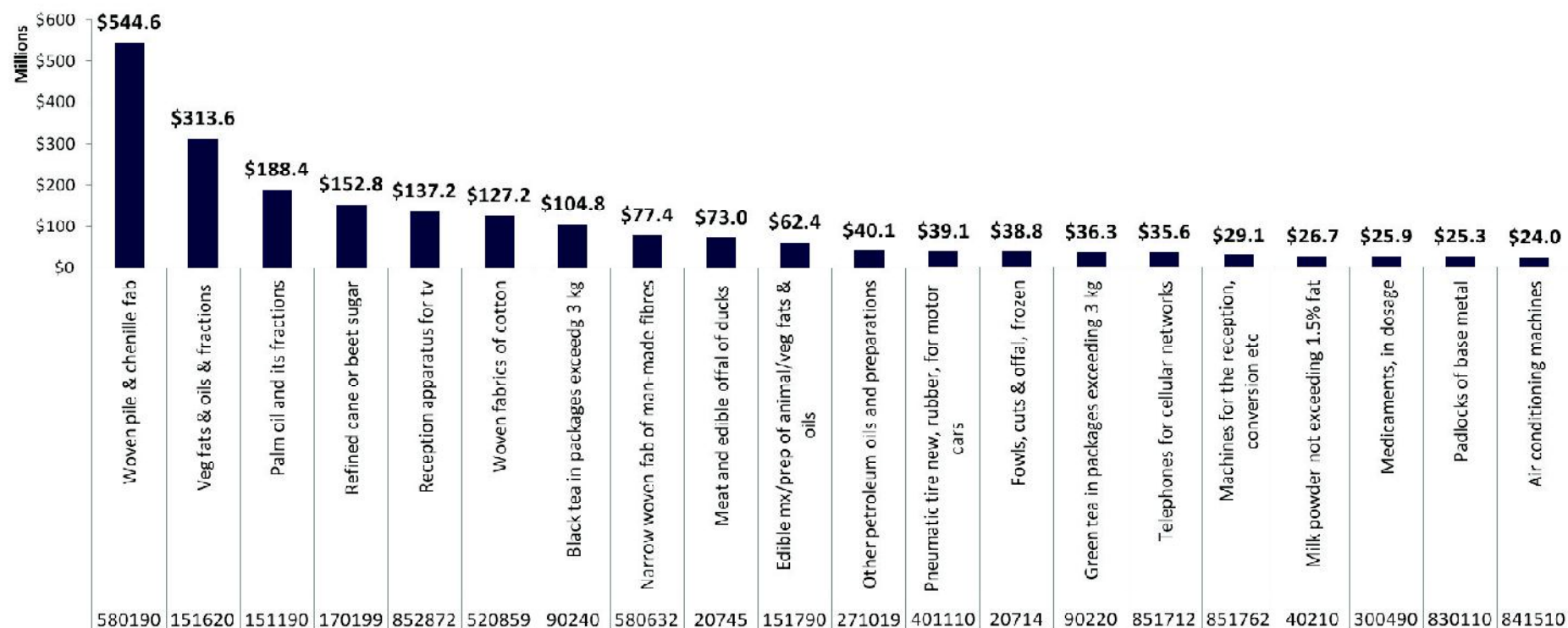
⁵ The following trading partners of Afghanistan had not reported their export data at the time of compilation of this report, hence average of their last three year's exports to Afghanistan has been taken: UAE, Azerbaijan, Egypt, Ukraine, Lebanon, Yemen, Senegal, and Cambodia

Afghanistan's top 5 trading partners through APTTA since 2010



The makeup of the top 5 trading partners of Afghanistan through APTTA has changed since 2010. USA, which was an important trading partner till 2014, was not among the top 5 trading partners in 2015. On the other hand, China has remained the most important trading partner of Afghanistan since 2012. Similarly, India has been among the top 5 trading partners in all the years under consideration.

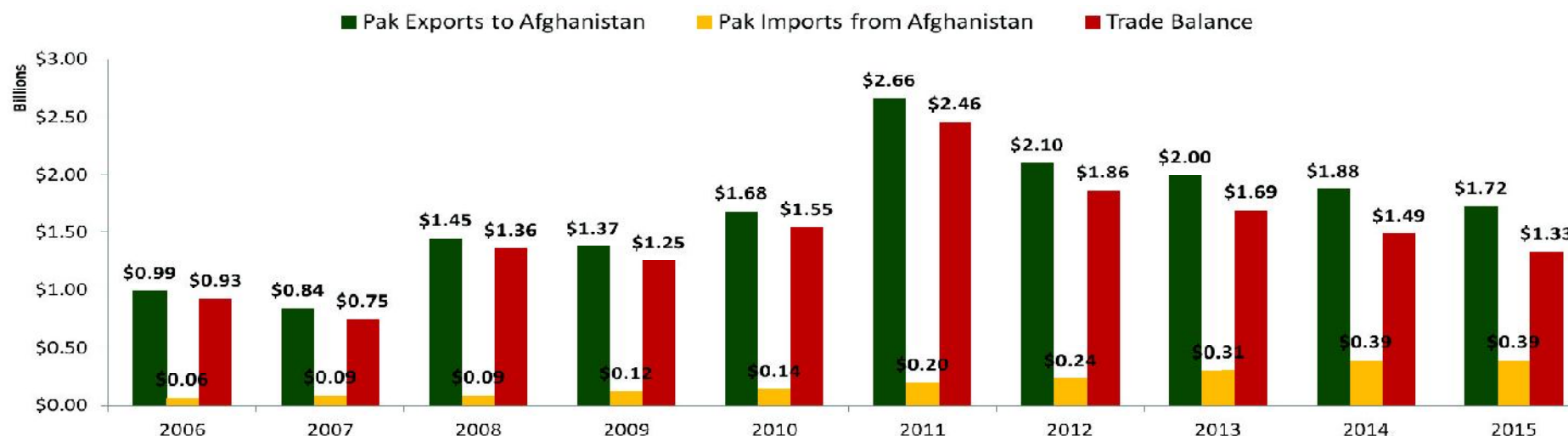
Top 20 products imported via APTTA in 2015



As in 2014, the top product imported through APTTA in 2015 was woven pile and chenille fabric. Other products that were among the most imported in both years were vegetable fats and oil, palm oil, reception apparatus for TV, black tea, narrow woven fabric, woven fabrics of cotton, petroleum oils, green tea, edible mix/preparations of animal/vegetable fats and oils, medicaments, tires and padlocks. Products that were among the top 20 most imported through APTTA in 2015 but are not among the top 20 in 2014 were sugar, meat of ducks, fowl cuts, telephones for cellular networks, machines for reception, milk powder and air conditioners.

Section II: Pakistan Afghanistan Bilateral Trade

Pakistan Afghanistan Trade Balance



Pakistan's imports from Afghanistan have increased steadily since 2006 but Pakistan's exports to Afghanistan have been declining steadily since 2011. The trade balance between the two countries, while still in Pakistan's favor, has thus been declining steadily.

Pakistan and Afghanistan are both members of South Asian Association for Regional Cooperation (SAARC) and are signatories to the SAARC Free Trade Agreement (SAFTA), however SAFTA's functionality remains limited. While Pakistan was the top exporting partner of Afghanistan in 2015 based on available data, UAE was the top exporting partner of Afghanistan's in 2012, 2013 and 2014. Since UAE and Afghanistan have not reported data in 2015, it cannot be concluded whether Pakistan has replaced the UAE as Afghanistan's top export partner in 2015. Similarly, Iran has been one of Afghanistan's top trading partners in years that it has reported data. India has also been among the top 5 exporting partners of Afghanistan since 2009.

Interestingly, 2011 was the year Pakistan's exports to Afghanistan peaked as well as the year in which APTTA was implemented.

Pakistan Exports to Afghanistan as a Percentage of Total World Exports to Afghanistan



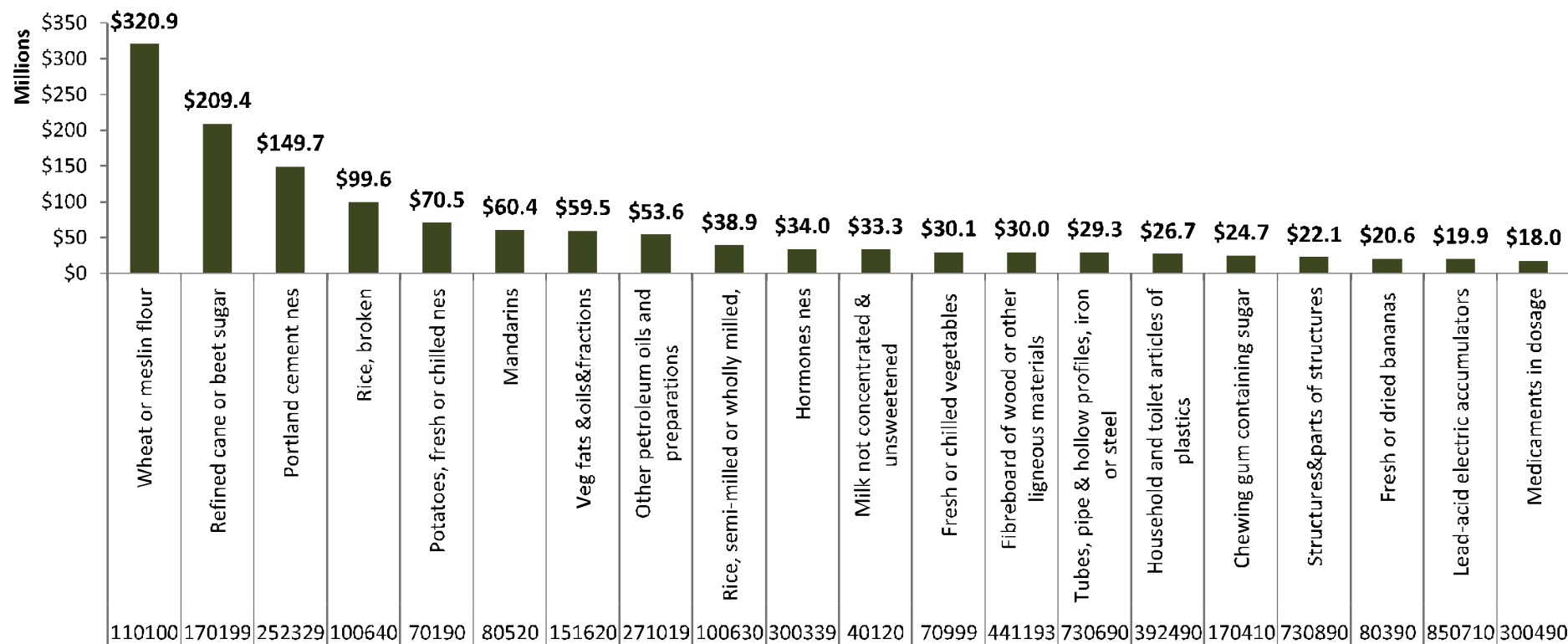
Pakistan's Exports to Afghanistan as a percentage of Total World Exports to Afghanistan									
2006	2007	2008	2009	2010	2011	2012	2013	2014	2015 ⁶
28 %	22%	26%	21 %	18%	21%	19%	20%	22%	22%

 APTTA Operational

In terms of value of exports to Afghanistan, Pakistan's exports to Afghanistan have been declining since 2011 along with world exports to Afghanistan. However, Pakistan's exports as a percentage of total world exports to Afghanistan have been rising since 2012. The decade high for Pakistan's exports to Afghanistan as a percentage of total world exports to Afghanistan was in 2006 at 28%. In dollar terms, the most Pakistan has exported in the last ten years was in 2011.

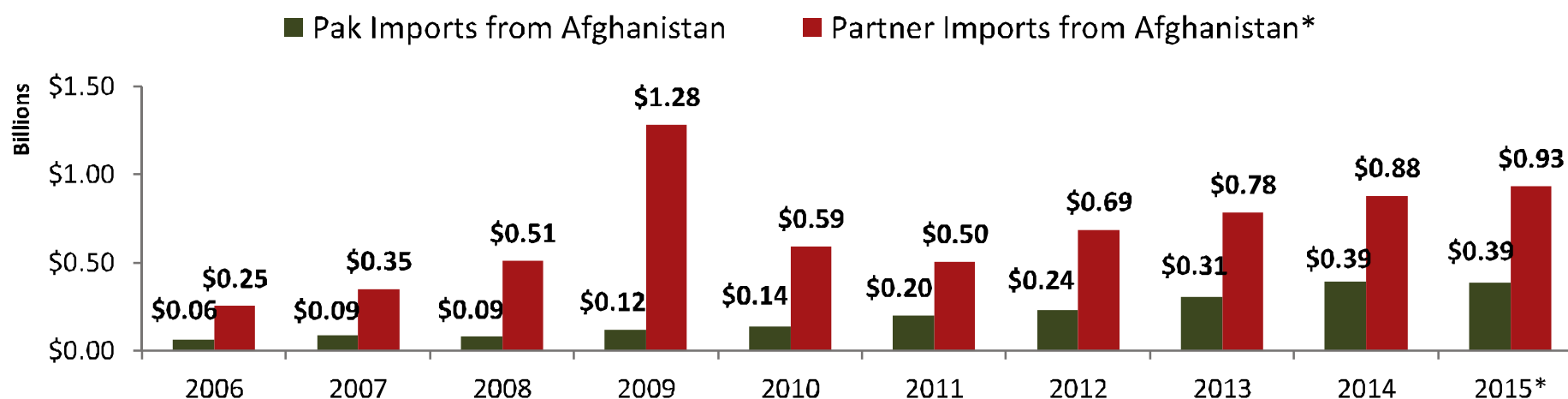
⁶ The following countries have not reported their imports from Afghanistan, therefore an average of their last three years imports from Afghanistan's have been taken: UAE, Senegal, Lebanon, Ukraine, Egypt, Côte d'Ivoire, Algeria, Fiji, Yemen, Mauritania and Nigeria.

Top 20 Pak Exports to Afghanistan in 2015



Pakistan's top export to Afghanistan in 2015 was wheat or meslin flour. Other exports included sugar, Portland cement, rice, vegetables, fruits, vegetable oil, petroleum oil, hormones, milk, wood, iron or steel pipes, household items of plastics, chewing gum, structures or parts of structures, lead acid electric accumulators and medicaments.

Pakistan's Imports from Afghanistan as a percentage of Total World Imports from Afghanistan



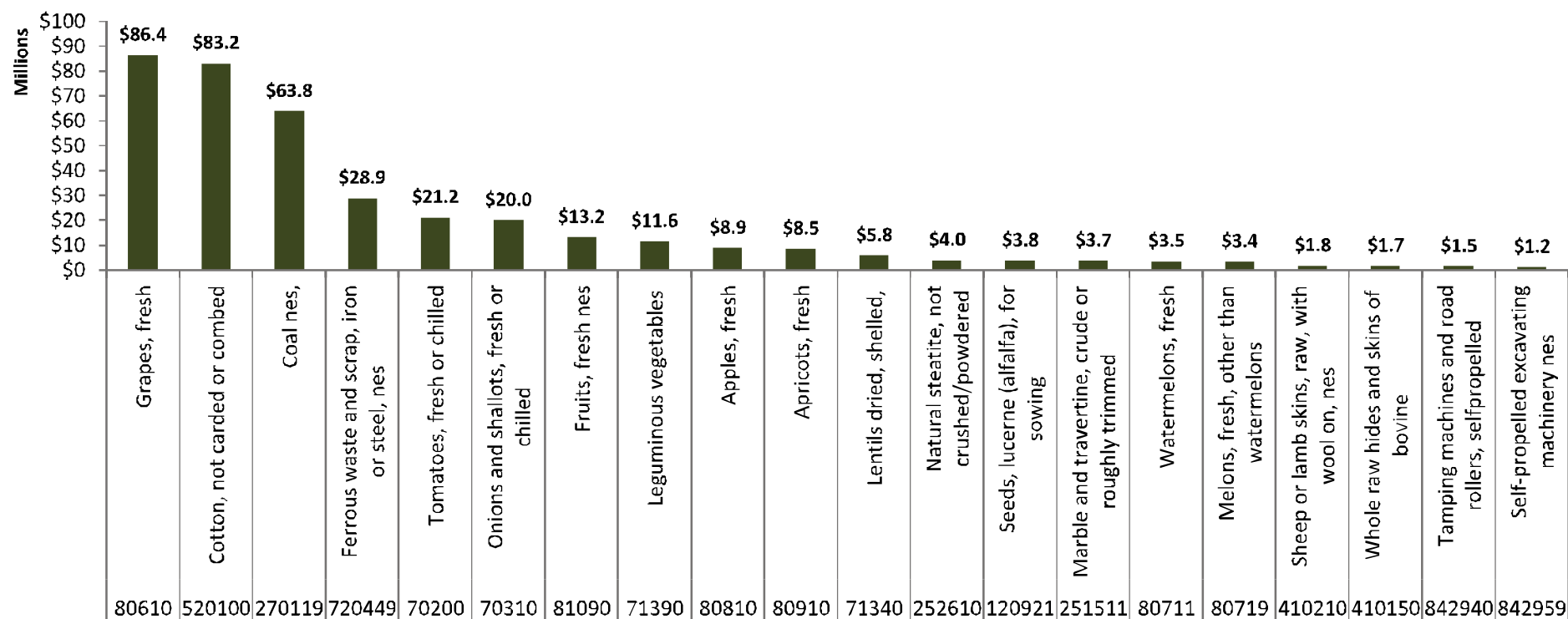
Pakistan's Exports to Afghanistan as a percentage of Total World Exports to Afghanistan									
2006	2007	2008	2009 ⁷	2010	2011	2012	2013	2014	2015* ⁸
26%	25%	17%	9%	23%	40%	34%	39%	45%	42%

In terms of value of imports from Afghanistan, Pakistan's imports from Afghanistan have increased steadily over the last decade. Except for 2008, 2009 and 2010, Pakistan has been Afghanistan's top export destination since 2006. In 2014 and 2015, nearly half of Afghanistan's exports were for Pakistan's markets.

⁷ In 2009, Nigeria was the top partner importing of Afghanistan with imports of \$843 million consisting mostly of vehicles and machinery. Since Afghanistan does not manufacture vehicles and machinery, it is possible that Nigeria's figures are a reporting error in which case Pakistan's percentage share in Afghanistan's exports was higher than the 9%; as per Afghanistan's reported figures Pakistan's share was 47%.

⁸ The following countries have not reported their imports from Afghanistan, therefore an average of their last three years' imports from Afghanistan's data have been taken: UAE, Senegal, Lebanon, Ukraine, Egypt, Côte d'Ivoire, Algeria, Fiji, Yemen, Mauritania and Nigeria.

Top 20 Pakistani Imports from Afghanistan in 2015



The bulk of Pakistan's imports from Afghanistan consist of fruits and vegetables. Pakistan's top import from Afghanistan in 2015 was fresh grapes. Other items in the top imports included cotton, coal, waste or scrap of iron or steel, tomatoes, onion, fresh fruit, leguminous vegetables, apples, apricots, lentils, natural steatite, seeds, marble and travertine, watermelons, melons, sheep or lamb skins, raw hides, ramping machines and road rollers and self-propelled excavating machinery.

Section III: Pakistan Afghanistan Trade Potential

Pakistan Afghanistan Potential Trade

- Trade potential indicates the fullest possible extent of trade that can take place between two countries, this is based on their current export and import patterns. In the case of Pakistan's trade with Afghanistan it will be calculated by subtracting Pakistan's exports (imports) to Afghanistan from the minimum of Pakistan exports (imports) and Afghanistan's imports (exports) at HS 6-digit level. Trade potential does not account for differences in consumer preferences or distances between different markets.
- Total potential trade i.e. additional trade between Pakistan and Afghanistan, based on 2015's trade data, was \$576.86 million of which \$500.72 million were potential exports to Afghanistan and \$76.14 million were potential imports from Afghanistan.
- The potential of the top 20 exports to Afghanistan comprised of 42% of total potential exports and was worth \$209.52 million. The top potential exports to Afghanistan are medicaments in dosage.
- The top 20 potential imports from Afghanistan comprised of 67% of total potential imports and were worth \$51.30 million. The top potential imports from Afghanistan were almonds.

List of Pakistan's Top Potential Exports to Afghanistan

	HS Code	Description	Pak Exports to the World (USD '000)	Afg Imports from the World (USD '000)	Pak Exports to Afg (USD '000)	Potential Exports (USD '000)
1	300490	Medicaments nes, in dosage	80,676	55,543	17,994	37,549
2	271019	Other petroleum oils and preparations	86,002	93,882	53,615	32,387
3	630140	Blankets and travelling rugs, of synthetic fibres	28,377	20,076	350	19,726
4	170199	Refined cane or beet sugar, solid	230,133	225,383	209,425	15,958
5	210690	Food preparations nes	20,815	22,210	8,809	13,401
6	300420	Antibiotics nes, in dosage	15,383	11,953	427	11,526
7	870899	Motor vehicle parts nes	9,129	19,549	13	9,116
8	901890	Instruments and appliances used in medical or veterinary sciences,	332,642	6,823	57	6,766
9	610343	Mens/boys trousers and shorts, of synthetic fibres, knitted	24,455	6,629	0	6,629
10	721049	Flat rolled prod,i/nas,plated or coated with zinc,>/=600mm wide, nes	6,695	10,052	102	9,950

List of Pakistan's Top Potential Exports to Afghanistan (contd.)

	HS Code	Description	Pak Exports to the World (USD '000)	Afg Imports from the World (USD '000)	Pak Exports to Afg (USD '000)	Potential Exports (USD '000)
11	851770	Parts of telephone sets, telephones for cellular networks	6,196	15,449	51	6,145
12	843143	Parts of boring or sinking machinery,	6,477	5,926	1	5,925
13	620419	Women/girls suits, of other textile materials, not knitted	8,957	5,639	0	5,639
14	961900	Sanitary towels (pads) and tampons, napkins and napkin liners for babies, and similar articles	5,380	8,979	0	5,380
15	870190	Wheeled tractors	14,447	8,766	3,784	4,982
16	540710	Woven fabric of high tenacity fi yarns of nylon	4,805	37,001	0	4,805
17	020230	Bovine cuts boneless, frozen	26,306	4,769	0	4,769
18	880390	Parts of balloons, dirigibles, and spacecraft nes	4,758	11,376	0	4,758
19	720839	Hot roll iron/steel nes, coil >600mm x <3mm	4,923	12,985	359	4,564
20	'640299	Footwear, outer soles/uppers of rubber or plastics, nes	4733	4337	36	4,301

List of Pakistan's Top Potential Imports from Afghanistan

	HS Code	Description	Pak Imports from the World (USD '000)	Afg Exports to the World (USD '000)	Pak Imports from Afg (USD '000)	Potential Imports (USD '000)
1	080212	Almonds: fresh, dried, shelled or peeled	14,497	13,716	66	13,650
2	121190	Plants & parts of plants	7,895	13,433	532	7,363
3	080211	Almonds in shell fresh or dried	7,139	5,470	907	4,563
4	410150	Whole raw hides and skins of bovine animals,	5,577	6,207	1,684	3,893
5	130190	Natural gums, resins, gum-resins and balsam	3,729	70,258	0	3,729
6	293890	Glycosides & their salts	3,691	2,470	0	2,470
7	570110	Carpets of wool or fine animal hair, knotted	2,742	6,776	606	2,136
8	080810	Apples, fresh	16,819	10,926	8,877	2,049
9	392310	Boxes, cases, crates & similar articles of plastic	6,621	1,664	0	1,664
10	071331	Urd, mung, black/green gram beans dried shelled	1,540	11,414	0	1,540

List of Pakistan's Top Potential Imports from Afghanistan (contd.)

	HS Code	Description	Pak Imports from the World (USD '000)	Afg Exports to the World (USD '000)	Pak Imports from Afg (USD '000)	Potential Imports (USD '000)
11	851712	Telephones for cellular networks	749,985	1,501	172	1,329
12	090961	Seeds of anise, badian, caraway or fennel; juniper berries	1,221	9,746	0	1,221
13	590900	Textile hose piping and similar textile tubing	921	1,205	0	921
14	903180	Measuring or checking instruments, appliances and machines, nes	21,837	856	0	856
15	081340	Fruits, dried nes	10,838	1,404	553	851
16	330129	Essential oils, nes	794	940	0	794
17	851762	Machines for the reception, conversion and transmission or regeneration	240,894	694	0	694
18	140490	Vegetable products nes	27,879	599	46	553
19	271019	Other petroleum oils and preparations	3,715,142	679	149	530
20	392190	Film and sheet etc, nes of plastics	17,347	497	0	497

Section IV: Analysis of Top 20 imports through APTTA in 2015

Top 20 Imports via APTTA in 2015

- The tables and graphs that follow tabulate and analyze the top 20 imports through APTTA in 2015.
- In table "Top 20 imports through APTTA in 2015", the products highlighted in yellow are those for which higher value for imports through APTTA were reported than exports to Afghanistan reported by partner countries. This was the case for 16 out of the top 20 products imported through APTTA. These products were: woven pile & chenille fabric, vegetable fats and oils, palm oil, reception apparatus for televisions, woven fabrics of cotton, black tea, fabrics of man-made fibres, duck meat, animal/vegetable fats and oils, new tires of cars, frozen fowl cuts and offal, green tea, cell phones, milk powder, padlocks, and air conditioners.
- In the case of meat and edible offal of ducks, no exports were reported by partners to Afghanistan.
- The trend of the price per unit of measurement of these top 20 imports through APTTA was further analyzed by comparing prices of exports to Afghanistan by partner countries and prices of imports of Pakistan for the same products in the last 10 years.
- For the purpose of this Study, under invoicing refers to the difference in the declared price of imports through APTTA as compared to the export prices as reported by Afghanistan's partner countries. The only product whose price of import through APTTA was at least (approximately) half the price of export to Afghanistan has been highlighted in red. (Formula: $[\text{Price of exports to Afghanistan} - \text{price of imports through APTTA}] / \text{price of exports}$). This product was green tea (not fermented) in packages exceeding 3 kg.

