



## Preliminary Analysis

# Pakistan India trade and a viable roadmap for trade liberalization

**Preliminary Analysis  
of Pakistan India trade and a  
viable roadmap for trade  
liberalization**

# The Pakistan Business Council (PBC)

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- 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 concerning 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.

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# 1.0 Preamble

This study is purely theoretical in that it is modelled after the “maximum possible potential approach” and looks at areas where both Pakistan and India should most likely trade given their production capabilities. It uses “revealed comparative advantage” and “potential exports theories” to indicate product lines where trade –theoretically would be optimum and where the two countries could consider giving concessional treatment to one another.

In the short run, India stands to benefit more given its larger economies of scale and Pakistan’s consumption patterns. However, the theoretical nature of this model does not take into account the long drawn out history of strained and intermittent trade relations between the two countries, marred by factors that have been at times, critically dependent on issues beyond trade. The persistent political frictions, and disturbances at the border, among others have prevented the development of a normal trading regime between the two most important economies in South Asia.

Both countries tend to adopt extreme caution whilst trading with each other which frequently limits and in some cases discourages trade. Mercantilism and narrow nationalism at times tends to restrict cross border cooperation and integration of value chains something which is important for South Asia to develop into a manufacturing and consumption hub of the 21st Century.

The Authors request caution in using their findings in the area of policy discourse as the impact of the elaborate network of trade defence mechanisms which both countries have put in place might not allow the maximum benefits of trade to materialize. Trade can only normalize between Pakistan and India when both countries are able to resolve the reported Tariff, Para tariff and Non-Tariff Barriers existing on both sides of the border

## 2.0 Key Findings

### 2.1 Actual vs. Potential Trade

India granted MFN status to Pakistan in 1996 and under the SAFTA agreement<sup>1</sup> Pakistan is able to export to India at basic duty rates of 5% and 8%. However, exports to India remain less than 10% of their bilateral trade potential of nearly 3.6 billion dollars<sup>2</sup>.

Bilateral trade between Pakistan and India was valued 1.9 billion dollars in 2012 which was 2.8% of Pakistan's total trade with the world. India's total trade value in 2012 was almost 780 billion dollars making the share of Pak-India bilateral trade almost insignificant from India's perspective. Sri Lanka which faces the same SAFTA sensitive list from India as Pakistan, has a bilateral trade with India valued at 4.1 billion dollars.

This study estimates total potential bilateral trade of 18 billion dollars, of which 3.6 billion dollars is the export potential of Pakistan. Only 0.4 billion dollars of the total export potential of Pakistan accounts for items in India's sensitive list. Majority items are not part of the India's sensitive list, have huge potential for exports to India but have still recorded negligible volumes of export over the years. This would seem to indicate that tariffs and perceived or actual Non-Tariff Barriers (NTB) may have played a key role in restricting growth in exports to India.

Some of the items in which Pakistan has done well in exports to the World and where India is a net importer are shown below. These items are not part of India's Sensitive List for Pakistan's exports.

Sampling of some high potential products not protected by India under its Sensitive List (in million dollars)				
HS code	Product	Pakistan's current exports to		Pakistan's Potential exports to India
		India	World	
711319	Articles of Jewellery	0	1,523	1,523
901890	Instruments and appliances used in medical or veterinary sciences	7.5	291	284
740400	Waste and scrap of copper or copper alloy	18.6	154	136
390760	Polyethylene terephthalate	0.38	217	99
730690	Tubes, pipe & hollow profiles, iron or steel, welded	0	154	94
730890	Structures & parts of structures	0	65	65

### 2.2 Barriers to bilateral trade

#### 2.2.1 Sensitive and Negative Lists

Pakistan and India both reduced their sensitive lists under the SAFTA Agreement in 2011. Pakistan reduced its Sensitive List to 936 (reduced by 19%) and India to 614 (reduced by 30%). Pakistan also replaced its positive list of 1934 items with a negative list of 1209 items in early 2012. In the September 2012 meeting of the Ministers of Commerce of the two countries, both sides promised to further make concessions: India to bring down its sensitive list to 100 items and Pakistan to grant MFN status and open up the Wagah-Attari border for import of all items. Currently, Pakistan allows only 137 items to move via the land route.

<sup>1</sup>SAFTA (South Asian Free Trade Agreement) signed in 2004 between SAARC (South Asian Association for Regional Cooperation) countries- Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan and Sri Lanka

<sup>2</sup>Estimated under this study

Pakistan's negative list is comprised of items which Pakistan does not allow to be imported from India. India frequently cites the Negative List along with restrictions at the land border crossing as the largest barrier in exporting goods to Pakistan. Pakistan through the Negative List protects agricultural products such as fruit, wheat, rice, sugar, tea and milk products while the negative list for industrial products protects items in textile and clothing, electronics, vehicle and auto parts, iron and steel and cosmetics. India through its Sensitive List mostly protects its textile and agricultural sectors. Others sectors which are protected include rubber, plastics and paper products.

Summary of current concessions and impediments to Pakistan India trade partnership				
		By Pakistan		By India
Critical barriers to trade	Some items may be common	Sensitive List	936 items	614 items
		Negative List	1209 items	-
	Para Tariff Measures		Withholding tax, sales tax, excise duty	Countervailing duty, excise duty, special countervailing duty, education cess, Inter-state taxes
	Major Non-Tariff Barriers (excluding Para tariffs)		Restriction on land movement across Wagahborder limited to 137 items, restricted visa regime	TBT and SPS <sup>3</sup> measures, restricted visa regime, transportation, infrastructural constraints, customs procedures, unperceived non-tariff barriers
Concessional treatments	Tariff concessions		4809 items	SAFTA concessions 0%-5% duty on all items (SRO 68/2012 Customs) except for items in the sensitive list. In addition: 8% duty on 264 items
	MFN status		Pending	Since 1996

## 2.2.2 Para-tariff measures

India's Para-tariffs are a major challenge to the trade normalization process between the two countries primarily because of the marked difference in how tariffs are applied in both countries. Items that are not protected by India under its sensitive list such as Jewellery face a basic tariff of 5% but duties paid by importers can be as high as 23% because of high levels of Para-tariffs. Some items in India's sensitive list can face tariffs as high as 164% (for instance ethyl alcohol). These Para-tariffs include Countervailing Duty (CVD), Education Cess, Secondary and Higher Education Cess (SAH) which are also applicable on locally manufactured products. However, it applies a Special Countervailing Duty on imported products. This significantly increases the total applied tariffs for imports. More concerning is the apparent disparity of these para-tariffs on local production versus imports.

India's tariffs are structured in a manner that at an MFN rate of 5%, an exporter would pay 23% total tariff, while a local producer would pay 12% levies giving a 11% leeway for the local product rather than the permitted 5%.

India's tariff protection	Tariff on imported goods	On local producer
Basic Duty	5	0
	5.00%	0.00%
CVD - Add. Duty/ Excise	12	12
(12% of basic duty)	12.60%	12.60%
Education Cess	2	2
(2% of basic duty+ CVD)	0.35%	0.24%
SAH Education Cess	1	1
(1% of basic duty+ CVD)	0.18%	0.12%
Special CVD	4	0
(4% of basic+ CVD+ Edu + SAH)	4.73%	0.00%
Para - Tariff	18%	12%
Total Duty	23%	12%
Difference local producer/ exporter	=11%	

<sup>3</sup> TBT: Technical Barriers to Trade, SPS: Sanitary and Phytosanitary Measures



Pakistan's tariff protection	Tariff on imported goods	On local producer
Basic Customs Duty	5.00%	0.00%
Sales Tax	17.00%	17.00%
Total Duty	22%	17%
Difference local producer/ exporter (after SAFTA duty comes into play)	=5%	

Para-tariffs in Pakistan are relatively low. Petroleum Oils<sup>4</sup>, which has the highest import potential for India faces only 6.6% Para-tariff. GST that has the highest chunk of Para-tariffs in Pakistan is exempt for imports of food, raw materials, and capital goods. Once SAFTA duty comes into play, duty on imports from Pakistan will continue to be 11% higher than levies on local Indian production while the same will be 5% higher on Indian imports into Pakistan.

The table below shows some high potential exports to India with India's Tariff and Para-tariff structure.

Some high potential exports to India with tariffs applied (in million dollars)							
HS code	Product	Exports to India 2012	Potential Exports	Sensitive List	Basic Tariff	Para-Tariff	Applied Tariff
240110	Tobacco, unmanufactured,	-	0.3	Yes	30%	76%	106%
611190	Babies garments clothing	-	3.3	Yes	10%	19%	29%
630210	Bed linen, of textile knitted	-	1.3	Yes	10%	19%	29%
640399	Footwear, outer soles of rubber/ plastics	0.0	41.5	Yes	10%	19%	29%
620342	Mens/boys trousers and shorts, of cotton, not knitted	0.1	41.3	Yes	Higher of 10.0% or Rs. 135/ piece	19%	29%
841451	Fans: table, roof etc	-	35.9	Yes	10%	19%	29%
392490	Household and toiletry	0.1	17.6	Yes	10%	19%	29%
610910	T-shirts, singlet's and	0.0	16.8	Yes	Higher of 10.0% or Rs. 45/ piece	19%	29%
620462	Women/girls trousers and shorts, of cotton, not knitted	0.0	15.5	Yes	Higher of 10.0% or Rs. 135/ piece	19%	29%
392321	Sacks and bags	-	14.6	Yes	10%	19%	29%
841821	Refrigerators, household type, compression-type	-	10.4	Yes	10%	19%	29%
391890	Floor, wall and ceiling coverings	-	8.3	Yes	10%	19%	29%
611599	Hosiery nes, of other	-	8.3	Yes	10%	19%	29%

### 2.2.3 Non-tariff barriers

The tariff and Para-tariff measures imposed by India have shown to make Pakistani products uncompetitive in the Indian market but it is the Non -tariff barriers (NTBs) that appear to pose the real hurdle. The government of India insists that NTBs imposed on Pakistan's exports are not specific to Pakistan. It asserts that quality regulations and sanitary laws are to protect India's consumers whereas non-technical barriers to trade such as Para-tariffs are for the protection of its industries<sup>5</sup>. However, exporters from Pakistan contend that many barriers to trade with India are known to be discriminatory for products coming in from Pakistan. This is especially important for Pakistan as some of the products of Pakistan's export interest i.e. agriculture and textiles face some of the toughest NTBs. Indian exporters do not face such difficulties in accessing the Pakistani market leading to inequitable means for market access.

Some NTBs exist because of inefficient trading practices and could be easily removed if the two

<sup>4</sup>HS 271019

<sup>5</sup>As per the WTO review of India of September 2011, para 7 (iv): "a number of members questioned the scientific basis for certain SPS measures adopted by India and pointed out that certain technical standards could constitute barrier to trade"

countries mutually facilitate and invest in areas such as transportation, infrastructure, border provisions and trade facilitation technology.

On the other hand, a series of reported NTBs affect any substantial growth in trade because of India's trade restrictiveness. These include: strict customs procedures and SPS measures, restrictions on routes and mode of transportation of goods, prohibition on transit trade, a restrictive visa regime and barriers in banking channels.

On the Pakistan side, transportation of goods via the Wagah land route is a major reported NTB as Pakistan allows only 137 items to be imported from India.

It is important to note that limited trade may also be due to the general perception of traders on either side of the border that officials across the border are prone to adopt an extra vigilant and discriminatory approach when dealing with consignments which originate from across the border.

As a consequence of the increasing level of difficulty in trade between the two countries, a significant chunk of trade takes the form of informal trade via indirect third-country routes or smuggling. Estimates suggest this trade is almost as high as formal trade between India and Pakistan. If potential estimates took into account the existing informal trade between the two countries, normalized bilateral trade could potentially grow manifold.

## 3.0 Recommendations

The long-term goal for Pakistan and India should be to optimize on the opportunities that the two countries enjoy because of their geographic proximity. India's role in the trade normalization process is critical. Whereas Pakistan only has to taper down its level of protection in terms of either the negative and / or the sensitive list while opening up its land borders, it is the strategic NTBs placed by India that are perceived as the major impediment to a substantial growth in bilateral trade.

Recently both countries have shown interest in liberalizing trade. Efforts have been made to increase dialogue between the governments and the business communities of the two countries leading to some encouraging developments:

- a) As a means to overcoming India's NTB, the two countries signed the following three agreements in September of 2012.
  - i) Cooperation and Mutual Assistance in Customs Matters.
  - ii) Bilateral Cooperation Agreement between BIS (Bureau of Indian Standards).
  - iii) PSQCA (Pakistan Standards & Quality Control Authority) and Agreement on the Redressal of Trade Grievances.

However, these three agreements are still to be formally implemented.

- b) Agreement to replace the term Most Favoured Nation (MFN) with a more acceptable term Non-Discriminatory Market Access (NDMA).
- c) The two countries have agreed in principle to open the Wagah Border for 24 hours, 7 days a week in January of 2014, though this too needs to be implemented.
- d) The two countries have promised to allow three banks to open branches across the borders.

Recommendations made in this study outline a roadmap for strategic negotiations between Pakistan and India that could substantially increase trade in the short term by possibly diverting trade and in the long term by identifying areas for increased investments.

### 3.1 Negotiating along select product lines and concessional treatment

Once MFN is granted and Pakistan's negative list is no longer operative, both the countries will move to SAFTA Sensitive lists which is planned to be pruned down substantially over the next 5 years. Pakistan and India need to steer the conversation toward maximizing their potential trade and offering preferential concessions along items that would benefit them most. India's additional duties and NTBs challenge the notion of reciprocal treatment and must be subject to negotiation.

Our calculations of potential trade between Pakistan and India (using the Indicative Potential Trade approach and Revealed Comparative Advantage approach) help us to conclude the following:

- i) Pakistan can potentially export another 3.6 billion dollars worth of products to India
- ii) There are 758 items in which India holds high potential to export to Pakistan.

#### 3.1.1 Most Exportable Items to India:

Pakistan can potentially export another 3.6 billion dollars' worth of products to India. Interestingly, the major exportable items to India are not part of India's SAFTA Sensitive List. In fact, there are merely 109 items (potential export of 0.4 billion dollars) which are on India's protection list that Pakistan has a comparative advantage to export. **This confirms the assertion that if India prunes its sensitive list**

down to 100 items, but fails to address the critical issue of sector specific non-tariff barriers and its para-tariffs, Pakistan will not be able to significantly increase its exports to the Indian market even along products that are not currently protected by India's SAFTA Sensitive List.

The Authors recommend that Pakistan should seek preferential treatment from India along 419 highlighted items in this study where Pakistan has high capacity to produce /export to India. (Annexure A). This preferential treatment should extend to SAFTA tariff concessions, plus concessionary treatment in levying of Para-tariff measures as well as a liberalized Non-Tariff Barrier regime from India. 109 items of these 419 are part of India's current SAFTA Sensitive List and Pakistan must negotiate the removal of these items.

	No of items	Current Exports to India 2012	Potential Exports
		In million dollars	
Most exportable items to India	419	175.4	3,649.2
Items in the Sensitive list of India (under SAFTA Phase II)	109	3.22	411.3

### 3.1.2 Most Importable Items from India:

Authors have identified 758 items (Annexure B) that India holds high potential to export to Pakistan. Majority of these items lie in the Chemicals, Base Metal and Machinery sectors and total potential is estimated to be 14.2 billion dollars. India can seek preferential treatment from Pakistan along these 758 items. It is also worth pointing out that nearly 59% of India's potential to export to Pakistan comprises of Petroleum and fuel products. These items however are currently not allowed to be imported through the Wagah-Attari border.

Our calculations of indicative potential trade takes into account a country's imports from the world. Since Pakistan is importing these items from other countries, it would be logistically easier for Pakistan to import from India. It would largely benefit Pakistan to import items that Pakistan does not produce indigenously or other input items that would enable Pakistan to produce value added products in-country. This would include machinery products that are otherwise imported from countries at higher transaction costs. Given India's reciprocal cooperation in reducing its non-tariff barriers and para tariff measures for Pakistan, bilateral trade has the potential to lead to a win-win situation for both countries.

261 of the 758 items which have a high export potential for India are currently in Pakistan's SAFTA Sensitive List. In addition, only 3 of these items are currently allowed to be traded through the Wagah land border. Thus, even if Pakistan was to give India NDMA status and the SAFTA sensitive list was put in place, restriction on trade through Wagah would continue to be a major impediment to Indian exports to Pakistan.

Though theoretically these items should ideally be removed from the protection lists of Pakistan, when it will actually happen is dependent on the on-going negotiations between the sectors likely to be affected and the Government of Pakistan.

The table below shows the likely impact of import liberalization by Pakistan for Indian products with most export potential from the Indian side.

	No of items	Current Imports from India 2012	Potential Imports
		In million dollars	
Most importable items from India	758	920	14,248
Of which Items in the Sensitive and Negative list of Pakistan (Under SAFTA Phase II)	261	136	3,434
Most Importable items from India (minus petroleum fuels HS 27)	751	916.8	5,738.9

## 3.2 Addressing the issue of Non-Tariff Barriers (NTBs)

Several Non-Tariff Barriers maintained by India that need to be immediately addressed to reassure Pakistani exporters of their ability to tap into the Indian markets. Though an effort has been made through the signing of Cooperation and Mutual Assistance in Customs Matters, Bilateral Cooperation Agreement between BIS (Bureau of Indian Standards) and PSQCA (Pakistan Standards & Quality Control Authority) and an Agreement on the Redressal of Trade Grievances, these are yet to be made operational to gauge their likely impact. The specific areas where the two countries need to work on are:

### 3.2.1 Streamlining custom procedures and technical support

Custom inefficiencies such as lack of tracking and tracing facilities of goods sent across the borders, unscheduled time lags in goods sent via sea, and low quality of logistics have been identified as major barriers to smooth trade between Pakistan and India. Electronic Data Interchange facilities (EDI) have been suggested as a means to immediately fasten processes. Rules, regulations, specific requirements and trade regimes need to be formally communicated on a timely basis where custom officials across borders should be front line managers to handle any disputes or inconsistencies. Pakistani exporters need to be educated to understand the regulatory regime and standard requirements in India while India must facilitate Pakistani exporters in the long and cumbersome procedures of licensing and certification of products by prompt processing and response.

Transparency in Customs procedures is essential so that they do not appear to have been arbitrarily applied; any changes in Customs procedures must be notified immediately. Many times, HS code classification is different for products in Pakistan and India especially for products in the sensitive and negative lists. Such is then resolved through the discretionary powers of the custom officials and many times affect duty rates. A refined custom manual should be able to provide traders with guidelines to a more harmonized system.

### 3.2.2 Transport and transit facilitation

The advantage of shared borders is largely forgone in trade between India and Pakistan due to the many limitations surrounding transportation. Many routes that could be opened via land remain closed, the current operational routes are not integrated and developed enough to cater to large shipments, borders are open for limited period of time in the day and clearances are slow and cumbersome. In order to minimize overall costs, time delays and the increasing level of informal trade, the two countries must work together to develop better infrastructure for transport. Routes and medium of transport (road, rail, sea, and air) should be optimized by opening up borders at all hours, warehousing facilities must be provided on both sides and restrictions on type and quantity of goods should be immediately removed. A more efficient and responsive system of custom procedures must be established to cater to the security and viability of moving goods across borders.

### 3.2.3 Financial facilitation

Trade is hampered because of many operational barriers that exist in the banking channels between Pakistan and India. Traders need to be provided with financial facilitation in both countries to ensure smooth execution of trade transactions with minimum payment delays. Banking instruments need to be moulded to cope with the short transaction time for goods moving via land borders. The current facility allows payment receipts in 7 days whereas goods can be transported in a few hours. If goods are reaching across the border within a matter of hours, it is crucial to establish faster, more transparent methods. As a start, 24 hour banking facility should be initiated to meet standard operating procedures and meet requirements within minimum time. Pakistani banks need to open their branches in India and vice versa. Pakistan has already given NOCs to Indian banks to open their branches in Pakistan

but such has not been reciprocated by the Indian side. In theory, all banks that are willing to operate across the border should be allowed to do so. This also has to go hand in hand with a more relaxed visa regime. An alternate to opening branches across the borders is to have representative offices across the borders that facilitate in the trade process with appropriate communication channels and timely information exchange.

### 3.2.4 Liberalizing the visa regime

The visa agreement signed in September of 2012 offers provision for a multiple entry visa, single entry visa via Wagah Attari and tourist visa for no less than 10 days. Immediate measures need to be taken to further enhance this agreement to make the process of visa application more streamlined with reduced control mechanisms. An alternative to police reporting for genuine businesspeople needs to be explored. Special visa facilitation needs to be provided for businessmen, trainers, technical and business experts and academics. A liberalized visa regime would allow for faster, more transparent visa processing, additionally there should be no restrictions on entry/exit, multiple entry and city specific visa, allowing for longer stays.

### 3.2.5 Changing the bureaucratic mind-sets

The tone from the top dictates all levels of communication. While trust deficit persists in the general public and trade stakeholders in both Pakistan and India, such can be eliminated with the help of governments and opinion leaders / officials at the highest levels by projecting positive and trade enhancing messages. Broadcast, print and social media should be strategically used for this purpose. Officials and trade authority figures should be instructed to adhere to the defined guidelines. Where discretionary decisions must be employed, a dispute resolution mechanism that is uniform and transparent across all cities and sectors of trade should be able to provide a guideline to avoid any unpleasant incident.

### 3.2.6 Strengthening channels of communication

Gaps in communication and information sharing has also proved to be a barrier to trade but can be mutually and immediately addressed. Mobile networks and roaming telephones services should be allowed. Custom to custom contact should be facilitated across the borders. A one-stop shop online portal should be set up with updated information on duty structures, concessions, rules, regulations and procedures that are specific to products and sectors. Customs and banking channels should provide comprehensive manuals to all traders and officials. Information needs to be streamlined and communicated on a timely basis.

Procedure standardization and institutionalization of systems is the key within and across borders. A lot of effort would be saved if both countries agreed upon a simplified and transparent dispute settlement mechanism that would address all issues pertaining to trade facilitation and communication.

### 3.2.7 Facilitating trade via increased business to business contacts

In 2012 it was agreed by the Ministers of Commerce of India and Pakistan to setup a Joint Business Forum comprising of 15 leading businessmen each from both countries. The objective behind the formation of this Joint Business Forum was to allow the business representatives from both countries to identify the issues that have delayed trade normalization between the two countries and make recommendations to their respective governments on policy matters to facilitate a liberalized trade. The Pakistan India Joint Business Forum (PIJBF) was notified and Joint Taskforces in sectors such as textiles, automobiles, energy, education, agriculture, pharmaceutical, banking and SMEs have been formed to debate and come up with recommendations aimed at early normalization of trade. The PBC along with CII (Confederation of Indian Industry) are the secretariats for the PIJBF.

### 3.2.8 Protecting the local industry

While the SAFTA agreement allows countries to maintain sensitive lists, tariff based protection will always offer an inadequate level of safeguard for the Pakistani manufacturers. At MFN rates with no other tariff or non-tariff restrictions put in by Pakistan; India's goods will most always be cheaper. With subsidies almost 3% of GDP, India budgeted 40 billion dollar<sup>6</sup> worth of subsidies (see details in Table 5) in 2013-14. Majority of these are food (39%), fertilizer (29%), power (28%) and other subsidies including export (4%). Studies conducted in India suggest significant levels of hidden subsidies other than the ones currently estimated<sup>7</sup>. Subsidized products in India in agriculture and industry both significantly lower input costs. Goods being imported from India are subsequently cheaper compared to the local producer who becomes uncompetitive in the Pakistani market.

Additionally, India enjoys large economies of scale in most of its industries as compared to Pakistan and for many products especially in sectors such as automobile, Pakistani products do not have the same economies of scale and will likely not develop unless large investments are made to boost these sectors. Once MFN is granted and the negative list is removed, Pakistan has also committed to bring down its sensitive list to 100 items in the next five years and thus, will be unable to use tariff based measures to protect the interests of all its local producers.

Evidently, tariff protection and barring of imports cannot be Pakistan's long term trade strategy. If importers find Indian products cheaper, they would channel their resources to bringing them via illegal and indirect routes and informal trade would inevitably increase. The Government of Pakistan should now steer its focus toward setting up trade defence mechanisms and strengthening its local regulatory bodies such as the National Tariff Commission (NTC) that can build suitable safeguard measures that would facilitate, empower and protect the local industries and give them impetus to not only become self-sufficient but also increase their market competitiveness. Such should be done in close collaboration with and support from key business stakeholders in Pakistan.