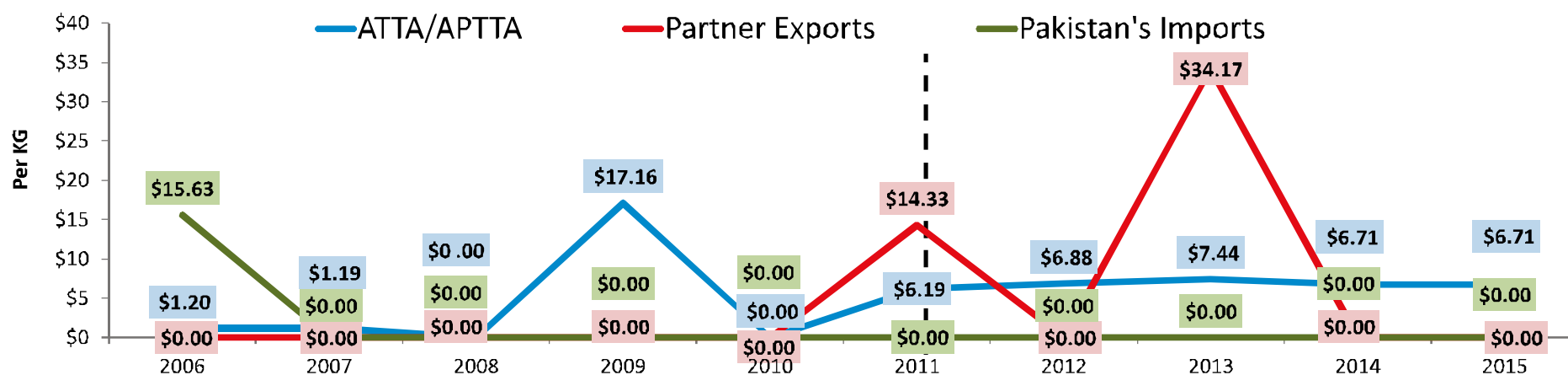
Top 20 Imports through APTTA in 2015

HS Code	Description	APTTA USD M	Reported Exports to Afg USD M	APTTA Price per Unit of Measurement	Exports to Afg Value per Unit of Measurement	Unit of measurement	Under Invoicing %
580190	Woven pile & chenille fabric	544.59	0.01	6.71	N/A	N/A	N/A
151620	Vegetable fats & oils & fractions	313.58	59.69	1.59	0.96	KG	-133%
151190	Palm oil and its fractions refined but not chemically modified	188.42	113.47	1.96	0.84	KG	-83%
170199	Refined cane or beet sugar, solid	152.79	225.38	0.88	0.48	KG	-286%
852872	Reception apparatus for television, colour	137.18	5.89	285.97	74.00	Unit	26%
520859	Woven fabrics of cotton, >=85%	127.16	0.36	6.72	9.09	KG	-13%
90240	Black tea in packages exceeding 3 kg	104.79	3.85	2.60	2.31	KG	-1%
580632	Narrow woven fabrics of man-made fibres, nes	77.37	0.01	6.70	6.61	KG	N/A
20745	Meat and edible offal of ducks: Other, frozen	72.96	0.00	1.58	N/A	N/A	-63%
151790	Edible mix/preparation of animal/vegetable fats & oils/fractions	62.43	0.83	1.69	1.04	KG	-66%

Top 20 Imports through APTTA in 2015 (contd.)

HS Code	Description	APTTA USD M	Exports to Afg USD M	APTTA Price per Unit of Measurement	Exports to Afg Value per Unit of Measurement	Unit of measurement	Under Invoicing %
271019	Other petroleum oils and preparations	40.09	93.88	1.59	0.73	KG	-118%
401110	Pneumatic tire new of rubber for motor cars	39.15	8.62	31.88	34.92	Unit	9%
20714	Fowls (gallus domesticus), cuts & offal, frozen	38.79	31.05	1.56	0.92	KG	-70%
90220	Green tea (not fermented) in packages exceeding 3 kg	36.31	6.61	1.30	2.83	KG	54%
851712	Telephones for cellular networks mobile telephones	35.60	2.82	28.03	19.27	Unit	-45%
851762	Machines for the reception, conversion and transmission etc	29.13	33.96	104.90	N/A	N/A	N/A
40210	Milk powder not exceeding 1.5% fat	26.75	5.70	2.69	3.27	KG	18%
300490	Medicaments nes, in dosage	25.92	55.54	6.10	9.72	KG	37%
830110	Padlocks of base metal	25.34	0.35	3.58	6.63	KG	46%
841510	Air conditioning machines window or wall types	23.96	4.21	231.46	141.00	Unit	-64%

1) HS Code 580190 Woven pile fabric & chenille fabric

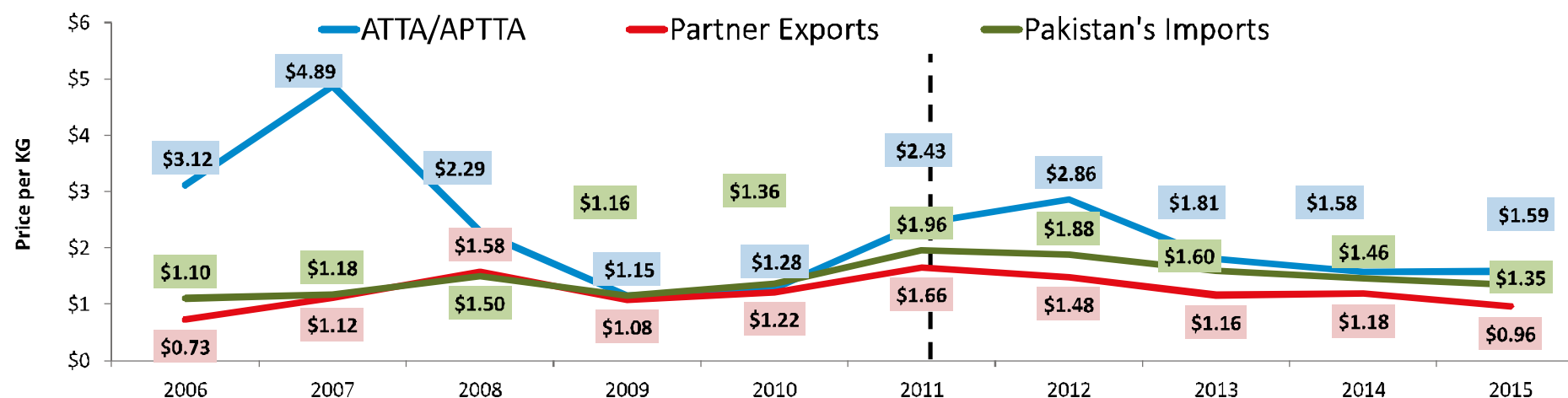


- No trading partner has reported exports of this product to Afghanistan in 2015 at the time of printing of this report. No exports to Afghanistan were reported from 2006 to 2010 and in 2012 and 2014.
- As per APTTA data provided by Pakistan Customs, China was the main trading partner to use Pakistan's land routes for this product, however China has not reported exports to Afghanistan of this product throughout the period under consideration.
- Data of the quantities imported by Pakistan was not available hence price per unit of measurement could not be calculated.

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.03	0.03	0	0.54	0	0.92	0.97	235.08	389.81	544.59
Pakistan's Imports (USD M)	3.70	1.80	1.08	0.81	0.90	1.74	1.04	0.68	2.24	4.69

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

2) HS Code 151620 - Vegetable fats & oils & fractions



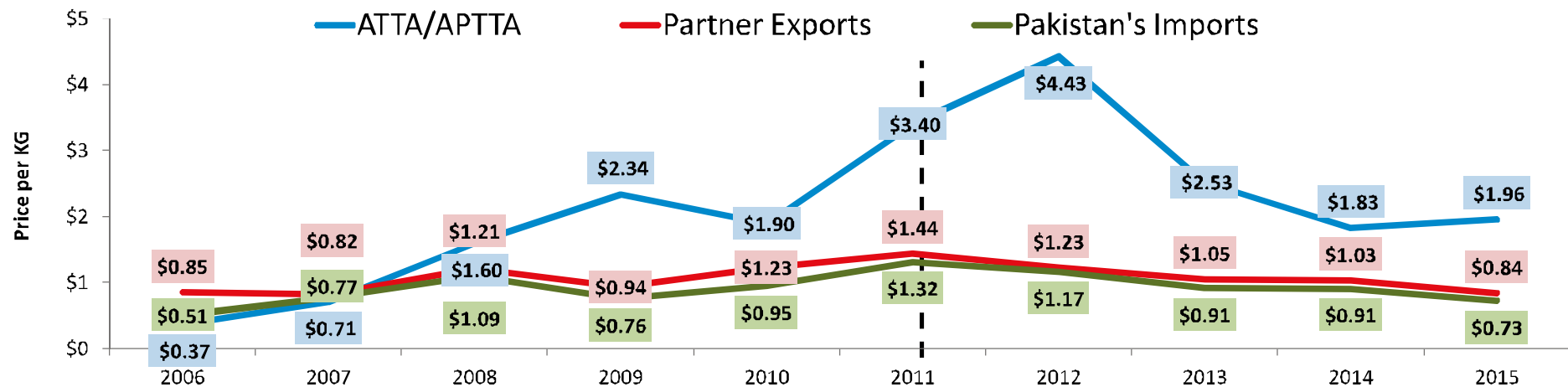
- The second most imported product through APTTA in 2015 was vegetable fats and oils. Its price per kg of imports through APTTA was above international prices for most years over the last decade, including 2015.
- In 2015, the price of this product's imports through APTTA was 66% more than the average price quoted by exporters to Afghanistan.
- On the other hand, the price difference between Pakistan's import price in 2015 and the price of imports through APTTA was 18%.
- Malaysia was the main source of Afghanistan's imports through APTTA.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	10.30	25.88	52.51	53.63	17.50	63.70	97.19	131.34	268.17	313.58
Pakistan's Imports (USD M)	17.87	14.08	18.89	15.54	38.34	53.11	24.63	19.14	17.10	16.10

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

3) HS Code 151190 Palm oil and its fractions



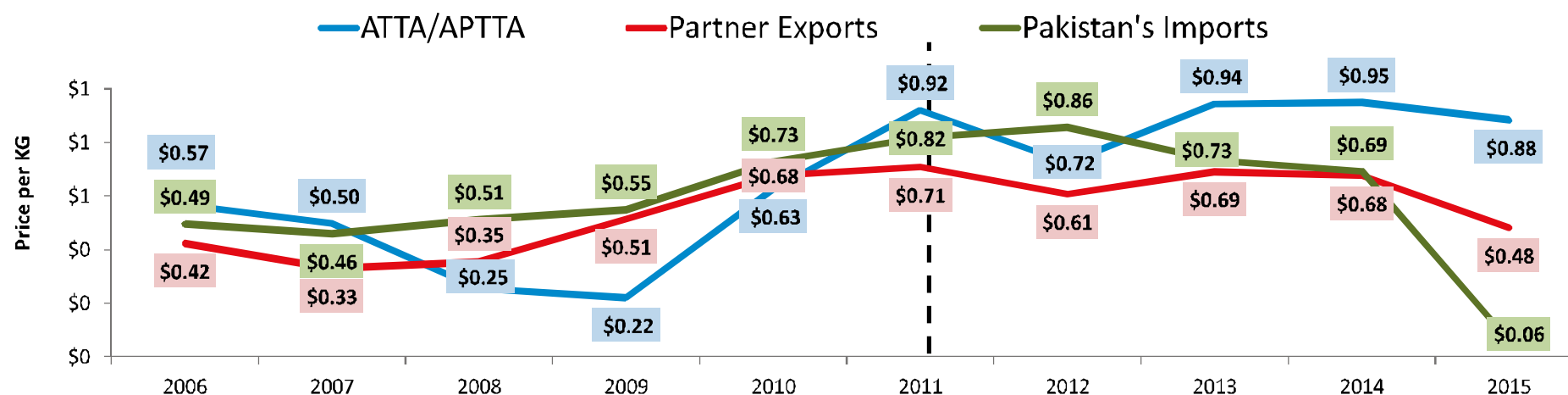
- While the price per kg of Palm oil imports through APTTA's is more than twice the price of exports to Afghanistan by international trading partners, the price of Pakistan's imports is similar to the price of international exports to Afghanistan.
- Though overall the price differential between prices quoted by Afghan traders and international prices has decreased post implementation of APTTA, since last year the price differential started to increase.
- The main trading partner through APTTA as well as internationally is Malaysia.
- Palm oil is an important import of Pakistan.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	3.10	7.16	18.50	32.16	22.97	44.09	98.14	118.01	139.79	188.42
Pakistan's Imports (USD M)	607.1	817.4	1,084.4	953.9	1,247.8	1,517.2	1,702.0	1,610.0	1,862.5	1,568.5

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

4) HS Code 170199 Refined cane or beet sugar, solid, without flavouring or colouring matter



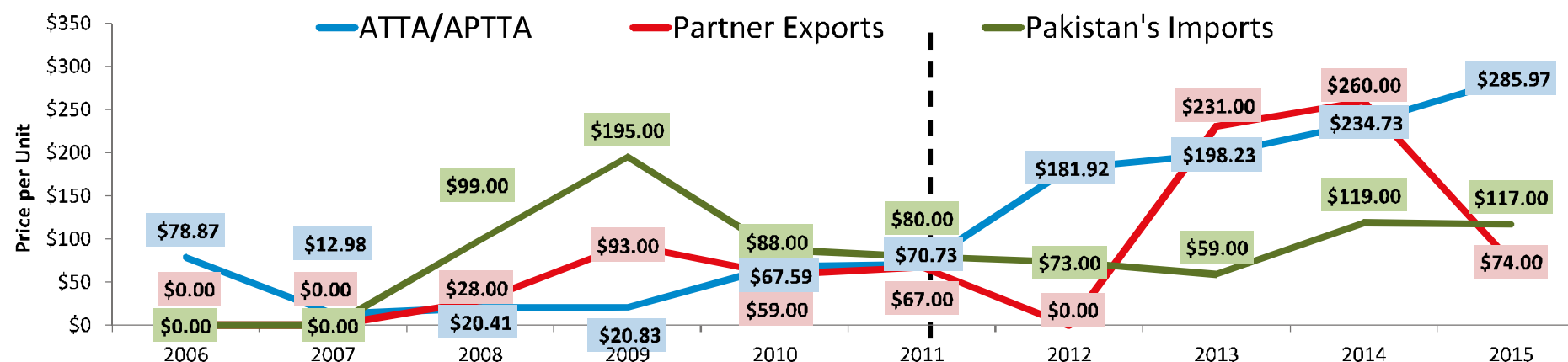
- The price of sugar imports through APTTA was almost twice that of the average international price declared by exporters to Afghanistan.
- Though initially the price difference between international prices and the price declared by Afghan traders decreased post implementation of APTTA in 2011, it has since then widened over the years.
- Pakistan is the main exporting partner of Afghanistan for sugar while India is the main trading partner using APTTA to export sugar to Afghanistan.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	81.34	76.58	38.00	32.40	43.04	34.75	0.45	0.05	2.05	152.79
Pakistan's Imports (USD M)	665.73	21.48	10.90	185.81	788.56	83.99	6.63	5.82	7.24	6.12

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

5) HS Code 852872 Reception apparatus for television, colour



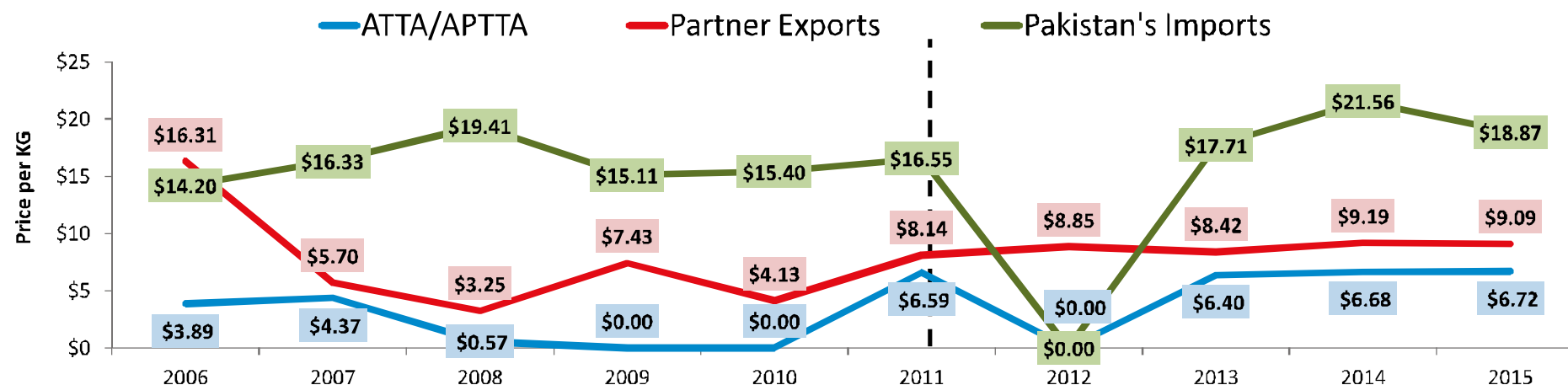
- Post implementation of APTTA the price of imports of this product rose steadily. In 2013 and 2014, it was below the price of exports to Afghanistan but in 2015, the price of exports to Afghanistan declined sharply making the price of this product's imports through APTTA several times higher than the price of exports to Afghanistan and the price of Pakistan's imports.
- China was the top exporting partner internationally as well as the top exporting partner of Afghanistan using APTTA routes for this product in 2015.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.06	0.26	1.21	4.72	4.44	10.58	17.49	49.53	115.85	137.18
Pakistan's Imports (USD M)	0	0	18.77	5.65	1.88	1.93	2.16	1.59	8.73	36.16

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

6) HS Code 520859 Woven fabrics of cotton



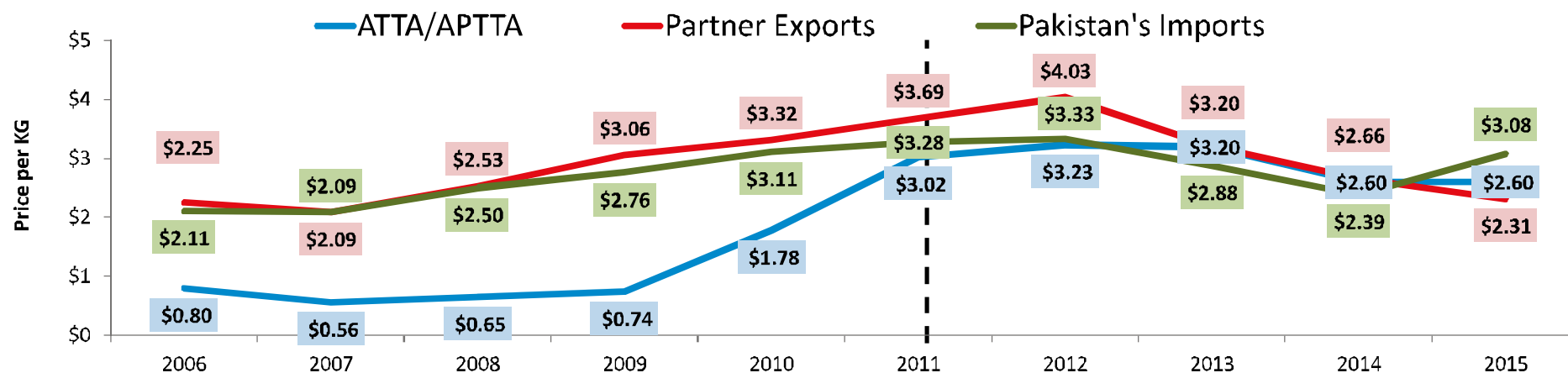
- The price of this product's imports through APTTA was less than the international price throughout the period analyzed. Till 2013, significant amounts of this product were not imported through ATTA/APTTA. Since 2013, woven fabrics of cotton have been among Afghanistan's top imports through APTTA.
- China is the main partner through which Afghanistan imports using Pakistan's land routes as per the data provided by Pakistan Customs. On the other hand, China has not reported exports of this product to Afghanistan since 2006.
- Woven fabrics of cotton are not an important import for Pakistan.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	3.48	2.16	0.01	0	0	0.28	0	36.33	102.33	127.16
Pakistan's Imports (USD M)	0.34	0.56	0.41	0.60	1.73	3.02	0.59	0.50	0.53	0.29

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

7) HS Code 90240 Black tea (fermented) & partly fermented tea in packages exceeding 3 kg



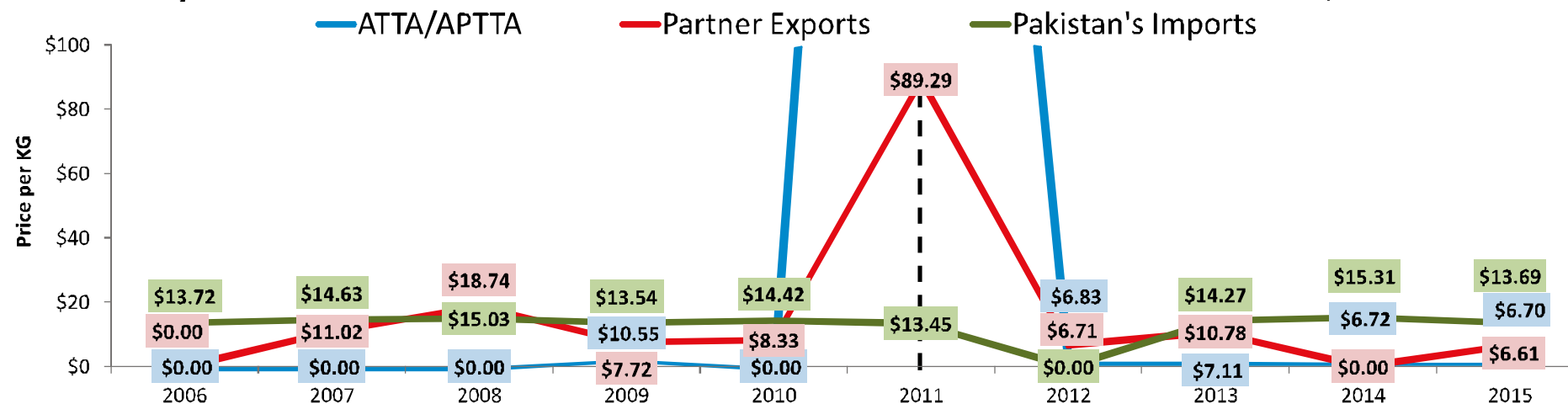
- Afghanistan is widely known as the country of green tea drinkers whereas black tea is preferred in Pakistan. Since 2011, black tea has been among the top imports through APTTA. This gives credibility to allegations of smuggling of black tea under the guise of APTTA.
- Though the price of black tea imports through APTTA was slightly more than the price quoted by trading partners for exports to Afghanistan, it was still 18% less than the price of Pakistan's imports.
- Till APTTA's implementation, the price of this product's imports was significantly less than international prices and Pakistan's import price.
- Kenya is the main exporter of black tea to Pakistan and Afghanistan (through Pakistan's land routes), however Kenya has not reported its export data for 2015.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	32.21	27.00	43.26	64.83	15.16	136.23	128.19	207.66	113.14	104.79
Pakistan's Imports (USD M)	221.01	196.73	229.66	221.64	298.49	341.50	354.24	313.15	319.19	449.11

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

8) HS Code 580632 Narrow woven fabrics of man-made fibres, nes



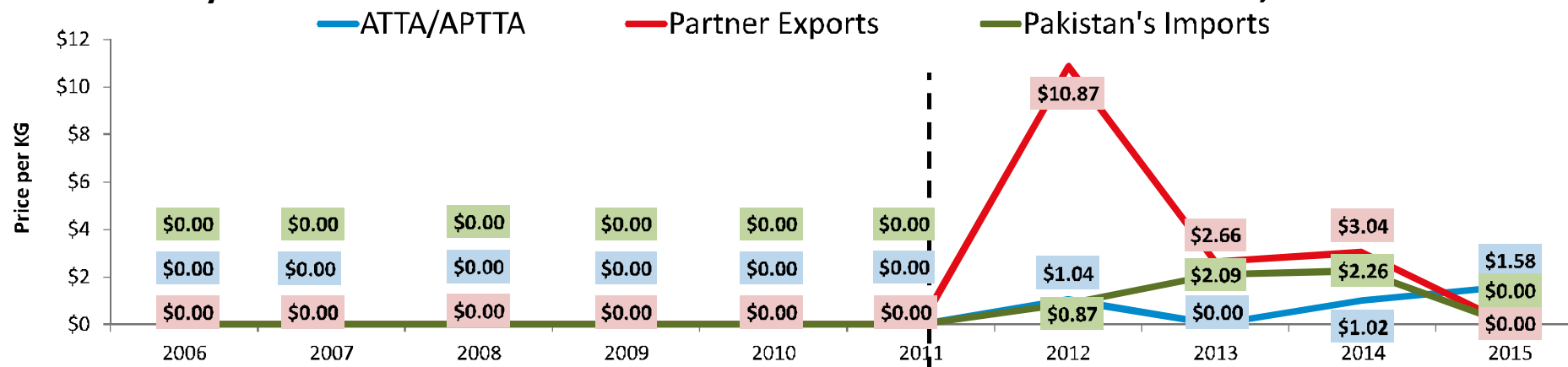
- The data point of imports via APTTA in 2011 has been excluded in the graph above because it was an outlier distorting the general trend. Per kg price of this product's imports via APTTA in 2011 was \$611 and the imports consisted of 15 bags of parachute fabric.
- In 2015, the price of this product was almost the same as the price quoted by this products exporters to Afghanistan.
- However, it was significantly below the price of Pakistan's imports.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0	0	0	0.003	0	0.009	4.65	40.88	103.78	77.37
Pakistan's Imports (USD M)	1.00	0.98	1.32	1.27	3.13	4.06	3.22	3.40	4.75	3.65

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

9) HS Code 20745 Meat and edible offal of ducks : Other, frozen

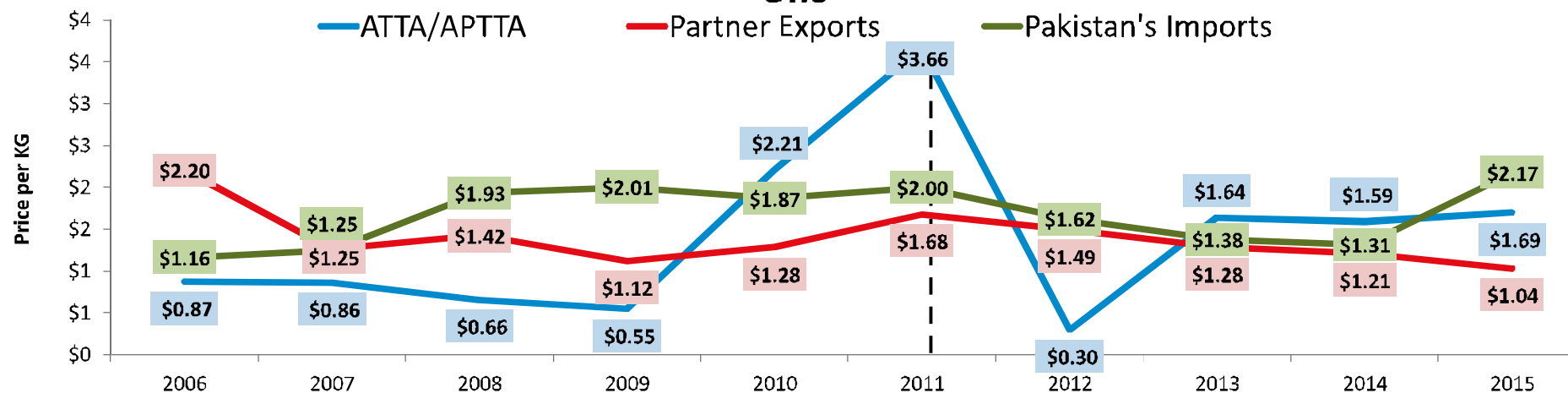


- Insignificant quantities of this product has been imported by Pakistan in recent years. It was not imported in 2015 at all.
- Though among the top products imported through APTTA, no exports to Afghanistan of this product were reported by trading partners. However, it is possible that this HS Code was mis-reported under APTTA data since the description matching this HS Code specified chicken instead of ducks.

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0	0	0	0	0	0	19.59	31.36	31.13	72.96
Pakistan's Imports (USD M)	0	0	0	0	0	0	0.06	0.13	0.08	0

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

10) HS Code 151790 Edible mix/preparations of animal/vegetable fats & oils

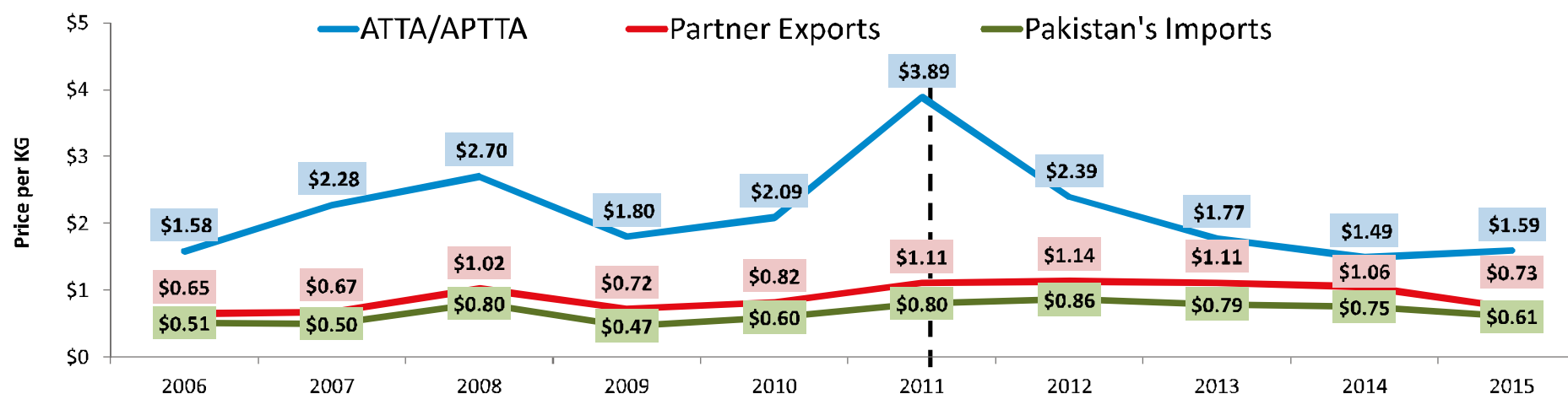


- Since the implementation of APTTA in 2011, the price of imports through APTTA has declined. The steepest decline was seen in 2012 when the price dipped below international prices. However since 2012, the price of imports through APTTA have been above the average price quoted by exporters to Afghanistan.
- Pakistan's import price was higher than the price quoted by Afghan traders under APTTA in 2015.

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	8.52	10.71	10.49	12.29	12.66	23.59	35.94	22.38	29.25	62.43
Pakistan's Imports (USD M)	1.14	2.42	4.82	4.37	5.22	17.59	9.38	6.68	13.42	11.04

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

11) HS Code 271019 Other petroleum oils and preparations



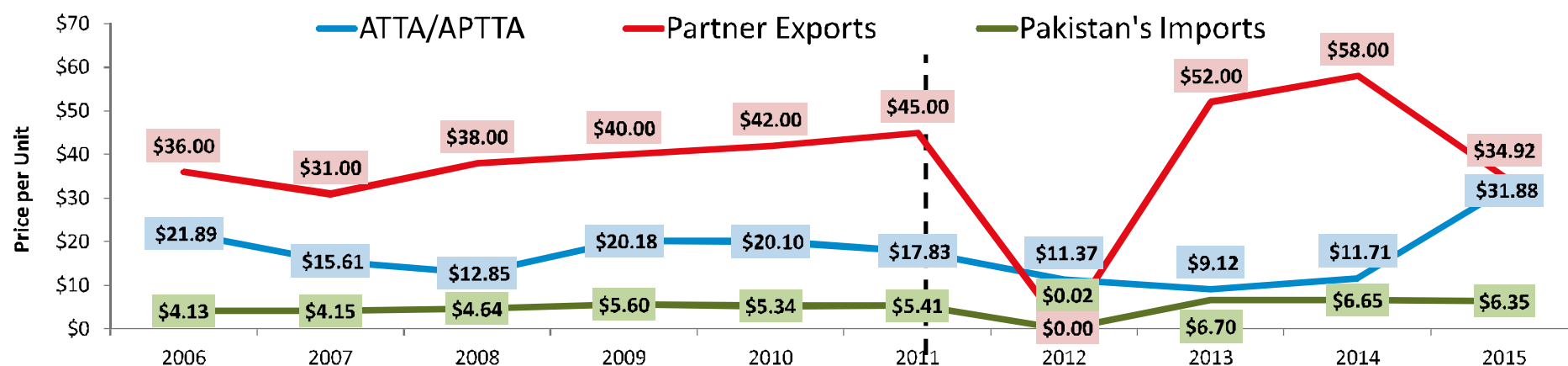
- UAE is the top exporter of oil to Afghanistan through APTTA as per the data reported by Pakistan Customs, but it has not reported its data to ITC and as such it is difficult to draw conclusions of price differentials between prices of imports through APTTA and international prices.
- Based on the data available, it seems that the price of imports through APTTA was higher than international prices.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	12.93	13.19	20.95	33.04	7.79	44.39	34.74	27.17	34.38	40.09
Pakistan's Imports (USD M)	3,577	4,030	7,091	4,819	6,552	7,718	8,428	7,165	6,267	3,715

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

12) HS Code 401110 Pneumatic tire new of rubber of motor cars



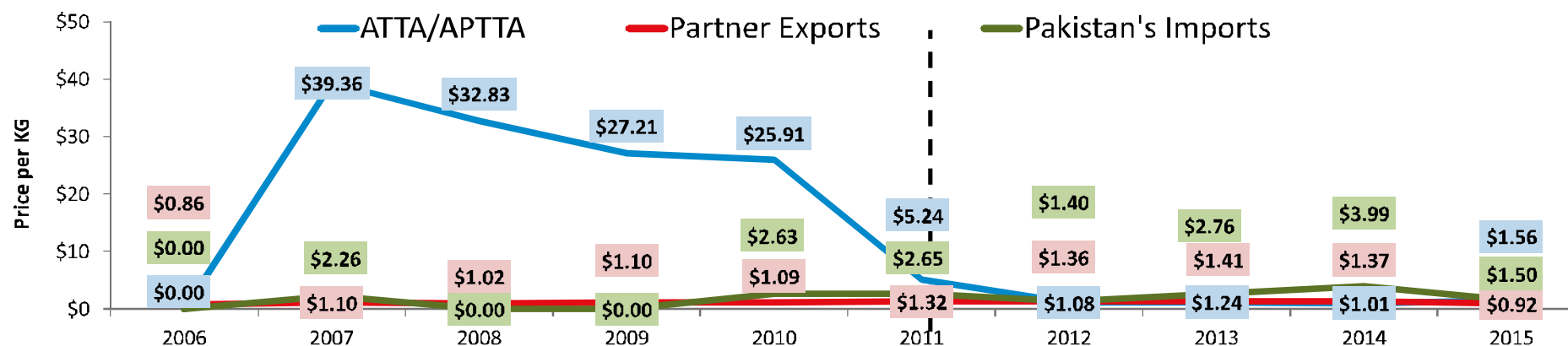
- In most years before 2015, the price of tires imported through ATTA/APTTA was significantly below the price of exports to Afghanistan. In 2015 however, the price difference is no longer so marked. This is partly because the per unit price of imports through APTTA has increased and partly because the price of exports to Afghanistan has decreased since last year.
- Japan and China were the top international exporters of tires to Afghanistan in 2015 whereas China and UAE were the top countries exporting through APTTA routes.
- It should be noted however that UAE was the top exporter of tires to Afghanistan in previous years internationally but has not reported its international trade data for 2015.
- There appears to be a major source of under reporting of Pakistan's imports. While international prices per unit are \$34.92, Pakistan Customs have been clearing this item at \$6.35 per unit.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	6.03	9.68	6.77	4.06	1.76	3.97	10.70	10.11	15.92	39.15
Pakistan's Imports (USD M)	16.70	19.09	19.60	11.81	19.34	28.13	22.29	17.35	18.26	25.08

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

13) HS Code 20714 Fowls, cuts & offal, frozen



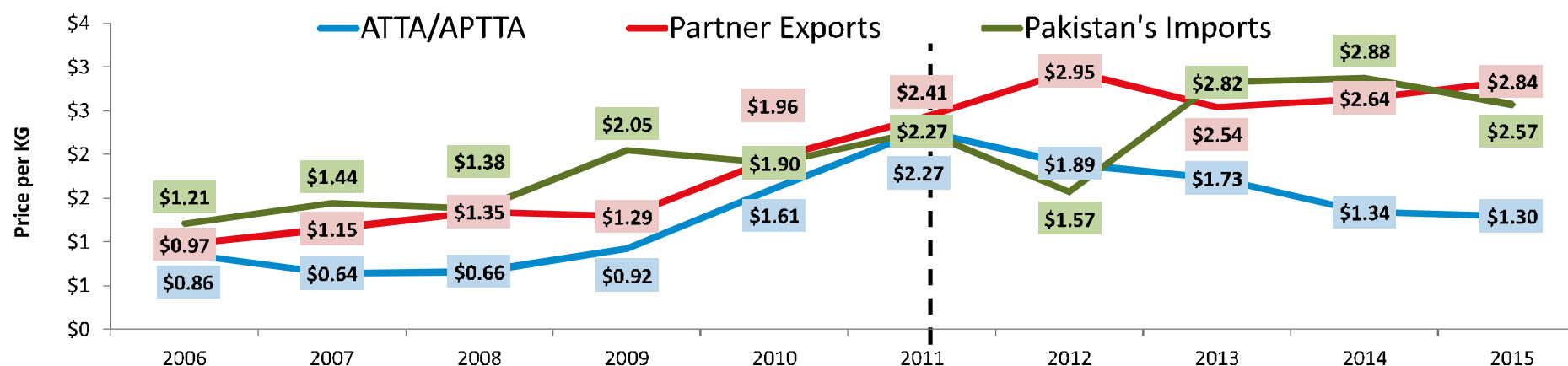
- The price of fowl cuts imported through ATTA fell significantly when APTTA was implemented. Since then the price of fowl cuts has become considerably closer to international prices while the amount imported has increased.
- However, the price of imports through APTTA in 2015 was nearly twice the price of exports to Afghanistan.
- USA was the main trading partner internationally for this product and the top exporting partner to use APTTA routes.
- Pakistan does not import significant amounts of this product.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0	0.18	0.77	0.59	0.60	0.47	5.61	3.74	9.58	38.79
Pakistan's Imports (USD M)	0	0.04	0	0	0.06	0.01	0.11	0.07	0.08	0.02

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

14) HS Code 90220 Green tea (not fermented) in packages exceeding 3 kg



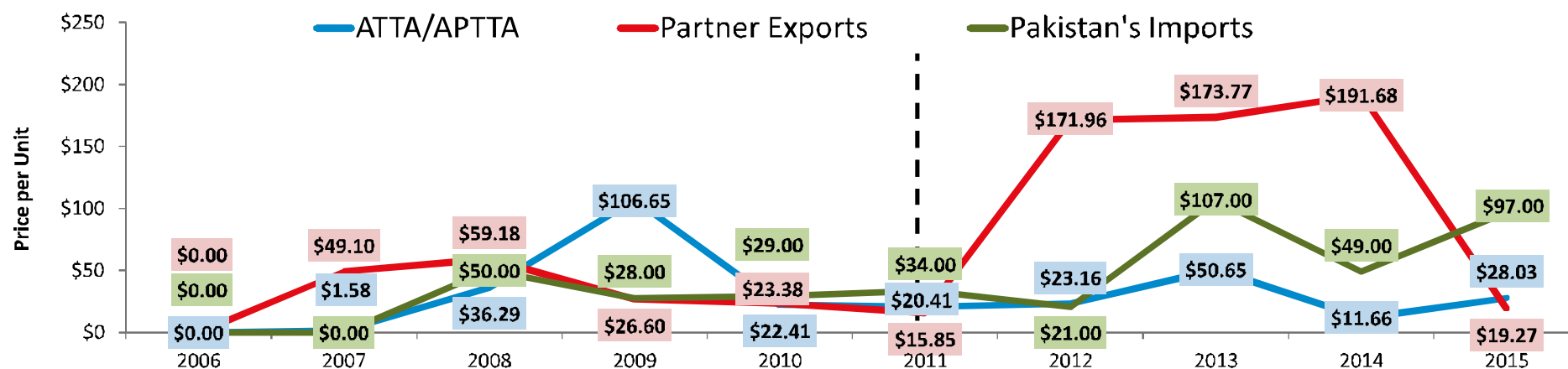
- Overall, international prices and price of green tea imports through APTTA have increased. Generally, the price of imports through APTTA has been less than international prices. In 2015, the price of imports through APTTA was less than half the price of exports to Afghanistan.
- China was the main trading partner to export green tea to Afghanistan internationally while Vietnam was the top trading partner to utilize APTTA routes in 2015. Vietnam has not reported its international trade data for 2015.
- Since Afghans prefer to drink green tea, this product is an important import for Afghanistan.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	13.15	10.83	13.21	21.35	10.78	16.70	21.52	25.14	33.68	36.31
Pakistan's Imports (USD M)	1.39	1.22	2.22	1.82	3.38	8.71	6.84	5.11	8.72	8.51

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

15) HS Code 851712 Telephones for cellular networks mobile telephones

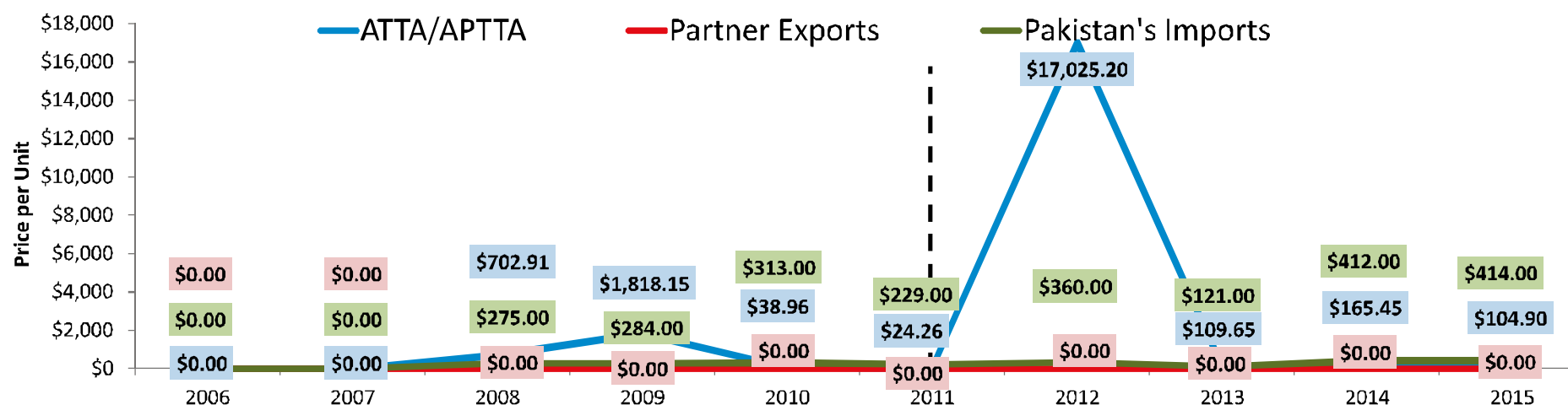


- This product was not a significant import through ATTA/APTTA routes in previous years. In 2015 it became one of the top 20 products to be transported through Pakistan's land routes to Afghanistan.
- Previously, in years post implementation, the price of imports through APTTA of this product was significantly less than the price of exports to Afghanistan.
- In 2015, due mostly to a massive decrease in per unit price of exports to Afghanistan, the price of imports through APTTA was higher than the price of exports to Afghanistan.
- Hong Kong was the main exporting partner utilizing APTTA whereas China was the top exporting partner internationally in 2015.

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0	0.002	0.32	2.00	1.04	0.22	0.86	0.02	0.61	35.60
Pakistan's Imports (USD M)	0	0	488.10	184.65	425.44	629.57	700.95	634.35	643.12	749.99

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

16) HS Code 851762 Machines for the reception, conversion and transmission or regeneration

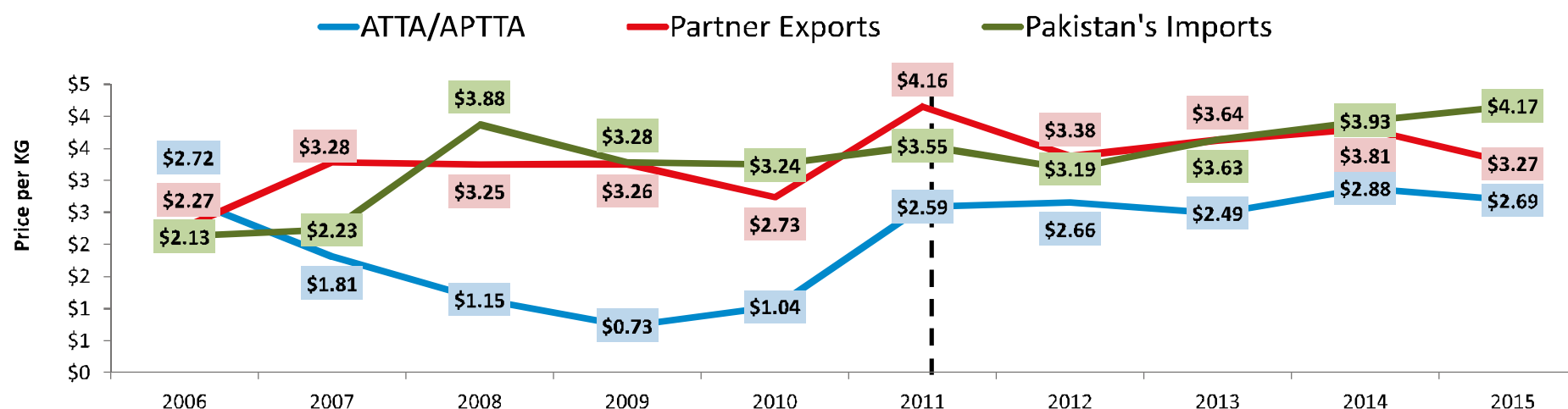


- The unit of measurement for ATTA/APTTA quantity data for this product was reported in units whereas the quantity data reported by Trade Maps was reported in mixed units of measurements, i.e. some countries reported in kgs and some in units. Therefore, no average price per unit could be calculated for exports to Afghanistan and hence no analysis could be conducted for this product.

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0	0	0.32	3.00	0.00	1.62	1.79	21.23	11.68	29.13
Pakistan's Imports (USD M)	0	0	182.79	161.60	165.35	169.74	335.41	178.49	346.31	240.89

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

17) HS Code 40210 Milk powder not exceeding 1.5% fat



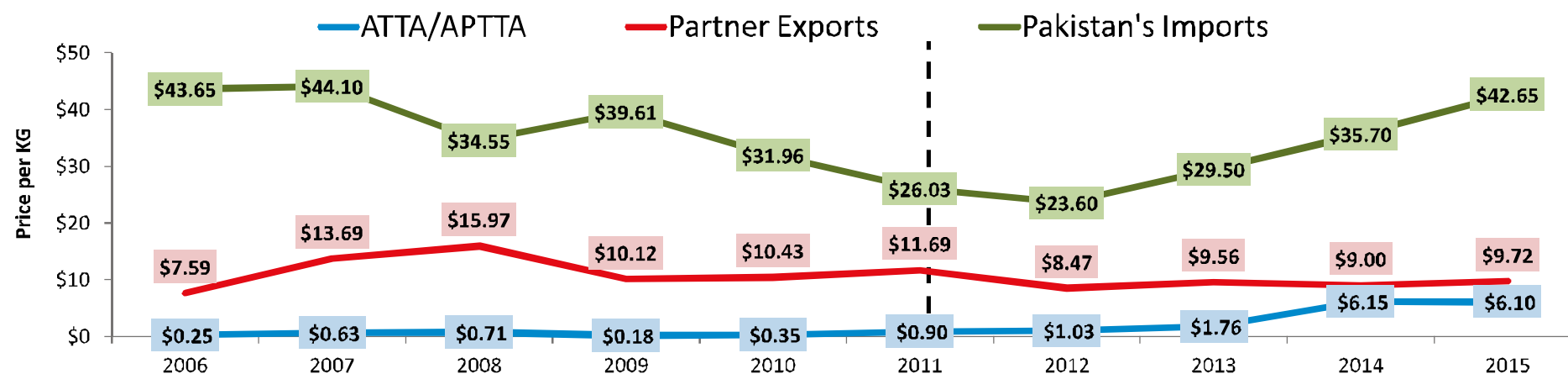
- Except for 2006, the price of milk powder imports through ATTA/APTTA has remained below international prices.
- However, post implementation of APTTA, the differential between the price of imports through APTTA and the price of exports to Afghanistan has decreased.
- Among the top 20 imports through APTTA, milk powder is also an important import for Pakistan. The quantity imported of it has increased steadily over the last decade.
- Internationally, India was Afghanistan's top exporting partner of this product whereas through APTTA, USA and India were Afghanistan's top exporting partners.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	1.86	2.37	3.03	4.58	3.13	5.02	7.12	8.64	13.97	26.75
Pakistan's Imports (USD M)	16.72	11.34	24.20	24.39	52.15	89.13	87.90	62.21	108.63	167.34

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

18) HS Code 300490 Medicaments nes, in dosage



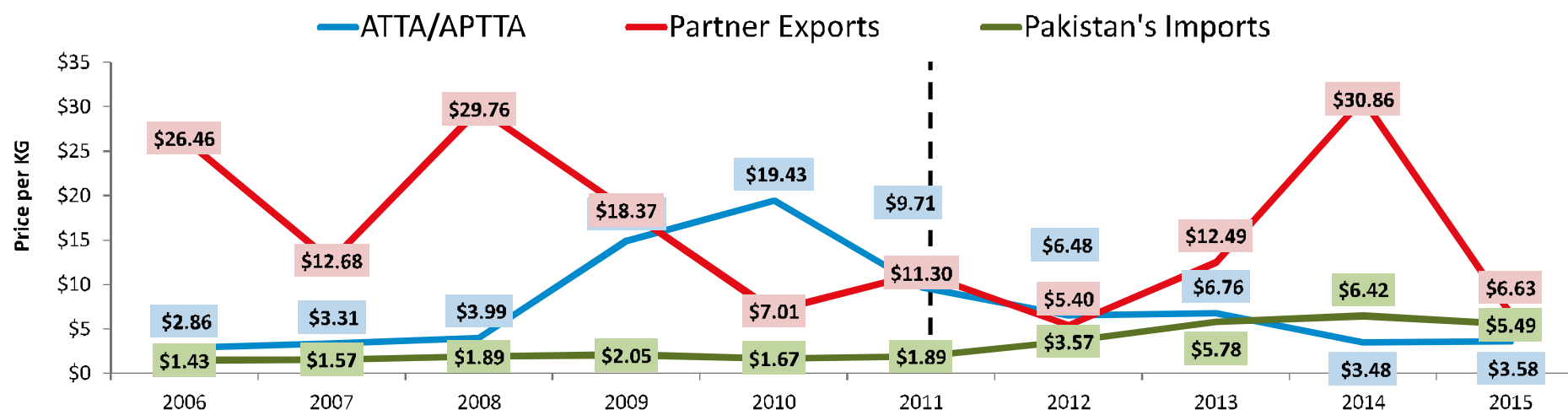
- The price of imports through ATTA/APTTA of medicaments has remained below international prices throughout the period.
- Post implementation of the APTTA however, the price difference between exports to Afghanistan and imports through APTTA has decreased. This is partly because the price of imports through APTTA has increased and partly because the price of exports to Afghanistan has decreased.
- The price of Pakistan's imports has remained significantly higher than the price of imports through ATTA/APTTA throughout the period. Medicaments is an important import of Pakistan whose imports have increased steadily over the last decade.
- India was the top exporting partner internationally as well as through APTTA in 2015. Pakistan was also an important exporting partner of this product.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.02	0.65	1.74	3.42	2.24	7.89	8.45	11.15	24.77	25.92
Pakistan's Imports (USD M)	109.81	152.89	182.16	228.01	202.46	225.89	215.82	244.77	279.62	283.66

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

19) HS Code 830110 Padlocks of base metal



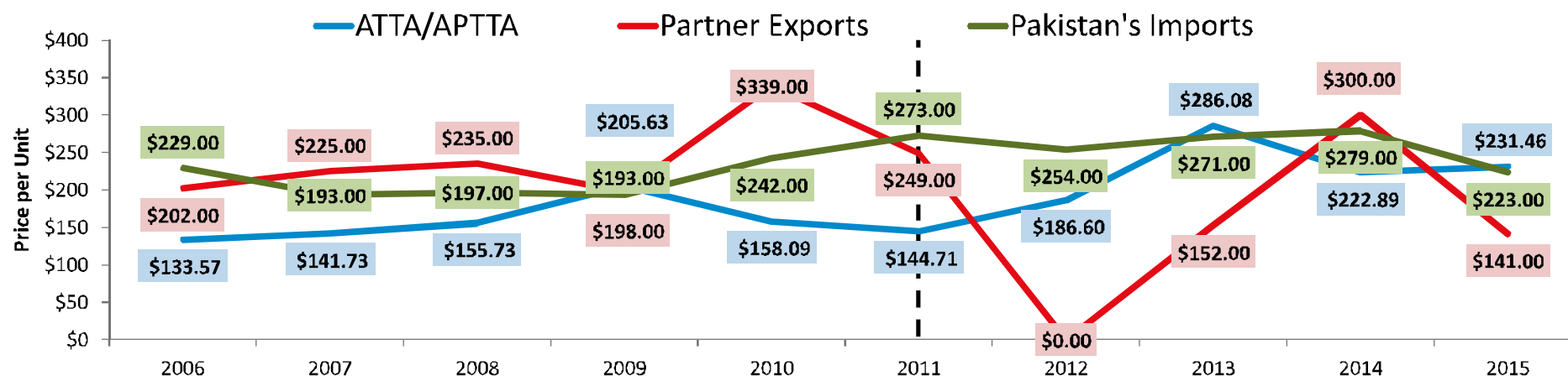
- Though the price differential between exports to Afghanistan and imports through APTTA has declined from 2014 to 2015 (mainly due to the a steep drop in the average price of exports to Afghanistan), the price of imports through APTTA was still almost half the price of exports to Afghanistan.
- This price difference is significant because China was the top exporting partner of this product to Afghanistan in 2015 internationally as well as the top exporting partner to use APTTA routes.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.51	0.38	0.35	0.56	0.10	1.68	3.89	3.01	15.50	25.34
Pakistan's Imports (USD M)	3.57	4.62	3.28	3.05	5.14	6.94	4.95	3.46	6.59	7.45

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

20) HS Code 841510 Air conditioning machines window or wall types



- At the time of APTTA's implementation, the price of imports of air conditioners through APTTA was significantly below international prices. By 2015 however, the price of imports through APTTA were marginally above the price of Pakistan's imports and 64% higher than the price of exports to Afghanistan.
- Internationally China was the top exporting partner of this product to Afghanistan in 2015. Through APTTA, China and Hong Kong were the top exporters to Afghanistan in 2015.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.85	2.36	3.77	7.96	4.01	11.74	8.37	12.98	17.63	23.96
Pakistan's Imports (USD M)	64.79	32.74	32.65	8.68	12.65	12.18	13.78	18.58	19.72	25.86

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

Section V: Price Comparisons of Pakistan's Imports with Afghan imports through APTTA

Comparison of prices of imports through APTTA with prices of Pakistan's import of selected products in 2015

Methodology:

- Products were selected on the following basis:
 - The price discrepancy had to be (approximately) 100%, i.e. the price per unit of measurement of Pakistan imports had to be at least twice the price per unit of measurement of imports via APTTA, in 2015. (Formula: $[\text{Price of Pak Imports} - \text{Price of imports through APTTA}] / \text{Price of Imports through APTTA}$)
 - Imports through APTTA had to be valued at least at \$1 million and Pakistan had to import at least \$1 million of that product in 2015.
 - The country exporting to Pakistan and exporting to Afghanistan through APTTA was the same hence the price difference could not be explained away due to different countries of origin.
 - Products which had different units of measurement in international trade data made available by ITC and APTTA data made available by Pakistan Customs, were excluded.
 - The products were compared on a HS Codes 6-digit level because HS Codes 8-digit level data for Pakistan was not available at the time of preparation of this report
- The table is tabulated in decreasing order of the value of Pakistan's imports

Findings:

- Out of 2,067 products imported through APTTA at HS Code 6-digit level, 36 products fit the above criteria and have been presented in the table that follows.
- Furthermore, out of those 36 products, 14 products showed evidence of under invoicing when price of imports through APTTA was compared with the price of exports to Afghanistan.