<sup>6</sup> 2.3 trillion rupees converted at 0.016 dollars. Source: Planning Commission, India

<sup>7</sup> Economic Liberalization in India, pg 210

## 4.0 Study Objectives

Despite signing of the SAFTA agreement, bilateral trade between India and Pakistan remains low compared to trade with their other regional trading partners. Additionally, there is a continued increase in informal and circular trade between the two countries that according to some estimates is as large as the formal trade.

The objective of this study is to estimate the potential for bilateral trade between Pakistan and India and to identify:

- a) A list of items that are most exportable to India by Pakistan
- b) A list of items that are most importable from India by Pakistan

### Sources of Data

This study uses secondary data on Trade and Tariff from the United Nations International Trade Centre's (UNITC) and World Integrated Trade Solution (WITS) database published by the World Bank for the period ended 2012 (unless otherwise stated). India's Para-tariffs have been calculated by the Authors and rechecked from the Indian Customs portal.

For consistency in results, we have used data reported by Pakistan for imports and exports throughout the analysis.

Primary data for this study has been obtained through participation in meetings of the various taskforces of the Pakistan India Joint Business Forum (PIJBF) and informally inferencing the major stakeholders in government and private sectors in Pakistan.

### Methodology

We have used a mix of two methods to identify the most exportable and importable items for Pakistan and India:

- 1) The study first uses the Potential Trade Approach under which an export potential of a trade commodity is defined as minimum of the exporters world export and importers world import, minus the existing trade between the importer's and the exporter's country.

For Pakistan, a potential export item is  $\text{Min}(PWE, IWI) - PEI$  where PWE, IWI and PEI are Pakistan's World Export, India's World Import and Pakistan's Export to India.

- 2) After identifying the high potential items, we calculated Revealed Comparative Advantage (RCA) of these products. The RCA<sup>8</sup> is an index used for calculating the relative advantage or disadvantage of a certain country in a certain class of goods or services as evidenced by trade flows. RCA is essentially a static concept that ignores several dynamic factors when comparing trading partners. Nonetheless, it is a crucial measure used in international economics and gives a broad view of the advantage that one country holds over the other.

The original RCA Index is formulated by Balassa (1965) can be written as

$$RCA = (X_{ij}/X_{tj}) / (X_{in}/X_{tn})$$
, where X represents exports, i is country, j is a commodity, t is a set of commodities and n is a set of countries. We will use world exports as our set of countries in our analysis

- 3) To arrive at optimum estimates, the two approaches have been used in the following way:

**Most exportable items to India:**

Pakistan's potential export to India > India's potential to export  
where Pakistan's RCA > 1 and > India's RCA

**Most importable items from India:**

India's potential export to Pakistan > Pakistan's potential to export  
where India's RCA > 1 and > Pakistan's RCA

<sup>8</sup> RCA is based on observed trade patterns; it measures a country's export of a commodity in relation to its total exports and to the corresponding export performance of a set of countries.



# 5.0 Background to the Study

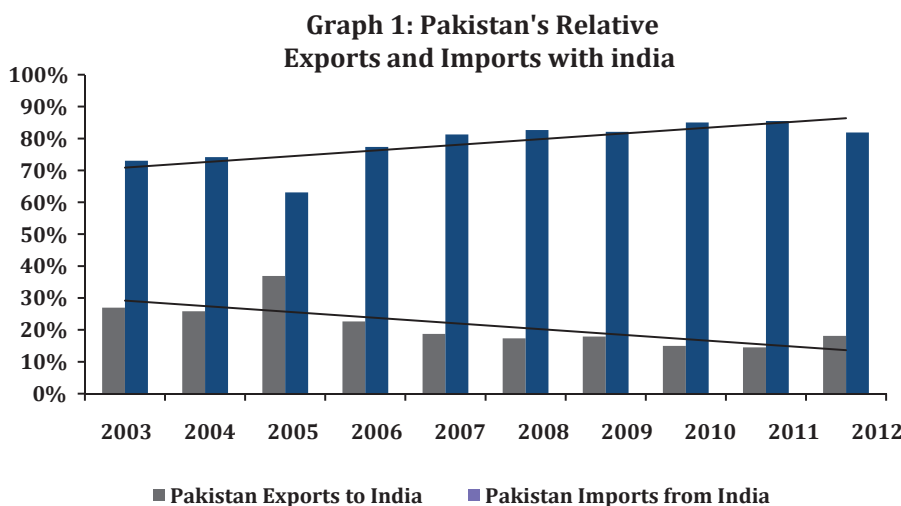
As talks of trade normalization between the two countries begin to gain momentum, the question of whether Pakistan will grant Most Favoured Nation (MFN) or Non Discriminatory Market Access (NDMA) – the new preferred term for MFN status to India remains unresolved. Negotiations indicate that Pakistan will grant to India in 2014. Pakistan, along with other members of South Asian Association for Regional Cooperation (SAARC) ratified the South Asian Free Trade Area (SAFTA) Agreement in 2006 but the impact of the SAFTA agreement was indeterminate when it came to India and Pakistan because of the pending issue of the MFN status.

Recent meetings of the Pakistan India Joint Business Forum (PIJBF) led by the private sector of the two countries aim to play a pivotal role in trade normalization. The Forum formed sectorial taskforces to identify problems and develop policy recommendations to normalize trade. Despite tensions in the Line of Control, delegates from the two countries have continued to meet and address issues pertaining to trade impediments.

The process of trade normalization has had some successes. The positive list of Pakistan considered by many as excessively protectionist was abolished. Pakistan moved from the positive list (1934 items allowed) in February of 2012 to a negative list (all items allowed except 1209). Furthermore, both countries reduced their sensitive lists (30% by India and 19% by Pakistan) giving SAFTA concessions on these items.

On the other hand, India granted MFN status to Pakistan in 1996. Ten years later, the SAFTA agreement was signed which facilitated Pakistan to export to India at concessional tariffs of 8% and 5%. Given the regional advantages the two countries enjoy, exports to India stood at 348 million dollars in 2012, merely 1.4% of Pakistan world exports of 24.6 billion dollars.

in million dollars	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	<sup>9</sup> 2013
Pakistan exports to India	84	158	337	327	292	355	235	275	273	348	542
Pakistan imports from India	226	454	577	1,115	1,266	1,691	1,080	1,560	1,607	1,573	2,065
Bilateral Trade	310	613	914	1,442	1,558	2,046	1,316	1,835	1,880	1,921	2,607



Relative trade shows that Pakistan's share of exports as a percentage of total bilateral trade between the two countries, decreased from 2003, remaining below 20% from 2007 (Graph 1). However, a 27% growth in exports to India in 2012 is a change in direction of growth and raises expectations of further improvement considering the high potential of export to India.

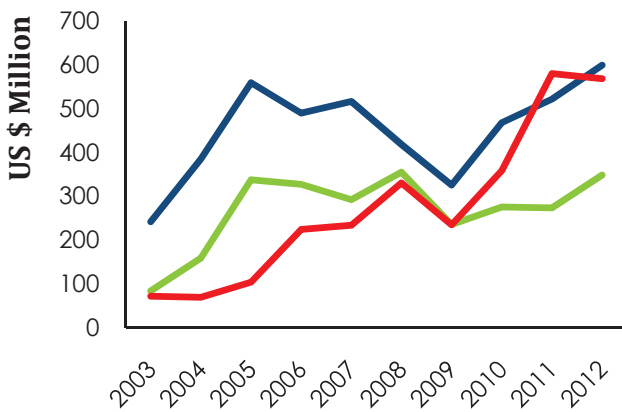
The structure of Para-Tariffs and Non-Tariff Barriers (NTB) has frequently been quoted as the major hindrance in the growth of Pakistan's exports to India. Additionally, high potential export items such as textile, footwear, fans, plastics and marble are protected by India under the SAFTA Sensitive List. This list is expected to be reduced to a 100 items in the next 5 years if Pakistan meets India's demands of opening of Wagah border for all items and hence remains a matter of negotiation.

<sup>9</sup>This figure is reported by Department of Commerce, Government of India

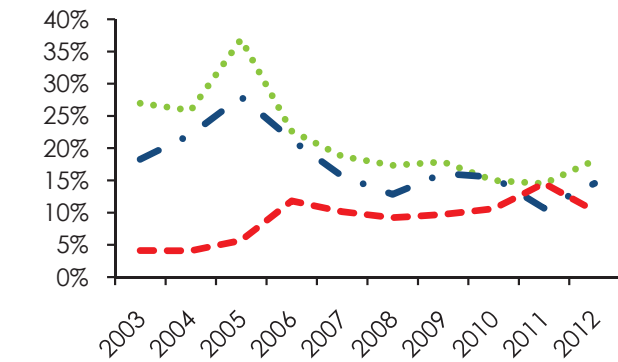
Despite an upsurge in the share of bilateral trade with India in 2012, Pakistan has the lowest level of exports as compared to other SAARC members such as Sri Lanka and Bangladesh. Bangladesh's exports have increased since 2005 and Sri Lanka was a major exporting country to India in 2012. Sri Lanka and Pakistan face similar NTBs and a common SAFTA Sensitive List from India. However, India and Sri Lanka enjoy better bilateral relations since the two countries have signed a Free Trade Agreement (FTA) in 1999 facilitating trade. Additionally, Bangladesh's world exports are 26.1 billion dollars, 1.6 billion dollars higher than Pakistan's but it faces restriction of only 25 tariff lines on India's SAFTA Sensitive List for Least Developed Countries (LDCs) whereas Pakistan faces restriction for 614 tariff lines on India's SAFTA Sensitive List for Non-LDCs (NLDCs).

Given mutually beneficial adjustments in the two countries trade policy with each other, Pakistan and India can trade via multiple routes and modes of transport lowering transportation costs, and bringing down informal trade that is reported to be as high as the current trade between the two countries.

**Graph 2a: Exports to India**



**Graph 2b: Relative Share in Trade with India**



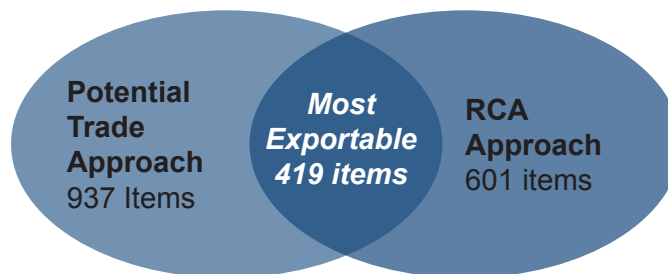
— Pakistan    — Sri Lanka    — Bangladesh

..... Pakistan    - . - . Sri Lanka    - - - Bangladesh

## 6.0 Most Exportable items from Pakistan to India

Under the mixed methodology, we conducted an exercise to estimate Pakistan’s potential exports to India. Items of exports to the world with a minimum value of 1 million dollar were considered and the maximum possible exports to India were calculated. Items selected were those where Pakistan has a higher potential to export than India. RCA was calculated for all items and those items were chosen where RCA for Pakistan is greater than 1 in addition to being greater than India. This revealed 419 items at 6-digit HS code (see Annexure A) that have high potential of export to India. The potential export value of these items is 3.6 billion dollars<sup>10</sup>. Current exports to India along these items area mere 175 million dollars.

Pakistan's most Exportable items to India			
Top items (not part of Sensitive List)		Top items in India's Sensitive List of 614 items	
Jewellery		Footwear	
Medical appliances		Boys shorts of cotton	
Waste of copper		Fans	
Polyethylene		Marble	
Parts of iron and steel		Plastic waste	
Polyesters		Used rags	
Chromium ore		Household and toilet articles	
Leather		T-shirts of cotton	
Ethyl Alcohol		Sacks, bags of plastic	
Denim Fabrics		Refrigerators	
	Not part of Sensitive List	Part of Sensitive List	
No. of Items	310	109	419
Potential Exports to India (in billion dollars)	3.25	0.4	3.65



Sector wise distribution shows that high potential lies in Textile, Jewellery, Base Metal and Medical Instruments sectors with Jewellery Items claiming the highest potential export value of 1.6 billion dollars. These items with relatively lower tariff structure are currently not being imported by India from Pakistan.

<sup>10</sup> This figure is to be used only as an indicator directing trade towards items that hold higher future potential.

Sector Wise High Potential Exports to India (in million dollars)								
Product Family	Pakistan's Exports 2012			Share in Potential	Tariff			# items
	India	World	Potential		Basic	Para	Applied	
	175.4	12,778.9	3,649.2					419
Live Animals and Animal Products	-	75.9	7.1	0.2%	20%	4%	22%	14
Vegetable Products	67.1	343.6	25.5	0.7%	10%	6%	15%	20
Prepared Foodstuffs, Beverages and Tobacco Products	2.7	298.3	85.9	2.3%	18%	14%	32%	24
Mineral Products	36.3	758.0	119.5	3.3%	6%	10%	16%	17
Chemicals and Allied Products	12.1	137.5	87.1	2.4%	6%	17%	23%	17
Plastics, Rubber and Articles Thereof	0.6	445.5	251.9	6.9%	8%	18%	26%	15
Leather and articles	4.8	606.4	86.8	2.4%	5%	9%	14%	15
Wood and paper products	0.0	60.4	39.5	1.1%	6%	16%	22%	10
Textile and Textile Products	17.1	7,095.7	450.5	12.4%	6%	18%	25%	223
Footwear, Headgear, Umbrellas, Walking Sticks	0.0	75.2	53.4	1.5%	9%	17%	26%	4
Stone, Plaster, Cement, Glass, Ceramic etc.	3.2	35.8	21.0	0.6%	6%	17%	23%	6
Jewellery and Articles	-	1,623.3	1,593.7	43.7%	5%	18%	23%	4
Base Metals and Articles	21.8	521.1	380.0	10.4%	6%	18%	24%	22
Machinery and Mechanical Appliances, electrical equipment, electronics and parts	0.4	87.8	76.3	2.1%	6%	16%	22%	13
Optical, Medical and Surgical Products	8.3	308.0	299.6	8.2%	7%	17%	22%	4
Arms and Ammunitions	-	4.2	1.8	0.1%	8%	18%	26%	2
Miscellaneous Manufactured Items	0.9	302.1	69.5	1.9%	6%	17%	23%	9

Textile is the largest sector with 223 items that could benefit from concessions. The current exports of these textile items are 17.1 million dollars whereas potential exports are 450 million dollars. Top high potential export items are shown in the table below:

Top High Potential Exports to India (in million dollars)					*SL: Sensitive List		
HS code	Product	Pakistan's exports to India			Tariff		
		2012	Potential		Basic	Para	Applied
711319	Articles of jewellery&pt therof of/o prec met w/n platd/clad w prec met	0	1,522.7		5%	18%	23%
901890	Instruments and appliances used in medical or veterinary sciences, nes	7.464	283.92		5%	18%	23%
740400	Waste and scrap, copper or copper alloy	18.633	135.639		5%	18%	23%
390760	Polyethylene terephthalate	0.382	99.299		5%	18%	23%
730690	Tubes, pipe & hollow profiles, iron or steel, welded, nes	0	94.433		5%	18%	23%
730890	Structures&parts of structures,i/s (ex prefab bldgs of headg no.9406)	0	65.409		5%	18%	23%
711311	Articles of jewellery&pts therof of silver w/n platd/clad w/o prec met	0	62.531		5%	18%	23%
950699	Articles&equip for sports&outdoor games nes&swimmg&paddlg pools	0.424	50.83		5%	18%	23%
261000	Chromium ores and concentrates	0.016	50.25		5%	18%	23%
390799	Polyesters nes, in primary forms	0	48.055		5%	18%	23%
410719	Leather "incl. parchment-dressed leather" of the whole hides and skins	2.046	44.343		5%	4%	9%
640399	Footwear, outer soles of rubber/plastics uppers of leather, nes	0.011	41.53	SL	10%	19%	29%
620342	Mens/boys trousers and shorts, of cotton, not knitted	0.127	41.285	SL	Higher of 10.0% or Rs. 135/piece	19%	29%
841451	Fans: table,roof etc w a self-cont elec mtr of an output nt excdg 125W	0	35.928	SL	10%	19%	29%
251512	Marble & travertine,merely cut,by sawing or otherwise into blocks etc	0.226	35.801	SL	10%	5%	15%
220720	Ethyl alcohol and other spirits, denatured, of any strength	0.428	27.487		5%	18%	23%
520942	Denim fabrics of cotton,>/=85%, more than 200 g/m2	4.659	26.96		Higher of 5.0% or Rs. 25/sqm	18%	23%
520832	Plain weave cotton fabric,>/=85%,>100g/m= to 200g/m=, dyed	0.14	24.228		5%	18%	23%
391590	Plastics waste and scrap nes	0	24.209	SL	8%	19%	26%
390319	Polystyrene nes	0.13	23.597		5%	18%	23%
481159	Paper and paperboard, surface-coloured, surface-decorated or printed,	0.029	21.563		5%		23%
740319	Refined copper products, unwrought, nes	2.64	21.013		5%	18%	23%
551219	Woven fabrics,containg>/=85% of polyester staple fibres,o/t unbl or bl	0.003	20.385		Higher of 5.0% or Rs. 42/sqm	18%	23%
631090	Used or new rags of textile materials, not sorted	0.306	19.892	SL	10%	5%	15%
320810	Paints&varnishes based on polyesters,dispersed in a non-aqueous medium	0	19.465		5%	18%	23%
392490	Household and toilet articles nes, of plastics	0.094	17.621	SL	10%	19%	29%

## 6.1 Removal/ exclusion of items from India's SAFTA Sensitive List

There are 614 items in India's Sensitive List for NLDCs, consisting of mostly 6-digit HS code items, and some 4-digit and 8-digit items. We have reconstructed the list so that we only have 6-digit items. The result of this exercise is 619 6-digit items on the SAFTA Sensitive list. There are 109 items in our list of 419 items with export potential to India which are part of India's current SAFTA Sensitive List. Pakistan should primarily look to negotiate for exclusion of these items from India's sensitive list that will eventually be reduced to 100 items. As per 2012, Pakistan's current export value of these 109 items was 3.22 million dollars whereas potential export value is 411.3 million dollars (a complete list of these items is given in Annexure A). Top items in the list among others are footwear, apparel of cotton and fans.

Sector Wise High Potential Exports in India's SAFTA Sensitive List (in million dollars)							
Product Family	Pakistan's Exports 2012			Tariff			# of items
	India	World	Potential	Basic	Para	Applied	
	<b>3.22</b>	<b>4,291.90</b>	<b>411.32</b>				<b>109</b>
Live Animals	-	23.77	3.74	38%	7%	44%	4
Vegetable Products	-	47.61	1.09	30%	6%	36%	2
Prepared Foodstuffs, Beverages and Tobacco Products	0.34	103.77	1.56	60%	26%	86%	4
Mineral Products	0.45	45.02	36.65	10%	5%	15%	3
Products of Chemicals	-	15.87	7.20	10%	19%	29%	1
<b>Plastics, Rubber and Articles thereof</b>	<b>0.09</b>	<b>116.08</b>	<b>75.41</b>	<b>9%</b>	<b>19%</b>	<b>28%</b>	<b>9</b>
Wood and paper products	-	1.67	1.40	10%	12%	22%	2
<b>Textile and Textile Products</b>	<b>2.33</b>	<b>3,826.19</b>	<b>193.21</b>	<b>28%</b>	<b>18%</b>	<b>28%</b>	<b>80</b>
Footwear	0.01	62.38	41.53	10%	19%	29%	1
Base Metals and Articles	-	3.19	3.19	5%	18%	23%	1
<b>Machinery and Mechanical Appliances, electrical equipment, electronics and parts</b>	<b>-</b>	<b>46.35</b>	<b>46.35</b>	<b>10%</b>	<b>19%</b>	<b>29%</b>	<b>2</b>

The Textile sector has 80 items with potential export to India which are also part of India's Sensitive List. These are the items where Pakistan has a higher comparative advantage to export. The current export value as of 2012 is 2.3 million dollars and potential export value is 193.2 million dollars.

These select items are the ones where Pakistan has a greater comparative advantage than India and has higher potential to export than India. Currently, Pakistani exports along these items become more expensive in the presence of para tariff duties applied in addition to MFN and many non-tariff measures enforced by India. Exclusion of items from the SAFTA Sensitive List- as a starting point- would lead to reduction of basic duties on items to 0%- 5%. Pakistani products would become cheaper for Indian importers hence trade could potentially divert toward Pakistan.

However, as revealed by data, majority of high potential items for exports to India are not part of India's sensitive list indicating that this should be one of the lesser concerns for Pakistan. In fact, negotiations should focus on long-term relaxation of India's carefully placed non-tariff barriers than trying to negotiate favourable tariff regime.

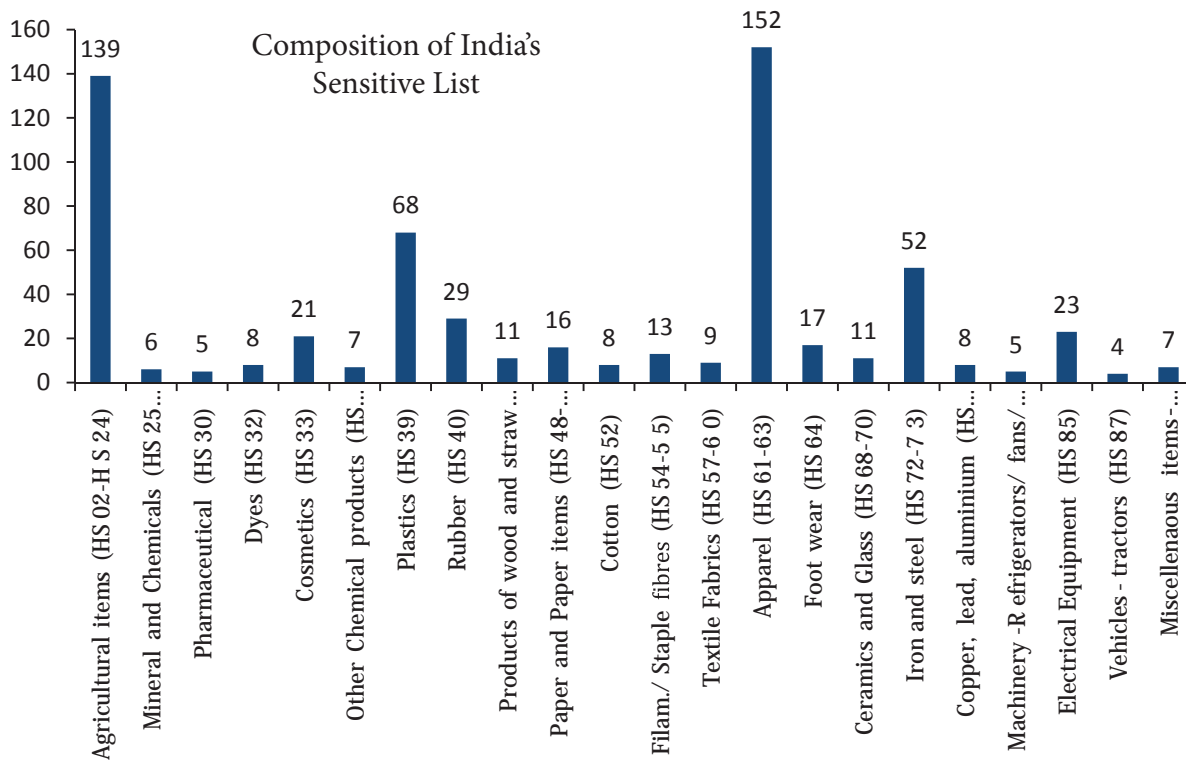
Top Potential Products in India's Sensitive List <sup>11</sup>			
HS code	Product	Exports to India 2012	Potential Exports to India
640399	Footwear, outer soles of rubber/plastics uppers of leather, nes	0.01	41.53
620342	Mens/boys trousers and shorts, of cotton, not knitted	0.13	41.29
841451	Fans: table,roof etc w a self-cont elec mtr of an output nt excdgd 125W	-	35.93
251512	Marble & travertine,merely cut,by sawing or otherwise into blocks etc	0.23	35.80
391590	Plastics waste and scrap nes	-	24.21
631090	Used or new rags of textile materials, not sorted	0.31	19.89
392490	Household and toilet articles nes, of plastics	0.09	17.62
610910	T-shirts, singlets and other vests, of cotton, knitted	0.00	16.76
620462	Womens/girls trousers and shorts, of cotton, not knitted	0.03	15.53
392321	Sacks and bags (including cones) of polymers of ethylene	-	14.65
841821	Refrigerators, household type, compression-type	-	10.42
610990	T-shirts,singlets and other vests,of other textile materials,knitted	0.00	10.13
391890	Floor, wall and ceiling coverings etc, of plastics nes	-	8.34
611599	Hosiery nes, of other textile materials, knitted	-	8.26
610510	Mens/boys shirts, of cotton, knitted	0.02	7.22
340119	Soap&orgn surf prep,shapd,nes;papers&nonwovens impreg w soap/prep,nes	-	7.20
611699	Gloves, mittens and mitts, nes, of other textile materials, knitted	1.19	5.96
620333	Mens/boys jackets and blazers, of synthetic fibres, not knitted	0.06	5.65
621710	Clothing accessories nes, of textile materials, not knitted	0.00	5.35
391510	Polyethylene waste and scrap	-	3.95
610620	Womens/girls blouses and shirts, of man-made fibres, knitted	-	3.74

<sup>11</sup>A complete list of these items is given in Annexure A- Table 2

# A side- step: Analysis of India's SAFTA Sensitive List

In the on-going negotiations between Pakistan and India, India agreed to bring down its sensitive list by 30% once Pakistan opens the Wagah-Attari border for all items and will further reduce it to 100 items on Pakistan's abolishing of the negative list. Our study identifies 109 high potential items of export to India in India's sensitive list, with potential export of 0.4 billion dollars which is not as significant as one would imagine.