Comparison of prices of import through APTTA with prices of Pakistan's import of selected products

HS Code	Description	APTTA (USD M)	Pak Import (USD M)	APTTA Price per Unit of Measurement	Pak Import Price Per Unit of Measurement	Unit of measurement	Percentage of Discrepancy
851762	Machines for the reception	29.1	240.9	104.9	414.0	Unit	295%
901839	Needles, catheters, and the like, nes	5.7	60.6	0.2	2.4	Unit	1,525%
950300	Tricycles and similar wheeled toys	7.2	43.4	3.5	14.6	KG	316%
732690	Articles, iron or steel, nes	1.5	36.0	1.8	4.7	KG	167%
640419	Footwear o/t sports of tex mat	6.6	32.4	3.2	6.4	Pair	99%
293359	Hetercycl compds cntg pyrimidin rng	1.6	27.2	13.4	37.0	KG	176%
940510	Chandeliers & other electric lighting fittings	2.3	27.0	2.8	22.8	KG	704%
853620	Automatic circuit breakers	1.2	22.8	2.7	43.9	KG	1,506%
701399	Glassware nes	3.5	22.5	1.5	4.4	KG	192%
761290	Container, alum, cap <300L	2.9	22.4	0.1	7.8	KG	5,515%

Comparison of prices of import through APTTA with prices of Pakistan's import
of selected products (contd.)

HS Code	Description	APTTA (USD M)	Pak Import (USD M)	APTTA Price per Unit of Measurement	Pak Import Price Per Unit of Measurement	Unit of measurement	Percentage of Discrepancy
901831	Syringes	4.6	21.3	0.03	0.1	Unit	266%
691110	Tableware and kitchenware	5.7	18.2	1.3	6.0	KG	350%
340290	Surface-active washing preparations,	3.8	17.5	1.1	3.5	KG	220%
851310	Portable electric lamps	3.1	14.8	0.9	3.0	Unit	248%
960910	Pencils and crayons	3.4	13.1	4.2	10.7	KG	155%
392590	Builders' ware nes, of plastics	6.4	12.4	3.4	7.3	KG	114%
520851	Plain weave cotton fabrics, >/=85%	1.5	12.2	6.6	40.8	KG	515%
731210	Stranded wires etc of iron or steel	3.4	9.4	1.7	5.6	KG	224%
950691	Gymnasium or athletics articles and equipment	2.1	9.0	4.3	8.4	KG	97%
831110	Electrodes, coated, of base metal	17.9	8.8	2.0	5.0	KG	146%

Comparison of prices of import through APTTA with prices of Pakistan's import of selected products (contd.)

HS Code	Description	APTTA (USD M)	Pak Import (USD M)	APTTA Price per Unit of Measurement	Pak Import Price Per Unit of Measurement	Unit of measurement	Under Invoicing percentage
90220	Green tea in packages exceeding 3 kg	36.3	8.5	1.3	2.6	KG	98%
731511	Chain, roller, iron or steel	1.0	8.3	1.8	3.7	KG	108%
961590	Hairpins, curling pins, and the like	1.5	5.7	3.1	19.5	KG	532%
392330	Carboys, bottles and similar articles	1.7	5.6	1.6	4.5	KG	190%
850680	Primary cells & primary batteries	2.2	4.9	0.4	3.1	Unit	673%
480256	Uncoated paper and paperboard	3.6	4.5	1.2	2.6	KG	111%
580632	Narrow woven fabrics of man-made fibres,	77.4	3.7	6.7	13.7	KG	104%
830210	Hinges of base metal	2.1	3.3	2.2	7.7	KG	244%
940350	Bedroom furniture, wooden, nes	2.4	3.1	3.7	11.1	KG	195%
731700	Nails, staples & similar articles	14.4	2.9	1.5	3.8	KG	152%

Comparison of prices of import through APTTA with prices of Pakistan's import
of selected products (contd.)

HS Code	Description	APTTA (USD M)	Pak Import (USD M)	APTTA Price per Unit of Measurement	Pak Import Price Per Unit of Measurement	Unit of measurement	Percentage of Discrepancy
611510	Graduated compression hosiery	5.2	2.5	3.8	78.4	KG	1,965%
852550	Transmission apparatus for radio- broadcasting or television	1.3	1.9	2.4	63.8	Unit	2,522%
902830	Electricity supply, production and calibrating meters	1.2	1.6	8.1	21.0	Unit	158%
621490	Shawls,scarves,veils & the like, not knitted	1.2	1.4	0.5	1.9	Units	324%
611710	Shawls, scarves, veils and the like, knitted	2.7	1.4	0.5	2.2	Units	326%
621600	Gloves, mittens and mitts, of textile materials	+1.1	1.1	3.4	44.7	KG	1,210%

Section VI: Under Invoicing in APTTA

Comparison of prices of imports via APTTA and prices of exports to Afghanistan

The prices (per unit of measurement) of imports through APTTA were compared with the price of corresponding exports to Afghanistan to short list and analyze products that showed evidence of under invoicing. Price of selected imports through APTTA, price of their corresponding exports to Afghanistan and prices of Pakistan's imports were compared for the period from 2006 to 2015.

Out of 2,067 products imported through APTTA (aggregated at HS Code 6 digit level), 2%, that is 41 products were imported in value of \$1 million or above and were approximately half the price of their corresponding exports to Afghanistan.

Each product's country of origin for exports to Afghanistan internationally and exports to Afghanistan through APTTA were compared for 2015 to explain the price discrepancies through difference in exporting partners. Products for which the country of origin for imports via APTTA and exports to Afghanistan are the same are considered significant.

Furthermore, the selected products' values of imports through APTTA are compared with the values of exports to Afghanistan.

Since customs' revenue is a major source for the Afghan government, this exercise has been done with the objective of helping the Afghan government close this loophole.

Products showing evidence of Under Invoicing

- The table that follows lists products that show evidence of under invoicing, the percentage of discrepancy, and compares the values of imports through APTTA with the value of corresponding exports to Afghanistan.
- The tables (and the graphs that follow after the table) have been ranked in increasing order of their HS codes.
- Out of the 41 products, values of 37 products' imports through APTTA were greater than the value of partner exports to Afghanistan. These products have been highlighted in yellow.
- Products for which the originating country was the same for imports through APTTA and exports to Afghanistan and yet showed evidence for under invoicing were:
 - HS Code 293359 - Heterocycl compounds containing pyrimidin
 - HS Code 300420 - Antibiotics
 - HS Code 392620 - Apparel and clothing accessories
 - HS Code 640411 - Sports footwear
 - HS Code 640419 - Footwear other than sports
 - HS Code 691110 - Tableware and kitchenware of porcelain or china
 - HS Code 701399 - Glassware
 - HS Code 731511 - Chain, roller, iron or steel
 - HS Code 732690 - Articles, iron or steel
 - HS Code 830130 - Locks of a kind used for furniture of base metal
 - HS Code 830210 - Hinges of base metal
 - HS Code 854411 - Insulated winding wire of copper
 - HS Code 854690 - Electrical insulators
- Except for antibiotics for which the originating country was India, all the discrepancies originated from China.

Products showing evidence of Under Invoicing

HS Code	Description	APTTA USD M	Exports to Afg USD M	APTTA Price per Unit of Measurement	Exports to Afg Value per Unit of Measurement	Unit of measurement	Under Invoicing %
20442	Sheep cuts, bone in, frozen	8.00	0.10	2.00	7.64	KG	282%
90210	Green tea (not fermented) in packages not exceeding 3 kg	8.95	1.14	1.27	3.25	KG	156%
90230	Black tea in packages not exceeding 3 kg	1.38	0.16	1.74	6.91	KG	296%
290371	Chlorodifluoromethane	1.38	0.02	4.44	18.74	KG	322%
293359	Hetercycl compds cntg pyrimidin rng/piperazine rng,nes	1.58	0.30	13.43	29.66	KG	121%
300230	Vaccines, veterinary use	4.55	1.45	7.50	43.08	KG	474%
300420	Antibiotics nes, in dosage	14.55	11.95	7.00	14.18	KG	103%
330300	Perfumes and toilet waters	7.96	4.39	10.11	22.63	KG	124%
330420	Eye make-up preparations	1.83	0.64	6.17	46.81	KG	659%
340290	Surface-active preparations, washing and cleaning preparations, nes	3.83	0.29	1.10	2.44	KG	122%

Products showing evidence of Under Invoicing

HS Code	Description	APTTA USD M	Exports to Afg USD M	APTTA Price per Unit of Measurement	Exports to Afg Value per Unit of Measurement	Unit of measurement	Under Invoicing %
370130	Photo plates & film in the flat	1.51	0.82	3.13	11.00	KG	251%
392620	Apparel and clothing accessories (incl gloves) of plastic	1.28	0.23	3.34	14.91	KG	347%
392640	Statuettes and other ornamental articles, of plastics	2.85	1.51	3.30	6.07	KG	84%
480519	Fluting paper, uncoated, in rolls of a width > 36 cm	2.68	0.03	0.85	2.76	KG	223%
580639	Narrow woven fabrics of other textile materials, nes	7.66	0.15	6.53	33.07	KG	407%
590390	Textile fabrics impregnated, ctd, cov, or laminated with plastics	6.98	0.03	5.12	14.33	KG	180%
620299	Women/girls anoraks & similar article, not knit	1.18	0.01	4.57	11.00	Unit	141%
621490	Shawls, scarves, veils & the like, not knitted	1.19	1.42	0.45	4.78	Unit	960%
621600	Gloves, mittens and mitts, of textile materials, not knitted	1.10	0.06	3.41	65.04	KG	1805%
630629	Tents, of other textile materials	1.12	0.94	3.62	7.82	KG	116%

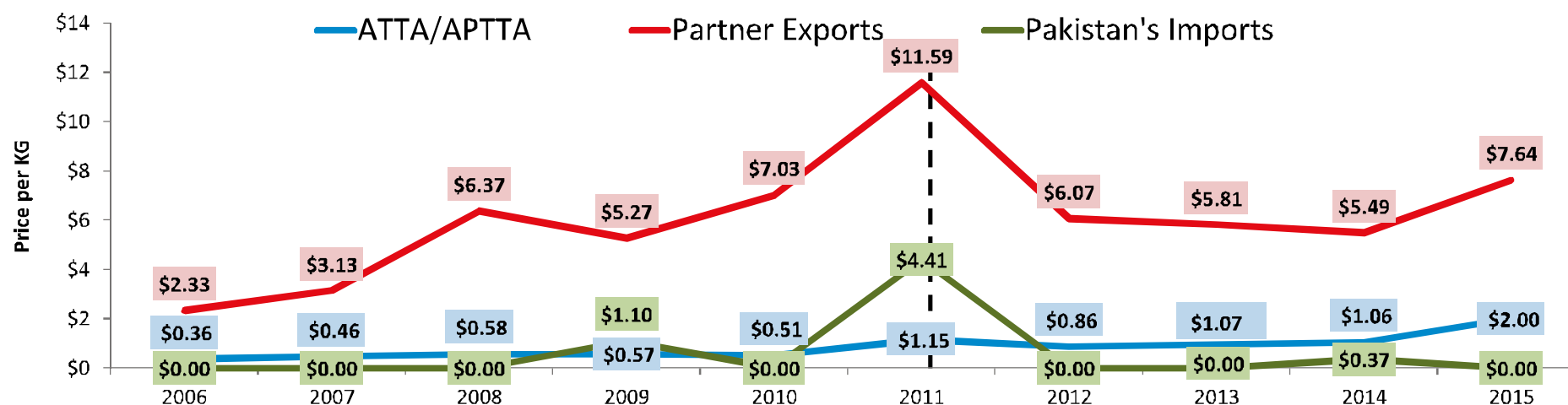
Products showing evidence of Under Invoicing

HS Code	Description	APTTA USD M	Exports to Afg USD M	APTTA Price per Unit of Measurement	Exports to Afg Value per Unit of Measurement	Unit of measurement	Under Invoicing %
640411	Sports footwear with outer soles of rubber or plastics	1.23	0.01	3.52	11.00	Pair	212%
640419	Footwear other than sports	6.61	0.56	3.22	6.01	Pair	87%
640420	Footwear with outer soles of leather	6.14	0.08	3.30	43.00	Pair	1204%
691110	Tableware and kitchenware of porcelain or china	5.73	2.69	1.34	4.07	KG	203%
691200	Ceramic tableware, kitchenware, other household & toilet articles	1.17	0.03	1.42	7.17	KG	405%
700510	Float glass etc in sheets, non-wired	1.14	0.04	5.94	11.873	SQM	100%
701328	Drinking glasses, stemware (excl. of glass ceramics)	2.64	0.02	1.51	4.85	KG	222%
701399	Glassware nes (other than that of 70.10 or 70.18)	3.55	0.20	1.50	4.06	KG	171%
731210	Stranded wire, ropes & cables of iron or steel	3.38	0.50	1.72	3.29	KG	91%
731449	Grill, netting, fencing, iron or steel,	1.05	4.00	1.79	4.41	KG	146%

Products showing evidence of Under Invoicing

HS Code	Description	APTTA USD M	Exports to Afg USD M	APTTA Price per Unit of Measurement	Exports to Afg Value per Unit of Measurement	Unit of measurement	Under Invoicing %
731511	Chain, roller, iron or steel	1.00	0.03	1.80	4.41	KG	144%
732399	Table, kitchen or other household articles	2.83	0.08	2.61	5.51	KG	111%
732690	Articles, iron or steel, nes	1.53	2.77	1.76	4.63	KG	163%
830130	Locks of a kind used for furniture of base metal	1.12	0.10	3.26	7.13	KG	118%
830210	Hinges of base metal	2.12	0.70	2.23	4.82	KG	116%
830249	Mountings, fittings and similar articles of base metal, nes	1.61	0.72	2.76	25.42	KG	820%
853620	Automatic circuit breakers	1.21	2.99	2.73	23.18	KG	748%
854411	Insulated winding wire of copper	1.67	1.00	3.64	7.73	KG	113%
854690	Electrical insulators, nes	1.11	0.65	3.18	9.23	KG	191%
940320	Furniture, metal, nes	1.01	2.92	3.50	6.48	KG	85%
940510	Chandeliers & other electric ceiling or wall lighting fittings	2.32	0.97	2.83	9.40	KG	232%

HS Code 20442 Sheep cuts, bone in, frozen



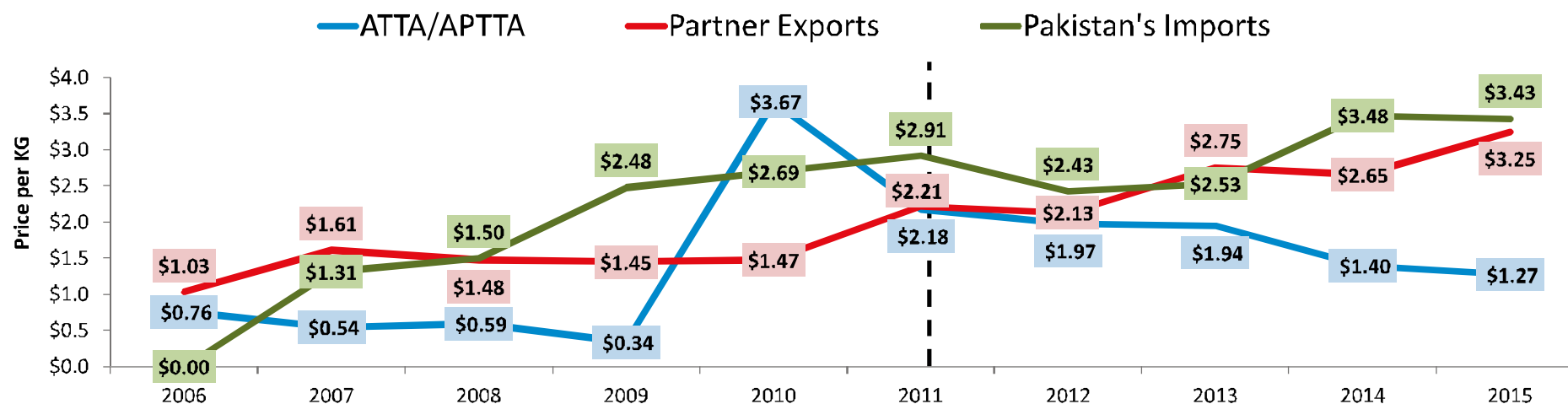
- The price of this product's imports through APTTA has been below the price of exports to Afghanistan throughout the period.
- The most significant price difference was in 2011, the year APTTA was implemented. Since then the price differential has decreased.
- Imports through APTTA originated mostly from India whereas Netherlands was the top international exporting partner of this product in 2015.
- Frozen sheep cuts are not a significant import of Pakistan.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	3.51	8.60	10.96	12.57	16.29	31.13	7.73	4.75	5.11	8.00
Pakistan's Imports (USD M)	0	0	0	0.001	0	0.004	0	0.001	0.001	0

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 90210 Green tea (not fermented) in packages not exceeding 3 kg



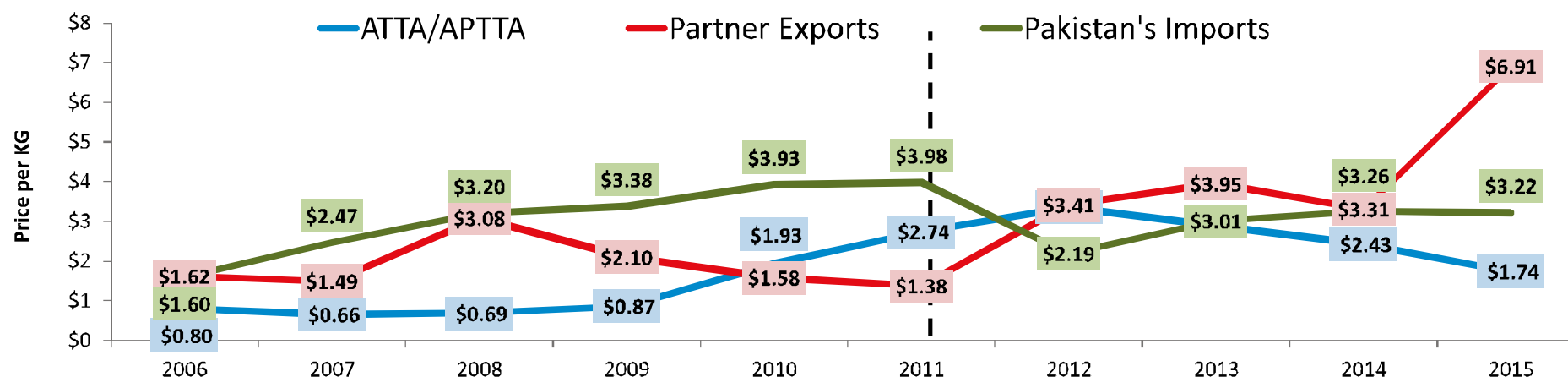
- Except for 2010, the price of green tea imports through APTTA was less than international prices since 2006. Since the implementation of APTTA, the price differential between price of imports through APTTA, price of Pakistan's imports and the price of exports to Afghanistan has increased.
- The unit price of green tea imports through APTTA has declined steadily since APTTA was implemented whereas the price of exports to Afghanistan and the price of Pakistan's imports has increased.
- Vietnam was the top partner exporting to Afghanistan through APTTA whereas China was the top exporting partner internationally in 2015. Vietnam had not reported its international trade data in 2015.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	2.32	1.62	1.19	1.31	0	7.60	9.01	10.64	13.47	8.95
Pakistan's Imports (USD M)	0.002	0.03	0.02	0.02	0.13	0.07	0.10	0.04	0.23	0.37

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 90230 Black tea (fermented) & partly fermented tea in packages not exceeding 3kg



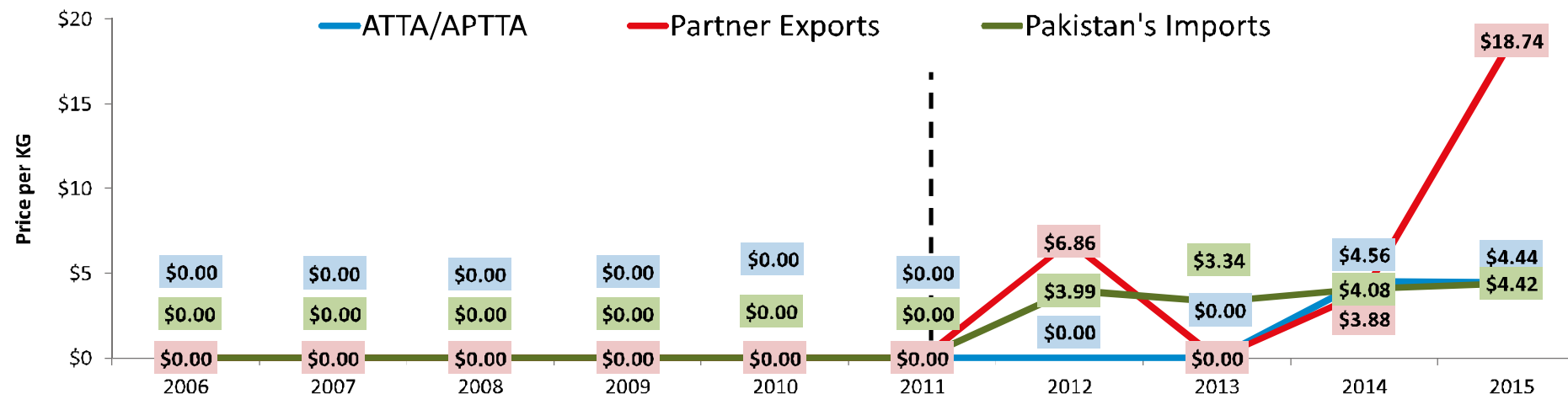
- Black tea is among the top imports of Afghanistan via APTTA and an important import of Pakistan since Pakistan is a country of black tea drinkers. However, most of the tea imported via APTTA as well as imports of Pakistan corresponds to the HS Code 90240 of black tea in packets exceeding 3 kg.
- Though the quantity of the import of black tea corresponding to this HS Code is not significant for Pakistan, the price differential, between the per kg cost quoted by Afghan importers, the per kg cost quoted by international exporters to Afghanistan, and the per kg cost of Pakistan's imports, was significant in 2015.
- Indonesia is the top trading partner to utilize Pakistan's land routes for this product, whereas internationally it was Netherlands in 2015 (Kenya had not reported its data when this report was being prepared).

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	16.51	15.76	8.85	5.97	1.98	11.70	10.88	8.52	1.08	1.38
Pakistan's Imports (USD M)	0.14	0.29	0.06	0.44	1.05	0.41	0.15	0.09	0.15	0.11

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 290371 Chlorodifluoromethane



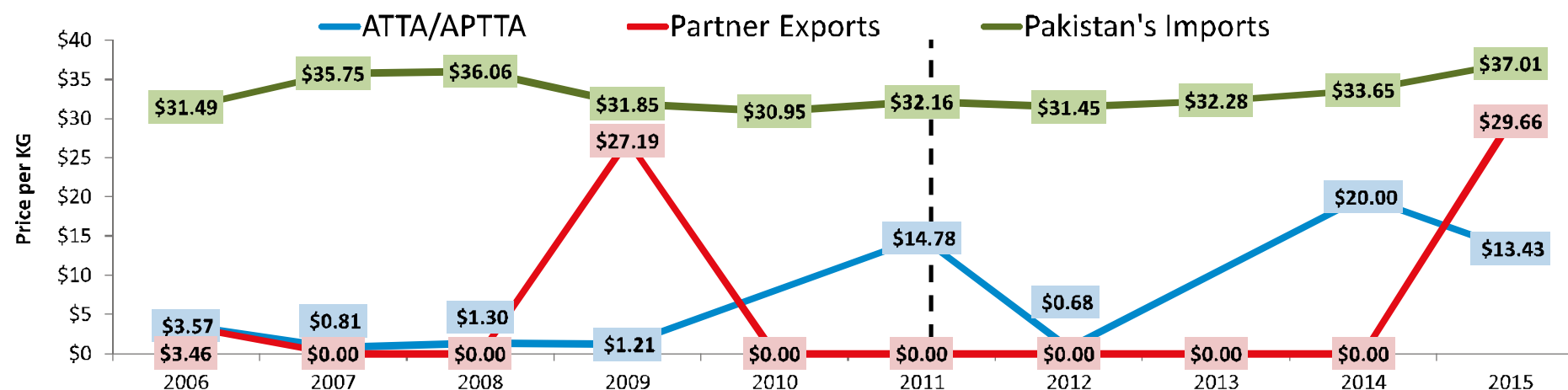
- This product was not imported by Pakistan, imported via ATTA/APTTA or exported to Afghanistan from 2006 to 2011. In 2015 however, there was a significant price discrepancy between the price per kg of exports to Afghanistan and the price per kg of this product's imports through APTTA.
- The main country from which Afghanistan imported via APTTA was China. In previous years the main country that exported this product to Afghanistan was UAE but it has not reported its exports to Afghanistan for 2015. USA was the main reporting exporting partner of Afghanistan for this product in 2015.
- Chlorodifluoromethane has not been a significant import of Pakistan over the last decade.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	2.18	1.38
Pakistan's Imports (USD M)	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.49	1.21	0.67

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 293359 Heterocycl compounds containing pyrimidin rng/piperazine rng



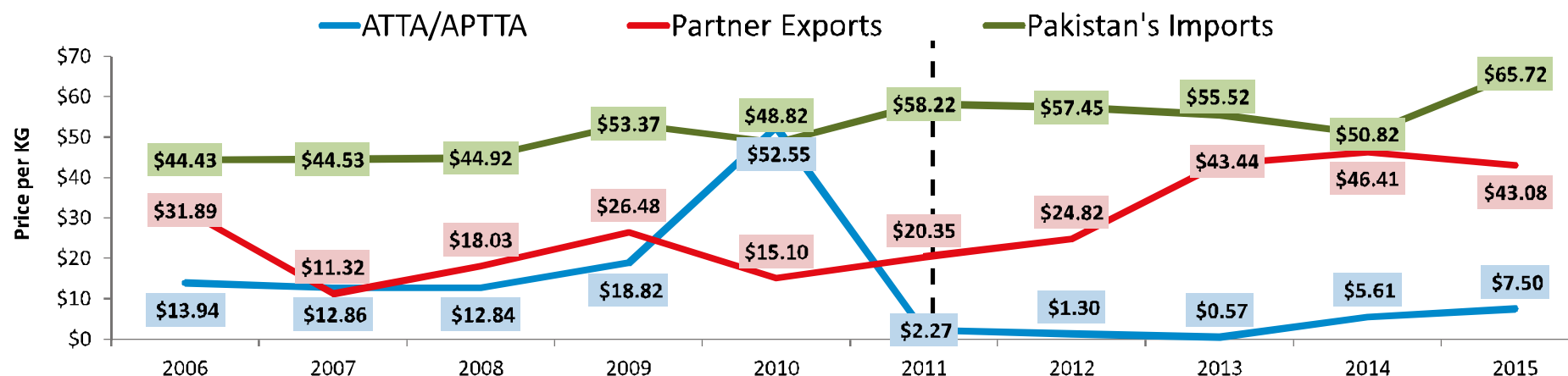
- The price per kg of Pakistan's imports was higher than the international prices of exporters to Afghanistan and the price of imports through ATTA/APTTA throughout the period.
- Till 2014, the imports of this product through ATTA/APTTA were negligible.
- In 2015, the price of imports through APTTA was much lower than international prices.
- No exports of this product were reported by Afghanistan's trading partners in 2007, 2008 and from 2010 to 2014.
- China was the main trading partner internationally and through APTTA.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.001	0.0002	0.003	0.01	0.00	0.39	0.50	0.50	1.38	1.58
Pakistan's Imports (USD M)	11.63	13.69	14.03	18.50	15.50	19.17	22.26	21.09	22.83	27.20

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 300230 Vaccines, veterinary use



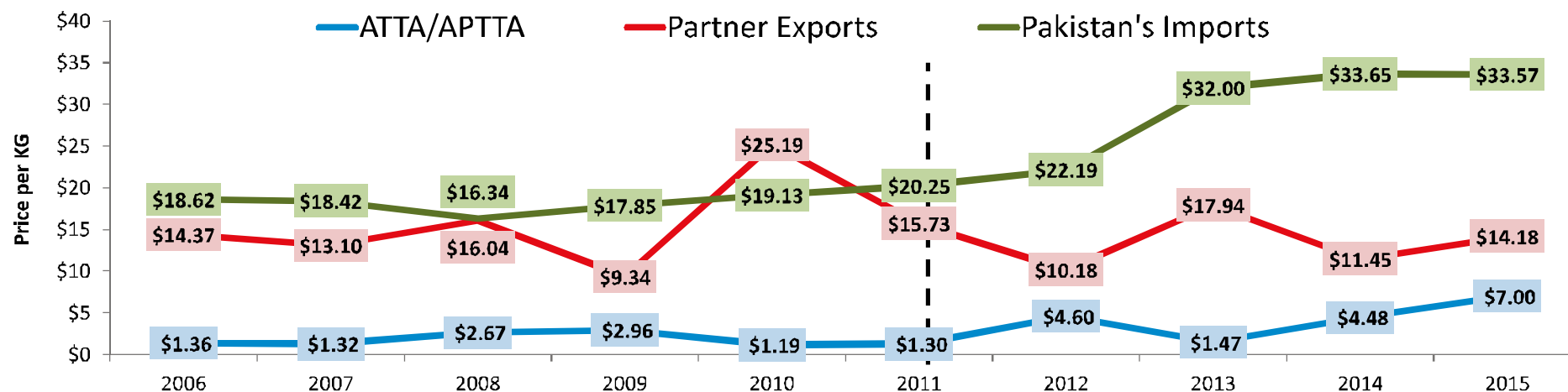
- The difference between international prices and the price of imports through APTTA was significant in 2015, though the price difference has lessened somewhat since the implementation of APTTA.
- Jordan and Spain are the top exporting partners to Afghanistan internationally for veterinary vaccines whereas the top exporting partner through APTTA in 2015 was China, though Jordan and Spain also used the APTTA routes.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.03	0.01	0.05	0.28	0.59	1.14	1.04	1.31	2.36	4.55
Pakistan's Imports (USD M)	9.31	12.16	12.02	12.06	15.41	18.38	23.40	24.63	31.26	33.33

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 300420 Antibiotics nes, in dosage

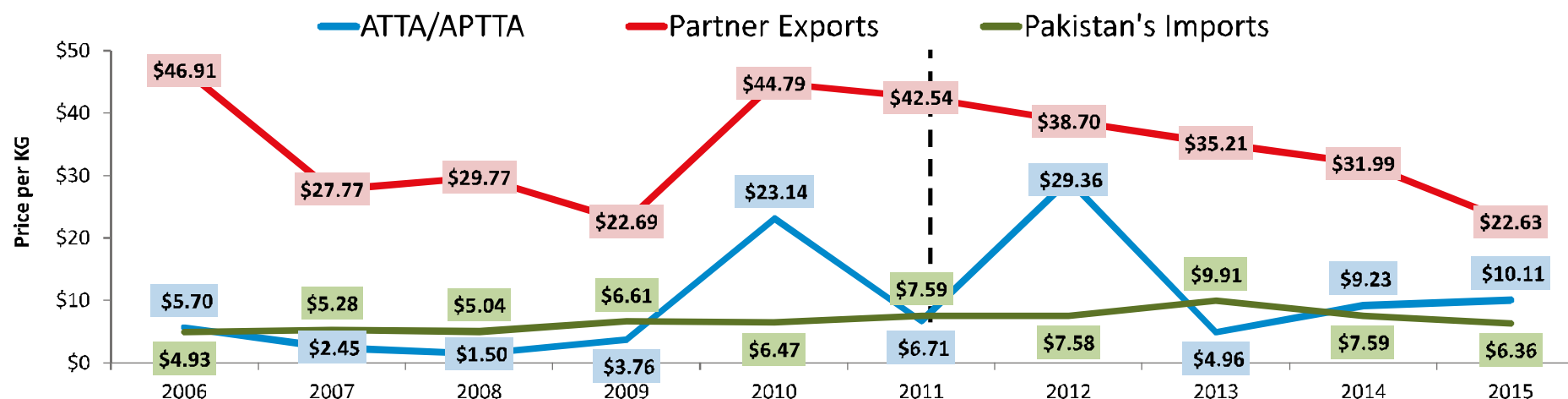


- The price of antibiotics imported through APTTA is distinctly lower than international prices and has been so for the last decade.
- Though the price of imports through APTTA of this product has increased since 2014, it is still less than half of the price of exports to Afghanistan and significantly less than the price of Pakistan's imports.
- India was among the top exporters to Afghanistan for antibiotics through APTTA as well as being a major source.

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.37	2.23	4.82	3.68	1.18	6.27	6.40	10.64	10.66	14.55
Pakistan's Imports (USD M)	24.37	25.65	30.22	27.24	28.99	27.30	27.10	26.12	25.79	25.43

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 330300 Perfumes and toilet waters



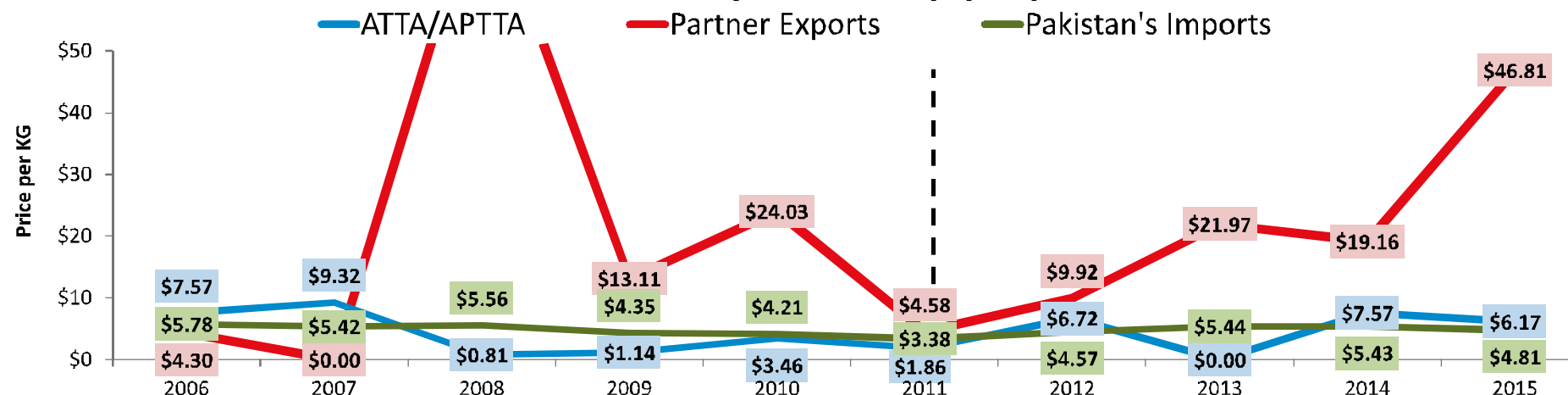
- While the price of imports of perfumes through APTTA has risen steadily since 2013, the price of exports to Afghanistan has declined steadily since 2010. This has decreased the price differential between imports through APTTA and exports to Afghanistan though the difference is still significant.
- The value of this product's imports through ATTA/APTTA has increased steadily over the last decade.
- The price of Pakistan's imports was less than the price of imports through APTTA in 2015, indicating under invoicing in Pakistan's imports.
- China is the top exporter to Afghanistan through APTTA whereas internationally the top exporters to Afghanistan are Netherlands, USA and France.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.19	0.07	0.38	1.91	1.67	1.44	1.08	1.08	3.08	7.96
Pakistan's Imports (USD M)	2.10	3.87	2.23	2.08	2.06	7.00	5.46	6.72	6.28	6.61

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 330420 Eye make-up preparations



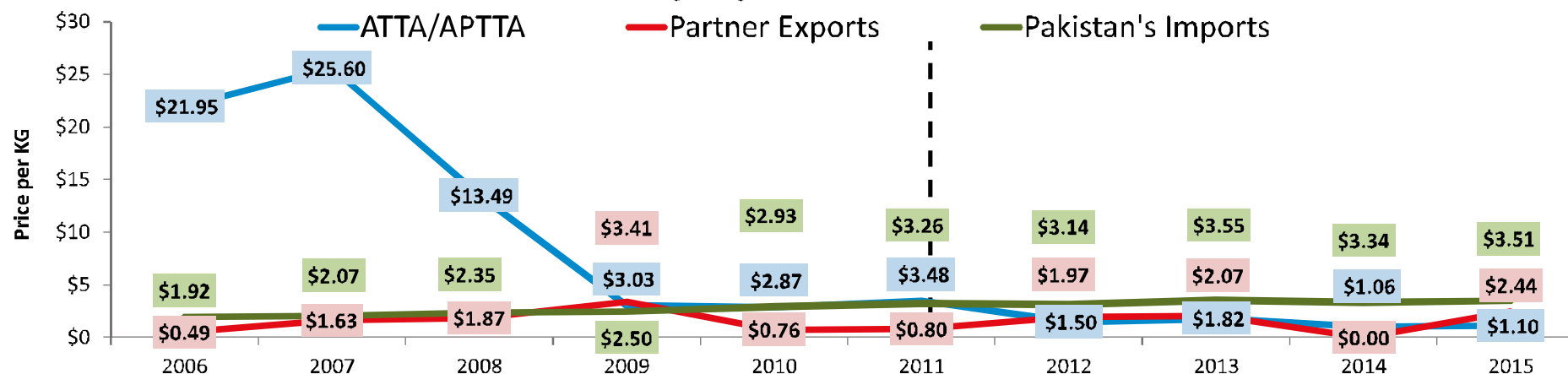
- Since the implementation of APTTA, the price per kg of imports of eye make up through APTTA has risen considerably. Though the price of imports via APTTA has increased as well, the increase in price is not as marked as the increase in price of exports to Afghanistan.
- There is thus a significant price difference between the price of imports through APTTA and the price of exports to Afghanistan in 2015.
- China was the main trading partner through APTTA in 2015 whereas Germany was the top exporter of eye make up to Afghanistan in 2015.
- The outlier price of \$78 of partner exports to Afghanistan in 2008 has been omitted from the graph to allow the trend to be seen more clearly.

— — — — APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.04	0.05	0.02	0.08	0.04	0.14	0.08	0.25	0.48	1.83
Pakistan's Imports (USD M)	0.47	0.77	0.54	0.90	1.63	1.54	1.00	1.06	1.82	2.03

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 340290 Surface-active preparations, washing and cleaning preparations



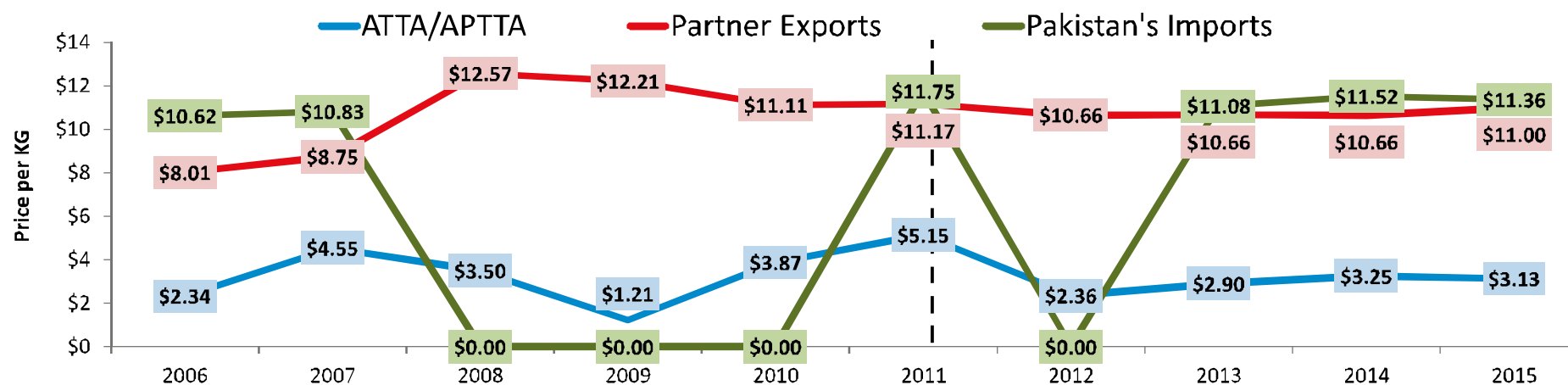
- In 2015, the price of imports through APTTA was less than half the price of exports to Afghanistan.
- Before APTTA's implementation, the price of imports through APTTA was higher than the price of exports to Afghanistan, but since its implementation, the price of imports through APTTA is below international prices except in 2014 in which no data was available for this products exports to Afghanistan.
- China was the main exporter to Afghanistan through APTTA whereas USA and Thailand were the main exporters internationally.
- China has not reported its exports of this product to Afghanistan.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.34	0.30	0.11	0.39	0.36	1.55	2.28	4.46	2.81	3.83
Pakistan's Imports (USD M)	9.29	10.29	12.63	8.99	7.37	9.96	9.16	11.83	16.31	17.51

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 370130 Photo plates & film in the flat with any side exceeding 255mm



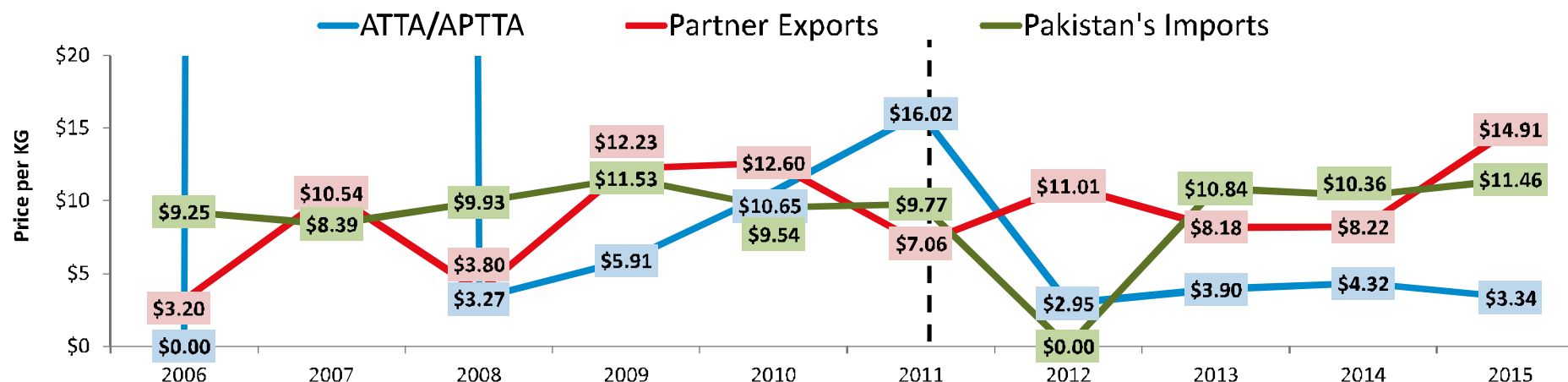
- The price of imports through APTTA of this product has been significantly below international prices throughout the period.
- China was the main trading partner using APTTA routes for this product whereas Pakistan was the top exporting partner to Afghanistan in 2015.
- Pakistan's import quantities data was unavailable for 2008, 2009, 2010 and 2012 and hence the per kg prices of Pakistan's imports could not be calculated.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.09	0.11	0.18	0.41	0.45	1.54	2.24	2.56	1.25	1.51
Pakistan's Imports (USD M)	2.73	2.91	3.62	3.14	4.73	4.38	5.57	3.89	6.37	7.00

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 392620 Apparel and clothing accessories of plastic



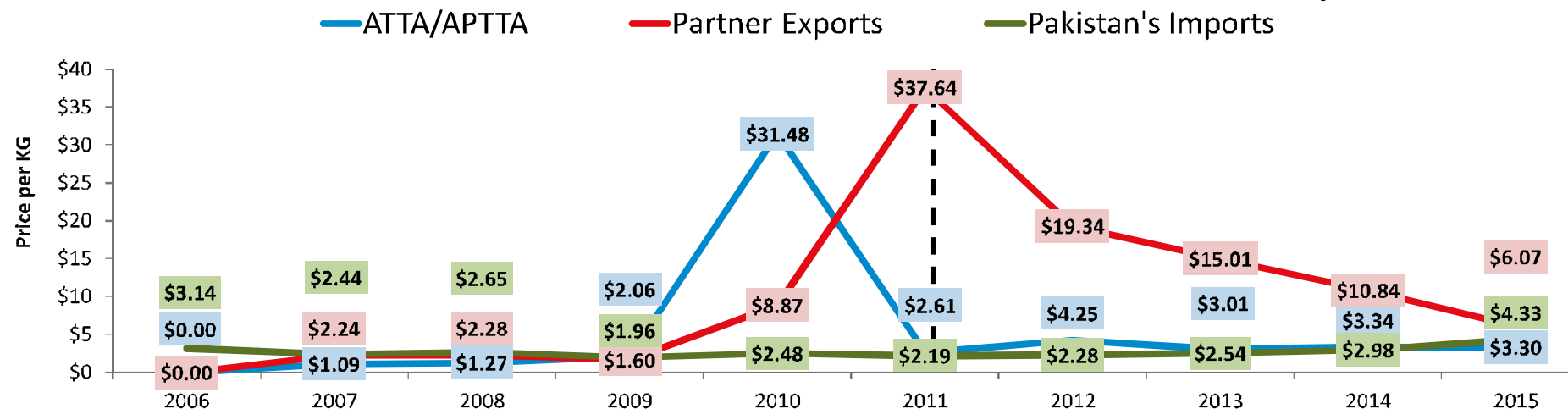
- The price of imports through APTTA of plastic apparel and clothing accessories in 2011 was above international price. Since then the price has declined and it was below international prices in 2015.
- China is top exporting partner internationally as well as through APTTA of this product in 2015.
- Quantities data of Pakistan's imports was not available for 2012 therefore the price per kg could not be calculated for 2012.
- The outlier price of \$2,518 per kg of this product's imports through ATTA in 2007 has been omitted to prevent distortion of visual representation of trends of recent years.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.00	0.01	0.05	0.26	0.54	0.85	0.41	0.66	1.28	1.28
Pakistan's Imports (USD M)	0.92	2.22	4.08	1.68	1.84	2.15	1.82	2.25	2.15	0.87

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 392640 Statuettes and other ornamental articles, of plastics



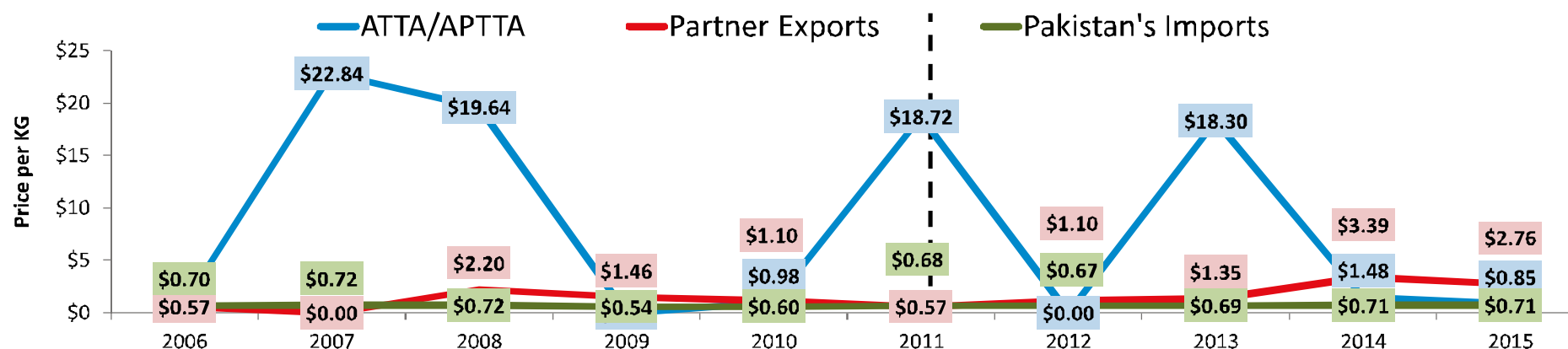
- The price of imports of plastic statuettes through ATTA/APTTA peaked in 2010 and has decreased since then. However, the price difference between imports through ATTA/APTTA and international prices was still significant in 2015.
- China was the main exporter of plastic statuettes through APTTA in 2015 while India was the main exporter internationally, followed by China.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.00	0.01	0.10	0.60	0.47	0.77	2.68	0.64	1.86	2.85
Pakistan's Imports (USD M)	0.35	1.18	1.46	2.20	3.45	3.24	1.91	1.81	3.86	4.49

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 480519 Fluting paper, uncoated, in rolls of a width > 36 cm

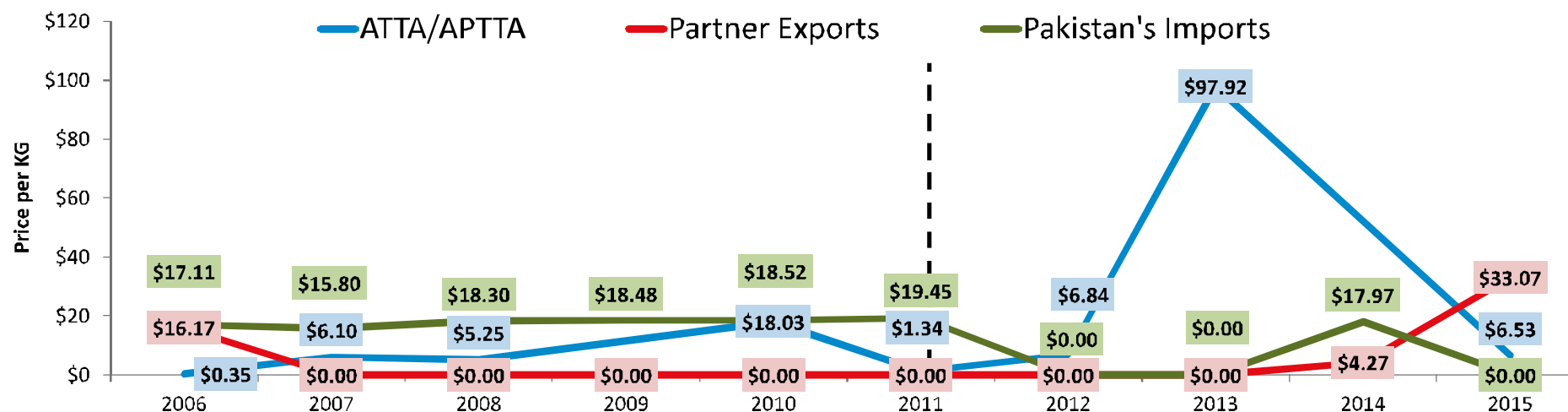


- Till 2015, imports through ATTA/APTTA of this product were insignificant with fluctuations in per unit prices.
- In 2015, the price per kg of this product was close to the price of Pakistan's imports, but less than half the average price of exports to Afghanistan.
- Pakistan was the top exporting partner internationally whereas the main exporter through APTTA was Indonesia in 2015.

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.10	0.03	0.02	0.00	0.03	0.17	0.00	0.03	0.02	2.68
Pakistan's Imports (USD M)	2.21	1.44	2.39	2.07	3.49	3.29	2.16	2.16	3.46	3.76

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 580639 Narrow woven fabrics of other textile materials, nes



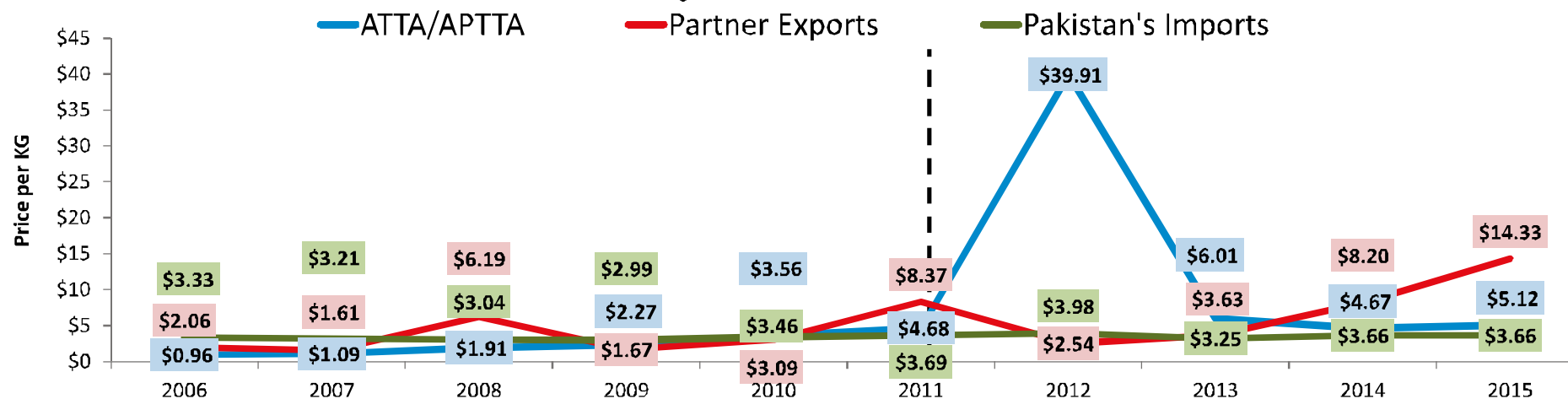
- The price of this product's imports through APTTA has declined since 2013. However, this product was not imported in significant quantities before 2015. The price differential between the price of exports to Afghanistan and the price of imports through APTTA was significant.
- Malaysia was the top exporting partner to Afghanistan internationally for this product in 2015 whereas the top exporting partner to Afghanistan through APTTA was China.
- Pakistan's import quantity for this product was unavailable for 2015 and hence the per kg price could not be calculated.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.01	0.0002	0.0001	0.00	0.0004	0.09	0.12	0.16	0.00	7.66
Pakistan's Imports (USD M)	0.30	0.30	0.25	0.35	0.25	0.25	0.59	3.73	3.86	0.18

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 590390 Textile fabrics impregnated, ctd, cov, or laminated with plastics, nes

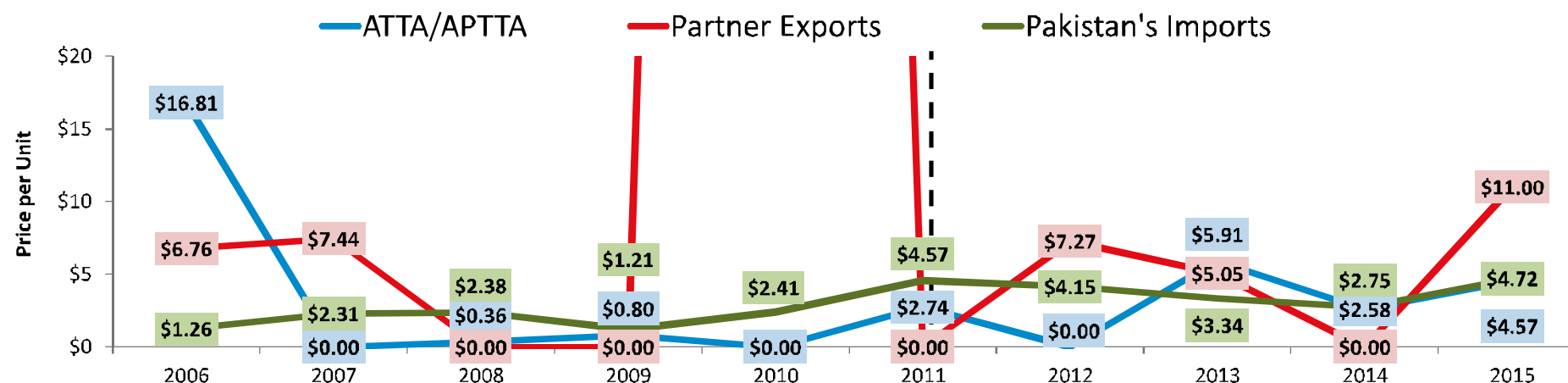


- The price of imports through APTTA was less than half the price of exports to Afghanistan.
- China was the top trading partner of Afghanistan's through APTTA in 2015, however internationally Turkey was the top trading partner.
- The price of Pakistan's imports is lower than the price of imports through APTTA.