It is however still crucial to look at India's sensitive list on the whole and possibly analyse what benefits, if any; Pakistan could hope to gain if India removes significant items from its sensitive list. India currently protects the agricultural, textile (mainly apparel) and plastic sectors.



Current exports to India for items in the sensitive list are 79.7 million dollars whereas India's imports from SAARC are 654.2 million dollars. There is a potential of 1.1 billion dollars of Pakistan's exports to India in the Sensitive List of 614 items. Potential lies along items in agriculture, marble, medical, plastics, cotton, apparel, footwear and machinery but Pakistan does not hold a comparative advantage in many of these items. Of all the items in India's sensitive list, Pakistan holds comparative advantage in only 183 items. Of these, Pakistan has a greater comparative advantage over India along 142 items. Of these, 30 items have almost no potential to export to India narrowing the list down to a select 112 items which have a potential of 0.7 billion dollars.



India's SAFTA sensitive list and Pakistan's potential exports along them (in million dollars)						
Product Type	Pakistan's Exports 2012			India's Imports 2012		# of items <sup>12</sup>
	India	World	Potential	SAARC	World	
	<b>79.7</b>	<b>8,584.1</b>	<b>1,066.0</b>	<b>654.2</b>	<b>2,6919.2</b>	<b>619</b>
<b>Agricultural Items</b>	<b>6.6</b>	<b>2882.0</b>	<b>61.0</b>	<b>128.8</b>	<b>12,313.4</b>	<b>139</b>
<b>Mineral and Chemicals</b>	<b>0.5</b>	<b>45.6</b>	<b>37.3</b>	<b>1.2</b>	<b>288.8</b>	<b>6</b>
<b>Pharmaceutical</b>	<b>0.1</b>	<b>41.3</b>	<b>41.2</b>	<b>8.3</b>	<b>493.9</b>	<b>5</b>
Dyes	0.4	8.0	7.6	0.4	274.4	8
Cosmetics	0.0	11.0	11.0	15.5	396.0	21
Other Chemical Products	0.4	46.2	10.1	11.4	204.6	7
<b>Plastics</b>	<b>4.1</b>	<b>166.8</b>	<b>122.1</b>	<b>69.1</b>	<b>2,150.6</b>	<b>68</b>
Rubber	0.0	5.6	2.7	37.8	1,590.4	29
Wood/ Straw articles	0.0	0.9	0.6	0.0	3.4	11
Paper and paper items	0.2	6.3	6.1	4.3	320.0	16
Cotton	64.1	743.4	317.2	68.3	500.6	8
Filament and staple fiber	0.1	291.2	6.5	0.1	8.2	13
Textile Fabrics	0.0	127.2	6.4	0.6	165.6	9
<b>Apparel</b>	<b>3.0</b>	<b>4,009.4</b>	<b>276.0</b>	<b>93.2</b>	<b>390.4</b>	<b>152</b>
<b>Footwear</b>	<b>0.2</b>	<b>83.3</b>	<b>62.2</b>	<b>17.0</b>	<b>251.8</b>	<b>17</b>
Ceramic and glass	0.1	7.8	7.7	18.6	245.1	11
Iron and Steel	0.0	4.1	4.1	129.3	2,213.8	52
Copper/ Aluminum and Lead	0.0	7.0	7.0	23.1	855.1	8
<b>Machinery</b>	<b>0.0</b>	<b>51.4</b>	<b>51.4</b>	<b>0.2</b>	<b>444.5</b>	<b>5</b>
Electrical Equipment	0.0	6.9	6.9	26.3	3708.5	23
Vehicles	0.0	31.1	18.0	0.1	18.0	4
Miscellaneous Items	0.0	7.7	2.8	0.5	82.0	7

A sector wise look reveals that Pakistan does not stand to benefit greatly from a simple pruning down of the sensitive list because in many cases, despite potential to export, Pakistan does not hold a comparative advantage. For instance, Tractor exports have a potential of nearly 17 million dollars but Pakistan does not have a comparative advantage along it. Where comparative advantage exists, capacity to produce in larger volumes becomes the issue. Similarly, there are many items with high potential in terms of value which India is exporting to the world in much larger volumes. An example is cotton, not carded or combed where Pakistan has a potential to export to India of about 309 million dollars but India's potential to export to Pakistan is 403 million dollars.

### Agricultural items:

India heavily protects the agricultural sector. Pakistan's exports to India in the sector on the whole have dwindled over the years even though India imports a fair chunk from the rest of the world. Whereas potential to export to India exists, a careful evaluation shows that Pakistan has a comparative advantage in only 30 of the items in India's Sensitive List. Items include sesame seeds, honey, wheat, oil seeds, mangoes, turmeric, semi-milled rice, onions, milk powder, rye flour, tobacco and maize. Pakistan holds a greater comparative advantage than India in only 18 of these items, potential exports of which is 9.57 million dollars. Products with high potential are shown in the table below:

<sup>12</sup> India's sensitive List of 614 items has been rearranged at 6-digit HS code which makes the items come up to 619

HS code	Product	Pakistan's Exports 2012			India's Imports 2012		RCA Pak> 1	RCA Pak> RCA Ind
		India	World	Potential	SAARC	World		
<b>Agriculture</b>								
240120	Tobacco partly or wholly stemmed or stripped	0	12.648	12.648	0.006	24.193	No	No
120740	Seasum Seeds	3.99	29.638	8.886	3.127	12.879	Yes	No
230990	Animal feeding	0	8.679	8.679	44.645	225.44	No	No
190590	Pastries and Cakes	0.01	15.132	7.961	0.145	7.973	No	Yes
040210	Skimmed milk powder	0	2.902	2.902	0	49.952	No	No
<b>040900</b>	<b>Honey</b>	<b>0</b>	<b>5.912</b>	<b>2.409</b>	<b>0</b>	<b>2.409</b>	<b>Yes</b>	<b>Yes</b>
100590	Maize	0	81.239	1.71	0	1.71	Yes	No
<b>110100</b>	<b>Wheat or meslin flour</b>	<b>0</b>	<b>248.2</b>	<b>1.665</b>	<b>0.064</b>	<b>1.665</b>	<b>Yes</b>	<b>Yes</b>
200290	Tomato concentrate	0	1.363	1.363	0	7.081	No	Yes
200899	Squash of fruits	0	1.244	1.244	0.039	3.439	No	No
120799	Other Oil Seeds (Ajams, Mango kernel, niger seed)	0.07	1.134	1.058	0.032	19.026	Yes	No
<b>170199</b>	<b>Cane or beet sugar</b>	<b>1.15</b>	<b>161.40</b>	<b>0.941</b>	<b>0.829</b>	<b>2.1</b>	<b>Yes</b>	<b>Yes</b>
080810	Apples	0	0.866	0.866	0.255	196.12	No	No
030614	Crab	0	3.823	0.725	0	0.725	Yes	Yes
<b>220710</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 0.8 vol or higher</b>	<b>0.34</b>	<b>81.996</b>	<b>0.722</b>	<b>0</b>	<b>1.06</b>	<b>Yes</b>	<b>Yes</b>
<b>080450</b>	<b>Fresh Mangoes</b>	<b>0</b>	<b>44.302</b>	<b>0.72</b>	<b>0</b>	<b>0.72</b>	<b>Yes</b>	<b>Yes</b>
091030	Turmeric, fresh and powder	0.006	0.688	0.682	0.002	3.702	Yes	No
040410	Whey powder	0	0.673	0.673	0	16.923	No	Yes
240399	Other tobacco	0	0.63	0.63	0.001	3.759	No	No
<b>100630</b>	<b>Semi-milled or wholly milled rice, whether or not polished or glazed and Basmati Rice</b>	<b>0</b>	<b>1,622.3</b>	<b>0.575</b>	<b>0.006</b>	<b>0.575</b>	<b>Yes</b>	<b>Yes</b>
071220	Dried Onions	0	3	0.543	3.127	0.543	Yes	No

## Pharmaceutical items:

Data reveals two items of interest in India's sensitive list for Pakistan's exports: Ayurvedic medicines and antibiotics with penicillinic acid with potential of 17 and 15 million dollars respectively. Pakistan could capitalize on these items but in both cases, India holds a greater comparative advantage to export than Pakistan.

HS code	Product	Pakistan's Exports 2012			India's Imports 2012		RCA Pak> 1	RCA Pak> RCA Ind
		India	World	Potential	SAARC	World		
<b>Pharmaceutical</b>								
300390	Ayurvedic medicines	0.09	18.083	17.984	8.265	37.65	Yes	No
300410	Containing penicillin or derivatives with a penicillanic acid structure or streptomycin or their derivatives	0	7.775	7.775	0	411.469	Yes	No
300420	Other antibiotics with penicillinic acid structure streptomycin or their derivatives in capsules injections etc.	0	15.324	15.324	0	30.586	No	No

## Plastics:

India's sensitive list contains 68 products in the Plastics sector where Pakistan holds a comparative advantage along 10 of these product lines. Plastics of polypropylene, floor coverings, sacks and bags and kitchenware made of plastics, PVC belt conveyor are some products where Pakistan has potential. This is one sector where Pakistan could lobby more proactively for the removal of products in India's sensitive list as Pakistan holds a higher comparative advantage over India along major items. Some top products are shown in the table below:

HS code	Product	Pakistan's Exports 2012			India's Imports 2012		RCA Pak> 1	RCA Pak> RCA Ind
		India	World	Potential	SAARC	World		
<b>Plastics</b>								
391590	Of other plastics: Of polypropylene	0	24.209	24.209	0.21	100.06	Yes	Yes
392490	Kitchenware	0.09	35.944	17.621	1.042	17.715	Yes	Yes
392321	Sacks and bags of polyethylene	0	18.679	14.645	5.479	14.645	Yes	Yes
391890	Of other plastics	0	8.34	8.34	0.064	13.608	Yes	Yes
392390	Articles for packing	0.18	7.58	7.396	0.375	49.104	No	Yes
392690	PVC belt conveyor	0	7.386	7.386	39.199	597.15	No	No
391510	Waste, parings and scrap, of plastics: Of polymers of ethylene	0	3.953	3.953	0	5.75	Yes	Yes
391721	Tubes, pipes and hoses, rigid: Of polymers of ethylene	0	3.537	3.537	0.46	8.608	Yes	Yes
392329	Sack and bags of other plastics	0.004	3.329	3.325	2.967	20.29	No	No
392330	Carboys, bottles, flasks and similar articles	0	3.005	3.005	1.014	23.991	No	Yes
392020	Of polymers of propylene	0	2.254	2.254	1.38	70.176	No	No
391690	Of other plastics: Canes	0	2.235	2.235	0.006	8.124	No	Yes
392410	Tableware and kitchenware	0.12	2.283	2.16	0.254	14.468	No	No
392310	Boxes, cases, crates and similar articles	0	1.84	1.84	0.458	34.267	No	No
391729	Of other plastics	0	1.788	1.788	0.048	22.147	No	Yes
392043	Plates, sheets, film, foil and strip, of non-cellular polymers of viny	0.54	2.085	1.548	0	11.525	No	Yes
391733	Other, not reinforced or otherwise combined with other materials with fittings	0	2.213	1.533	0	1.533	Yes	Yes

## Textile and footwear:

The textile sector takes majority share in products protected by India under its Sensitive List. Of the 182 products, Pakistan holds a higher comparative advantage than India along 102 items, mainly apparel. Export potential along these products comes around to a 0.5 billion dollars which provides an indicator as to where Pakistan's potential lies. However, India applies fixed/specific duty (Rs./piece or Kg/Sq.mtr) along several items of fabric and apparel which makes levies paid much higher despite MFN duty applied. Such would counteract any advantage gained from removing these items from the sensitive list and would become an exercise in futility.

In the footwear sector, Pakistan does not have a comparative advantage along most items in India's sensitive list. Only one item: footwear made out of wood stands out where Pakistan has high potential to export and hold a comparative advantage as well.

HS code	Product	Pakistan's Exports 2012			India's Imports 2012		RCA Pak> 1	RCA Pak> RCA Ind
		India	World	Potential	SAARC	World		
<b>Cotton, yarn and fabrics</b>								
520100	<b>Cotton, not carded or combed.</b>	63.7	373.07	309.36	65.74	470.37	Yes	Yes
520511	<b>Single Yarn of uncombed fiber</b>	0.068	273.479	3.439	1.011	3.507	Yes	Yes
590390	Other textile: industrial use	0	2.84	2.84	0.143	140.38	No	Yes
520528	Single Yarn of combed fiber measu <83.83	0	2.777	2.777	0.251	24.688	Yes	Yes
551211	Woven fabrics of synthetic staple fibres, containing >0.85 of polyester staple fibres - bleached or unbleached	0	2.763	2.763	0.05	3.706	Yes	Yes
540772	Dyed	0	6.602	1.446	0.003	1.446	Yes	No
520299	Waste cotton	0.28	49.121	0.912	1.068	1.187	Yes	Yes
580790	Smaller articles of textile	0.026	0.8	0.774	0.006	4.824	Yes	Yes
600621	Unbleached or bleached	0	4.028	0.769	0.273	0.769	Yes	No
570110	Carpets and other floor coverings of wool or fine animal hair, knotted, whether or not made up	0.018	114.413	0.765	0	0.783	Yes	Yes
540774	Printed	0	1.224	0.735	0.001	0.735	Yes	No
570190	Carpets and other floor coverings of jute and coir, knotted, whether or not made up	0	3.018	0.726	0	0.726	Yes	No
520300	Cotton, carded or combed	0	4.347	0.495	0	0.495	Yes	Yes
<b>Apparel and footwear</b>								
640399	<b>Footwear made on a base or platform of wood, not having an inner sole or protective metal toe-cap</b>	0.011	62.379	41.53	0.28	41.541	Yes	Yes
620342	<b>Of cotton: trousers</b>	0.13	611.32	41.285	20.794	41.412	Yes	Yes
630419	Bedspreads	0	38.578	33.711	0.228	33.711	Yes	No
631090	<b>Used or new rags of textile materials, not sorted</b>	0.306	20.198	19.892	5.682	59.527	Yes	Yes
610910	<b>Of cotton: T-shirts, singlets etc.</b>	0.003	236.58	16.758	4.904	16.761	Yes	Yes
620462	<b>Of cotton: Women's clothes</b>	0.031	430.34	15.526	3.943	15.557	Yes	Yes
610990	<b>Of other textile materials: T-shirts</b>	0.003	54.256	10.133	1.646	10.136	Yes	Yes
630492	Articles of cotton not knitted	0	9.223	9.223	1.037	11.84	Yes	No
640590	Other: footwear	0.033	8.985	8.952	0.257	60.623	No	Yes
620520	Of cotton: Boy's shirts	0	8.825	8.825	21.312	37.075	No	No
611599	Of other textile materials: hosiery	0	49.082	8.264	0.023	8.264	Yes	Yes
610510	Of cotton: Boy's shirts knitted	0.023	275.202	7.216	1.356	7.239	Yes	Yes
611030	Of man-made fibres: Jerseys etc.	0	7.431	6.271	0.463	6.271	No	Yes
611699	Of other textile materials: gloves, mittens etc.	1.187	21.85	5.961	1.993	7.148	Yes	Yes
611020	Of cotton: Jerseys etc.	0.002	28.19	5.792	0.865	5.794	No	Yes
620333	Of synthetic fibres: Jackets, blazers etc.	0.058	14.226	5.652	1.113	5.71	Yes	Yes
621710	Accessories	0.004	6.343	5.354	2.547	5.358	Yes	Yes
610620	Of man-made fibres: Women's clothes	0	3.807	3.743	0.103	3.743	Yes	Yes
631010	Cotton rags	0.031	3.382	3.351	6.314	7.054	Yes	Yes

611190	Of other textile materials: Babies' garments	0	7.657	3.333	0.028	3.333	Yes	Yes
640419	Footwear: of rubber, plastics.	0.027	3.346	3.319	15.759	31.858	No	Yes
611120	Of cotton: Babies' garments	0	20.773	3.022	0.876	3.022	Yes	No
620469	Of other textile materials: Women's clothes	0.025	47.142	2.918	0.174	2.943	Yes	Yes
640299	Footwear: with a protective metal toe-cap	0.009	2.642	2.633	0.011	43.198	No	No
620332	Of cotton: Men's suits etc.	0	14.459	2.588	0.184	2.588	Yes	Yes
640319	Footwear: Others	0.079	2.576	2.497	0.01	11.303	No	No
620590	Of other textile materials: Men's shirts	0	3.972	2.429	1.156	2.429	Yes	No
611692	Of cotton: gloves	0.006	47.999	2.086	0.62	2.092	Yes	Yes
610610	Of cotton: Women's blouse etc.	0	25.364	2.042	0.183	2.042	Yes	Yes
620433	Of synthetic fibres: Women's suits etc.	0	2.195	2.012	0.052	2.012	No	Yes
620630	Of cotton: Women's blouse etc.	0.001	2.007	2.006	0.243	2.875	No	No

### Machinery:

India is not importing refrigerators or fans from Pakistan even though these products are largely being imported from countries such as China, Japan and Germany giving Pakistan a clear disadvantage. Pakistan is exporting these products to regional countries such as Bangladesh, Sri Lanka, Afghanistan and the Middle East. Pakistan also holds a comparative advantage along these products and given Pakistan's capacity to deliver, it could lobby to get these items removed from the Sensitive List.

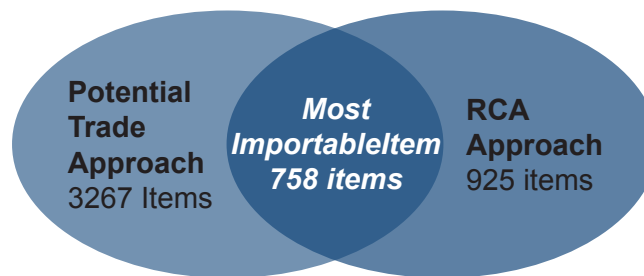
HS code	Product	Pakistan's Exports 2012			India's Imports 2012		RCA Pak> 1	RCA Pak> RCA Ind
		India	World	Potential	SAARC	World		
Machinery								
841451	Table, floor, wall, window, ceiling fans	0	35.928	35.928	0.138	91.384	Yes	Yes
841821	Compression type refrigerator household	0	10.417	10.417	0	14.865	Yes	Yes
841430	Compressors used in refrigerating equipment	0	4.601	4.601	0.013	148.573	No	Yes

## 7.0 Most Importable Items from India to Pakistan

Using the same methodology, we arrive at 758 items (Annexure B) where India has both a higher RCA than Pakistan, and a higher potential to export to Pakistan. These 758 items are the most importable items from India. Of these, 261 items are those that are part of Pakistan's Sensitive and/or Negative Lists under SAFTA Phase II.

Most Importable Items from India					
Top items (not protected under SL/NL)	Top items in Pakistan's Sensitive List	Top items in Pakistan's Negative List	Top items in both the protection lists of Pakistan		
Petroleum Oil	Black Tea	Sorbitol	Automobiles <1000 cc		
Polypropylene	Pneumatic tires	Hetero cyclic compounds	Automobiles between 1000 and 1500 cc		
P-xylene	Gen Sets not more than 75 kVA	Chloramphenicol	Medicaments		
Chickpeas	Air/ Gas compressors	Erythromycin	Motorcycles between 50 to 250 cc		
Polyethylene	Liquid Dielectric transformer	Alkaloids	Motor vehicle parts nes		
Staple fibers of viscose	Reactive Dyes	Antibiotics (in dosage)	Antibiotics (in bulk)		
Copper Cathodes	Drill Pipe	Insulin	Diesel Powered trucks		
Flat rolled prod	Anionic Surface Active agents	Vitamins	Wheeled tractors		
Gramophone records	Water tube boilers	Activated Carbon	Uncoated paper and paperboard		
Petroleum gases	Non-ionic Surface Active Agents	Ind. Fatty alcohols	Transmission shafts		
	Not protected under SL/NL <sup>13</sup>	Sensitive List	Negative List	Both Lists	
No. of items	497	171	164	75	758
Potential Imports from India (in billion dollars)	10.8	2.5	2.4	1.5	14.2

Sector wise distribution shows that share of Mineral Products has the highest import potential of 8.5 billion dollars (59.8.6%), followed by Chemical and Allied Products 1.3 billion dollars (9.1%), Vehicles 1.05 billion dollars (7.1 %) and Base Metals 0.7 billion dollars (5.2%).



<sup>13</sup> SL: Sensitive List, NL: Negative List

Sector Wise High Potential Exports to India (in million dollars)								
Product Family	Pakistan's Exports 2012			Share in Potential	Tariff			# items
	India	World	Potential		Basic	Para	Applied	
	919.7	15,350.2	14,248.5					758
Live Animals	2.8	4.4	1.7	0.01%	9%	1%	10%	5
Vegetable Products	117.7	666.7	548.9	3.9%	9%	3%	12%	23
Animal and Vegetable Fats	0.0	0.2	0.2	0.0%	5%	0%	5%	3
Prepared Foodstuffs, Beverages and Tobacco Products	263.2	274.3	11.1	0.1%	8%	4%	12%	6
Mineral Products	3.3	8,524.6	8,521.3	59.8%	6%	1%	7%	20
Chemicals and Allied Products	353.3	1,661.7	1,292.6	9.1%	7%	1%	7%	228
Plastics, Rubber and Articles Thereof	71.6	682.3	610.7	4.3%	15%	1%	16%	46
Wood, glass and paper products	0.2	33.7	33.5	0.2%	13%	2%	15%	15
Textile and Textile Products	50.9	848.4	684.7	4.8%	10%	3%	13%	100
Footwear, Headgear, Umbrellas, Walking Sticks etc	-	6.4	6.4	0.0%	22%	2%	24%	4
Stone, Plaster, Cement, Glass, Ceramic etc.	3.6	39.7	36.1	0.3%	13%	6%	19%	28
Jewellery	1.3	3.6	2.3	0.0%	6%	1%	7%	4
Base Metals and Articles	32.6	805.9	745.0	5.2%	10%	3%	12%	121
Machinery and Mechanical Appliances, electrical equipment, electronics and parts	13.4	727.2	688.5	4.8%	11%	0%	11%	108
Vehicles and aircrafts	0.1	1,016.0	1,015.9	7.1%	23%	0%	23%	23
Optical, Medical and Surgical Products	0.1	31.0	30.9	0.2%	1%	1%	2%	13
Arms and Ammunitions	-	0.3	0.3	0.0%	8%	6%	14%	1
Miscellaneous Manufactured Items	5.4	23.7	18.3	0.1%	10%	9%	19%	10

The current import value of the 758 items is 0.9 billion dollars, which is merely 6% of the potential import value of 14.2 billion dollars. Pakistan could benefit from importing cheaper Machinery, Chemicals, Base Metals and Plastics & Rubber from India. Other Petroleum Oils is the most importable item with the highest import potential value of 8.4 billion dollars. At 8-digit HS code this consists of two major items: Furnace Oil and High Speed Diesel Oil. Pakistan imported furnace oil worth 5 billion dollars in 2012 and high speed diesel oil worth 3.2 billion dollars from the world. If Pakistan imports these items from India it would save on huge transportation costs, given that India can export the required quantities of oil to Pakistan and at prices lower than other partners. Most of India's refineries with surplus production are located near Pakistan's Punjab province and this could help reduce the cost of transportation from Karachi to the North of Pakistan. These items are not allowed via the Wagah-Attari border.