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	1.27	0.48	1.01	4.10	1.34	3.21	9.29	6.99	5.54	6.98
Pakistan's Imports (USD M)	4.57	6.83	6.67	7.02	14.75	8.65	9.45	7.00	8.89	13.09

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 620299 Women/girls anoraks & similar article of other textile materials, not knitted



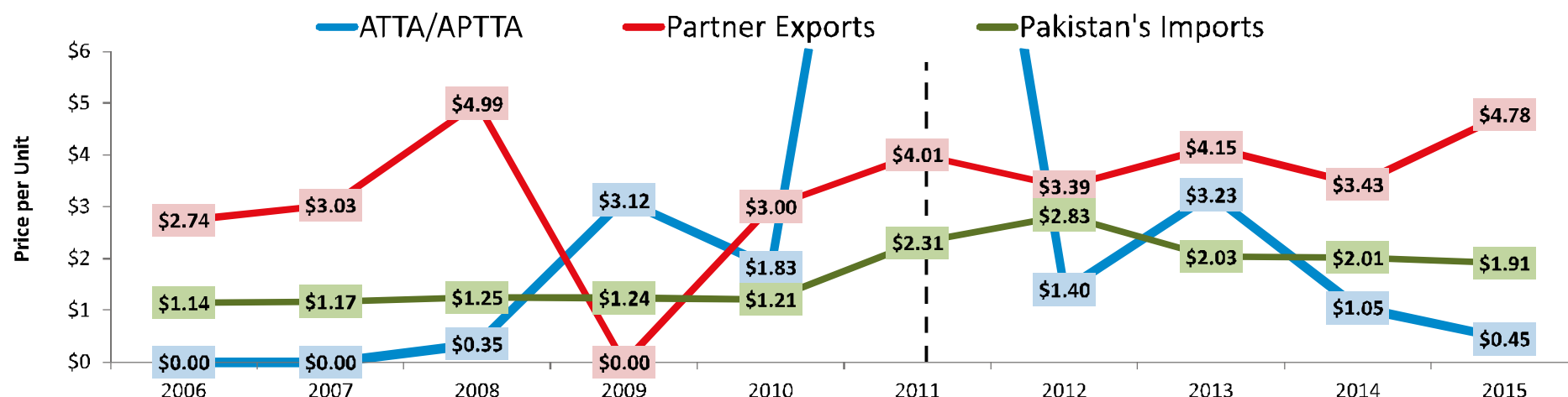
- The price differential between imports through APTTA of this product and the price quoted by exporters to Afghanistan became more marked in 2015.
- Turkey was the main exporting partner internationally of this product whereas China was the sole source of exports of this product using APTTA routes.
- The price per unit of Afghanistan's partner exports of this product in 2011 was \$294. It has been omitted from the graph and treated as an outlier to allow a better analysis of the trend.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.003	0.00	0.003	0.02	0.00	0.002	0.00	0.03	0.65	1.18
Pakistan's Imports (USD M)	0.05	0.08	0.07	0.06	0.03	0.10	0.04	0.04	0.07	0.04

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 621490 Shawls, scarves, veils & the like, not knitted



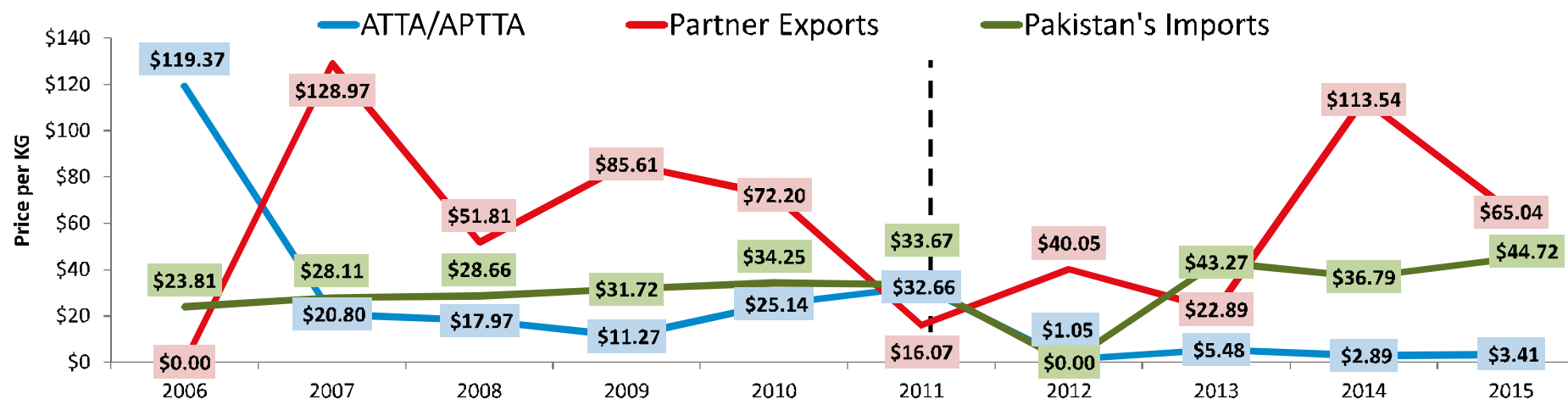
- Except for 2009 and 2011, prices of imports through ATTA/APTTA were below prices quoted by Afghanistan's exports partners for this product.
- The price differential between imports through APTTA and exports to Afghanistan has increased from 2014.
- In 2011, the price per unit of imports through APTTA was \$18.32. The data point has been omitted to allow for a clearer visual representation without outliers.
- India was the main exporting partner of this product to Afghanistan internationally whereas China was the main trading partner to use APTTA routes to export this product in 2015.
- The price at which Pakistani importers are clearing the product, though higher than APTTA declared values, is still a fourth of international prices.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.00	0.00	0.00	0.01	0.11	0.03	0.02	0.24	0.23	1.19
Pakistan's Imports (USD M)	0.06	0.22	0.34	0.53	0.74	1.44	0.70	0.60	1.47	1.42

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 621600 Gloves, mittens and mitts, of textile materials, not knitted



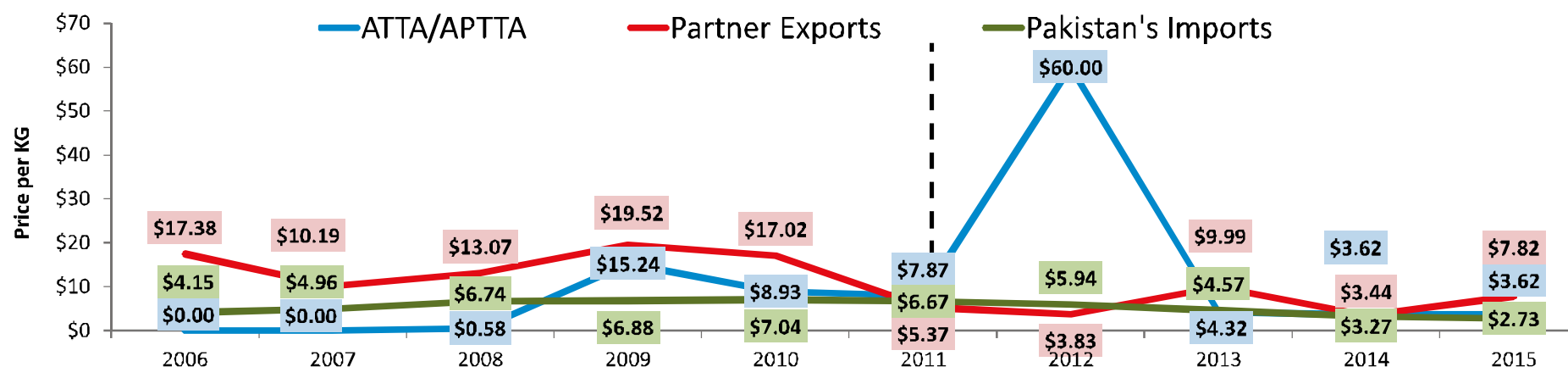
- Except for 2006 and 2011, the price of imports through ATTA/APTTA of this product remained below the price of exports to Afghanistan.
- In 2015, the price of imports through APTTA was considerably less than international prices.
- China was the main trading partner of this product through APTTA while USA was the main exporting partner internationally, in 2015.
- Till 2015, imports through APTTA of this product were less than \$1 million.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.003	0.01	0.05	0.06	0.05	0.12	0.05	0.20	0.90	1.10
Pakistan's Imports (USD M)	0.54	0.41	0.26	0.26	0.44	0.95	0.80	0.47	0.27	1.14

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 630629 Tents, of other textile materials



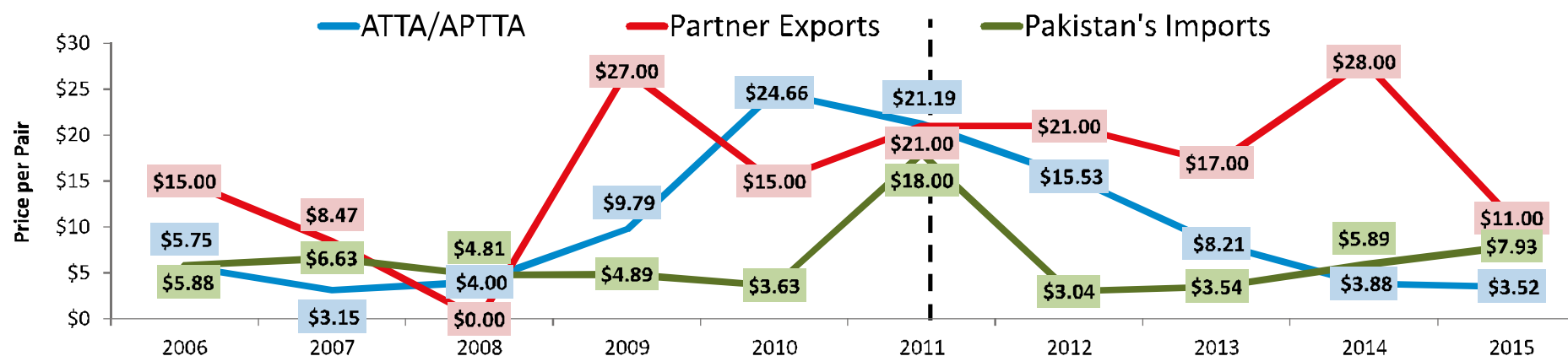
- Though the price of imports of tents through APTTA was slightly above international prices in 2014, it was less than half the price of exports to Afghanistan in 2015.
- The top exporting partner of this product to Afghanistan in 2015 was Pakistan whereas China was the sole exporting partner utilizing APTTA routes.

— — — — APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.00	0.00	0.01	0.66	2.47	0.65	0.21	1.01	1.59	1.12
Pakistan's Imports (USD M)	6.48	2.02	0.39	0.97	3.44	1.01	0.59	0.34	0.10	7.46

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 640411 Sports footwear with outer soles of rubber or plastics & uppers of textile materials



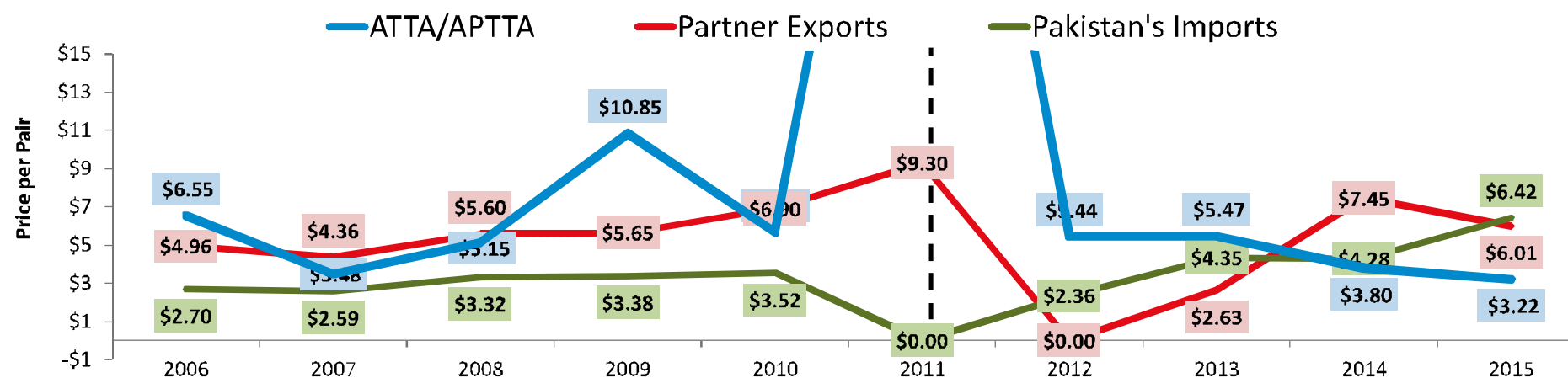
- The price of imports through ATTA/APTTA of sports footwear was at its highest in 2010. Since then it has declined steadily till it dipped below international prices in 2014.
- Though the difference between price of exports to Afghanistan and the price of imports through APTTA decreased in 2015, it was still significant.
- China was the top trading partner of this product in 2015 through APTTA as well as internationally.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.06	0.17	0.79	2.92	0.09	0.09	0.47	0.30	0.60	1.23
Pakistan's Imports (USD M)	1.71	3.14	2.29	1.82	0.28	0.51	6.02	4.70	4.48	5.91

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 640419 Footwear other than sports, with outer soles of rubber/plastic & uppers of textile materials



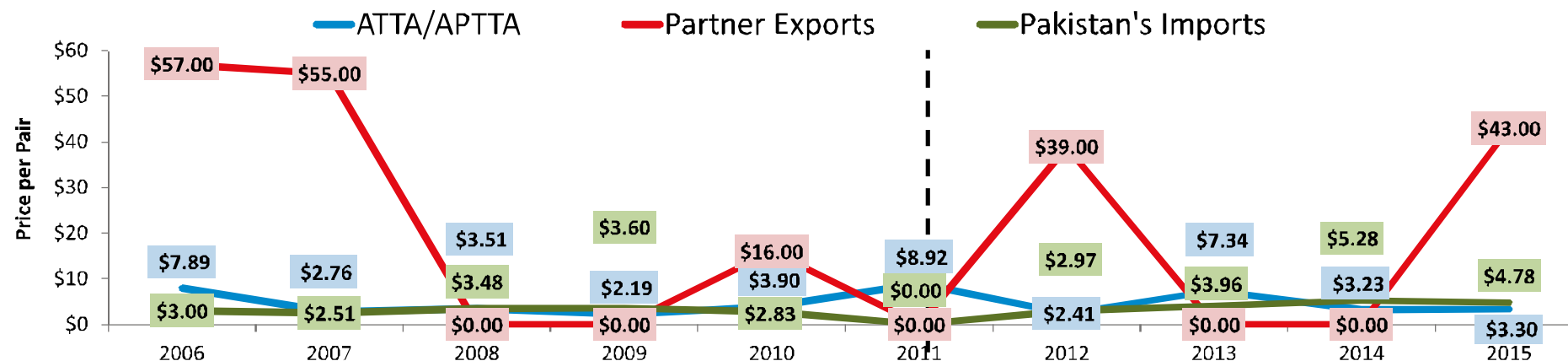
- The price of imports through APTTA is almost half the price of exports to Afghanistan though China is the top exporting partner through APTTA as well as internationally.
- In 2012, the price of imports through APTTA was above international prices, however the trend has changed and the price of imports through APTTA has declined steadily since 2012.
- In 2011, the price of imports through APTTA was \$46.5. The data point has been omitted from the graph because it was an outlier that was preventing an accurate visual representation of the trend.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.18	0.13	0.22	0.38	0.18	0.89	1.36	2.74	3.76	6.61
Pakistan's Imports (USD M)	3.90	6.08	8.30	5.01	10.61	17.41	16.48	14.09	24.10	32.42

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 640420 Footwear with outer soles of leather and uppers of textile materials



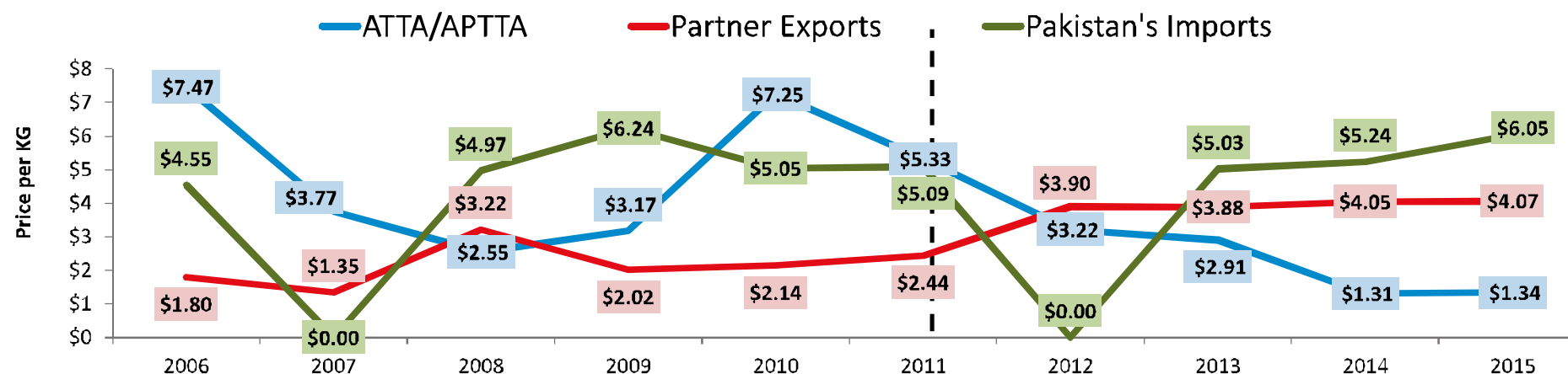
- The price of footwear imports through APTTA was less than 10% of the price of exports to Afghanistan.
- China was the major exporting partner through APTTA whereas Netherlands was the top exporting partner to Afghanistan internationally.
- Pakistan's imports of this product are negligible.
- The price of Pakistan's imports and the price of imports through APTTA vary.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.11	0.11	0.26	0.09	0.02	0.23	0.27	0.20	2.86	6.14
Pakistan's Imports (USD M)	0.82	1.10	1.25	1.30	1.18	1.10	0.33	0.41	0.07	0.10

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 691110 Tableware and kitchenware of porcelain or china



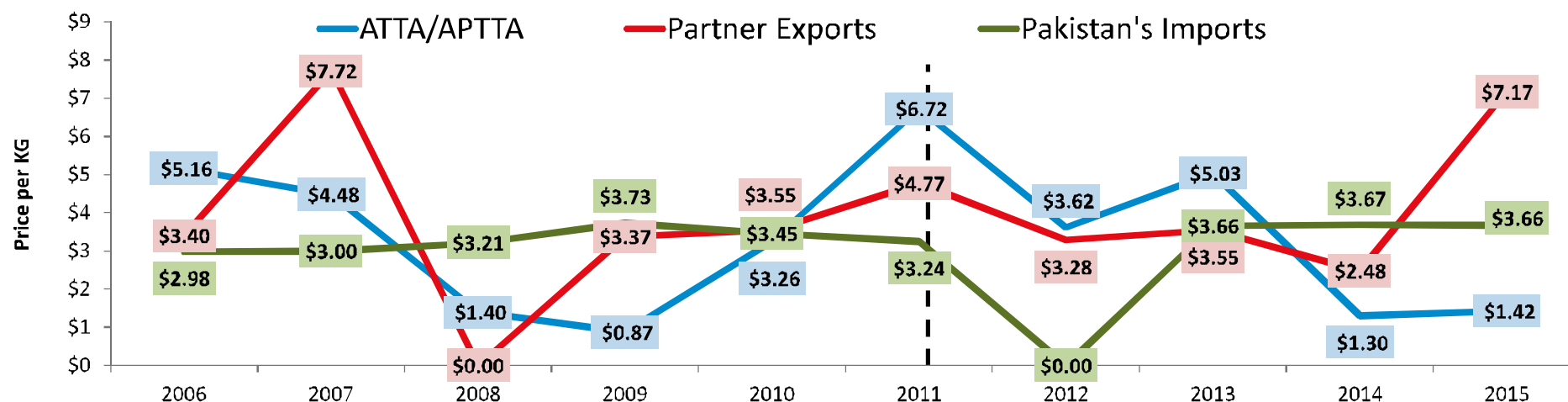
- Since APTTA's implementation in 2011, the price of imports through APTTA has declined below international prices. In 2015, the price of exports to Afghanistan was nearly 4 times the price of imports through APTTA.
- The top exporting partner to Afghanistan internationally and through APTTA was China hence the price differential is significant.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	2.05	2.20	3.15	4.90	1.19	2.47	1.94	3.77	4.77	5.73
Pakistan's Imports (USD M)	11.05	9.06	8.87	6.25	9.05	12.30	10.24	9.53	14.85	18.25

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 691200 Ceramic tableware, kitchenware, other household & toilet articles



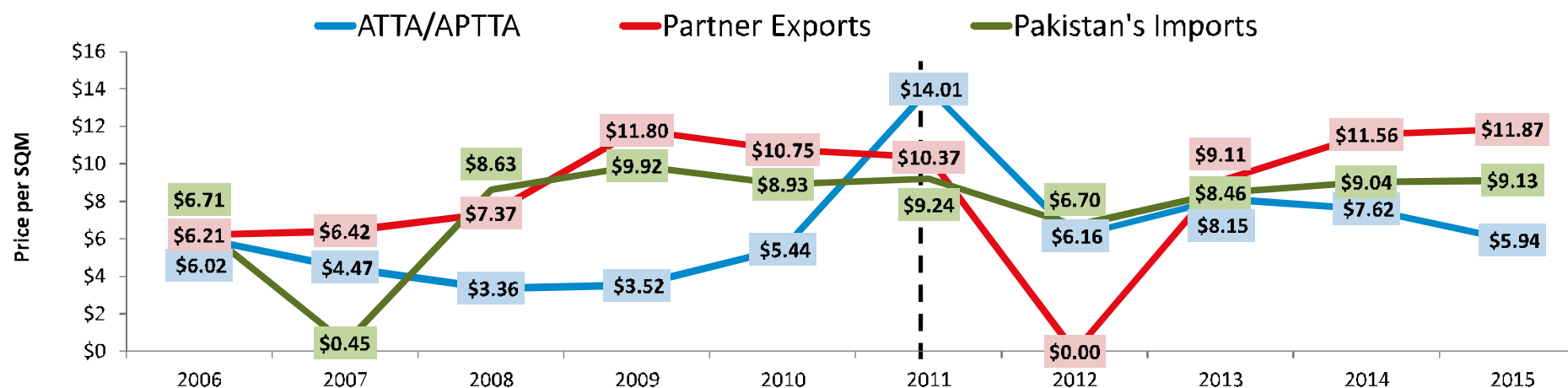
- Initially when APTTA was implemented, the price of imports through APTTA was above international prices. Since 2014 however, the price of imports of this product has dropped below international prices and the difference became more marked in 2015.
- China was the main exporting partner utilizing APTTA routes in 2015 whereas Bulgaria was the main exporting partner internationally.
- The imports quantities data was unavailable for Pakistan for 2012 hence the price per kg could not be calculated for 2012.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.21	0.16	0.16	0.20	0.07	0.46	0.36	1.10	1.31	1.17
Pakistan's Imports (USD M)	0.65	0.61	0.62	0.17	0.21	0.10	0.31	0.13	0.77	0.66

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 700510 Float glass etc in sheets, non-wired



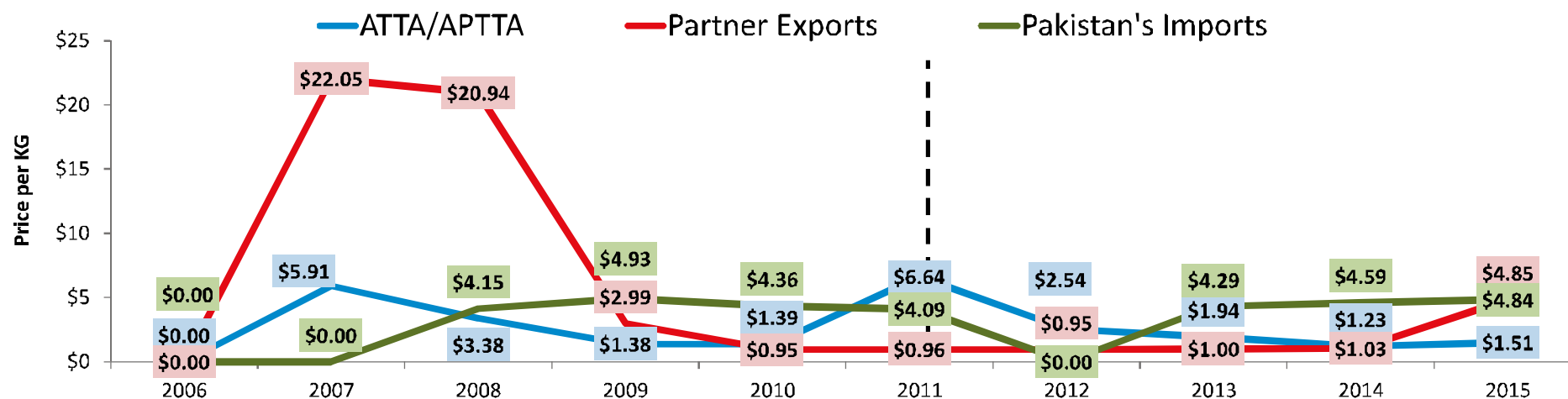
- In 2011, the price of float glass imports through APTTA peaked at \$14, considerably above international prices. By 2015, the price of imports through APTTA had fallen to \$5.94, significantly below international prices.
- The bulk of exports to Afghanistan of this product are from Pakistan. China is the main exporting partner utilizing APTTA routes for this product in 2015.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.08	0.22	0.37	0.35	0.48	5.22	3.05	2.24	0.75	1.14
Pakistan's Imports (USD M)	0.62	2.79	2.96	2.61	2.94	4.57	3.97	3.70	2.29	2.42

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 701328 Drinking glasses, stemware



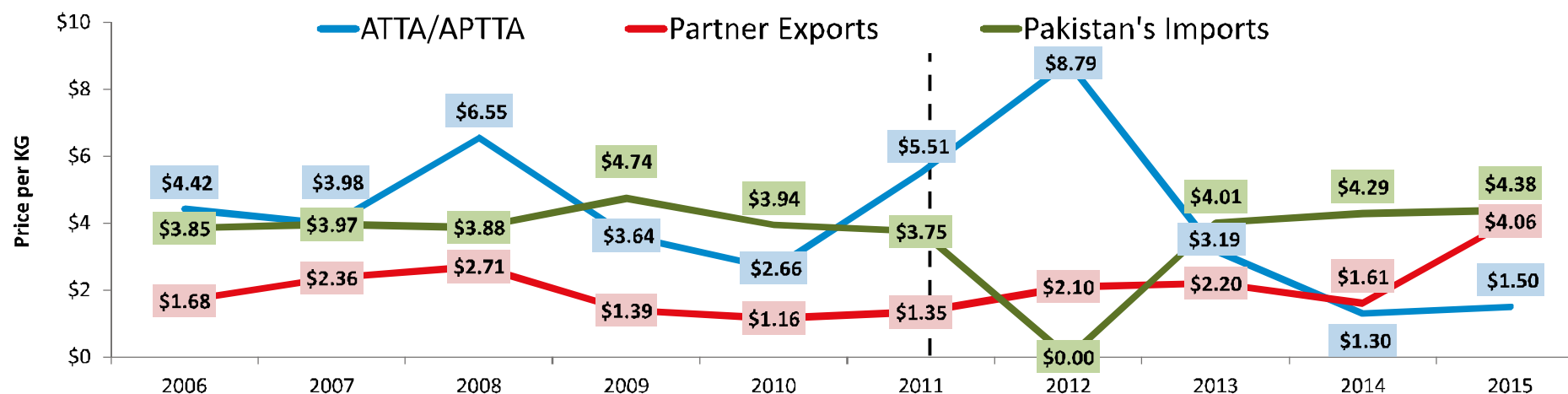
- At the time of APTTA's implementation, the price of imports through APTTA was significantly more than the price of exports to Afghanistan. Since then, the price decreased gradually and in 2015, the price of this product's imports through APTTA was less than the price of exports to Afghanistan.
- Price of exports to Afghanistan and the price of Pakistan's imports was nearly the same.
- China was the top exporter through APTTA in 2014, whereas Turkey was the top exporter internationally.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.00	0.05	0.20	0.33	0.16	1.61	1.85	1.59	2.55	2.64
Pakistan's Imports (USD M)	0.00	0.00	3.89	3.25	0.68	0.92	0.16	0.04	0.28	0.37

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 701399 Glassware nes (other than that of 70.10 or 70.18)



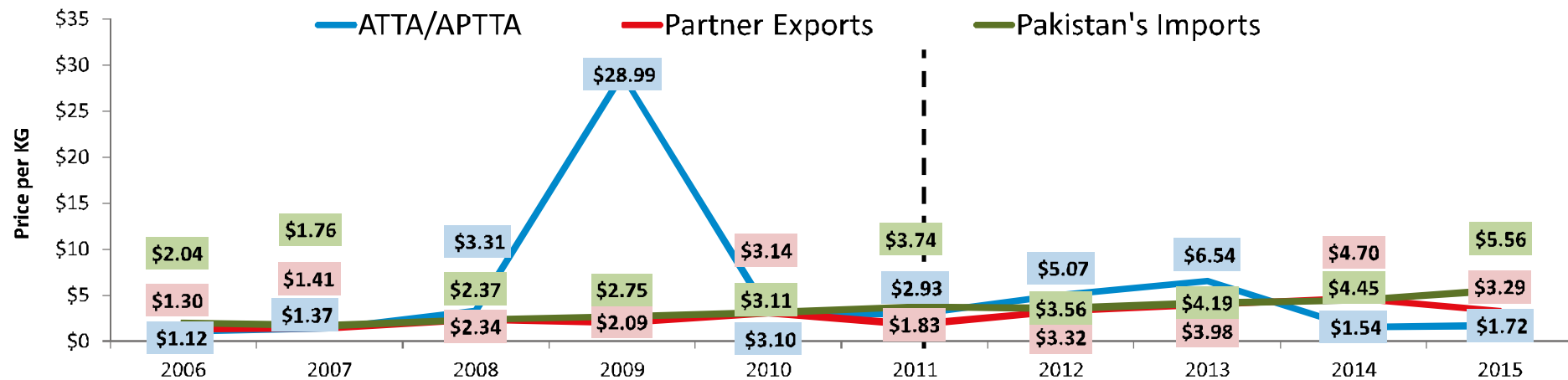
- In 2011 and 2012, the price of imports through APTTA was significantly higher than the price of exports to Afghanistan. By 2013, the price differential had decreased.
- Since 2014, the price of imports through APTTA of glassware is less than international prices.
- In 2015, the price of exports to Afghanistan was close to the price of Pakistan's imports.
- China was the top trading partner through APTTA as well as internationally.
- Data for quantities imported by Pakistan was unavailable in 2012 and therefore per unit of Pakistan's imports have not been calculated for 2012.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	1.34	1.66	2.24	1.83	1.03	1.20	1.36	1.44	2.68	3.55
Pakistan's Imports (USD M)	1.43	3.42	4.81	3.95	7.45	10.83	12.97	13.30	19.30	22.50

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 731210 Stranded wire, ropes & cables of iron or steel

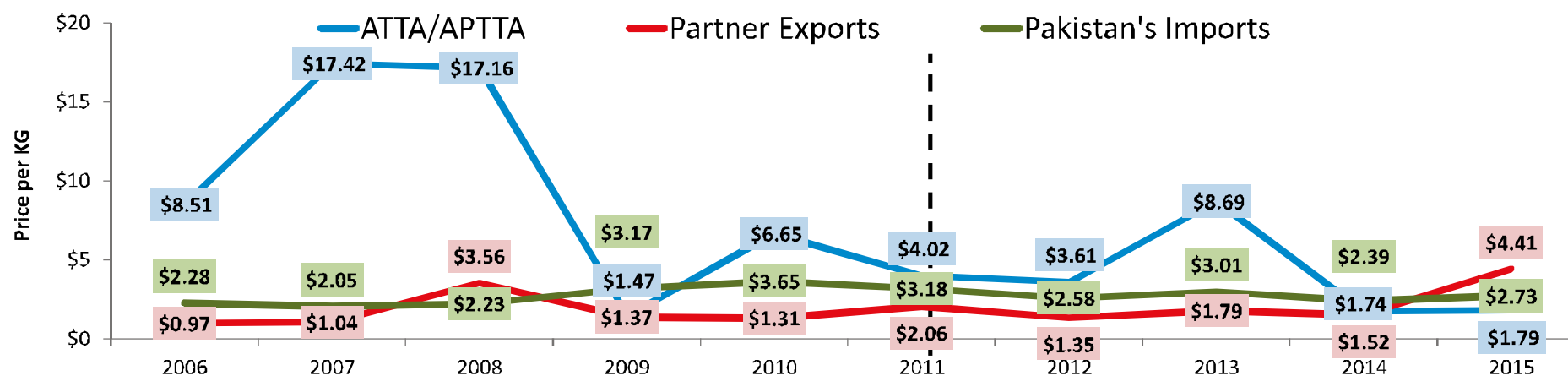


- The price of this product's imports through APTTA has decreased since APTTA's implementation. In 2015, it was significantly below international prices.
- China was the sole exporter of this product to Afghanistan through APTTA in 2015 whereas Pakistan was the top exporter internationally.

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.56	0.55	1.16	19.38	0.81	1.08	2.27	4.32	5.04	3.38
Pakistan's Imports (USD M)	5.42	5.07	6.19	5.45	5.63	4.78	6.55	6.45	6.61	9.41

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 731449 Grill, netting, fencing, iron or steel, nes



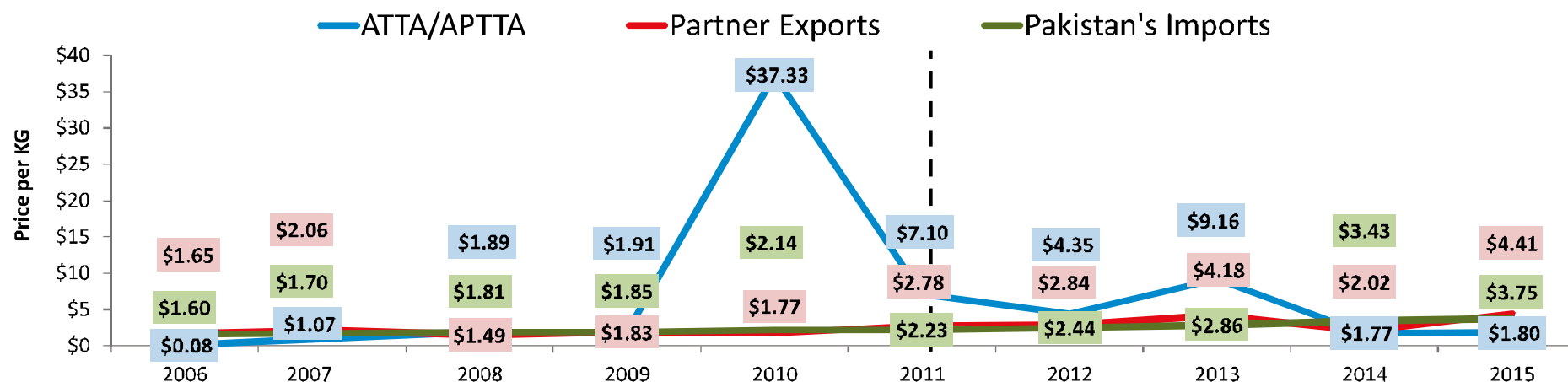
- Except for 2009 and 2015, the price of imports through ATTA/APTTA was above the price of exports to Afghanistan over the period under consideration.
- In 2015, the price of grill imports through APTTA was less than half the average price quoted by exporters to Afghanistan.
- China was the main trading partner utilizing APTTA routes for this product and Pakistan is the main exporting partner internationally.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.03	0.01	0.11	0.24	0.04	0.70	0.41	0.29	0.73	1.05
Pakistan's Imports (USD M)	1.62	0.54	0.66	0.80	0.71	1.06	1.30	1.06	2.44	3.66

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 731511 Chain, roller, iron or steel



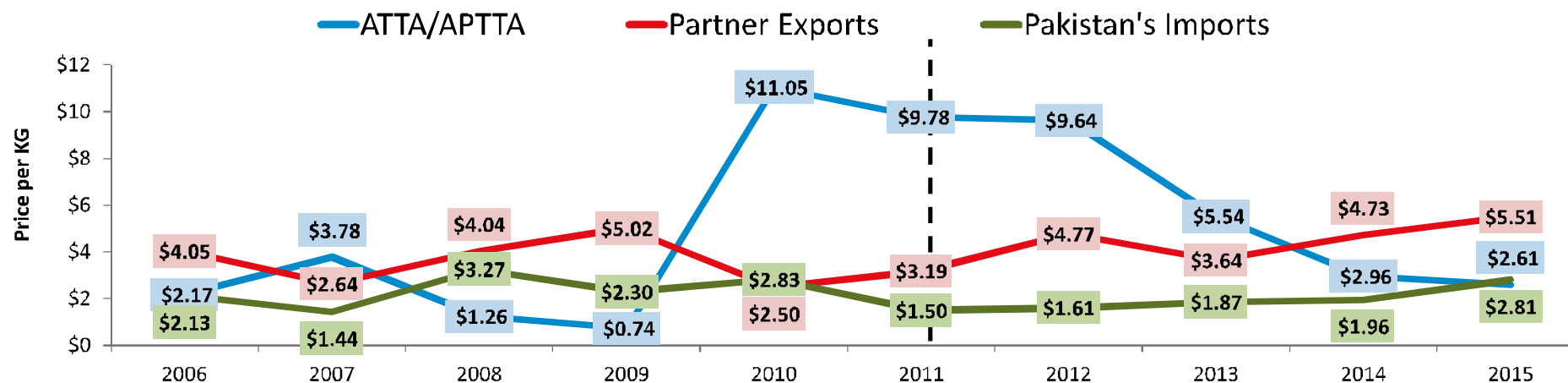
- A year before APTTA's implementation, the price of this product peaked at \$37. Since then the price has declined sharply to \$1.8 in 2015.
- USA and China were the top two exporting partners of Afghanistan for this product in 2015, internationally. China was the top exporting partner utilizing Pakistan's land routes to transport this product.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.002	0.06	0.06	0.12	0.13	0.59	0.43	0.74	1.19	1.00
Pakistan's Imports (USD M)	2.85	3.33	3.08	4.39	3.97	6.22	5.01	4.87	7.31	8.26

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 732399 Table, kitchen or other household art & parts thereof, of iron or steel



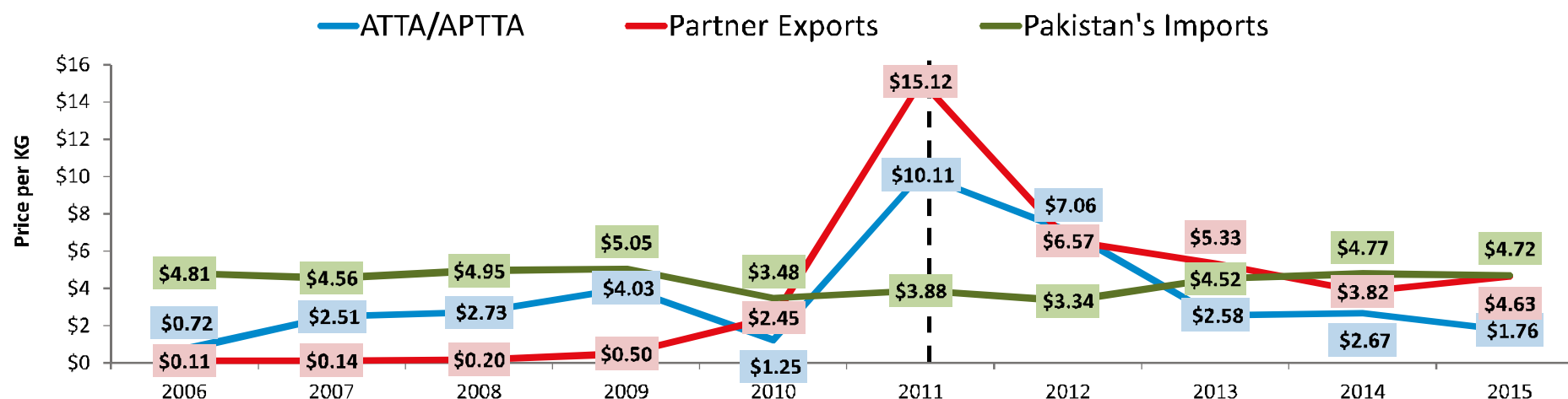
- At the time of APTTA's implementation, the price of imports through APTTA of this product was higher than international prices. Since then the price has gradually decreased and was below the price of exports to Afghanistan in 2015.
- UAE was the top exporter to Afghanistan internationally in previous years but it has not reported exports to Afghanistan in 2015. Imports via APTTA in 2015 mostly originated from China for this product whereas internationally Turkey was the top trading partner for export of this product to Afghanistan.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.08	0.95	1.33	1.24	0.35	0.76	0.50	1.46	2.24	2.83
Pakistan's Imports (USD M)	1.97	2.22	2.88	3.35	4.86	5.99	5.02	3.46	5.82	6.23

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 732690 Articles, iron or steel



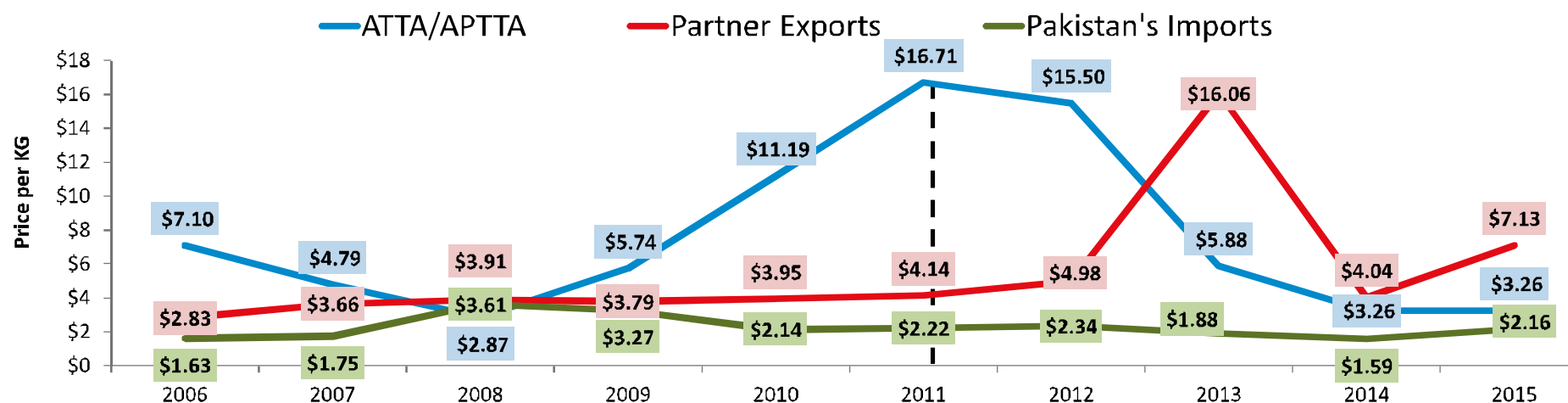
- Since 2011, the price of imports through APTTA has declined steadily and was significantly below international prices in 2015.
- China is among the top exporters of this product internationally as well as through APTTA routes.
- Till the year of APTTA's implementation, imports of articles of iron or steel were less than \$1 million.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.16	0.16	0.43	0.95	0.25	1.21	1.02	1.30	1.02	1.53
Pakistan's Imports (USD M)	15.49	14.63	24.11	21.20	20.58	21.88	41.82	37.06	33.27	36.04

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 830130 Locks of a kind used for furniture of base metal



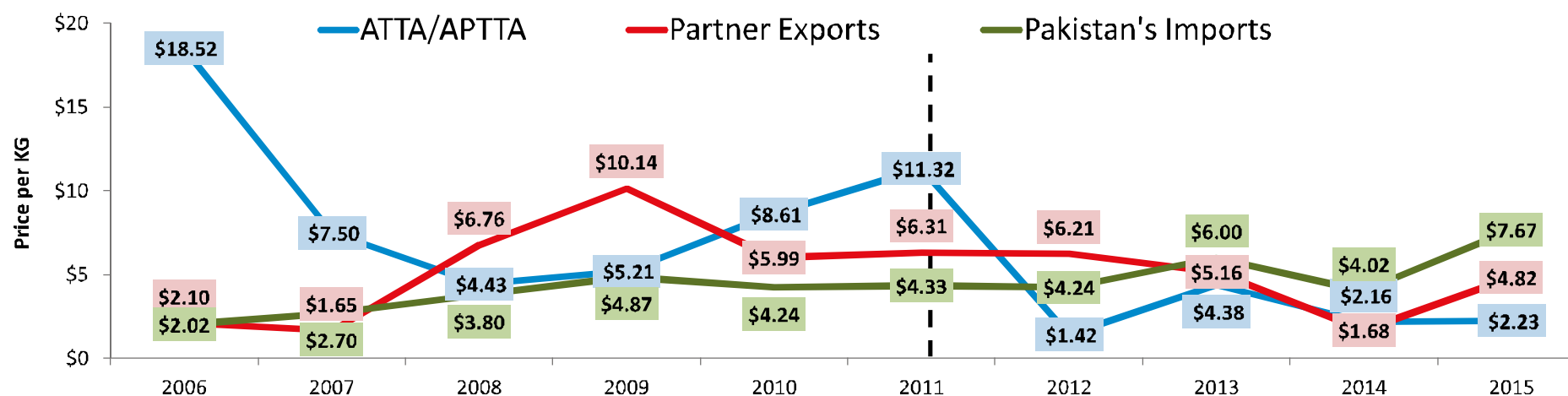
- From 2008 to 2011, the price of imports of locks through ATTA/APTTA increased steadily. Since then it has declined and become steady at \$3.26 in 2014 and 2015.
- The price differential between the average price of exports to Afghanistan and imports through APTTA increased from 2014 to 2015 though the price differential between the price of Pakistan's imports and imports through APTTA decreased.
- China is Afghanistan's main trading partner for this product, internationally as well as through APTTA.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.07	0.06	0.06	0.43	0.01	0.39	0.33	0.45	1.30	1.12
Pakistan's Imports (USD M)	1.50	1.45	2.06	2.48	2.69	2.95	2.15	3.08	5.88	5.85

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 830210 Hinges of base metal



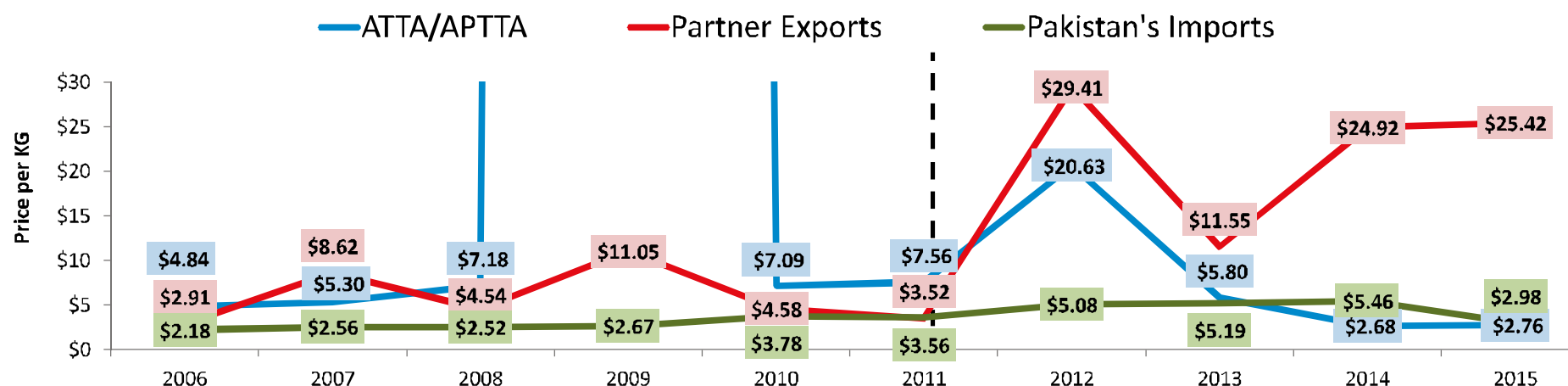
- The price of imports of hinges through APTTA has decreased since the year of APTTA's implementation.
- In 2015, its price was significantly below international prices.
- China was the main trading partner exporting to Afghanistan through APTTA as well as internationally.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.07	0.10	0.07	0.12	0.05	2.64	0.48	0.98	0.94	2.12
Pakistan's Imports (USD M)	0.73	0.98	0.97	0.76	1.40	1.51	1.78	1.45	2.47	3.27

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 830249 Mountings, fittings and similar articles of base metal



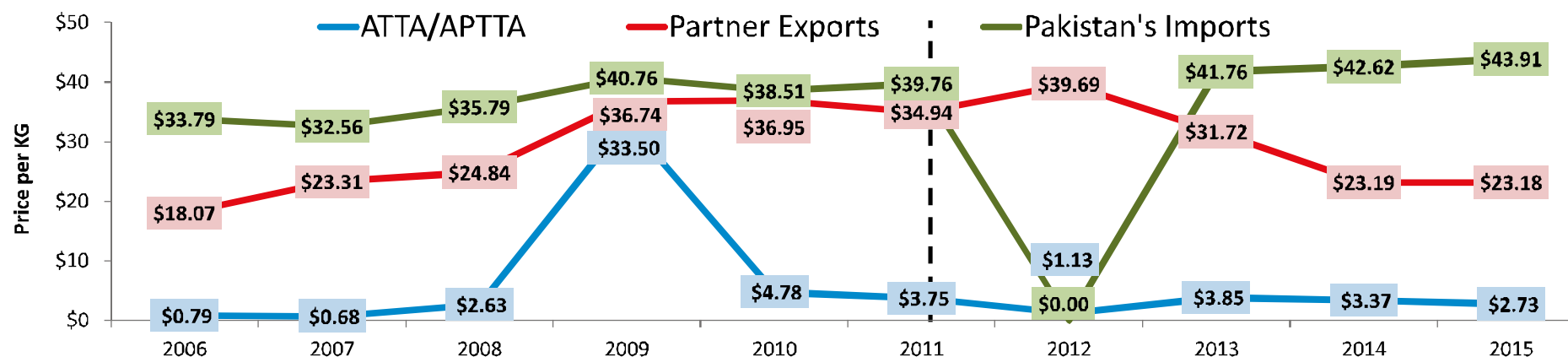
- From 2008 to 2011, the price of imports through ATTA/APTTA was higher than the price of exports to Afghanistan.
- Since 2012, the price of exports to Afghanistan has been higher than the price of imports through APTTA.
- In 2015, the price of imports through APTTA was close to the price of Pakistan's imports though much lower than the price of exports to Afghanistan.
- The outlier price of imports through ATTA in 2009 of \$1,706 has been omitted to allow a clear visual representation of the trend.
- China was Afghanistan's main trading partner through APTTA in 2015 while USA was the top exporting partner of this product.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.01	0.01	0.004	3.94	0.01	0.10	0.27	0.30	1.12	1.61
Pakistan's Imports (USD M)	0.50	0.71	0.87	0.84	1.99	1.35	1.36	1.13	1.75	2.42

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 853620 Automatic circuit breakers for a voltage not exceeding 1,000 volts