Automobiles (1000 cc to 1500 cc) and black tea are the second and third most importable items with import potential worth of 400 and 318 million dollars respectively. Both these items are in Pakistan's Sensitive List while Automobiles is also in Pakistan's Negative List.

Top High Potential Imports from India (in million dollars) * SL: Sensitive List, NL: Negative List							
HS code	Product	Pakistan's imports from India					
		2012	Potential		Basic	Para	Applied
271019	Other petroleum oils and preparations	0.917	8427.05		5.72	6.58	12.3
870322	Automobiles w reciprocating piston engine displacg > 1000 cc to 1500 cc	0	400.407	SL / NL	60	0	60
090240	Black tea (fermented) & partly fermented tea in packages exceeding 3 kg	35.76	318.484	SL	10	0	10
390210	Polypropylene	45.369	316.382	Allowed via Wagah	5	0	5
290243	P-xylene	165.468	314.386		5	0	5
870321	Automobiles w reciprocating piston engine displacg not more than 1000 cc	0.002	290.439	SL / NL	52	0	52
300490	Medicaments nes, in dosage	7.02	208.8	SL / NL	13.6	0	13.6
540233	Textured yarn nes, of polyester filaments, not put up for retail sale	0.098	173.303	NL	5.24	1.06	6.3
721049	Flat rolled prod, in/nes, plated or coated with zinc, >=600mm wide, nes	0	170.077	NL	8.6	5.9	14.5
401120	Pneumatic tires new of rubber for buses or lorries	16.572	153.169	SL	12.5	0	12.5
550320	Staple fibres of polyesters, not carded or combed	0.022	144.813	NL	5.08	0.82	5.9
071320	Chickpeas, dried, shelled, whether or not skinned or split	37.66	129.059		0	0	0
550410	Staple fibres of viscose, not carded or combed	32.834	113.043		5	0	5
720838	Hot roll iron/steel nes, coil >600mm x 3-4.75mm	0	84.512	NL	8.6	5.9	14.5
871120	Motorcycles with reciprocating piston engine displacg > 50 cc to 250 cc	0	81.309	SL / NL	80	0	80
740311	Copper cathodes and sections of cathodes unwrought	0	70.266		0	0	0
870899	Motor vehicle parts nes	0.02	60.002	SL / NL	35	0	35
721990	Flat rolled prod, stainless steel, 600mm or more wide, nes	0.557	59.169	Allowed via Wagah	5	0	5
852380	Gramophone records and other media for the recording of sound or of ot	0	55.083		5.58	1.12	6.7
271119	Petroleum gases and other gaseous hydrocarbons nes, liquefied	0	53.815		2.5	0	2.5
380891	Insecticides	3.475	53.267		10.5	0	10.5
880390	Parts of balloons, dirigibles, and spacecraft nes	0.041	53.145		5	0	5
294190	Antibiotics nes, in bulk	4.507	52.385	SL / NL	11.4	0	11.4
870210	Diesel powered buses with a seating capacity of > nine persons	0	51.621	SL / NL	18.3	0	18.3
720837	Hot roll iron/steel nes, coil >600mm x 4.75-10mm	0	45.019	NL	8.6	5.9	14.5

## 7.1 Exclusion of Items from Pakistan's Sensitive and Negative Lists

There are 171 most importable items present in SAFTA Sensitive List for Pakistan. 164 items are present in the Negative List and are barred from import into Pakistan. Adjusting for items common to both the Sensitive and Negative List, there are in total 261 items that are under protection in the most importable items list. The current import value of these items is 136.6 million dollars whereas potential is 3.4 billion dollars. Once Pakistan reduces its Sensitive List down to a 100 items, India would ideally want these 171 items to not comprise of that list.



Sector Wise High SAFTA Sensitive List and Potential Imports from Pakistan's Negative List (in million dollars)							
Product Family	Pakistan's Imports 2012			Tariff			# of items
	India	World	Potential	Basic	Para	Applied	
	136.6	3,630.3	3,434.9				261
Live Animals	-	0.6	0.6	25%	0%	25%	1
Vegetable Products	35.8	380.9	345.1	16%	1%	17%	5
Animal and Vegetable Fats	-	0.1	0.1	0%	0%	10%	1
Mineral Products	0.1	1.9	1.8	10%	0%	10%	1
Products of Chemicals	70.3	575.6	499.6	14%	1%	15%	34
Plastics, Rubber and Articles Thereof	21.8	282.5	260.7	18%	1%	20%	30
Wood and paper products	0.0	32.5	32.4	17%	2%	18%	10
Textile and Textile Products	0.2	413.1	392.6	15%	1%	16%	33
Footwear	-	6.3	6.3	25%	0%	25%	3
Stone, Plaster, Cement, Glass, Ceramic etc.	0.3	24.9	24.6	18%	4%	23%	15
Base Metals and Articles	0.2	546.9	518.5	13%	4%	17%	60
Machinery and Mechanical Appliances, electrical equipment, electronics and parts	2.4	378.7	371.8	20%	0%	20%	40
Vehicles and aircrafts	0.0	937.5	937.5	31%	0%	31%	16
Optical, Medical and Surgical Products	0.0	25.6	25.5	16%	2%	18%	5
Miscellaneous Manufactured	5.4	23.3	17.8	11%	9%	20%	7

Top items that are protected but highly importable are Automobiles 1000 to 1500 cc, Automobiles not more than 1000 cc and Black Tea.

## 7.2 Concerns of local industries

Local producers in Pakistan are apprehensive of Indian imports especially in the agriculture, automotive and pharmaceutical sectors where they fear that cheaper Indian imports could significantly hurt their interests. The 758 items that are highly importable from India include items in these sectors where Agriculture has 3.9% share in total potential; Automotive has 6.9% while Pharmaceutical has 4%. Pakistani industrialists and agriculturalists would like the Government of Pakistan to do a competitive analysis of the Indian sectors as it is feared that cheaper Indian products supported by heavy subsidies (see Table 5) from the Indian side would irreparably damage the local industry. Subsidies include low cost of borrowing, cheaper cost of energy due to subsidies and investment incentives offered by India to its industries. However, Pakistan's strategy to retain items in the sensitive list and maintain a negative list as a means to protect domestic interests is rather short sighted. Instead, the government's immediate concern should be to bolster its protective and safeguard measures to ensure that the local industry is not harmed in the long run. This would entail empowering the National Tariff Commission (NTC) and other local regulatory bodies to construct a framework that would address the variety of anti-dumping, countervailing, safeguarding, certification, standardization and inspection matters on a timely basis. Appropriate restrictions need to be accordingly placed and trade defence laws in line with the provisions offered under the WTO regulations should be used as tools to protect the local industry.

### 7.2.1 Agricultural Sector (HS 06-24)

The agriculture sector is not highly protected under Pakistan's Sensitive or Negative List. In fact, there are 30 vegetable items in the allowed list via Wagah-Attari border including potatoes, tomatoes, onion, garlic, ginger and sugar.

Amongst the most importable items from India in this sector, there are only 35 items where India has significant capacity and potential to export to Pakistan and holds a higher comparative advantage than Pakistan. 7 of these items are in Pakistan's Sensitive List. India's total potential to export to Pakistan along the 35 items is 561 million dollars while Pakistan is currently importing 381 million dollars' worth of produce from India. The local farmers fear an onslaught of Indian produce coming in once MFN is granted and the Wagah-Attari route is opened up that could potentially hurt sales of the local farmer.

India provides non product specific subsidies in the agricultural sector such as subsidized irrigation networks, power, fertilizer and credit subsidies and product specific subsidies in the form of subsidy schemes such as Minimum Support Price (MSP) for principal crops (wheat, rice, cotton) and National Food Security Mission (NFSM) to increase productivity of rice, wheat and pulses<sup>14</sup> among others. Fertilizer subsidy is nearly 1% of India's GDP. These greatly support the local farmer and sector as a whole to produce at lower costs and increase production leading to significantly lower prices. Once subsidized goods are exported to the Pakistani side, the local Pakistani produce could become uncompetitive in its own market.

This makes a weak case for tariff based protection as it is largely limiting in the long run. Even protected under the sensitive list, highly subsidized items coming in from India will be cheaper. Once MFN is granted, Indian produce would become highly importable. Adding and maintaining items to the protection lists hence, can only be a measure in the short run. Pakistan's strategy should be to harness its safeguard measures and construct a trade defence mechanism that would protect the local producer instead of relying on its sensitive list.

India's top exportable items to Pakistan in the agriculture sector (in million dollars)					
HS code	Product	Pakistan's Imports from India 2012	Pakistan's imports from World 2012	India's potential to Export	
090240	Black tea (fermented) & partly fermented tea in packages exceedg 3 kg	35.8	354.2	318.48	*SL
071320	Chickpeas, dried, shelled, whether or not skinned or split	37.7	166.7	129.06	
100610	Rice in the husk (paddy or rough)	0.2	43.0	42.87	
080610	Grapes, fresh	-	16.3	16.28	SL
230400	Soya-bean oil-cake&oth solid residues,whether or not ground or pellet	263.2	273.3	10.14	Allowed via Wagah
090411	Pepper of the genus Piper,ex cubeb pepper,neither crushd nor ground	0.1	8.2	8.09	Allowed via Wagah
070310	Onions and shallots, fresh or chilled	26.4	33.2	6.84	Allowed via Wagah
090220	Green tea (not fermented) in packages exceeding 3 kg	-	6.8	6.84	SL
120999	Seeds, fruit and spores for sowing, nes	0.5	5.7	5.18	
081090	Fruits, fresh nes	-	3.3	3.33	SL
080119	Coconuts, excluding dessicated	0.1	3.3	3.17	
110510	Potato flour and meal	-	2.3	2.29	
130219	Vegetable saps and extracts nes	0.0	2.0	1.94	
130190	Natural gums, resins, gum-resins and balsam, except arabic gum	1.1	2.6	1.54	
120300	Copra	15.2	16.6	1.33	
080132	Cashew nuts, without shell, fresh or dried	0.6	1.3	0.76	
040590	Fats and oils derived from milk nes	0	0.6	0.6	SL
210111	Coffee extracts, essences, concentrates	-	0.5	0.52	
190300	Tapioca subst prep from starch in flake,grain,pearl,siftg or sim forms	-	0.4	0.42	
110313	Maize (corn) groats and meal	-	0.3	0.30	

<sup>14</sup> Indian Economic Survey 2012-13

## 7.2.2 AutoSector (HS 87 and others)

The automotive sector is highly protected under the Sensitive and Negative Lists of Pakistan with many items overlapping between the two lists. This sector would most likely enjoy protection even after the Negative List is no longer operative. 25 items have been identified under this study that hold potential imports from India of 0.99 billion dollars. 23 of these items are protected by Pakistan. Pakistan is currently not allowing imports from India along this sector and is generally hesitant to open these tariff lines fearing tough competition from India's more established auto industry.

India is a cheaper alternative than Pakistan's current sources of import such as Japan and Thailand etc. Pakistan could utilize from the cost effectiveness of importing from India by importing auto parts and components, if not complete units in the auto sector that it is currently importing from more expensive sources.

India's top exportable items to Pakistan in the auto sector (in million dollars)		* SL: Sensitive List, NL: Negative List			
HS code	Product	Pakistan's Imports from India 2012	Pakistan's imports from World 2012	India's potential to Export	
870322	Automobiles w reciprocating piston engine displacg > 1000 cc to 1500 cc	-	400.4	400.4	SL/ NL
870321	Automobiles w reciprocating piston engine displacg not more than 1000 cc	0.002	290.4	290.4	SL/ NL
871120	Motorcycles with reciprocating piston engine displacg > 50 cc to 250 cc	-	81.3	81.3	SL/ NL
870899	Motor vehicle parts nes	0.020	60.0	60.0	SL/ NL
870210	Diesel powered buses with a seating capacity of > nine persons	-	51.6	51.6	SL/ NL
870190	Wheeled tractors nes	0.01	38.0	38.0	SL/ NL
848310	Transmission shafts and cranks, including cam shafts and crank shafts	0.02	21.5	21.5	SL/ NL
848490	Gasket sets consisting of gaskets of different materials	0.002	8.7	8.7	SL
848410	Gaskets of metal sheeting combined with other material	-	8.3	8.3	SL/ NL
732619	Articles of iron or steel, forged or stamped, but not further worked	-	7.2	7.2	SL
870410	Dump trucks designed for off-highway use	-	7.0	7.0	SL/ NL
871499	Bicycle parts nes	-	4.9	4.9	SL/ NL
860290	Rail locomotives nes and locomotive tenders	-	2.2	2.2	
851120	Ignition magnetos, magneto-generators and magnetic flywheels	-	1.6	1.6	SL/ NL
871310	Wheelchairs not mechanically propelled	-	1.3	1.3	
870810	Bumpers and parts for motor vehicles	-	1.0	1.0	SL/ NL
851140	Starter motors	-	0.9	0.9	SL/ NL
871420	Wheelchair parts nes	-	0.8	0.8	
732010	Springs, leaf and leaves therefor, iron or steel	0.002	0.5	0.5	SL/ NL
871493	Bicycle hubs and free-wheel sprocket wheels	-	0.5	0.5	SL/ NL
860729	Brakes nes and parts thereof for railway rolling stock	-	0.2	0.2	
870990	Work truck parts	0.0	0.1	0.1	SL
871496	Bicycle pedals and crank-gear and parts thereof	-	0.1	0.1	SL/ NL
871494	Bicycle brakes, including coaster braking hubs, and parts thereof	-	0.0	0.03	SL/ NL
871491	Bicycle frames and forks, and parts thereof	-	0.0	0.01	SL/ NL

### 7.2.3 Pharmaceutical Sector (HS 29)

This study has identified 129 items that India has a higher comparative advantage than Pakistan and a higher potential to export. This is not to say that the potential export itself is significant in terms of value. In fact, India's potential to export to Pakistan in this sector has a value of 594 million dollars whereas Pakistan currently imports about half of this value from India. Pakistan is protecting only 9 of these items under the Sensitive or the Negative List.

Products such as Penicillin, Sorbitol, Aromatic acids and Antibiotics that are part of both the protection lists of Pakistan are not being imported from the world in any significant quantities which indicates that the domestic demand is met by local manufacturing. If the industry fears dumping of Indian imports on granting of MFN status, these items could be maintained on the sensitive list in so long as industry develops the local competitiveness.

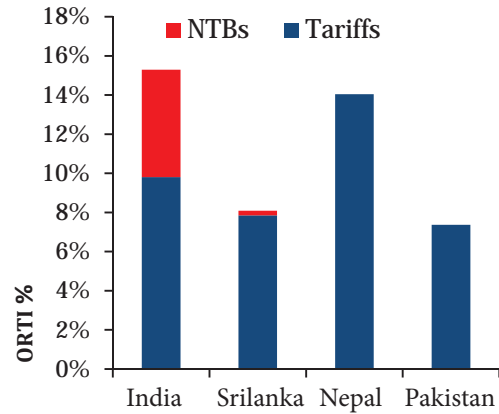
On the other hand, P-xylene that has the highest potential for India to export to Pakistan (314 million dollars) is not protected by Pakistan under any of its lists.

India's top exportable items to Pakistan in the Pharmaceutical sector (in million dollars)					
* SL: Sensitive List, NL: Negative List					
HS code	Product	Pakistan's Imports from India 2012	Pakistan's imports from World 2012	India's potential to Export	
290243	P-xylene	165.5	479.9	314.4	
294190	Antibiotics nes, in bulk	4.5	56.9	52.4	SL/ NL
293339	Heterocyclic compds cntg an unfused pyridine ring in the structure, nes	8.3	29.6	21.3	
293299	Heterocyclic compounds with oxygen hetero-atoms nes	4.7	19.9	15.2	
290241	O-xylene	20.2	29.6	9.4	
294150	Erythromycin and its derivatives, in bulk; salts thereof	6.2	15.3	9.1	NL
293329	Heterocyclic compds cntg an unfused imidazole	2.3	11.1	8.7	
292419	Acyclic amides, incl. acyclic carbamates, and their derivatives	0.3	8.0	7.7	
292219	Amino-alcohols nes, their ethers and esters; salts thereof	3.5	10.9	7.4	
291512	Salts of formic acid	0.1	6.8	6.7	
291539	Acetic acid esters nes	0.0	6.4	6.4	
293790	Hormones, natural or reproduced by synthesis; derivatives	0.4	6.7	6.2	
292390	Quarternary ammonium salts and hydroxides, nes	0.0	5.8	5.8	
291590	Saturated acyclic monocarboxylic acids and their derivatives, nes	0.7	6.3	5.7	
290611	Menthol	0.1	5.4	5.2	
291816	Gluconic acid, its salts and esters	0.3	5.4	5.1	
293349	Heterocyclic compounds with nitrogen hetero-atom[s] only	9.7	14.8	5.1	NL
291639	Aromatic monocarboxylic acids and their derivatives, nes	0.3	5.0	4.8	SL/ NL
291531	Ethyl acetate	-	1.4	1.4	SL/ NL
294110	Penicillins and their derivatives, in bulk; salts thereof	0.3	1.4	1.1	SL/ NL
294140	Chloramphenicol and its derivatives, in bulk; salts thereof	0.9	1.6	0.6	NL
290544	D-glucitol (sorbitol)	0.1	0.4	0.3	NL
291639	Aromatic monocarboxylic acids and their derivatives, nes	0.3	5.0	4.8	SL/ NL

# 8.0 Barriers to Trade Normalization-An overview

Indices for trade restrictiveness (ORTI) calculated by the World Bank show that India’s trade regime is more restrictive than its South Asian partners: Pakistan, Sri Lanka and Nepal. This method uses tariffs and non-tariff barriers employed by a country to calculate how restrictive its policies are when it comes to importing goods into its markets.

Base Year: 2009	All goods	Agricultural goods	Manufacturing goods
(ORTI) Overall Trade restrictiveness Index <sup>15</sup>			
India	15.3%	71.7%	13.4%
Sri Lanka	8.1%	18.7%	6.1%
Nepal	14.0%	10.0%	14.6%
Pakistan	7.4%	5.8%	7.5%
Source: World Bank			



Similarly, a study commissioned by the EU identifies 33 trade restrictive measures for India as opposed to one for Pakistan in the time period of 2008 and 2013.

Potentially Trade Restrictive Measures <sup>16</sup>		
	India	Pakistan
Border Barriers	12	0
Behind the border Measures	3	0
Public procurement	5	0
Services and investment barriers	2	0
Export restrictions	5	1
Measures to stimulate exports	4	0
Internal stimulus measures	2	0
Total measures (2008- 2013)	33	1

Pakistan has a much lower ratio of trade restrictiveness and it is mainly tariff based. In relations with India, Pakistan bars imports from its regional partner via a negative list (1209 items) and protects a significant number of product lines (936 items) with a sensitive list. In addition, only 137 product imports are allowed via land route. Tariff concessions under the SAFTA Trade Liberalization Programme (see summary below) are not applicable in full force on Indian imports because of the issue of MFN but these concessions would kick in once MFN is granted.

Phase I	Phase II
SAFTA Trade Liberalization Programme (Non- LDCs) <sup>17</sup>	
Years 2006- 2008	Years 2008-2013
Tariffs above 20% to be reduced to 20% (within two years)	Tariffs to be reduced to 0-5% within 5 years
Tariffs below 20% to be reduced on MOP (Margin of Preference) of 10% per year	
Source: Ministry of Commerce Pakistan	

India adopts one of the world’s most stringent standards of trade restrictiveness. Research indicates that India’s Para tariff measures and NTBs defeat the purpose of SAFTA concessions and the MFN status awarded to Pakistan. This is because not only do Pakistani products become more expensive

<sup>15</sup>Indices chosen here are based on MFN tariff on all trading partners. The OTRI captures the trade policy distortions that each country imposes on its import bundle. It measures the uniform tariff equivalent of the country tariff and non-tariff barriers (NTB) that would generate the same level of import value for the country in a given year. The ad valorem equivalent of NTB were estimated by Kee, Nicita and Olarreaga (EJ, 2009).

<sup>16</sup>European Commission, Directorate General for Trade 2013: “Tenth Report On Potentially Trade-Restrictive Measures”

<sup>17</sup>Non-Least Developed Countries: Pakistan, India, Sri Lanka

via high levels of Para tariffs, exporters also face various barriers<sup>18</sup> that make trading with India via formal channels extremely challenging. This gives rise to informal trade and trade through other countries such as Dubai which according to some estimations is as high as the current formal trade. In the latest meeting of the SAFTA Committee of Experts (COE), Pakistan notified as many as 31 Non-tariff and tariff measures that Pakistani exporters face in India, insisting these are Pakistan-specific.

A second indicator is the Logistics Performance Index calculated by the World Bank. It shows that India's performance in terms of quality of logistics is much better than that of Pakistan, in fact best amongst South Asian countries. Indices for Pakistan show that the country needs to increase its level of efficiency in customs procedures.

Indicators	Pakistan	South Asia	India
The Logistics Performance Index			
Overall LPI	2.53	2.49	3.12
Customs efficiency	2.05	2.22	2.7
Infrastructure (transportation costs)	2.08	2.13	2.91
International shipments	2.91	2.61	3.13
Logistics competence	2.28	2.33	3.16
Tracking & tracing of consignments	2.64	2.53	3.14
Timeliness of shipments	3.08	3.04	3.61
Source: World Bank			

*Source: World Bank*

## 8.1 Para-Tariff Measures

In India, basic duties on imports are charged at an ad valorem (as a fixed percentage) or specific tax (per unit) basis<sup>19</sup>. On textile and clothing, specific duties can exceed up to 100% especially on value-added textiles. Compared to specific duty, ad valorem rates are much lower. In addition, Para-tariffs on importing into India consist of CVD Additional Duty (or Countervailing Duty), Education Cess of Customs, Secondary and Higher Education (SAH) Cess of Customs and Special CVD. As shown in the example below, if customs duty is 10% on import into India, 18% is the additional duty charged.<sup>20</sup>

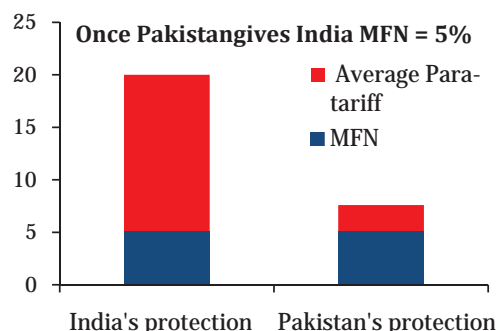
Example: Duty calculation for value import of 100 dollars					
Suppose customs duty= 10%	Duty Type	Rate	Calculation	Amount	Duty charged
			Base Value= A	100	
Step 1	Basic Customs Duty	10%	10% of A= B	10	10
Step 2	Sub-Total to calculate Countervailing Duty		A+B= C	110	
Step 3	Countervailing Duty	12%	C x Excise Duty rate= D	13.2	13.2
Step 4	Sub-total for Edu cess on customs		B+D= E	23.2	
Step 5	Edu cess of Customs	2%	2% of E= F	0.464	0.46
Step 6	SAH Education Cess of Customs	1%	1% of E= G	0.232	0.23
Step 7	Sub-total for Special Countervailing Duty		C+D+F+G= H	123.89	
Step 8	Special Countervailing Duty	4%	4% of H	4.95	4.95
	Total duty paid on goods costing 100 dollars				28.8 dollars

<sup>18</sup>Such as testing, licensing and labeling requirements, inefficient custom procedures, transportation limitations, financial and visa issues

<sup>19</sup>Example: HS 51121110 – Unbleached woven fabrics of combed wool is charged with higher of 10% or Rs.125 per sq. meter of textile imported.

<sup>20</sup>This does not apply to items which are charged a basic duty on a specific tax basis. Total duty on those products would turn out to be lower or higher than if charged on an ad valorem basis.