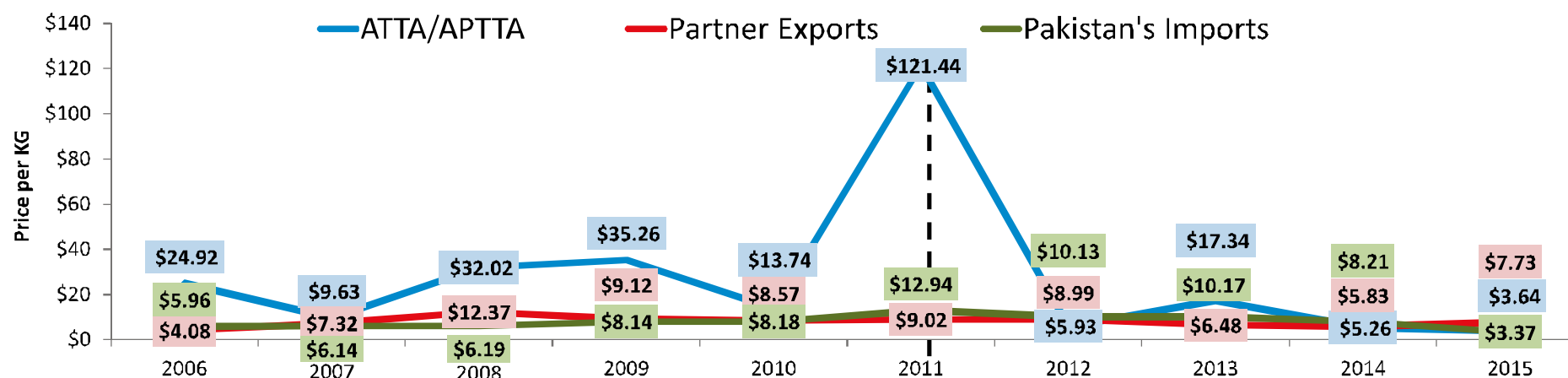
- The price of automatic circuit breakers' imports through APTTA has been significantly below international prices throughout the period.
- In 2015, the bulk of imports through APTTA were from China whereas India and Turkey were the top exporting partners of Afghanistan for this product internationally.
- Data for Pakistan's import quantities was not available in 2012 and therefore per kg price could not be calculated for 2012.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.06	0.04	0.04	0.35	0.11	0.24	0.68	0.29	0.91	1.21
Pakistan's Imports (USD M)	14.72	14.92	20.06	11.61	13.17	12.91	13.43	15.87	20.34	22.79

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 854411 Insulated winding wire of copper



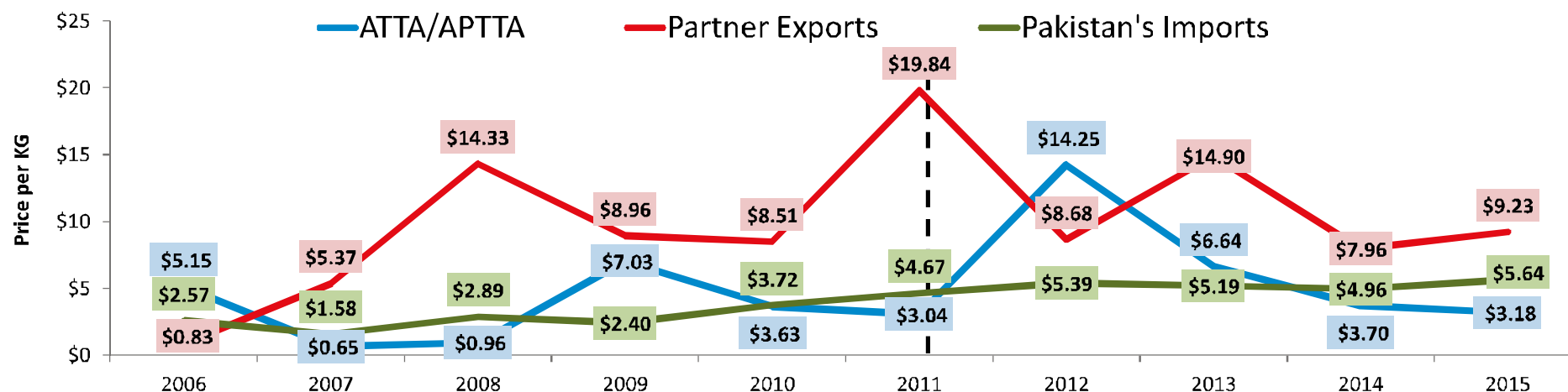
- The price of imports of insulated copper winding wire through APTTA was the highest in 2010. Since then the price has decreased significantly.
- In 2011, the price of imports through APTTA was much higher than international prices but by 2015, the price of imports through APTTA, though close to the price of Pakistan's imports of this product, was much lower than the price of exports to Afghanistan.
- China was the main exporter to Afghanistan of insulated winding wire of copper through APTTA and internationally in 2015.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.25	0.06	0.71	0.91	0.69	0.99	0.34	0.97	0.93	1.67
Pakistan's Imports (USD M)	2.48	3.08	4.49	2.14	3.60	4.80	7.38	5.27	2.28	1.28

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 854690 Electrical insulators

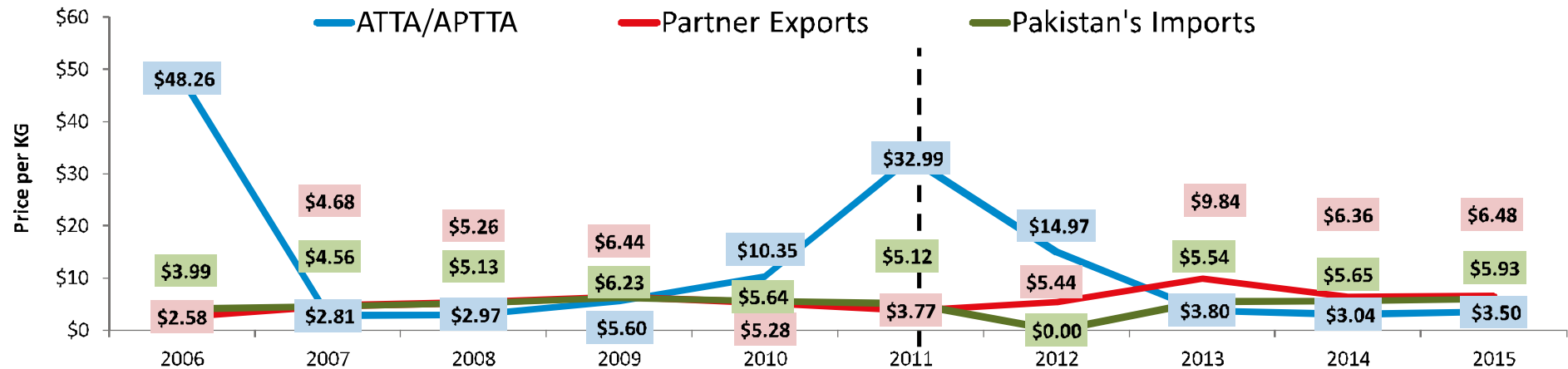


- Except for 2006 and 2012, the price of electrical insulator imports through ATTA/APTTA has remained below the price of exports to Afghanistan.
- In 2015, the price of imports through APTTA was almost a third of the price of exports to Afghanistan.
- China was the main trading partner of this product internationally and through APTTA in 2015.
- The price of Pakistan's imports of this product has steadily increased over the period under consideration.

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.05	0.003	0.005	0.03	0.10	0.30	0.02	0.03	0.58	1.11
Pakistan's Imports (USD M)	0.86	1.70	3.94	0.83	0.95	0.75	1.20	1.14	4.17	1.64

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 940320 Furniture, metal, nes

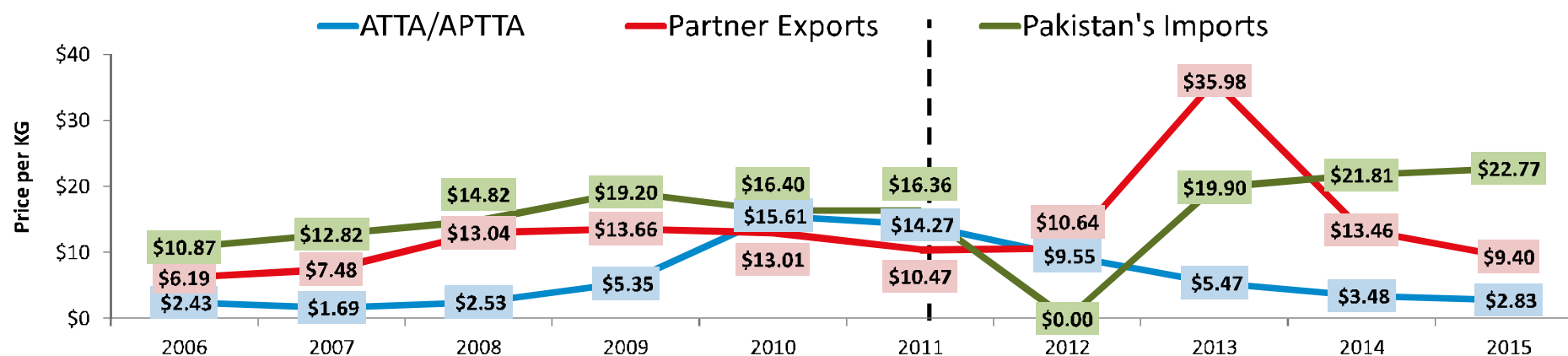


- In 2011, the price of imports through APTTA was significantly above international prices but by 2015, the price of exports to Afghanistan was almost twice the price of imports through APTTA.
- In 2015, China was the top exporting partner through APTTA whereas USA was the top exporting partner internationally.

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.22	0.54	0.77	0.54	0.67	2.33	1.33	0.95	1.14	1.01
Pakistan's Imports (USD M)	2.88	3.57	3.84	0.97	0.97	1.49	1.40	1.35	1.24	2.55

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

HS Code 940510 Chandeliers & other electric ceiling or wall lighting fittings



- While the price of imports through APTTA of this product was above the price of exports to Afghanistan in the year APTTA was implemented, the price has declined steadily since then.
- In 2015, the price per kg of imports through APTTA of chandeliers and light fittings was considerably below international prices.
- The price of Pakistan's imports has risen since 2012 whereas the price of exports to Afghanistan has decreased since 2013.
- Turkey, Czech Republic and USA are the main international trade partners exporting to Afghanistan whereas China is the main exporter to Afghanistan through APTTA in 2015.
- Pakistan's import quantities data was unavailable in 2012 which is why the per kg price of Pakistan's imports could not be calculated for that year.

--- APTTA operational

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ATTA/APTTA (USD M)	0.22	0.28	0.23	0.52	0.24	1.87	2.97	3.20	3.05	2.32
Pakistan's Imports (USD M)	3.89	3.76	3.86	4.37	3.88	9.14	6.45	7.74	14.25	27.02

The values of imports through transit trade have been highlighted in blue, Pakistan's import prices have been highlighted in green and exports to Afghanistan have been highlighted in pink.

Annexure

Comparison of ATTA (1965) and APTTA (2011)

Pakistan has been providing Afghanistan transit trade facilities since its inception in 1947. In 1965, this agreement was formalized as the Afghan Transit Trade Agreement (ATTA). The agreement was amended several times since then incorporating changes in modes of transportation.

However since then, not only the modes of transportation have changed the field of communications, custom procedures and international trade practices have seen changes as well. Furthermore, the customs and other procedures stipulated in the 1965 agreement were archaic and provided opportunity for pilferage and smuggling of goods. Thus, in 2006, Pakistan started the process of negotiating a fresh transit trade agreement with Afghanistan.

The major issues that APTTA was intended to tackle were a reduction in delays in clearances, a more sophisticated process for exchange of data between customs of both countries, changes in mode of transportation, increased scanning and security of cargo, and curbing of illegal trade.

Another important factor was that the old agreement did not contain a provision for enabling a transit trade route to the Central Asian republics through Afghanistan for Pakistan's exports.

ATTA	APTTA
Operational Authority <ul style="list-style-type: none"> No formal entity. Liaison officers were appointed by the appropriate authorities in each country to ensure smooth operation of the agreement 	Operational Authority <ul style="list-style-type: none"> Afghanistan-Pakistan Transit Trade Authority (APTTCA) was established to operate the provisions of APTTA
Entry & Exist Points: <ul style="list-style-type: none"> Karachi Ports Port Qasim Peshawar to Torkhum Chaman-Spin Boldak 	Entry & Exist Points: <ul style="list-style-type: none"> Karachi Ports Port Qasim Gwadar Port Peshawar to Torkhum Chaman to Spin Boldak Ghulam Khan Sost – Tashkurgan

ATTA	APTTA
<p>Carriers:</p> <ul style="list-style-type: none"> Pakistani trucks used as a carrier of goods 	<p>Carriers:</p> <ul style="list-style-type: none"> Afghan trucks used as a carrier of goods
<p>Visa:</p> <ul style="list-style-type: none"> Transporters allowed multiple entry visa valid for six month at a time. No limit specified on the number of transporters per truck 	<p>Visa:</p> <ul style="list-style-type: none"> Only two persons per truck, i.e. the driver and the cleaner, will be issued a multiple entry visa valid for six month at a time
<p>Security measures:</p> <ul style="list-style-type: none"> Goods in transit will be inspected by custom officials and then sealed. If the seal is intact at the next checking point, the goods will be allowed to pass through uninspected In the case of open wagons loading heavy articles such as cars, sealing may be dispensed with 	<p>Security measures:</p> <ul style="list-style-type: none"> With the exception of selected items, goods in transit have to be stored in sealed containers that meet international specifications Oversized, bulky cargo, and perishable goods will be transited in open trucks Biometric deices will installed at all entry points to curb unauthorized trade Equipment for scanning and weighing of cargo will be installed at entry & exit points Partial shipment of vehicles or the container had been forbidden but this decision has been reversed since then Custom officials may inspect contents of up to 5% containers at the point of entry into Pakistan or Afghanistan. Additional inspections need not take place unless there is evidence of regulatory violations

ATTA	APTTA
<p>Financial Guarantee</p> <ul style="list-style-type: none"> No financial guarantee required 	<p>Financial Guarantee</p> <ul style="list-style-type: none"> Financial guarantee, equal to the amount of import duties of Pakistan, will be deposited. This amount will be released after the goods have exited the country. If the goods do not exit the country within the specified time, the guarantee will be encashed by the relevant authorities. This guarantee is provided by insurance companies.
<p>Wagah Border</p> <ul style="list-style-type: none"> Indian exports to Afghanistan through Wagah border will not be allowed by Pakistan Afghan exports to India through Wagah border will be allowed 	<p>Wagah Border</p> <ul style="list-style-type: none"> Indian exports to Afghanistan through Wagah border will not be allowed by Pakistan Afghan exports to India through Wagah border will be allowed
<p>Transport</p> <ul style="list-style-type: none"> Road and Railway transport was allowed 	<p>Transport</p> <ul style="list-style-type: none"> Air transit will be allowed additional to road and rail
<p>Central Asian Republic</p> <ul style="list-style-type: none"> No provision for access to Central Asian Republics 	<p>Central Asian Republic</p> <ul style="list-style-type: none"> Provision for exports to Central Asian Republics via Afghanistan's transit trade routes

Top products Imported via APTTA 2015 - 2011

Top product imports via ATTA/APTTA – 2015 - 2011

The top products imported via APTTA from 2011 to 2015 are tabulated in the tables that follow. The purpose of these tables is to show the changes in the top products of the last 5 years and the corresponding Pakistan Imports. The products are arranged in a decreasing order of value as per the amount imported in 2015.

HS Code	Description	2015		2014		2013		2012		2011	
		APTTA USD M	Pak Imports USD M	APTTA USD M	Pak Imports USD M	APTTA USD M	Pak Imports USD M	APTTA USD M	Pak Imports USD	APTTA USD M	Pak Imports USD
580190	Fabric, woven pile & chenille	544.59	4.69	389.81	2.24	210.26	0.68	0.97	1.04	0.92	1.74
151620	Veg fats & oil & fractions	313.58	16.10	268.17	17.10	108.41	19.14	97.19	24.63	63.67	53.11
151190	Palm oil and its fractions	188.42	1,568.48	139.79	1,862.00	118.01	1,610.00	98.14	1,702.00	44.09	1,517.00
170199	Refined cane or beet sugar, solid	152.79	6.12	2.05	7.24	2.05	7.24	0.05	5.82	0.45	6.63
852872	Reception apparatus for television	137.18	36.16	115.85	8.73	41.11	1.59	17.49	2.16	10.58	1.93
520859	Fabric, woven, cotton	127.16	0.29	102.33	0.53	36.33	0.50	0	0.59	0.28	3.02
90240	Black tea > 3 kg	104.79	449.11	113.14	319.19	104.39	313.15	128.19	354.24	136.23	341.50
580632	Fabrics, narrow woven, man0made fibres	77.37	3.65	103.78	4.75	40.88	3.40	4.65	3.22	0.01	4.06
20745	Fowl, meat and edible offal, frozen	72.96	0	31.13	0.08	31.36	0.13	19.59	0.06	0	0
151790	Edible mx/prep of animal/veg fats&oils	62.43	11.04	29.25	13.42	22.38	6.68	35.94	9.38	23.59	17.59

Top product imports via ATTA/APTTA – 2015 - 2011

HS Code	Description	2015		2014		2013		2012		2011	
		APTTA USD M	Pak Imports USD M	APTTA USD M	Pak Imports USD M	APTTA USD M	Pak Imports USD M	APTTA USD M	Pak Imports USD M	APTTA USD M	Pak Imports USD M
271019	Other petroleum oils and preparations	40.09	3,715.14	34.38	6,266.00	27.17	7,164.00	33.94	8,427.00	44.39	7,718.00
401110	Pneumatic tire new of rubber for motor car	39.15	25.08	15.92	18.26	10.11	17.35	10.70	22.29	3.97	28.13
20714	Fowls (gallus domesticus), cuts & offal, frozen	38.79	0.02	9.59	0.08	3.74	0.07	5.61	0.11	0.47	12.00
90220	Green tea > 3 kg	36.31	8.51	33.68	8.72	25.14	5.11	21.52	6.84	16.70	8.71
851712	Telephones for cellular networks mobile telephones or for other wirele	35.60	749.99	0.61	643.12	0.02	634.35	0.86	700.95	0.22	629.57
851762	Machines for the reception	29.13	240.89	9.87	346.31	21.23	178.49	1.79	335.41	1.62	169.74
40210	Milk powder not exceeding 1.5% fat	26.75	167.34	13.97	108.63	8.64	62.21	7.12	87.90	5.02	89.13
300490	Medicaments nes, in dosage	25.92	283.66	24.77	279.62	11.15	244.77	8.36	215.82	7.89	225.89
830110	Padlocks of base metal	25.34	7.45	15.50	6.59	3.01	3.46	3.89	4.95	1.68	6.94
841510	Air conditioning machines window or wall types	23.96	25.86	17.63	19.72	12.98	18.58	8.37	13.78	11.74	12.18

Top product imports via ATTA/APTTA – 2015 - 2011

HS Code	Description	2015		2014		2013		2012		2011	
		APTTA USD M	Pak Imports USD M	APTTA USD M	Pak Imports USD M	APTTA USD M	Pak Imports USD M	APTTA USD M	Pak Imports USD	APTTA USD M	Pak Imports USD
871200	Bicycles	22.05	6.57	15.04	4.53	2.74	3.15	1.27	3.60	2.13	3.16
220210	Mineral or aerated water, flavored, sweetened	19.76	4.91	8.76	5.18	3.64	3.58	2.89	4.41	5.60	4.39
300410	Penicillins or streptomycins	16.14	0.36	15.88	1.65	8.55	2.56	5.03	4.23	1.33	8.78
340119	Soap	15.23	2.26	14.57	1.87	7.73	2.09	8.57	2.96	7.03	2.63
390410	Polyvinyl chloride	12.30	44.64	15.52	39.61	5.18	22.55	4.17	25.76	3.02	26.06
940360	Furniture, wooden, nes	11.98	1.22	20.68	2.07	9.41	1.92	2.18	1.39	3.22	5.87
90210	Green tea < 3 kg	8.95	0.37	13.47	0.23	10.64	0.04	9.01	0.10	7.60	0.07
600632	Fabrics, dyed	8.82	18.17	10.94	16.52	28.04	5.55	-	2.26	0.98	1.73
20442	Sheep cuts, bone in, frozen	8.00	-	5.11	0.00	4.75	0.00	7.73	-	31.13	0.00
340111	Toilet soap & prep	7.62	19.67	4.68	18.23	6.04	9.71	4.43	8.15	5.70	5.93

Top product imports via ATTA/APTTA – 2015 - 2011

HS Code	Description	2015		2014		2013		2012		2011	
		APTTA USD M	Pak Imports USD M	APTTA USD M	Pak Imports USD M	APTTA USD M	Pak Imports USD M	APTTA USD M	Pak Imports USD	APTTA USD M	Pak Imports USD
300450	Vitamins and their derivatives,in dosage	7.00	2.08	5.52	7.08	9.97	7.55	12.71	6.88	9.90	5.89
845210	Sewing Machines, Household	6.89	0.89	4.24	0.94	3.87	1.55	2.24	2.89	3.34	1.80
401120	Pneumatic tires new of rubber for buses	6.51	230.89	5.63	190.18	1.81	168.13	3.01	169.74	3.99	180.32
870323	Automobiles > 1500 cc to 3000 cc	5.56	188.31	9.24	162.00	6.89	164.78	5.65	151.28	11.38	117.64
210690	Food preparations nes	5.19	50.99	2.71	71.00	6.30	42.63	5.86	37.10	35.85	36.08
540752	Fabric, woven >/=85% of textured dyed polyester	4.95	78.21	11.03	55.37	12.15	23.93	67.31	11.77	39.76	25.59
330499	Beauty and make up preparations	4.39	14.29	3.43	12.64	1.29	8.05	0.85	6.79	2.05	7.46
330499	Beauty and make up preparations	4.39	14.29	3.43	12.64	1.29	8.05	0.85	6.79	2.05	7.46
730890	Structures & parts of structures	4.35	68.07	5.24	42.52	33.32	43.84	3.55	47.43	10.30	42.53
540720	Fabric, woven obtained from synthetic textiles	3.91	2.46	9.75	2.93	24.27	2.33	73.88	2.20	44.62	2.63

Top product imports via ATTA/APTTA – 2015 - 2011

HS Code	Description	2015		2014		2013		2012		2011	
		APTTA USD M	Pak Imports USD M	APTTA USD M	Pak Imports USD M	APTTA USD M	Pak Imports USD M	APTTA USD M	Pak Imports USD	APTTA USD M	Pak Imports USD
190190	Malt extract, cocoa	3.83	28.52	1.21	21.37	1.21	21.37	1.57	16.23	3.71	28.20
870322	Automobiles > 1000 cc to 1500 cc	2.96	293.16	9.39	212.44	2.75	196.83	16.03	400.41	98.51	361.87
540769	Fabric >85% polyester filaments, woven	2.81	2.57	1.31	1.87	1.31	1.87	1.72	2.27	23.64	3.39
850211	Generating sets < 75 KVA	2.36	37.13	2.44	42.05	15.03	38.59	6.68	45.04	33.97	64.50
392690	Articles of plastics	2.04	38.23	1.15	40.99	1.15	40.99	2.02	34.03	1.45	33.11
851769	Transmission apparatus	1.44	76.51	3.84	160.68	15.54	208.63	14.66	205.18	10.45	127.08
630140	Blankets, synthetic	0.92	35.83	1.37	26.24	1.37	26.24	3.47	21.19	2.87	24.68
580610	Fabrics, narrow woven pile chenille	0.82	0.00	1.62	0.06	1.62	0.06	14.41	0.05	0.15	0.07
940600	Prefabricated buildings	0.61	27.25	2.66	26.56	5.73	24.89	19.18	20.63	21.46	18.93
701310	Glassware	0.61	0.61	1.12	1.05	1.83	0.66	1.59	0.79	2.58	0.43

Top product imports via ATTA/APTTA – 2015 - 2011

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850212	Generating set 0 750 375 KVA	0.56	18.24	1.55	16.80	1.55	16.80	2.67	21.62	3.08	17.88
220290	Non-alcoholic beverages nes	0.56	1.60	0.27	1.20	11.88	1.01	20.53	1.15	15.65	1.26
551614	Fabrics, woven, printed	0.52	14.95	0.18	21.55	0.34	0.35	0	0.12	2.40	0.41
300439	Hormones	0.40	11.84	2.54	17.59	1.79	21.56	0.23	26.88	1.82	23.36
940330	Office furniture, wooden, nes	0.30	1.54	2.03	0.81	2.03	0.81	1.01	0.90	1.37	1.19
190590	Wafers & Bakery Items	0.30	3.60	0.20	2.91	0.60	2.01	7.70	0.96	2.80	17.95
870321	Automobiles 0 1000 cc	0.24	345.87	1.86	283.22	1.86	283.22	0.52	206.74	2.19	290.44
841989	Machinery, plant/laboratory equipment	0.23	175.52	0.81	101.28	7.40	88.62	0.28	19.89	0.12	14.05
540742	Fabrics, woven, nylon	0.20	18.12	0.89	15.26	5.15	14.44	5.46	13.95	3.03	32.57
540710	Fabric of nylon, woven	0.19	1.20	0.24	1.57	0.52	2.98	22.61	1.85	2.86	2.61

Top product imports via ATTA/APTTA – 2015 - 2011

HS Code	Description	2015		2014		2013		2012		2011	
		APTTA USD M	Pak Imports USD M	APTTA USD M	Pak Imports USD M	APTTA USD M	Pak Imports USD	APTTA USD M	Pak Imports USD	APTTA USD M	Pak Imports USD
901819	Electro - diagnostic apparatus	0.15	24.44	0.23	20.79	2.33	16.63	0.21	27.36	0.11	10.56
870390	Automobiles, gas	0.15	0.85	0.00	2.02	4.86	3.57	0.58	8.35	11.19	9.71
870590	Special purpose motor vehicles	0.08	19.20	0.43	28.10	2.62	24.43	2.34	39.98	1.14	101.54
220110	Mineral or aerated water, unflavored, unsweetened	0.07	0.11	0.00	0.22	0.23	0.10	0.21	0.15	4.76	0.11
570110	Carpets of wool or fine animal hair	0.05	2.74	0.13	2.60	0.03	2.17	0.43	3.26	0.67	2.74
90230	Black tea < 3 kg	0.03	0.11	1.12	0.15	1.12	0.15	8.52	0.09	10.88	0.15
847990	Parts of machines	0.03	22.98	0.03	16.83	0.08	15.16	0.01	16.38	0.14	9.74
847989	Machines	0.02	70.35	0.24	54.19	0.01	50.81	0.06	30.21	0.04	44.85
722219	Stainless steel bars	0.02	0.31	0.00	0.33	0.12	0.16	0.13	0.25	0.76	0.17
852713	Radio apparatus	0.01	0.00	0.06	0.00	0.02	0.01	0.00	0.09	0.78	0.47

Top product imports via ATTA/APTTA – 2015 - 2011

HS Code	Description	2015		2014		2013		2012		2011	
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490199	Books and similar printed matter	0.00	28.84	0.03	29.58	11.08	21.98	13.05	21.12	1.03	20.51
551219	Fabric, woven containing >=85% of polyester	0.00	1.31	0.00	1.93	0.00	0.91	0.00	0.38	3.23	0.42
401211	Retreaded pneumatic tires, of rubber, motor cars	0.00	0.00	5.32	0.00	0.48	0.00	0.63	0.00	2.12	0.00
20442	Sheep cuts, bone in, frozen	0.00	0.00	5.11	0.00	4.75	0.00	7.73	0.00	31.13	0.00
551421	Fabric, plain weave polyester	0.00	0.43	0.04	0.20	0.80	0.16	5.91	0.07	1.92	0.29
170111	Raw sugar, cane	0.00	0.00	0.00	0.00	0.00	0.00	0.47	0.00	12.93	0.03
20736	Fowl, cuts/offal, frozen	0.00	0.00	0.00	0.00	0.00	0.00	13.55	0.00	41.66	0.01
100190	Wheat nes and meslin	0.00	0.00	0.00	0.00	0.00	0.00	11.46	0.00	14.16	4.61
851718	Telephone sets	0.00	1.41	0.00	1.04	15.21	0.91	7.02	1.11	0.04	1.65



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