Tariffs on goods imported from India into Pakistan are comparatively lower than India's tariff on imports. Goods are mostly charged with ad valorem duties in the range of 0% to 30%. Some goods such as oil are charged with specific duty. Additional Tariffs are also charged in Pakistan but on few products. On comparison, the average Para-Tariff applicable on the most exportable items to India is 15%, while the average Para-tariff of the most importable items from India is 2.6%.<sup>21</sup>



Hence, India protects its local producer with basic customs duty or MFN (5% and 8% charged by India) plus a Special CVD (4%) applied on imported products. On the other hand, products coming into Pakistan from India are levied a basic customs duty alone whereas only in some cases, a GST or excise is applied.

Summary of Para-Tariff Measures adopted by Pakistan and India	
India	
CVD Additional Duty	This is the most critical of all Para-tariffs equal to excise duty on a like product manufactured or produced at home land. It is payable on imported goods under Section 3(1) of Customs Tariff Act to counterbalance impact of excise duty on indigenous manufactures ensuring level playing field to domestic market. The duty is usually charged at 0%, 6%, and 12% and higher for some items.
Education Cess and SAH Education Cess	These are earmarked taxes collected to finance education and higher education in India and are fixed at 2% and 1% on all exports respectively.
Special CVD	This is payable on imported goods under Section 3(5) of Customs Tariff Act. This is in lieu of VAT/Sales Tax to also provide level playing field to Indian goods. Traders importing goods can get refund. Special CVD is payable at 4% on all items.
Pakistani	
Excise Duty	Applicable on some goods such as alcohol and tobacco products. It can be applied ad valorem calculated on the sum of the Cost, Insurance & Freight (CIF) value and basic duty, or it can be specific, i.e. charged per unit of measure.
Import Regulatory Duty	Charged on some products at a rate between 5% and 50% calculated on the CIF value.
General Sales Tax (GST)	Levied on imports at a rate of 17% calculated on the sum of the CIF value, basic duty, import regulatory duty, and any excise if applicable. (Food, raw materials, and capital goods are exempt from this tax).

## 8.2 Non-Tariff Barriers (NTBs) and their implications

It is evident from our calculations of potential exports to India, only 109 of the high potential 419 items were part of India's Sensitive List while the rest are not protected under this list. Majority of Pakistan's export potential lies in products that are not protected by SAFTA Sensitive List but are infact subject to Non-Tariff Barriers. Even if trade diversion were to occur after a reduction in the items on the Sensitive List as well as any decrease in Para-tariffs, the indelible issue of NTBs remains unaddressed.

It is a well-documented fact that some non-tariff barriers hurt Pakistani exporters more than exporters from other countries. The most common non-tariff measures are increased customs entry procedures, infrastructure constraints specially limitations in transport, SPS and TBT measures, financial measures and visa issues. While many of these have been identified and action may be taken in the near future to address them, many sector-specific NTBs will show up once Pakistan's exports to India increase. Below is a summary of some of the major NTBs that have been identified.

### 8.2.1 Technical Barriers to Trade (TBT)

Customs procedures such as quarantine check, customs clearance and rules of origin certification cause a lot of delays. Lack of tracking and tracing facilities, manual filing of goods in absence of Electronic Data Interchange facilities, unscheduled time lags and low quality of logistics services are all issues that are yet to be addressed. Quality standards in India for many products in Textile and Agriculture vary across states which makes meeting those standards more difficult. Several times the

<sup>21</sup>Shown in Annexure A for most exportable items in India and Annexure B for most importable items from India

origin of the goods is questioned at the Indian Customs. Quarantine checks also add to the delays which lead to goods stuck at the Customs for several days. When HS code classification of a certain product particularly in the sensitive or negative list varies from India and Pakistan, such is left at the discretion of the custom official.

SPS and TBT are tests carried out for protection of plant, human and animal life. India has a strict regime for quality and standards and currently has 24 standard setting bodies whereas Pakistan only has one. Pakistani exporters unaware of all the required standards, fail to comply with requirements posed by the Indian government on imports of several items. These certifications often take as long as six months. Whereas Pakistan accepts laboratory reports of textile items from India, such is not reciprocated.

Exporting Live Animals into India requires sanitary import permits and agricultural items require testing and quarantine; facilities of which are only available in Delhi and Mumbai. Exporters of textiles are required to attain a pre-shipment certificate on use of hazardous dyes while Leather exporters are required to submit samples of consignments to testing laboratories located away from the port of entry and require additional certification from the Indian veterinary department.<sup>22</sup>

### 8.2.2 Transport, Transit and Informal Trade

Despite shared borders, there is only one road link to Attari/Wagah that allows transportation of goods and even this is limited to 137 items in the case of Pakistan. Other mediums are rail, sea (Mumbai-Karachi) and air (Delhi- Lahore and Mumbai- Karachi) but there is a limitation on the type of goods that are allowed via a particular medium of transport. For instance, Cement export to India is only allowed through rail. India does not allow goods from Pakistan to move through Bangladesh and Nepal.

Trade also takes the form of smuggling and routing goods through another country. Owing to underdeveloped infrastructural links, a portion of trade relies on indirect/circular routes such as Mumbai- Dubai- Karachi, Mumbai- Dubai- Bandar and Abbas- Afghanistan- Pakistan<sup>23</sup>. Exporters from both countries find it easier to trade via Dubai because of less scrutiny though at the expense of a higher transaction cost.

At the land border, traders complain of time restrictions. Trade takes place only from 8:00 a.m. to 4:00 p.m. at the Wagah border. The gate is closed at 4:00 p.m. for the border ceremony hence no trading can take place after the gate is closed. There is no warehousing facility on either side of the border. Trucks are stranded at the border customs posts for days and weeks, waiting in queue for customs clearance and because of physical checking; most times the border is congested. At a time, the Pakistani side can load/unload 30-40 trucks at Wagah; the Indian side can only accommodate two. Rail wagons are required to return empty when carrying goods across the borders and ships are required to touch a third-country port such as Dubai or Singapore which adds to the costs many times over.

Additionally, container trucks are not allowed to move across the borders making transportation more costly since all container shipments are moved via sea ports, increasing transportation costs as well as lead times for delivery. Where railway transportation could be used, it is largely limited by poor quality and maintenance of railways<sup>24</sup>.

Recently, Integrated Check Post (ICPs) was set up at the Attari border meant to streamline the checking procedures of goods going into India. These were expected to allow ten times more trucks through the borders. However as it became operational, India imposed restrictions on trucks with more than 10 wheels as well as on those of more than 40 tons capacity. Removing restrictions and then purposefully imposing other ones only invalidates the gains likely to occur from removal.

### 8.2.3 Banking and Visa

There are several major operational constraints that create unnecessary time delays. Pakistani and Indian banks are currently not set up across the borders which complicates payment procedures. While goods exported via land routes take less than a day, payments can be delayed for up to 30 days. Traders on both sides of the border face difficulty in terms of payment uncertainties, defaults and lack of a reliable dispute settlement system. Some banks in India do not recognize Letter of

<sup>22</sup> Pasha et al. 2012

<sup>23</sup> Prabir et al. 2013

<sup>24</sup> Taneja et al. 2013



Credit (L/Cs) from Pakistani banks. Payments are cleared through Asian Clearing Union (ACU) which is a time consuming process. In the absence of alternative mechanisms, traders lose advantage of proximity in payment delays and increased transactions costs due to credit constraints.

Visa is a major impediment for traders, especially those that are small scaled and are unable to secure SAARC visas. Pakistanis are required to obtain a sponsor certificate from a sponsor in India. The sponsor has to get the certificate attested from a government official which is once again, time consuming. Moreover, traders applying for visa have to get a sponsor certificate for every city that they wish to visit. Other restrictions include using the same port for entry and exit; visa is granted for a limited number of cities (not more than 3 cities at a time) for a limited period of stay and are vehicle mode-specific.

A visa agreement was signed in September 2012 between the two countries that included provisions for multiple entry visitor visa, single entry visa via Wagah Attari and group tourist visa for not less than 10 days. However, the agreement does not cover many aspects of visa restrictions that create unnecessary hurdles. Police reporting in India for instance is a major hurdle. Visa criterion is not transparent and delays in attaining visa cause increased costs.

### **8.2.4 Communication barriers and perceptions**

While businessmen and traders on both sides might be open to freer trade between Pakistan and India, the underlying trust deficit persists. In the past, trade has been largely dominated by other concerns and has been subject to added restrictions and scrutiny on account of issues relating to security, terrorism and line of control tensions. Lack of political commitment to separate trade from other issues has not only limited trade but paved the way to indirect trading patterns and increased cost of doing business. Such inflexibility has halted trade negotiations time and again. The bureaucratic mind-set is persistent amongst field workers and custom officials. Many times, they are found to be unhelpful especially when discretionary power allows them to make processes more difficult and time consuming.

It is therefore no surprise that a major hurdle to trade between Pakistan and India remains the insufficient and asymmetric distribution of knowledge and information. Communication gaps, lack of timely and updated information all contribute to trading difficulties. The changing sensitive and negative lists, duty structures, custom procedures and technical measures are seldom communicated to traders. Procedures at times are not uniform across products, sectors and locations within the country that adds to the confusion. Lack of phone service across borders, persistent security checks, limited modes of communication all put unnecessary constraint on traders willing to trade. There is no platform for trade grievances and issues are dealt on piecemeal basis.

Procedure standardization and institutionalization of systems is key within and across the borders. A lot of effort would be saved if both countries agreed on simplified, transparent mechanisms to disseminate timely information with open communication channels.

## 9.0 Notion of Reciprocity- End Note

Many economic studies over the years have attempted to answer the question of trade normalization between Pakistan and India using trade data. While managing to accurately identify areas where growth opportunities exist, the viability of whether they could lead to normalized trade can not be answered without addressing the barriers to trade that exist between the two countries.

India is globally known as a highly restrictive market, gradually opening up to freer trade with the world. However, the strategically placed non-tariff barriers - some specific to sectors such as textile, automobiles and agriculture and others non-specific such as customs, visa regime, banking controls etc. - makes it considerably difficult for Pakistani products to reach the Indian market.

On the other hand, in fear of hurting its domestic interests from Indian products, Pakistan has maintained a negative list, disallowed imports of all but 137 items through the land route of the Wagah-Attari border and resisted granting India the MFN status. Recent sessions of composite dialogue between the two governments is encouraging but the decision to remove protective barriers put in by Pakistan remains under scrutiny and met with protest from local industries.

The uproar of local industries appears legitimate as it argues vulnerability. Grant of MFN status and opening up the Wagah-Attari border would allow all and sundry imports from India that will be cheaper than local products; while exports from Pakistan would still be met with India's non-tariff barriers that it contends are applied to all countries. This is the core problem of trade normalization- India's reciprocity is not extended to categorically addressing its non-tariff barriers. This adds to the inequitable protection that the two countries offer to their domestic producers. While India protects its interests through para-tariffs and non-tariff measures, Pakistan's only protection is tariff-based.

The need therefore is for the two governments to now move toward dialogue that does not feed the rhetoric. Government of Pakistan should negotiate to ensure a level playing field not only for its local manufacturers in their domestic markets but also while exporting to the Indian market. Equitable benefits can only be achieved if the two countries agree to trade on reciprocal basis.

# Annexure

# Annexure A: List of product lines most Exportable to India by Pakistan (419 items)

Table 1: Product lines most exportable to India by Pakistan (419 items)

Table 2: High Potential Exportable in India's Sensitive List (109 items)

Table 1: Product lines most exportable to India by Pakistan (419 items)						*SL: Sensitive List				
HS code	Product label	Pakistan's Exports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
		<b>175</b>	<b>12.622</b>	<b>3.649</b>		<b>8%</b>	<b>15%</b>	<b>23%</b>	<b>419</b>	
<b>Live Animals and Animal Products</b>		-	<b>7.98</b>	<b>7.14</b>		<b>20%</b>	<b>4%</b>	<b>22%</b>	<b>14</b>	<b>0.20%</b>
20410	Lamb carcasses and half carcasses, fresh or chilled	-	0.15	0.15	SL	30%	6%	36%		
30229	Flatfish nes, fresh or chilled excluding heading No 03.04, livers & roes	-	0.02	0.02		5%	4%	9%		
30239	Tunas nes, fresh or chilled, excluding heading No 03.04, livers and roes	-	0.02	0.02		30%	1%	31%		
30319	Frozen Pacific salmon "Oncorhynchus gorboscha, Oncorhynchus keta, Onco	-	0.74	0.74		5%	4%	9%		
30329	Salmonidae, nes, frozen, excluding heading No 03.04, livers and roes	-	0.4	0.25		30%	4%	9%		
30349	Tunas nes, frozen, excluding heading No 03.04, livers and roes	-	0.02	0.02		5%	4%	9%		
30492	Frozen meat whether or not minced of toothfish Dissostichus spp. (excl	-	0.08	0.08		5%	4%	9%		
30549	Fish nes, smoked including fillets	-	0.22	0.22		30%	1%	31%		
30614	Crabs frozen, in shell or not, including boiled in shell	-	0.73	0.73	SL	30%	6%	36%		
30619	Crustaceans nes, frozen, in shell or not including boiled in shell	-	2.58	1.9		5%	4%	9%		
30624	Crabs, not frozen, in shell or not, including boiled in shell	-	0	0		5%	4%	9%		
30729	Scallops, incl queen scallops, shell d o not, frozen, drid, salt d o in brine	-	0.16	0.16		5%	4%	9%		
40229	Milk and cream powder sweetened exceeding 1.5% fat	-	0.45	0.45	SL	30%	6%	36%		
40900	Honey, natural	-	2.41	2.41	SL	60%	8%	68%		
<b>Vegetable Products</b>		<b>67.15</b>	<b>799.2</b>	<b>25.53</b>		<b>10%</b>	<b>6%</b>	<b>15%</b>	<b>20</b>	<b>0.70%</b>
71010	Potatoes, frozen	-	0.09	0.09		8%	6%	14%		
71080	Vegetables, frozen nes	-	0.03	0.03		8%	5%	13%		
71151	Mushrooms of the genus "Agaricus", provisionally preserved, e.g., by s	-	0.17	0.17		8%	6%	14%		
71231	Dried mushrooms of the genus "Agaricus", whole, cut, sliced, broken or	-	0.09	0.09		8%	6%	14%		
71310	Peas dried, shelled, whether or not skinned or split	-	672.45	4.52		8%	5%	13%		
80410	Dates, fresh or dried	67.13	112.5	13.71		5%	4%	9%		
80450	Guavas, mangoes and mangosteens, fresh or dried	-	0.72	0.72	SL	30%	6%	36%		
80520	Mandarins (tang&sats) clementines & wilkgs & sim citrus hybrids, fresh/drid	-	0.41	0.41		8%	5%	13%		
81310	Apricots, dried	0.02	4.14	0.98		30%	4%	9%		
100810	Buckwheat	-	0.03	0.03		0%	0%	0%		
110290	Cereal flour nes	-	0.37	0.37	SL	30%	6%	36%		
110423	Maize (corn), hulled, pearled, sliced or kibbled	-	0.03	0.03		8%	5%	13%		

Table 1: Product lines most exportable to India by Pakistan (419 items)

\*SL: Sensitive List

HS code	Product label	Pakistan's Exports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
110811	Wheat, starch	-	0.27	0.27		8%	18%	26%		
110812	Maize (corn) starch	0	1.71	1.71		8%	18%	26%		
120890	Flours and meals of oil seeds or oleaginous fruits, except mustard, nes	-	0.01	0.01		8%	5%	13%		
121010	Hop cones, not ground, powdered or pelleted	-	0.3	0.3		8%	5%	13%		
121291	Sugar beet, fresh or dried, whether or not ground	-	0.02	0.02		5%	4%	9%		
121300	Cereal straw&husks, unprepd, whether or not chopped, ground, pressed, pelleted	-	0.21	0.21		5%	4%	9%		
121410	Lucerne (alfalfa) meal and pellets	-	0.01	0.01		5%	4%	9%		
140110	Bamboos used primarily for plaiting	-	5.62	1.85		5%	4%	9%		
<b>Prepared Foodstuffs, Beverages and Tobacco Products</b>		<b>2.71</b>	<b>97.27</b>	<b>85.9</b>		<b>18%</b>	<b>14%</b>	<b>32%</b>	<b>24</b>	<b>2.35%</b>
170240	Glucose inc syrup cntg in dry state min 20% but <50% by wt of fructose	-	0.9	0.84		30%	23%	53%		
170310	Cane molasses	-	0.45	0.45		5%	4%	9%		
170390	Molasses nes	-	0.16	0.16		5%	4%	9%		
170490	Sugar confectionery nes (includg white chocolate), not containing cocoa	0.03	16.2	16.17		5%	18%	23%		
190219	Uncooked pasta, not stuffed or otherwise prepared, nes	0	3.53	3.52		5%	11%	16%		
190531	Sweet biscuits	-	3.26	3.26		5%	11%	16%		
200190	Veg, fruit, nut & edible parts of plants nes, prep/presvd by vin/acetic acid	0.02	0.82	0.8		5%	11%	16%		
200710	Homo prep (jams, fruit jellies etc) ckd prep whether/nt sugard/sweetend	0	0.14	0.14		5%	11%	16%		
200791	Citrus fruit (marmalades, purée, etc) ckd prep wther/nt sugard/sweetend	-	0	0		30%	14%	44%		
200911	Orange juice, unfermented & not spiritd, whether not sugard sweet, frozen	1.9	8.47	6.57		5%	11%	16%		
200919	Orange juice & nes, unfermented not spiritd, whether or not sugard or sweet	-	1.31	1.31		5%	11%	16%		
200929	Grapefruit juice, unfermented, Brix value > 20 at 20°C, whether or not	-	0.44	0.44		5%	11%	16%		
200939	Single citrus fruit juice, unfermented, Brix value > 20 at 20°C, wheth	0	0.53	0.53		30%	14%	44%		
200971	Apple juice, unfermented, Brix value <= 20 at 20°C, whether or not con	-	0.01	0.01		30%	14%	44%		
200979	Apple juice, unfermented, Brix value > 20 at 20°C, whether or not cont	-	11.74	5.32		5%	11%	16%		
200990	Mixtures of juices unfermented & not spiritd whether o not sugard o sweet	-	8.5	6.33		5%	11%	16%		
220190	Ice & snow & potable waters nes not cntg sugar or sweeteners nor flavoured	-	0.21	0.21		5%	4%	9%		
220210	Waters incl mineral & aerated, containing sugar o sweetening matter o flavourd	-	4	4		5%	18%	23%		
220710	Undenatured ethyl alcohol of an alcohol strngth by vol of 80% vol/higher	0.34	1.06	0.72	SL	150%	15%	165%		
220720	Ethyl alcohol and other spirits, denatured, of any strength	0.43	27.92	27.49		5%	18%	23%		
230120	Flour, meal & pellet of fish, crust, mol/oth aqua invert, unfit human cons	-	6.8	6.8		5%	4%	9%		
230210	Maize (corn) bran, sharps and other residues, pelleted or not	-	0.13	0.13	SL	30%	6%	36%		
230230	Wheat bran, sharps and other residues, pelleted or not	-	0.4	0.4	SL	30%	6%	36%		

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\*SL: Sensitive List

HS code	Product label	Pakistan's Exports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
240110	Tobacco, unmanufactured, not stemmed or stripped	-	0.31	0.31	SL	30%	76%	106%		
<b>Mineral Products</b>		<b>36.27</b>	<b>427.03</b>	<b>119.52</b>		<b>6%</b>	<b>10%</b>	<b>16%</b>	<b>17</b>	<b>3.28%</b>
250100	Salt (includg table salt&denaturd salt) pure sodium chloride&sea water	1.5	2.99	1.49		5%	4%	9%		
250510	Silica sands and quartz sands	-	12.53	3.03		5%	4%	9%		
250840	Other clays(exc expanded clays of 68.06)	-	23.81	1		5%	4%	9%		
251511	Marble and travertine, crude or roughly trimmed	0.23	0.79	0.57	SL	10%	5%	15%		
251512	Marble & travertine,merely cut,by sawing or otherwise into blocks etc	0.23	203.5	35.8	SL	10%	5%	15%		
251520	Ecaussine & other calcareous monumental or building stone; alabaster	-	0.28	0.28	SL	10%	5%	15%		
251741	Marble granules,chippg & powder of 25.15 or 25.16 heat-treated or not	-	0.6	0.6		5%	4%	9%		
252321	Portland cement, white, whether or not artificially coloured	0.99	2.12	1.13		5%	18%	23%		
252329	Portland cement nes	32.81	47.2	14.39		5%	18%	23%		
252390	Hydraulic cements nes	0.04	5.66	5.63		5%	18%	23%		
252620	Natural steatite, crushed or powdered	-	2.22	2.22		5%	4%	9%		
252921	Fluorspar, containing by weight 97% or less of calcium fluoride	0.22	8.04	2.46		5%	4%	9%		
260120	Roasted iron pyrites	-	0.01	0.01		5%	18%	23%		
261000	Chromium ores and concentrates	0.02	50.27	50.25		5%	18%	23%		
261710	Antimony ores and concentrates	-	25.35	0.38		3%	12%	15%		
262019	Ash and residues containing mainly zinc nes	0.25	41.61	0.23		5%	18%	23%		
271410	Bituminous or oil shale and tar sands	-	0.06	0.06		10%	16%	26%		
<b>Chemicals and Allied Products</b>		<b>12.14</b>	<b>1,087.25</b>	<b>87.07</b>		<b>6%</b>	<b>17%</b>	<b>23%</b>	<b>17</b>	<b>2.39%</b>
280610	Hydrogen chloride (hydrochloric acid)	-	0.6	0.6		5%	18%	23%		
281511	Sodium hydroxide (caustic soda) solid	4.7	14.74	3.84		5%	18%	23%		
282720	Calcium chloride	-	0.77	0.77		5%	18%	23%		
283522	Monoor disodium phosphates	0.32	2.3	1.04		5%	18%	23%		
283919	Silicates of sodium nes	-	4.37	2.12		5%	18%	23%		
283990	Silicates of metals nes; commercial alkali metal silicates	-	26.45	1.04		5%	18%	23%		
290321	Vinyl chloride (chloroethylene)	4.64	262.57	4.09		5%	18%	23%		
291732	Diocetyl orthophthalates	-	0.89	0.89		5%	18%	23%		
291736	Terephthalic acid and its salts	2.37	696.34	14.93		5%	18%	23%		
300310	Penicillins or streptomycins and their derivatives,formulated,in bulk	-	1.73	1.73		5%	11%	16%		
300339	Hormones nes,formulatd,not cntg antibiotics,in bulk,o/t contraceptives	-	7.5	7.5		5%	11%	16%		
300510	Dressings and other articles having an adhesive layer	0.03	8.89	8.87		5%	18%	23%		
320810	Paints&varnishes based on polyesters,dispersed in a non-aqueous medium	-	19.47	19.47		5%	18%	23%		
320910	Paints&varnishes basd on acrylic/vinyl poly,dspr in an aqueous medium	-	10.18	4.33		5%	18%	23%		
340119	Soap&orgn surf p,shapd,nes; papers & nonwovens impreg w soap/prep,nes	-	7.2	7.2	SL	10%	19%	29%		
350300	Gelatin and gelatin derivs; isinglass; glues of animal origin, nes	0.07	23.21	8.62		5%	18%	23%		

Table 1: Product lines most exportable to India by Pakistan (419 items) *SL: Sensitive List										
HS code	Product label	Pakistan's Exports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
380910	Prep w a basis of amylaceous subs f textile,paper,leather/the like,nes	0.01	0.05	0.04		20%	21%	41%		
<b>Plastics, Rubber and Articles Thereof</b>		<b>0.62</b>	<b>477.84</b>	<b>251.89</b>		<b>8%</b>	<b>18%</b>	<b>26%</b>	<b>15</b>	<b>6.90%</b>
390319	Polystyrene nes	0.13	23.73	23.6		5%	18%	23%		
390760	Polyethylene terephthalate	0.38	99.68	99.3		5%	18%	23%		
390799	Polyesters nes, in primary forms	-	153.56	48.06		5%	18%	23%		
391510	Polyethylene waste and scrap	-	5.75	3.95	SL	8%	19%	26%		
391590	Plastics waste and scrap nes	-	100.06	24.21	SL	8%	19%	26%		
391610	Monofilaments >1 mm, profile shapes etc of polymers of ethylene	-	2.41	0.48	SL	10%	19%	29%		
391721	Tubes, pipes and hoses, rigid; of polyethylene	-	8.61	3.54	SL	10%	19%	29%		
391722	Tubes, pipes and hoses, rigid; of polypropylene	-	1.09	1.09	SL	10%	19%	29%		
391733	Tubes, pipes and hoses nes, plastic, not reinforced etc, with fittings	-	1.53	1.53	SL	10%	19%	29%		
391890	Floor, wall and ceiling coverings etc, of plastics nes	-	13.61	8.34	SL	10%	19%	29%		
392321	Sacks and bags (including cones) of polymers of ethylene	-	14.65	14.65	SL	10%	19%	29%		
392490	Household and toilet articles nes, of plastics	0.09	17.72	17.62	SL	10%	19%	29%		
400941	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), rein	-	25.83	1.05		5%	18%	23%		
401140	Pneumatic tires new of rubber for motorcycles	-	7.79	2.88		5%	18%	23%		
401390	Inner tubes of rubber nes	0.02	1.84	1.6		5%	18%	23%		
<b>Leather and articles</b>		<b>4.79</b>	<b>311.06</b>	<b>86.82</b>		<b>5%</b>	<b>9%</b>	<b>14%</b>	<b>15</b>	<b>2.38%</b>
410419	Hides and skins of bovine "incl. buffalo" or equine animals, in the we	-	115.53	2.4		5%	4%	9%		
410449	Hides and skins of bovine "incl. buffalo" or equine animals, in the dr	-	87.05	6.48		5%	4%	9%		
410530	Skins of sheep or lambs, in the dry state "crust", without wool on, wh	0.01	7.42	1.81		5%	4%	9%		
410622	Hides and skins of goats or kids, in the dry state "crust", without wo	-	2.28	0.76		10%	4%	9%		
410692	Hides and skins of antilopes, deers, elks, elephants and other animals	-	0.44	0.44		5%	4%	9%		
410719	Leather "incl. parchment-dressed leather" of the whole hides and skins	2.05	46.39	44.34		5%	4%	9%		
410791	Full grains leather "incl. parchment- dressed leather", unsplit, of the	-	0.51	0.51		5%	4%	9%		
411200	Leather further prepared after tanning or crusting "incl. parchment-dr	0.68	5.37	4.69		5%	4%	9%		
411310	Leather further prepared after tanning or crusting "incl. parchment-dr	0.3	2.17	1.88		5%	4%	9%		
411390	Leather further prepared after tanning or crusting "incl. parchment-dr	1.34	7.14	5.8		5%	4%	9%		
420229	Handbags, of vulcanised fibre or of paperboard	-	8.75	3.66		5%	18%	23%		
420321	Gloves,mittens & mitts,for sports,of leather or of composition leather	0.33	0.63	0.3		5%	18%	23%		
420329	Gloves mittens&mitts,o/t for sport,of leather o of composition leather	0.07	2.05	1.98		5%	18%	23%		
420330	Belts and bandoliers of leather or of composition leather	0.01	10.68	5.63		5%	18%	23%		
420500	Articles of leather or of composition leather, nes	0.01	14.66	6.14		5%	18%	23%		

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HS code	Product label	Pakistan's Exports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
<b>Wood and paper products</b>		<b>0.03</b>	<b>106.39</b>	<b>39.51</b>		<b>6%</b>	<b>16%</b>	<b>22%</b>	<b>10</b>	<b>1.08%</b>
441112	Medium density fibreboard MDF of wood, of a thickness <= 5 mm	-	18.23	6.42		5%	18%	23%		
441193	Fibreboard of wood or other ligneous materials, whether or not agglomerate	-	0.52	0.52		5%	18%	23%		
441299	Panels, 1 outer ply coniferous wood	-	50.22	4.03		5%	18%	23%		
441860	Posts and beams, of wood	-	1.86	1.86		5%	18%	23%		
442090	Wood marquetry and inlaid wood; caskets and cases for jewellery etc	-	1.63	1.15		5%	18%	23%		
460290	Basketwork, wickerwork & other articles made up from other plaited materials	-	0.3	0.3	SL	10%	5%	15%		
470630	Pulps of fibrous cellulosic bamboo material	-	0.55	0.02		5%	7%	12%		
481110	Paper, tarred, bituminised or asphalted, in rolls or sheets, nes	-	4.68	1.11	SL	10%	19%	29%		
481159	Paper and paperboard, surface-coloured, surface-decorated or printed,	0.03	22.53	21.56		5%	18%	23%		
481950	Containers, packing, nes (including record sleeves) of paper	-	5.89	2.55		5%	18%	23%		
<b>Textile and Textile Products</b>		<b>17.12</b>	<b>766.94</b>	<b>450.51</b>		<b>6%</b>	<b>18%</b>	<b>25%</b>	<b>223</b>	<b>12.35%</b>
510129	Degreased wool (other than shorn wool), not carded, combed or carbonised	1.73	77.01	0.38		5%	4%	9%		
510211	Hair of Kashmir "cashmere" goats, neither carded nor combed	-	6.3	0.49		5%	4%	9%		
510219	Fine animal hair, neither carded nor combed (excl. wool and hair of Kashmir)	-	0.77	0.22		5%	4%	9%		
510310	Noils of wool or of fine animal hair	0.27	0.47	0.2		15%	5%	20%		
510510	Carded wool	-	0.06	0.06		10%	19%	29%		
510990	Yarn of wool/ of fine animal hair, <85% by weight of such fibres, put up	-	0.14	0.14		10%	19%	29%		
511000	Yarn of coarse animal hair or of horsehair	-	0	0		10%	19%	29%		
520299	Cotton waste, nes	0.28	1.19	0.91	SL	15%	5%	20%		
520300	Cotton, carded or combed	-	0.5	0.5	SL	30%	6%	36%		
520411	Cotton sewing thread >=85% by weight of cotton, not put up for retail sale	-	0.34	0.34		5%	18%	23%		
520420	Cotton sewing thread, put up for retail sale	-	0.13	0.13		10%	19%	29%		
520511	Cotton yarn, >=85%, single, uncombed, >=714.29 dtex, not put up	0.07	3.51	3.44	SL	10%	19%	29%		
520513	Cotton yarn, >=85%, single, uncombed, 232.56 > dtex >= 192.31, not put up	-	2.59	2.59		8%	18%	26%		
520526	Cotton yarn >85% single combed 125-106 dtex, not retail	0.27	0.63	0.37		8%	18%	26%		
520528	Cotton yarn >85% single combed <83.33 dtex, not retail	-	24.69	2.78	SL	10%	19%	29%		
520531	Cotton yarn, >=85%, multi, uncombed, >=714.29 dtex, not put up, nes	0.11	1.35	1.24		8%	18%	26%		
520534	Cotton yarn, >=85%, multi, uncombed, 192.31 > dtex >= 125, not put up, nes	-	0.01	0.01		8%	18%	26%		
520535	Cotton yarn, >=85%, multi, uncombed, <125 dtex, not put up, nes	-	0.32	0.32		8%	18%	26%		
520542	Cotton yarn, >=85%, multi, combed, 714.29 > dtex >= 232.56, not put up, nes	-	0.05	0.05		8%	18%	26%		



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HS code	Product label	Pakistan's Exports (in million dollars)			Tariff Duty			# items	%share
		India 2012	World 2012	Potential India	Basic	Para	Applied		
520612	Cotton yarn, <85%, single, uncombed, 714.29 >dtex>=232.56, nt put up	-	0.27	0.27	5%	18%	23%		
520625	Cotton yarn, <85%, single, combed, <125 dtex, not put up for retail sale	-	0	0	10%	19%	29%		
520641	Cotton yarn, <85%, multiple, combed, >=714.29, nt put up, nes	-	0	0	10%	19%	29%		
520710	Cotton yarn (o/t sewing thread) >=85% by weight of cotton, put up	-	0.07	0.07	10%	18%	23%		
520811	Plain weave cotton fabric, >=85%, not more than 100 g/m2, unbleached	0.09	5.07	4.98	5%	18%	23%		
520812	Plain weave cotton fabric, >=85%, >100 g/m2 to 200 g/m2, unbleached	1.06	2.54	1.48	5%	18%	23%		
520813	Twill weave cotton fabric, >=85%, not more than 200 g/m2, unbleached	0.04	4.54	4.51	5%	18%	23%		
520821	Plain weave cotton fabrics, >=85%, not more than 100 g/m2, bleached	0.03	0.55	0.53	5%	18%	23%		
520822	Plain weave cotton fabric, >=85%, >100 g/m2 to 200 g/m2, bleached	0.06	1.17	1.11	5%	18%	23%		
520823	Twill weave cotton fabric, >=85%, not more than 200 g/m2, bleached	-	0.27	0.27	5%	18%	23%		
520829	Woven fabrics of cotton, >=85%, nt more than 200 g/m2, bleached, nes	0.17	4.42	4.24	5%	18%	23%		
520832	Plain weave cotton fabric, >=85%, >100g/m= to 200g/m=, dyed	0.14	24.44	24.23	5%	18%	23%		
520833	Twill weave cotton fabrics, >=85%, not more than 200 g/m2, dyed	0.14	2.59	2.46	5%	18%	23%		
520841	Plain weave cotton fabric, >=85%, not more than 100 g/m2, yarn dyed	0.01	14.89	3.46	Higher of 5.0% or Rs. 9 per sq. mtr.	18%	23%		
520849	Woven fabrics of cotton, >=85%, nt more than 200 g/m2, yarn dyed, nes	-	0.45	0.45	Higher of 5.0% or Rs. 200 per kg.	18%	23%		
520852	Plain weave cotton fabric, >=85%, >100 g/m2 to 200 g/m2, printed	0.03	7.94	7.91	Higher of 5.0% or Rs. 23 per sq. mtr.	18%	23%		
520859	Woven fabrics of cotton, >=85%, not more than 200 g/m2, printed, nes	0.11	1.14	1.03	Higher of 5.0% or Rs. 50 per sq. mtr.	18%	23%		
520911	Plain weave cotton fabric, >=85%, more than 200 g/m2, unbleached	0.04	1.16	1.11	5%	18%	23%		
520912	Twill weave cotton fabric, >=85%, more than 200 g/m2, unbleached	-	0.15	0.15	5%	18%	23%		
520921	Plain weave cotton fabric, >=85%, more than 200 g/m2, bleached	-	2.89	1.93	5%	18%	23%		
520922	Twill weave cotton fabrics, >=85%, more than 200 g/m2, bleached	0.03	0.21	0.18	5%	18%	23%		
520931	Plain weave cotton fabrics, >=85%, more than 200 g/m2, dyed	0.01	9.34	7.51	Higher of 5.0% or Rs. 150 per kg.,	18%	23%		
520932	Twill weave cotton fabrics, >=85%, more than 200 g/m2, dyed	3.44	7.34	3.91	Higher of 5.0% or Rs. 150 per kg.	18%	23%		

Table 1: Product lines most exportable to India by Pakistan (419 items)

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HS code	Product label	Pakistan's Exports (in million dollars)			Tariff Duty			# items	%share
		India 2012	World 2012	Potential India	Basic	Para	Applied		
520942	Denim fabrics of cotton, >=85%, more than 200 g/m2	4.66	31.62	26.96	Higher of 5.0% or Rs. 25 per sq. mtr.	18%	23%		
520951	Plain weave cotton fabrics, >=85%, more than 200 g/m2, printed	0.05	0.56	0.51	Higher of 5.0% or Rs. 30 per sq. mtr.,	18%	23%		
520952	Twill weave cotton fabrics, >=85%, more than 200 g/m2, printed	-	0.18	0.18	Higher of 5.0% or Rs. 30 per sq. mtr	18%	23%		
520959	Woven fabrics of cotton, >=85%, more than 200 g/m2, printed, nes	0.06	1.15	1.09	Higher of 5.0% or Rs. 38 per sq. mtr.	18%	23%		
521019	Woven fab of cotton, <85% mixd with m-m fib, <=200 g/m2, unbl, nes	0.02	0.6	0.58	5%	18%	23%		
521021	Plain weave cotton fab, <85% mixd w m-m fib, not more than 200 g/m2, bl	0.26	0.47	0.21	5%	18%	23%		
521031	Plain weave cotton fab, <85% mixd w m-m fib, not more than 200 g/m2, dyd	0.01	7.39	7.38	5%	18%	23%		
521032	Twill weave cotton fab, <85% mixd w m-m fib, not more than 200 g/m2, dyd	0	0.21	0.2	5%	18%	23%		
521041	Plain weave cotton fab, <85% mixd w m-m fib, nt mor thn 200g/m2, yarn dyd	-	2.56	1.9	Higher of 5.0% or Rs. 15 per sq. mtr.	18%	23%		
521051	Plain weave cotton fab, <85% mixd w m-m fib, nt more thn 200 g/m2, printd	0.12	0.57	0.45	Higher of 5.0% or Rs. 15 per sq. mtr.	18%	23%		
521111	Plain weave cotton fab, <85% mixd w m-m fib, more thn 200 g/m2, unbleachd	-	0.09	0.09	5%	18%	23%		
521112	Twill weave cotton fab, <85% mixed with m-m fib, more than 200 g/m2, unbl	-	0.06	0.06	5%	18%	23%		
521120	Woven fabrics of cotton, containing predominantly, but < 85% cotton by	-	1.06	1.06	5%	18%	23%		
521131	Plain weave cotton fab, <85% mixed with m-m fib, more than 200 g/m2, dyed	-	1.37	1.26	Higher of 5.0% or Rs. 150 per kg.	18%	23%		
521132	Twill weave cotton fab, <85% mixed with m-m fib, more than 200 g/m2, dyed	-	0.97	0.97	Higher of 5.0% or Rs. 150 per kg.	18%	23%		
521139	Woven fabrics of cotton, <85% mixd w m-m fib, more than 200 g/m2, dyd, nes	-	0.16	0.16	Higher of 5.0% or Rs. 150 per kg.,	18%	23%		
521142	Denim fabrics of cotton, <85% mixed with m-m fib, more than 200 g/m2	0.05	3.72	3.67	Higher of 5.0% or Rs. 18 per sq. mtr.	18%	23%		
521151	Plain weave cotton fab, <85% mixd w m-m fib, more than 200 g/m2, printd	-	0.21	0.21	Higher of 5.0% or Rs. 18 per sq. mtr.	18%	23%		
521211	Woven fabrics of cotton, weighing not more than 200 g/m2, unbleached, nes	0	0.5	0.5	5%	18%	23%		
521212	Woven fabrics of cotton, weighing not more than 200 g/m2, bleached, nes	0.02	2.92	2.9	5%	18%	23%		
521213	Woven fabrics of cotton, weighing not more than 200 g/m2, dyed, nes	0.04	3.78	3.75	5%	18%	23%		

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HS code	Product label	Pakistan's Exports (in million dollars)				Tariff Duty			# items	%share
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521215	Woven fabrics of cotton, weighing not more than 200 g/m2, printed, nes	0.12	1.3	1.18		Higher of 5.0% or Rs. 165 per kg.	18%	23%		
521221	Woven fabrics of cotton, weighing more than 200 g/m2, unbleached, nes	-	0.01	0.01		5%	18%	23%		
521224	Woven fabrics of cotton, >200 g/m2, of yarns of different colours, nes	-	0.08	0.08		Higher of 10% or Rs. 20/ SQM	19%	29%		
531090	Woven fabrics of jute or of other textile bast fibres, o/t unbleached	0.04	0.7	0.66		5%	18%	23%		
540269	Yarn of synthetic filaments, multiple, nes, not put up	-	9.33	1.33		5%	18%	23%		
540751	Woven fabrics, >=85% of textured polyester filaments, unbl or bl, nes	-	1.64	1.64		Higher of 5.0% or Rs. 11 per sq. mtr	18%	23%		
540771	Woven fab, >=85% of synthetic filaments, unbleached or bleached, nes	-	0.06	0.06	SL	Higher of 10% or Rs. 10 per sq. mtr.	19%	29%		
540810	Woven fabrics of high tenacity filament yarns of viscose rayon	-	0.29	0.29		10%	14%	24%		
550120	Filament tow of polyesters	-	2.71	0.33		10%	14%	24%		
550140	Synthetic filament tow as specified in Note 1 to chapter 55, of polypr	-	0.03	0.03		10%	14%	24%		
550953	Yarn of polyester staple fibres mixed with cotton, not put up, nes	-	1.02	1.02		5%	18%	23%		
551120	Yarn, <85% of synthetic staple fibres, put up for retail sale, nes	-	0.02	0.02		5%	18%	23%		
551130	Yarn of artificial fibres (o/t sewing thread), put up for retail sale	-	0.01	0.01		10%	18%	23%		
551211	Woven fabrics, containing >=85% of polyester staple fibres, unbl or bl	-	3.71	2.76	SL	10%	19%	29%		
551219	Woven fabrics, containg >=85% of polyester staple fibres, o/t unbl or bl	0	20.39	20.39		Higher of 5.0% or Rs. 42 per sq. mtr.	18%	23%		
551229	Woven fabrics, containing >=85% of acrylic staple fibres, o/t unbl or bl	-	1.7	1.7		Higher of 5.0% or Rs. 47 per sq. mtr.	18%	23%		
551313	Woven fab of polyest staple fib, <85% mixd w/cot, <=170g/m2, unbl/bl, nes	-	0.08	0.08	SL	10%	19%	29%		
551319	Woven fabrics of oth syn staple fib, <85%, mixd w/cot, <=170g/m2, unbl/bl	0	0.7	0.15	SL	10%	14%	24%		
551323	Woven fab of polyester staple fib, <85%, mixd w/cot, <=170 g/m2, dyd, nes	0.11	2.32	2.21		Higher of 5.0% or Rs. 125 per kg. or Rs. 25 per sq. mtr.	18%	23%		
551331	Plain weave polyest stapl fib fab, <85% mixd w/cot, <=170g/m2, yarn dyd	-	0.43	0.43		Higher of 5.0% or Rs. 21 per sq. mtr.	18%	23%		
551341	Plain weave polyester stapl fib fab, <85%, mixd w/cot, <=170g/m2, printd	0.03	0.19	0.15	SL	Higher of 10.0% or Rs. 25 per sq. mtr	19%	29%		
551411	Plain weave polyest staple fib fab, <85%, mixd w/cotton, >170g/m2, unbl/bl	-	0.26	0.26	SL	10%	19%	29%		

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551412	Twill weave polyest stapl fib fab, <85%,mixd w/cotton,>170g/m2,unbl/bl	-	0.23	0.23	SL	10%	19%	29%		
551419	Woven fabrics of oth syn staple fib, <85%,mixed w/cot,>170 g/m2,unbl/bl	-	0.23	0.23	SL	10%	19%	29%		
551421	Plain weave polyester staple fibre fab, <85%,mixd w/cotton,>170g/m2,dyd	-	0.11	0.11		Higher of 5.0% or Rs. 100 per kg. or Rs. 30 per sq.mtr.,	18%	23%		
551422	Twill weave polyester staple fibre fab,<85%,mixd w/cotton,>170g/ m2,dyd	-	0.38	0.38		Higher of 5.0% or Rs 100 per kg	18%	23%		
551429	Woven fabrics of oth synthetic staple fib,<85%,mixd w/cot,>170g/m2,dyd	-	0	0		Higher of 10% or rs. 170/ KG	14%	24%		
551430	Woven fabrics containing predominantly, but < 85% synthetic staple fib	-	1.42	0.2		Higher of 10% or Rs. 64/ SQM	14%	24%		
551611	Woven fabrics, containg >=85% of artificial staple fibres,unbleached/bl	-	0.7	0.7		10%	14%	24%		
551641	Woven fabrics of artificial staple fib,<85% mixd with cotton,unbl o bl	-	0.14	0.14		10%	14%	24%		
551644	Woven fabrics of artificial staple fib,<85% mixed with cotton,printed	-	0	0		Higher of 5.0% or Rs. 12 per sq.mtr.	18%	23%		
551691	Woven fabrics of artificial staple fibres, unbleached or bleached, nes	-	0	0		10%	14%	24%		
560121	Wadding of cotton and articles thereof, o/t sanitary articles	-	1.06	1.06		5%	18%	23%		
560129	Waddg of oth textile materials&articles thereof,o/t sanitary articles	0.45	1.88	1.43		5%	18%	23%		
560790	Twine, cordage, ropes and cables, of other materials	-	10.67	0.79		10%	19%	29%		
580121	Woven uncut weft pile fabrics of cotton, o/t terry and narrow fabrics	-	0.04	0.04		Higher of 5.0% or Rs. 80 per sq.mtr	18%	23%		
580640	Fabrics consisting of warp w/o weft assembled by means of an adhesive	-	0.57	0.57		5%	18%	23%		
580710	Labels, badges and similar woven articles of textile materials	-	16.76	7.41		5%	11%	16%		
590190	Tracg cloth;prepared paintg canvas;stiffened textile fab;for hats etc	-	1.12	1.12		5%	18%	23%		
590691	Rubberised textile knitted or crocheted fabrics, nes	0.14	0.49	0.35		10%	19%	29%		
590700	Textile fab impreg.ctd,cov nes;paintd canvas (e.g.theatrical scenery)	-	17.01	4.1		5%	18%	23%		
600320	Knitted or crocheted fabrics of cotton, of a width of <= 30 cm (excl.	-	0.23	0.15		10%	19%	29%		
600390	Knitted or crocheted fabrics of a width of <= 30 cm (excl. of cotton,	-	0.31	0.29		10%	19%	29%		
600521	Unbleached or bleached cotton warp knit fabrics "incl. those made on g	-	0.12	0.12		10%	19%	29%		
600522	Dyed cotton warp knit fabrics "incl. those made on galloon knitting ma	0.2	1.15	0.1		10%	18%	26%		
600532	Dyed warp knit fabrics of synthetic fibres "incl. those made on galloo	0.01	26.22	5.3		8%	18%	26%		

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600534	Printed warp knit fabrics of synthetic fibres "incl. those made on gal	-	0.1	0.1		8%	18%	26%		
600590	Warp knit fabrics "incl. those made on galloon knitting machines", of	-	37.81	0.66		10%	19%	29%		
600622	Dyed cotton fabrics, knitted or crocheted, of a width of > 30 cm (excl	0.08	9.89	9.81		8%	18%	26%		
600624	Printed cotton fabrics, knitted or crocheted, of a width of > 30 cm (e	0.09	1.54	1.12		8%	18%	26%		
600641	Unbleached or bleached fabrics, knitted or crocheted, of artificial fi	-	0.1	0.1		10%	19%	29%		
600642	Dyed fabrics, knitted or crocheted, of artificial fibres, of a width o	0.37	35.06	1.42		8%	18%	26%		
610120	Mens/boys overcoats, anoraks etc, of cotton, knitted	-	0.08	0.08		Higher of 5.0% or Rs. 540 per piece	18%	23%		
610130	Mens/boys overcoats, anoraks etc, of man-made fibres, knitted	-	0.4	0.4		Higher of 5.0% or Rs. 530 per piece	18%	23%		
610220	Womens/girls overcoats, anoraks etc, of cotton, knitted	-	0.1	0.1		Higher of 5.0% or Rs. 425 per piece	18%	23%		
610230	Womens/girls overcoats, anoraks etc, of man-made fibres, knitted	-	0.1	0.1		Higher of 5.0% or Rs. 475 per piece	18%	23%		
610290	Womens/girls overcoats, anoraks etc, of other textile materials, knitted	-	0.07	0.07	SL	10%	19%	29%		
610310	Men"s or boys" suits of textile materials, knitted or crocheted (exc	0	0.24	0.24	SL	10%	19%	29%		
610322	Mens/boys ensembles, of cotton, knitted	-	0.01	0.01	SL	10%	19%	29%		
610332	Mens/boys jackets and blazers, of cotton, knitted	-	0.44	0.44	SL	10%	19%	29%		
610333	Mens/boys jackets and blazers, of synthetic fibres, knitted	-	1.23	1.23	SL	10%	19%	29%		
610339	Mens/boys jackets and blazers, of other textile materials, knitted	0.01	0.27	0.26	SL	10%	19%	29%		
610342	Mens/boys trousers and shorts, of cotton, knitted	-	0.32	0.32	SL	10%	19%	29%		
610343	Mens/boys trousers and shorts, of synthetic fibres, knitted	-	0.93	0.93	SL	10%	19%	29%		
610349	Mens/boys trousers and shorts, of other textile materials, knitted	-	0.31	0.31	SL	10%	19%	29%		
610439	Womens/girls jackets, of other textile materials, knitted	-	0.24	0.24	SL	10%	19%	29%		
610449	Womens/girls dresses, of other textile materials, knitted	-	0.41	0.41		Higher of 5.0% or Rs. 220 per piece	18%	23%		
610452	Womens/girls skirts, of cotton, knitted	-	0.08	0.08	SL	Higher of 10.0% or Rs. 110 per piece	19%	29%		
610462	Womens/girls trousers and shorts, of cotton, knitted	-	1.25	1.25	SL	Higher of 10.0% or Rs. 98 per piece	19%	29%		
610469	Womens/girls trousers and shorts, of other textile materials, knitted	-	0.85	0.85	SL	10%	19%	29%		

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610510	Mens/boys shirts, of cotton, knitted	0.02	7.24	7.22	SL	Higher of 10.0% or Rs. 83 per piece	19%	29%		
610610	Womens/girls blouses and shirts, of cotton, knitted	-	2.04	2.04	SL	Higher of 10.0% or Rs. 90 per piece,	19%	29%		
610620	Womens/girls blouses and shirts, of man-made fibres, knitted	-	3.74	3.74	SL	Higher of 10.0% or Rs. 25 per piece,	19%	29%		
610690	Womens/girls blouses and shirts, of other materials, knitted	-	1.68	1.68	SL	Higher of 10.0% or Rs. 135 per piece,	19%	29%		
610711	Mens/boys underpants and briefs, of cotton, knitted	-	0.89	0.89	SL	Higher of 10.0% or Rs. 24 per piece,	19%	29%		
610719	Mens/boys underpants and briefs, of other textile materials, knitted	-	0.06	0.06	SL	10%	19%	29%		
610729	Mens/boys nightshirts and pyjamas, of other textile materials, knitted	-	0.02	0.02	SL	10%	19%	29%		
610791	Mens/boys bathrobes, dressing gowns etc of cotton, knitted	0.01	0.09	0.08	SL	10%	19%	29%		
610799	Mens/boys bathrobes, dressg gowns, etc of oth textile materials, knitted	-	0.03	0.03		8%	18%	26%		
610839	Womens/girls nightdresses & pyjamas, of other textile materials, knitted	-	0.2	0.2	SL	10%	19%	29%		
610891	Womens/girls bathrobes, dressing gowns, etc, of cotton, knitted	-	0.04	0.04	SL	Higher of 10.0% or Rs. 65 per piece,	19%	29%		
610899	Women/girls bathrobes, dressg gowns, etc, of oth textile materials, knitted	-	0.04	0.04		8%	18%	26%		
610910	T-shirts, singlets and other vests, of cotton, knitted	0	16.76	16.76	SL	Higher of 10.0% or Rs. 45 per piece,	19%	29%		
610990	T-shirts, singlets and other vests, of other textile materials, knitted	0	10.14	10.13	SL	Higher of 10.0% or Rs. 50 per piece,	19%	29%		
611190	Babies garments & clothg accessories of other textile materials, knitted	-	3.33	3.33	SL	10%	19%	29%		
611211	Track suits, of cotton, knitted	-	0.03	0.03	SL	10%	19%	29%		
611212	Track suits, of synthetic fibres, knitted	-	0.14	0.14	SL	10%	19%	29%		
611219	Track suits, of other textile materials, knitted	-	0.01	0.01	SL	10%	19%	29%		
611220	Ski suits, of textile materials, knitted	-	0.05	0.05		10%	14%	24%		
611239	Mens/boys swimwear, of other textile materials, knitted	-	0.2	0.05		10%	14%	24%		
611249	Womens/girls swimwear, of other textile materials, knitted	-	0.3	0.3		10%	14%	24%		
611510	Graduated compression hosiery [e.g., stockings for varicose veins], of	-	0.83	0.83		8%	18%	26%		
611530	Women's full-length or knee-length hosiery, knitted or crocheted, mea	0.02	0.11	0.09	SL	10%	19%	29%		

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611595	Full-length or knee-length stockings, socks and other hosiery, incl. f	-	0.3	0.3	SL	10%	19%	29%		
611596	Full-length or knee-length stockings, socks and other hosiery, incl. f	-	0.62	0.62		10%	19%	29%		
611599	Hosiery nes, of other textile materials, knitted	-	8.26	8.26	SL	10%	19%	29%		
611610	Gloves impregnated, coated or covered with plastics or rubber, knitted	0.05	1.89	1.84	SL	10%	19%	29%		
611692	Gloves, mittens and mitts, nes, of cotton, knitted	0.01	2.09	2.09	SL	10%	19%	29%		
611699	Gloves, mittens and mitts, nes, of other textile materials, knitted	1.19	7.15	5.96	SL	10%	19%	29%		
611710	Shawls, scarves, veils and the like, of textile materials, knitted	0.01	1.18	1.17	SL	10%	19%	29%		
611780	Clothing accessories nes, of textile materials, knitted	-	1.54	1.54	SL	10%	19%	29%		
620219	Womens/girls overcoats&similar articles of other textile mat,not knit	-	0.13	0.13	SL	10%	19%	29%		
620312	Mens/boys suits, of synthetic fibres, not knitted	-	2.04	2.04		Higher of 5.0% or Rs. 720 per piece,	18%	23%		
620332	Mens/boys jackets and blazers, of cotton, not knitted	-	2.59	2.59	SL	Higher of 10.0% or Rs. 440 per piece,	19%	29%		
620333	Mens/boys jackets and blazers, of synthetic fibres, not knitted	0.06	5.71	5.65	SL	Higher of 10.0% or Rs. 320 per piece,	19%	29%		
620341	Mens/boys trousers and shorts,of wool or fine animal hair,not knitted	-	0.87	0.87	SL	Higher of 10.0% or Rs. 285 per piece,	19%	29%		
620342	Mens/boys trousers and shorts, of cotton, not knitted	0.13	41.41	41.29	SL	Higher of 10.0% or Rs. 135 per piece,	19%	29%		
620343	Mens/boys trousers and shorts, of synthetic fibres, not knitted	0.04	2.74	2.71		Higher of 5.0% or Rs. 110 per piece,	18%	23%		
620422	Womens/girls ensembles, of cotton, not knitted	0.02	0.18	0.17	SL	10%	19%	29%		
620432	Womens/girls jackets, of cotton, not knitted	-	0.97	0.97		Higher of 5.0% or Rs. 650 per piece,	18%	23%		
620439	Womens/girls jackets, of other textile materials, not knitted	-	0.9	0.9	SL	Higher of 10.0% or Rs. 350 per piece,	19%	29%		
620452	Womens/girls skirts, of cotton, not knitted	0	0.61	0.6	SL	10%	19%	29%		
620459	Womens/girls skirts, of other textile materials, not knitted	-	0.33	0.33	SL	10%	19%	29%		
620462	Womens/girls trousers and shorts, of cotton, not knitted	0.03	15.56	15.53	SL	Higher of 10.0% or Rs. 135 per piece,	19%	29%		
620463	Womens/girls trousers and shorts, of synthetic fibres, not knitted	0.01	1.36	1.35	SL	10%	19%	29%		

Table 1: Product lines most exportable to India by Pakistan (419 items)

\*SL: Sensitive List

HS code	Product label	Pakistan's Exports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
620469	Womens/girls trousers & shorts,of other textile materials,not knitted	0.03	2.94	2.92	SL	Higher of 10.0% or Rs. 135 per piece,	19%	29%		
620690	Womens/girls blouses and shirts,of other textile materials,not knitted	-	0.68	0.68	SL	10%	19%	29%		
620721	Mens/boys nightshirts and pyjamas, of cotton, not knitted	-	0.16	0.16	SL	10%	19%	29%		
620729	Mens/boys nightshirts & pyjamas,of other textile materials,not knitted	-	0.06	0.06	SL	10%	19%	29%		
620791	Mens/boys bathrobes, dressing gowns, etc of cotton, not knitted	-	0.26	0.26	SL	10%	19%	29%		
620799	Mens/boys bathrobes,dressg gowns, etc of oth textile materials,not knit	0.01	1.87	1.86	SL	Higher of 10.0% or Rs. 70 per piece,	19%	29%		
620811	Womens/girls slips and petticoats, of man-made fibres, not knitted	-	0.07	0.07	SL	(Higher of 10% or Rs. 80/ piece)	14%	24%		
620821	Womens/girls nightdresses and pyjamas, of cotton, not knitted	-	0.14	0.14	SL	10%	19%	29%		
620829	Womens/girls nightdresses & pyjamas, of oth textile materials,not knitted	-	0.38	0.38	SL	10%	19%	29%		
620891	Womens/girls panties, bathrobes, etc, of cotton, not knitted	-	0.17	0.17		Higher of 5.0% or Rs. 95 per piece,	18%	23%		
620892	Womens/girls panties, bathrobes, etc, of man-made fibres, not knitted	-	0.08	0.08	SL	Higher of 10.0% or Rs. 65 per piece,	19%	29%		
620899	Womens/girls panties,bathrobes,etc,of oth textile materials, not knitted	-	0.13	0.13	SL	10%	19%	29%		
621111	Mens/boys swimwear, of textile materials not knitted	-	0.2	0.2	SL	10%	19%	29%		
621132	Mens/boys garments nes, of cotton, not knitted	0.01	0.06	0.04	SL	Higher of 10.0% or Rs. 135 per piece,	19%	29%		
621139	Mens/boys garments nes, of other textile materials, not knitted	-	0.32	0.32	SL	10%	19%	29%		
621149	Womens/girls garments nes, of other textile materials, not knitted	-	0.22	0.22	SL	10%	19%	29%		
621600	Gloves, mittens and mitts, of textile materials, not knitted	-	0.99	0.99	SL	10%	19%	29%		
621710	Clothing accessories nes, of textile materials, not knitted	0	5.36	5.35	SL	10%	19%	29%		
630130	Blankets (o/t electric) and travelling rugs, of cotton	-	0.13	0.13		5%	18%	23%		
630190	Blankets (o/t electric) and travelling rugs, of other textile materials	-	9.93	9.86		5%	18%	23%		
630210	Bed linen, of textile knitted or crocheted materials	-	1.28	1.28	SL	10%	19%	29%		
630229	Bed linen, of other textile materials, printed, not knitted	0.01	0.09	0.08		5%	18%	23%		
630232	Bed linen, of man-made fibres, nes	-	0.54	0.54		5%	18%	23%		



Table 1: Product lines most exportable to India by Pakistan (419 items)						*SL: Sensitive List				
HS code	Product label	Pakistan's Exports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
630240	Table linen, of textile knitted or crocheted materials	-	0.06	0.06		5%	18%	23%		
630251	Table linen, of cotton, not knitted	-	0.06	0.06		5%	18%	23%		
630253	Table linen, of man-made fibres, not knitted	-	0	0		5%	18%	23%		
630259	Table linen, of other textile materials, not knitted	-	0.11	0.11		5%	18%	23%		
630291	Toilet and kitchen linen, of cotton, nes	-	0.25	0.25		5%	18%	23%		
630299	Toilet and kitchen linen, of other textile materials	-	0.45	0.45		5%	18%	23%		
630312	Curtains, drapes, interior blinds&curtain/bd valances, of syn fib, knitted	-	0.18	0.18		10%	14%	24%		
630319	Curtains, drapes, interior blinds&curtain/bd valances, oth tex mat, knit	-	0.34	0.34		5%	18%	23%		
630391	Curtains/drapes/interior blinds&curtain/bd valances, of cotton, not knit	-	0.12	0.12		5%	18%	23%		
630392	Curtains/drapes/interior blinds curtain/bd valances, of syn fib, nt knit	-	1.23	1.23		5%	18%	23%		
630399	Curtain/drape/interior blind curtain/bd valance, of oth tex mat, nt knit	-	3.54	3.54		5%	18%	23%		
630411	Bedspreads of textile materials, nes, knitted or crocheted	0.02	0.13	0.12		10%	18%	23%		
630499	Furnishg articles nes, of oth textile materials, not knitted o crocheted	0	4.24	4.24		5%	18%	23%		
630520	Sacks and bags, for packing of goods, of cotton	0.02	0.3	0.28		5%	18%	23%		
630590	Sacks and bags, for packing of goods, of other textile materials	-	1.27	1.27		5%	18%	23%		
630622	Tents, of synthetic fibres	-	0.94	0.94		5%	18%	23%		
630629	Tents, of other textile materials	0.04	1.15	1.11		5%	18%	23%		
630640	Pneumatic mattresses of textile materials	-	0	0		10%	14%	24%		
630710	Floor-cloths, dish-cloths, dusters & similar cleaning cloths, of tex mat	0	5.03	5.03		5%	18%	23%		
630790	Made up articles, of textile materials, nes, including dress patterns	0.03	17.21	17.18		5%	18%	23%		
631010	Used or new rags of textile materials, sorted	0.03	7.05	3.35	SL	10%	5%	15%		
631090	Used or new rags of textile materials, not sorted	0.31	59.53	19.89	SL	10%	5%	15%		
<b>Footwear, Headgear, Umbrellas, Walking Sticks etc</b>		<b>0.01</b>	<b>54.25</b>	<b>53.4</b>		<b>9%</b>	<b>17%</b>	<b>26%</b>	<b>4</b>	<b>1.46%</b>
640320	Footwear, outr sole/uppr of leathr, strap across the instep/arnd big toe	-	11.21	11.21		5%	18%	23%		
640399	Footwear, outer soles of rubber/ plastics uppers of leather, nes	0.01	41.54	41.53	SL	10%	19%	29%		
650699	Headgear nes, of other materials	-	1.36	0.52		10%	19%	29%		
660200	Walking-sticks, seat-sticks, whips, riding-crops and the like	-	0.14	0.14		10%	12%	22%		
<b>Stone, Plaster, Cement, Glass, Ceramic etc.</b>		<b>3.17</b>	<b>83.41</b>	<b>21.02</b>		<b>6%</b>	<b>17%</b>	<b>23%</b>	<b>6</b>	<b>0.58%</b>
680210	Tiles etc rect or not >7 cm etc; arti colourd granules/chippings/powder	-	0.13	0.13		5%	18%	23%		
680919	Plaster boards etc not ornamental faced or reinforced nes	-	11.01	1.01		5%	18%	23%		

Table 1: Product lines most exportable to India by Pakistan (419 items)

\*SL: Sensitive List

HS code	Product label	Pakistan's Exports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
681189	Articles of asbestos-cement, cellulose fibre-cement or the like, not c	-	3.98	0.24		10%	14%	24%		
681599	Articles of stone or of other mineral substances nes	0.19	9.9	9.71		5%	18%	23%		
691090	Ceramic sinks, wash basins etc & similar sanitary fixtures nes	-	47.53	6.72		5%	18%	23%		
700529	Float glass etc in sheets, non-wired nes	2.99	10.87	3.22		5%	18%	23%		
<b>Jewellery and Articles</b>		<b>-</b>	<b>5,187.42</b>	<b>1,593.70</b>		<b>5%</b>	<b>18%</b>	<b>23%</b>	<b>4</b>	<b>43.67%</b>
711311	Articles of jewellery&pts therof of silver w/n platd/clad w/o prec met	-	62.53	62.53		5%	18%	23%		
711319	Articles of jewellery&pt therof of/o prec met w/n platd/clad w prec met	-	5,088.33	1,522.71		5%	18%	23%		
711411	Articles of gold/silversmith&pvt of silver w/n platd/clad w/o prec met	-	2.67	2.67		5%	18%	23%		
720510	Granules of pig iron or spiegeleisen	-	33.89	5.79		5%	18%	23%		
<b>Base Metals and Articles</b>		<b>21.77</b>	<b>2,018.25</b>	<b>379.96</b>		<b>6%</b>	<b>18%</b>	<b>24%</b>	<b>22</b>	<b>10.41%</b>
720690	Primary forms,iron/non-alloy steel,nes,of a purity < 99.94% iron	-	81.35	2.71		5%	18%	23%		
721622	Sections,T,i/nas,nfw than hot rold,drawn or extrudd,of a height <80mm	-	0.32	0.32		5%	18%	23%		
721810	Ingots and other primary forms, stainless steel	-	0.06	0.06		5%	18%	23%		
730120	Angles, shapes and sections, welded, iron or steel	-	9.81	1.13		5%	18%	23%		
730590	Tubes & pipe, i or s, riveted or sim closed, ext dia >406.4mm, nes	-	19.12	11.12		5%	18%	23%		
730690	Tubes, pipe & hollow profiles, iron or steel, welded, nes	-	94.43	94.43		5%	18%	23%		
730890	Structures&parts of structures,i/s (ex prefab bldgs of headg no.9406)	-	440.77	65.41		5%	18%	23%		
731100	Containers for compressed or liquefied gas of iron or steel	0.38	36.81	11.7		5%	18%	23%		
732392	Table,kitchen or oth household art&parts thereof,of cast iron enam,nes	-	1.77	0.98		10%	19%	29%		
740313	Billets, copper, unwrought	-	8.91	3.19	SL	5%	18%	23%		
740319	Refined copper products, unwrought, nes	2.64	55.62	21.01		5%	18%	23%		
740400	Waste and scrap, copper or copper alloy	18.63	1,173.90	135.64		5%	18%	23%		
740821	Wire, copper-zinc base alloy	-	18.16	1.06		5%	18%	23%		
741820	Sanitary ware and parts thereof of copper	-	25.62	8.25		5%	18%	23%		
820320	Pliers (including cutting pliers), pincers, tweezers and similar tools	0.01	4.91	2.9		5%	18%	23%		
820330	Metal cuttg shears,tinmen's snips & other metal or wire cuttg shears	-	0.46	0.3		10%	19%	29%		
821191	Table knives having fixed blades	-	0.66	0.66		10%	19%	29%		
821192	Butcher's knives, hunting knives and other knives having fixed blades	0	1.01	1		5%	18%	23%		
821220	Safety razor blades, including razor blade blanks in strips	-	33.84	8.35		5%	18%	23%		
821300	Scissors, tailors' shears and similar shears, and blades therefor	0	4.16	4.15		5%	18%	23%		
821420	Manicure or pedicure sets and instruments (including nail files)	0.1	5.01	4.91		5%	18%	23%		

Table 1: Product lines most exportable to India by Pakistan (419 items)						*SL: Sensitive List				
HS code	Product label	Pakistan's Exports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
821490	Kitchen chopper,cleavers & mincing knives & other articles of cutlery	-	1.58	0.68		10%	19%	29%		
<b>Machinery and Mechanical Appliances, electrical equipment, electronics and parts</b>		<b>0.41</b>	<b>547.16</b>	<b>76.34</b>		<b>6%</b>	<b>16%</b>	<b>22%</b>	<b>13</b>	<b>2.09%</b>
841451	Fans: table,roof etc w a self-cont elec mtr of an output nt excdg 125W	-	91.38	35.93	SL	10%	19%	29%		
841821	Refrigerators, household type, compression-type	-	14.87	10.42	SL	10%	19%	29%		
842612	Mobile lifting frames on tyres and straddle carriers	-	33.9	2.81		5%	18%	23%		
843210	Ploughs	-	3.12	1.06		5%	4%	9%		
843352	Threshing machinery nes	-	0.05	0.05		8%	4%	9%		
843890	Pts of mach nes f the ind prep/mfr food etc ex f ex/prep veg fat/oil	-	26.91	5.15		5%	18%	23%		
844090	Parts of book-binding machinery including book-sewing machines	-	1.5	0.33		8%	14%	21%		
844621	Machines f weavg fabrics of a width exc 30 cm,shuttle type,power loom	-	8.72	1.05		5%	18%	23%		
844630	Machines for weavg fabrics of a width exceedg 30 cm shuttleless type	0.41	297.15	2.87		5%	18%	23%		
844820	Pts & access of mach of hdg No 84.44 or of their auxiliary machinery	-	26.67	1.9		5%	18%	23%		
845019	Household/laundry-type washg mach of a dry linen capa <=10 kg,nes	-	28.55	3.22		5%	18%	23%		
850710	Lead-acid electric accumulators of a kind usd f startg piston engines	-	10.72	10.72		5%	18%	23%		
852841	Cathode-ray tube monitors of a kind solely or principally used in an a	-	3.61	0.84		0%	18%	23%		
<b>Optical, Medical and Surgical Products</b>		<b>8.28</b>	<b>564.13</b>	<b>299.6</b>		<b>7%</b>	<b>17%</b>	<b>22%</b>	<b>4</b>	<b>8.21%</b>
901849	Instruments and appliances, used in dental sciences, nes	0.82	36.09	14.56		5%	18%	23%		
901890	Instruments and appliances used in medical or veterinary sciences, nes	7.46	510.43	283.92		5%	18%	23%		
902221	Apparatus basd on the use of alpha beta/gamma radiations,for medic use	-	17.27	0.78		8%	14%	21%		
920930	Strings, musical instrument	-	0.33	0.33		10%	18%	23%		
<b>Arms and Ammunitions</b>		<b>-</b>	<b>1.77</b>	<b>1.77</b>		<b>8%</b>	<b>18%</b>	<b>26%</b>	<b>2</b>	<b>0.05%</b>
930630	Cartridges nes and parts thereof	-	1.75	1.75		5%	18%	23%		
930700	Swords,cutlasses,bayonets,lances&s im arms&parts,scabbards&sheaths	-	0.02	0.02		10%	19%	29%		
<b>Miscellaneous Manufactured Items</b>		<b>0.93</b>	<b>84.65</b>	<b>69.52</b>		<b>6%</b>	<b>17%</b>	<b>23%</b>	<b>9</b>	<b>1.91%</b>
940430	Sleeping bags	-	1.15	0.67		10%	19%	29%		
940490	Articles of bedding/furnishing, nes, stuffed or internally fitted	0.07	8.94	8.87		5%	18%	23%		
950651	Lawn-tennis rackets, whether or not strung	-	2.12	0.41		10%	19%	29%		
950659	Badminton or similar rackets, whether or not strung	-	10.89	1.19		5%	18%	23%		
950662	Inflatable balls	0.43	3.93	3.51		5%	18%	23%		
950669	Balls nes	0.01	2.52	2.51		5%	18%	23%		
950699	Articles&equip for sports&outdoor games nes&swimmg&paddlg pools	0.42	52.53	50.83		5%	18%	23%		
960190	Animal carving material (o/t ivory), and articles of these materials	-	0.44	0.44		5%	18%	23%		
960920	Pencil leads, black or coloured	-	2.14	1.09		5%	11%	16%		

Table 2: High Potential Exportable in India's Sensitive (109 items)

HS code	Product label	Pakistan's Exports (in million dollars)			Tariff Duty			# items
		India 2012	World 2012	Potential India	Basic	Para	Applied	
		<b>3.22</b>	<b>4.292</b>	<b>411</b>				<b>109</b>
<b>Live Animals</b>		-	<b>23.77</b>	<b>3.74</b>	<b>38%</b>	<b>7%</b>	<b>44%</b>	<b>4</b>
20410	Lamb carcasses and half carcasses, fresh or chilled	-	10.71	0.15	30%	6%	36%	
30614	Crabs frozen, in shell or not, including boiled in shell	-	3.82	0.73	30%	6%	36%	
40229	Milk and cream powder sweetened exceeding 1.5% fat	-	3.33	0.45	30%	6%	36%	
40900	Honey, natural	-	5.91	2.41	60%	8%	68%	
<b>Vegetable Products</b>		-	<b>47.61</b>	<b>1.09</b>	<b>30%</b>	<b>6%</b>	<b>36%</b>	<b>2</b>
80450	Guavas, mangoes and mangosteens, fresh or dried	-	44.3	0.72	30%	6%	36%	
110290	Cereal flour nes	-	3.31	0.37	30%	6%	36%	
<b>Prepared Foodstuffs, Beverages and Tobacco Products</b>		<b>0.34</b>	<b>103.77</b>	<b>1.56</b>	<b>60%</b>	<b>26%</b>	<b>86%</b>	<b>4</b>
220710	Undenaturd ethyl alcohol of an alcohol strgth by vol of 80% vol/ higher	0.34	82	0.72	150%	15%	165%	
230210	Maize (corn) bran, sharps and other residues, pelleted or not	-	6.78	0.13	30%	6%	36%	
230230	Wheat bran, sharps and other residues, pelleted or not	-	5.57	0.4	30%	6%	36%	
240110	Tobacco, unmanufactured, not stemmed or stripped	-	9.43	0.31	30%	76%	106%	
<b>Mineral Products</b>		<b>0.45</b>	<b>45.02</b>	<b>36.65</b>	<b>10%</b>	<b>5%</b>	<b>15%</b>	<b>3</b>
251511	Marble and travertine, crude or roughly trimmed	0.23	7.27	0.57	10%	5%	15%	
251512	Marble & travertine, merely cut, by sawing or otherwise into blocks etc	0.23	36.03	35.8	10%	5%	15%	
251520	Ecaussine & other calcareous monumental or building stone; alabaster	-	1.72	0.28	10%	5%	15%	
<b>Products of Chemicals</b>		-	<b>15.87</b>	<b>7.2</b>	<b>10%</b>	<b>19%</b>	<b>29%</b>	<b>1</b>
340119	Soap&orgn surf prep,shapd,nes;papers&nonwovens impreg w soap/prep,nes	-	15.87	7.2	10%	19%	29%	
<b>Plastics, Rubber and Articles thereof</b>		<b>0.09</b>	<b>116.08</b>	<b>75.41</b>	<b>9%</b>	<b>19%</b>	<b>28%</b>	<b>9</b>
391510	Polyethylene waste and scrap	-	3.95	3.95	8%	19%	26%	
391590	Plastics waste and scrap nes	-	24.21	24.21	8%	19%	26%	
391610	Monofilaments >1 mm, profile shapes etc of polymers of ethylene	-	0.48	0.48	10%	19%	29%	
391721	Tubes, pipes and hoses, rigid; of polyethylene	-	3.54	3.54	10%	19%	29%	
391722	Tubes, pipes and hoses, rigid; of polypropylene	-	18.72	1.09	10%	19%	29%	
391733	Tubes, pipes and hoses nes, plastic, not reinforced etc, with fittings	-	2.21	1.53	10%	19%	29%	
391890	Floor, wall and ceiling coverings etc, of plastics nes	-	8.34	8.34	10%	19%	29%	
392321	Sacks and bags (including cones) of polymers of ethylene	-	18.68	14.65	10%	19%	29%	
392490	Household and toilet articles nes, of plastics	0.09	35.94	17.62	10%	19%	29%	
<b>Wood and paper products</b>		-	<b>1.67</b>	<b>1.4</b>	<b>10%</b>	<b>12%</b>	<b>22%</b>	<b>2</b>
460290	Basketwork, wickerwork & other article made up from oth plaited materials	-	0.57	0.3	10%	5%	15%	
481110	Paper, tarred, bituminised or asphalted, in rolls or sheets, nes	-	1.11	1.11	10%	19%	29%	
<b>Textile and Textile Products</b>		<b>2.33</b>	<b>3,826.19</b>	<b>193.21</b>	<b>28%</b>	<b>18%</b>	<b>28%</b>	<b>80</b>
520299	Cotton waste, nes	0.28	49.12	0.91	15%	5%	20%	
520300	Cotton, carded or combed	-	4.35	0.5	30%	6%	36%	

Table 2: High Potential Exportable in India's Sensitive (109 items)

HS code	Product label	Pakistan's Exports (in million dollars)			Tariff Duty			# items
		India 2012	World 2012	Potential India	Basic	Para	Applied	
520511	Cotton yarn, >=85%, single, uncombed, >=714.29 dtex, not put up	0.07	273.48	3.44	10%	19%	29%	
520528	Cotton yarn >85% single combed <83.33 dtex, not retail	-	2.78	2.78	10%	19%	29%	
540771	Woven fab, >=85% of synthetic filaments, unbleached or bleached, nes	-	6.27	0.06	Higher of 10.0% or Rs. 10/ sqm	19%	29%	
551211	Woven fabrics, containing >=85% of polyester staple fibres, unbl or bl	-	2.76	2.76	10%	19%	29%	
551313	Woven fab of polyest staple fib, <85% mixd w/cot, <=170g/m2, unbl/bl, nes	-	8.21	0.08	10%	19%	29%	
551319	Woven fabrics of oth syn staple fib, <85%, mixd w/cot, <=170g/m2, unbl/bl	0	0.15	0.15	10%	19%	29%	
551341	Plain weave polyester stapl fib fab, <85%, mixd w/cot, <=170g/m2, printd	0.03	177.82	0.15	Higher of 10.0% or Rs. 25/ sqm	19%	29%	
551411	Plain weave polyest staple fib fab, <85%, mixd w/cotton, >170g/m2, unbl/bl	-	11.58	0.26	10%	19%	29%	
551412	Twill weave polyest stapl fib fab, <85%, mixd w/cotton, >170g/m2, unbl/bl	-	13.72	0.23	10%	19%	29%	
551419	Woven fabrics of oth syn staple fib, <85%, mixed w/cot, >170 g/m2, unbl/bl	-	1.08	0.23	10%	19%	29%	
610290	Womens/girls overcoats, anoraks etc, of other textile materials, knitted	-	1.79	0.07	10%	19%	29%	
610310	Men's or boys' suits of textile materials, knitted or crocheted (exc	0	5.23	0.24	10%	19%	29%	
610322	Mens/boys ensembles, of cotton, knitted	-	3.31	0.01	10%	19%	29%	
610332	Mens/boys jackets and blazers, of cotton, knitted	-	51.01	0.44	10%	19%	29%	
610333	Mens/boys jackets and blazers, of synthetic fibres, knitted	-	2.77	1.23	10%	19%	29%	
610339	Mens/boys jackets and blazers, of other textile materials, knitted	0.01	104.38	0.26	10%	19%	29%	
610342	Mens/boys trousers and shorts, of cotton, knitted	-	37.95	0.32	10%	19%	29%	
610343	Mens/boys trousers and shorts, of synthetic fibres, knitted	-	7.64	0.93	10%	19%	29%	
610349	Mens/boys trousers and shorts, of other textile materials, knitted	-	75.74	0.31	10%	19%	29%	
610439	Womens/girls jackets, of other textile materials, knitted	-	23.62	0.24	10%	19%	29%	
610452	Womens/girls skirts, of cotton, knitted	-	1.92	0.08	Higher of 10.0% or Rs. 110/ piece	19%	29%	
610462	Womens/girls trousers and shorts, of cotton, knitted	-	41.58	1.25	Higher of 10.0% or Rs. 98/ piece	19%	29%	
610469	Womens/girls trousers and shorts, of other textile materials, knitted	-	32.74	0.85	10%	19%	29%	
610510	Mens/boys shirts, of cotton, knitted	0.02	275.2	7.22	Higher of 10.0% or Rs. 83 / piece	19%	29%	
610610	Womens/girls blouses and shirts, of cotton, knitted	-	25.36	2.04	Higher of 10.0% or Rs. 90 / piece	19%	29%	
610620	Womens/girls blouses and shirts, of man-made fibres, knitted	-	3.81	3.74	Higher of 10.0% or Rs. 25 / piece	19%	29%	
610690	Womens/girls blouses and shirts, of other materials, knitted	-	38.57	1.68	Higher of 10.0% or Rs. 135 / piece	19%	29%	

Table 2: High Potential Exportable in India's Sensitive (109 items)

HS code	Product label	Pakistan's Exports (in million dollars)			Tariff Duty			# items
		India 2012	World 2012	Potential India	Basic	Para	Applied	
610711	Mens/boys underpants and briefs, of cotton, knitted	-	30.1	0.89	Higher of 10.0% or Rs. 24 / piece	19%	29%	
610719	Mens/boys underpants and briefs, of other textile materials, knitted	-	5.72	0.06	10%	19%	29%	
610729	Mens/boys nightshirts and pyjamas, of other textile materials, knitted	-	4.42	0.02	10%	19%	29%	
610791	Mens/boys bathrobes, dressing gowns etc of cotton, knitted	0.01	3.73	0.08	10%	19%	29%	
610839	Womens/girls nightdresses & pyjamas, of other textile materials, knitted	-	5.27	0.2	10%	19%	29%	
610891	Womens/girls bathrobes, dressing gowns, etc, of cotton, knitted	-	2.18	0.04	Higher of 10.0% or Rs. 65 / piece	19%	29%	
610910	T-shirts, singlets and other vests, of cotton, knitted	0	236.58	16.76	Higher of 10.0% or Rs. 45 / piece	19%	29%	
610990	T-shirts, singlets and other vests, of other textile materials, knitted	0	54.26	10.13	Higher of 10.0% or Rs. 50 / piece	19%	29%	
611190	Babies garments & clothing accessories of other textile materials, knitted	-	7.66	3.33	10%	19%	29%	
611211	Track suits, of cotton, knitted	-	14.83	0.03	10%	19%	29%	
611212	Track suits, of synthetic fibres, knitted	-	8.91	0.14	10%	19%	29%	
611219	Track suits, of other textile materials, knitted	-	3.23	0.01	10%	19%	29%	
611530	Women's full-length or knee-length hosiery, knitted or crocheted, men's	0.02	127.73	0.09	10%	19%	29%	
611595	Full-length or knee-length stockings, socks and other hosiery, incl. f	-	24.12	0.3	10%	19%	29%	
611599	Hosiery nes, of other textile materials, knitted	-	49.08	8.26	10%	19%	29%	
611610	Gloves impregnated, coated or covered with plastics or rubber, knitted	0.05	33.18	1.84	10%	19%	29%	
611692	Gloves, mittens and mitts, nes, of cotton, knitted	0.01	48	2.09	10%	19%	29%	
611699	Gloves, mittens and mitts, nes, of other textile materials, knitted	1.19	21.85	5.96	10%	19%	29%	
611710	Shawls, scarves, veils and the like, of textile materials, knitted	0.01	23.81	1.17	10%	19%	29%	
611780	Clothing accessories nes, of textile materials, knitted	-	1.76	1.54	10%	19%	29%	
620219	Womens/girls overcoats & similar articles of other textile mat, not knit	-	1.2	0.13	10%	19%	29%	
620332	Mens/boys jackets and blazers, of cotton, not knitted	-	14.46	2.59	Higher of 10.0% or Rs. 440 / piece	19%	29%	
620333	Mens/boys jackets and blazers, of synthetic fibres, not knitted	0.06	14.23	5.65	Higher of 10.0% or Rs. 320 / piece	19%	29%	
620341	Mens/boys trousers and shorts, of wool or fine animal hair, not knitted	-	4.02	0.87	Higher of 10.0% or Rs. 285 / piece	19%	29%	
620342	Mens/boys trousers and shorts, of cotton, not knitted	0.13	611.32	41.29	Higher of 10.0% or Rs. 135 / piece	19%	29%	
620422	Womens/girls ensembles, of cotton, not knitted	0.02	6.63	0.17	10%	19%	29%	
620439	Womens/girls jackets, of other textile materials, not knitted	-	3.7	0.9	Higher of 10.0% or Rs. 350 / piece	19%	29%	
620452	Womens/girls skirts, of cotton, not knitted	0	30.61	0.6	10%	19%	29%	

Table 2: High Potential Exportable in India's Sensitive (109 items)

HS code	Product label	Pakistan's Exports (in million dollars)			Tariff Duty			# items
		India 2012	World 2012	Potential India	Basic	Para	Applied	
620459	Womens/girls skirts, of other textile materials, not knitted	-	8.86	0.33	10%	19%	29%	
620462	Womens/girls trousers and shorts, of cotton, not knitted	0.03	430.34	15.53	Higher of 10.0% or Rs. 135 / piece	19%	29%	
620463	Womens/girls trousers and shorts, of synthetic fibres, not knitted	0.01	29.07	1.35	10%	19%	29%	
620469	Womens/girls trousers & shorts, of other textile materials, not knitted	0.03	47.14	2.92	Higher of 10.0% or Rs. 135 / piece	19%	29%	
620690	Womens/girls blouses and shirts, of other textile materials, not knitted	-	5.2	0.68	10%	19%	29%	
620721	Mens/boys nightshirts and pyjamas, of cotton, not knitted	-	3.35	0.16	10%	19%	29%	
620729	Mens/boys nightshirts & pyjamas, of other textile materials, not knitted	-	5.48	0.06	10%	19%	29%	
620791	Mens/boys bathrobes, dressing gowns, etc of cotton, not knitted	-	23.84	0.26	10%	19%	29%	
620799	Mens/boys bathrobes, dressing gowns, etc of oth textile materials, not knit	0.01	22.4	1.86	Higher of 10.0% or Rs. 70 / piece	19%	29%	
620811	Womens/girls slips and petticoats, of man-made fibres, not knitted	-	0.6	0.07	10%	19%	29%	
620821	Womens/girls nightdresses and pyjamas, of cotton, not knitted	-	4.86	0.14	10%	19%	29%	
620829	Womens/girls nightdresses & pyjamas, of oth textile materials, not knitted	-	1.39	0.38	10%	19%	29%	
620892	Womens/girls panties, bathrobes, etc, of man-made fibres, not knitted	-	1.3	0.08	Higher of 10.0% or Rs. 65 / piece	19%	29%	
620899	Womens/girls panties, bathrobes, etc, of oth textile materials, not knitted	-	1.03	0.13	10%	19%	29%	
621111	Mens/boys swimwear, of textile materials not knitted	-	3.44	0.2	10%	19%	29%	
621132	Mens/boys garments nes, of cotton, not knitted	0.01	12.15	0.04	Higher of 10.0% or Rs. 135 / piece	19%	29%	
621139	Mens/boys garments nes, of other textile materials, not knitted	-	8.01	0.32	10%	19%	29%	
621149	Womens/girls garments nes, of other textile materials, not knitted	-	5.4	0.22	10%	19%	29%	
621600	Gloves, mittens and mitts, of textile materials, not knitted	-	18.06	0.99	10%	19%	29%	
621710	Clothing accessories nes, of textile materials, not knitted	0	6.34	5.35	10%	19%	29%	
630210	Bed linen, of textile knitted or crocheted materials	-	487.82	1.28	10%	19%	29%	
631010	Used or new rags of textile materials, sorted	0.03	3.38	3.35	10%	5%	15%	
631090	Used or new rags of textile materials, not sorted	0.31	20.2	19.89	10%	5%	15%	
<b>Footwear</b>		<b>0.01</b>	<b>62.38</b>	<b>41.53</b>	<b>10%</b>	<b>19%</b>	<b>29%</b>	<b>1</b>
640399	Footwear, outer soles of rubber/ plastics up/s of leather, nes	0.01	62.38	41.53	10%	19%	29%	
<b>Base Metals and Articles</b>		<b>-</b>	<b>3.19</b>	<b>3.19</b>	<b>5%</b>	<b>18%</b>	<b>23%</b>	<b>1</b>
740313	Billets, cop/, unwrought	-	3.19	3.19	5%	18%	23%	
<b>Machinery and Mechanical Appliances, electrical equipment, electronics and parts</b>		<b>-</b>	<b>46.35</b>	<b>46.35</b>	<b>10%</b>	<b>19%</b>	<b>29%</b>	<b>2</b>
841451	Fans: table, roof etc w a self-cont elec mtr of an output nt excdg 125W	-	35.93	35.93	10%	19%	29%	
841821	Refrigerators, household type, compression-type	-	10.42	10.42	10%	19%	29%	

# Annexure B: List of products most Importable from India by Pakistan (758 items)

Table 3: Product lines most importable from India to Pakistan (758 items)

Table 4: High Potential Importable in Pakistan's Sensitive and Negative Lists (261 items)

Table 3: Product lines most importable from India to Pakistan (758 items)*SL: Sensitive List. NL: Negative List. WA: Allowed via Wagah										
HS code	Product label	Pakistan's Imports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
		<b>919</b>	<b>15.350</b>	<b>14.248</b>		<b>10.70%</b>	<b>2.60%</b>	<b>13.30%</b>	<b>758</b>	
<b>Live Animals</b>		<b>2.75</b>	<b>4.44</b>	<b>1.68</b>		<b>9%</b>	<b>1%</b>	<b>10%</b>	<b>5</b>	<b>0.01%</b>
20230	Bovine cuts boneless, frozen	1.91	2.5	0.59	WA	0.00%	0.00%	0.00%		
20629	Bovine edible offal, frozen nes	0.01	0.02	0.002		5.00%	0.00%	5.00%		
40590	Fats and oils derived from milk nes	-	0.57	0.57	SL	25.00%	0.00%	25.00%		
40811	Egg yolks dried	0	0.47	0.47		7.80%	5.70%	13.50%		
50610	Ossein & bones treated with acid,unworked,defatted or simply prepared	0.83	0.88	0.05		5.00%	0.00%	5.00%		
<b>Vegetable Products</b>		<b>117.72</b>	<b>666.66</b>	<b>548.94</b>		<b>9%</b>	<b>3%</b>	<b>12%</b>	<b>23</b>	<b>3.85%</b>
70310	Onions and shallots, fresh or chilled	26.41	33.25	6.84	WA	0.00%	0.00%	0.00%		
71320	Chickpeas, dried, shelled, whether or not skinned or split	37.66	166.72	129.06		0.00%	0.00%	0.00%		
80119	Coconuts, excluding dessicated	0.13	3.3	3.17		3.10%	1.40%	4.50%		
80132	Cashew nuts, without shell, fresh or dried	0.56	1.32	0.76		5.00%	0.00%	5.00%		
80610	Grapes, fresh	-	16.28	16.28	SL	25.00%	0.00%	25.00%		
80620	Grapes, dried	0.01	0.19	0.18		25.00%	0.00%	25.00%		
80720	Papaws (papayas), fresh	-	0	0.001		11.00%	11.50%	22.50%		
81090	Fruits, fresh nes	-	3.33	3.33	SL	19.00%	4.80%	23.80%		
90220	Green tea (not fermented) in packages exceeding 3 kg	-	6.84	6.84	SL	10.00%	0.00%	10.00%		
90240	Black tea (fermented) & partly fermented tea in packages exceedg 3 kg	35.76	354.24	318.48	SL	10.00%	0.00%	10.00%		
90411	Pepper of the genus Piper,ex cubeb pepper,neither crushd nor ground	0.1	8.19	8.09	WA	3.80%	0.00%	3.80%		
90412	Pepper of the genus Piper, except cubeb pepper, crushed or ground	-	0.28	0.28		7.80%	5.70%	13.50%		
90620	Cinnamon and cinnamon-tree flowers crushed or ground	-	0.02	0.02		7.80%	5.70%	13.50%		
100610	Rice in the husk (paddy or rough)	0.15	43.02	42.87		3.10%	5.90%	9.00%		
100620	Rice, husked (brown)	-	0.01	0.01		6.20%	2.80%	9.00%		
100890	Cereals unmilled nes	0.03	0.05	0.02		5.00%	0.00%	5.00%		
110313	Maize (corn) groats and meal	-	0.3	0.3		7.80%	5.70%	13.50%		
110510	Potato flour and meal	-	2.29	2.29		11.00%	9.00%	20.00%		
110819	Starches nes	-	0.17	0.17	SL	15.00%	0.00%	15.00%		
120300	Copra	15.23	16.57	1.33		6.20%	2.80%	9.00%		
120999	Seeds, fruit and spores for sowing, nes	0.54	5.72	5.18		0.00%	0.00%	0.00%		



Table 3: Product lines most importable from India to Pakistan (758 items)\*SL: Sensitive List. NL: Negative List. WA: Allowed via Wagah

HS code	Product label	Pakistan's Imports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
130190	Natural gums, resins, gum-resins and balsam, except arabic gum	1.1	2.64	1.54		8.90%	7.60%	16.50%		
130219	Vegetable saps and extracts nes	0.03	1.97	1.94		7.80%	5.70%	13.50%		
<b>Animal and Vegetable Fats</b>		<b>0</b>	<b>0.22</b>	<b>0.21</b>		<b>5%</b>	<b>0%</b>	<b>5%</b>	<b>3</b>	<b>0.00%</b>
150420	Fish fats&oils&their fractions exc liver,refind/not,not chemically mod	-	0.01	0.01		5.00%	0.00%	5.00%		
150890	Ground-nut oil and its fractions refined but not chemically modified	0	0.1	0.1		[Rs.14300/MT]	0.00%	22.00%		
151530	Castor oil&its fractions,whether/ not refind,but not chemically modifid	-	0.1	0.1	SL	[Rs.9050/MT]	0.00%	9.90%		
<b>Prepared Foodstuffs, Beverages and Tobacco Products</b>		<b>263.2</b>	<b>274.29</b>	<b>11.09</b>		<b>8%</b>	<b>4%</b>	<b>12%</b>	<b>6</b>	<b>0.08%</b>
170191	Refined sugar,in solid form,containg added flavourg or colourg matter	-	0.01	0.01		10.00%	0.00%	10.00%		
190300	Tapioca subst prep from starch in flake,grain,pearl,siftg or sim forms	-	0.42	0.42		7.80%	5.70%	13.50%		
200110	Cucumbers and gherkins,prepared or preserved by vinegar or acetic acid	-	0	0.001		11.00%	11.50%	22.50%		
210111	Coffee extracts, essences, concentrates	-	0.52	0.52		6.20%	2.80%	9.00%		
210130	Chicory&other coffee substitutes roasted&extracts,ess&conc thereof	-	0	0.002		6.20%	2.80%	9.00%		
230400	Soya-bean oil-cake&oth solid residues,whether or not ground or pellet	263.2	273.34	10.14	WA	6.20%	2.80%	9.00%		
<b>Mineral Products</b>		<b>3.31</b>	<b>8,524.64</b>	<b>8,521.33</b>		<b>6%</b>	<b>1%</b>	<b>7%</b>	<b>20</b>	<b>59.81%</b>
250620	Quartzite, merely cut, by sawing or otherwise, in blocks or slabs of a	0.13	0.19	0.06		5.00%	0.00%	5.00%		
250810	Bentonite	0.27	1.36	1.09		5.00%	0.00%	5.00%		
251200	Siliceous fossil meal(ie kieselguhr etc)&sim siliceous earths etc	-	0.37	0.37		5.00%	0.00%	5.00%		
251320	Emery, natural corundum, garnet, natural abrasives nes	-	0.6	0.6		5.00%	0.00%	5.00%		
251611	Granite, crude or roughly trimmed	-	0.06	0.06		11.00%	4.00%	15.00%		
251612	Granite, merely cut, by sawing or otherwise, into blocks etc	-	0	0.002		11.00%	4.00%	15.00%		
251690	Monumental or building stone nes	-	0.01	0.01		11.00%	4.00%	15.00%		
251830	Agglomerated dolomite (incl tarred dolomite)	0.05	0.08	0.03		5.00%	0.00%	5.00%		
252520	Mica powder	0	0.07	0.07		5.00%	0.00%	5.00%		
260111	Iron ores&concentrates,oth than roasted iron pyrites,non-agglomerated	-	8.83	8.83		5.00%	0.00%	5.00%		
260600	Aluminium ores and concentrates	-	0	0.002		5.00%	0.00%	5.00%		
261400	Titanium ores and concentrates	-	0.59	0.59		5.00%	0.00%	5.00%		
261510	Zirconium ores and concentrates	-	0.03	0.03		0.00%	0.00%	0.00%		
270400	Coke&semi-coke of coal,lignite o peat,agglomeratd o not,retort carbon	1.77	16.49	14.71		3.30%	0.00%	3.30%		

Table 3: Product lines most importable from India to Pakistan (758 items)\*SL: Sensitive List. NL: Negative List. WA: Allowed via Wagah

HS code	Product label	Pakistan's Imports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
270799	Oils&oth products of the distillation of high temp coal tar etc nes	-	11.9	11.9		7.00%	3.00%	10.00%		
270810	Pitch	-	0.09	0.09		5.00%	0.00%	5.00%		
271019	Other petroleum oils and preparations	0.92	8,427.97	8,427.05		5.70%	6.60%	12.30%		
271119	Petroleum gases and other gaseous hydrocarbons nes, liquefied	-	53.82	53.82		2.50%	0.00%	2.50%		
271210	Petroleum jelly	0.14	1.9	1.76	SL	10.00%	0.00%	10.00%		
271312	Petroleum coke, calcined	0.03	0.3	0.27		0.00%	0.00%	0.00%		
<b>Chemicals and Allied Products</b>		<b>353.29</b>	<b>1,661.73</b>	<b>1,292.62</b>		<b>7%</b>	<b>1%</b>	<b>7%</b>	<b>228</b>	<b>9.07%</b>
280200	Sulphur, sublimed or precipitated; colloidal sulphur	-	0.11	0.11		5.00%	0.00%	5.00%		
280300	Carbon (carbon blacks and other forms of carbon, nes)	-	9.87	9.87	SL/ NL	16.70%	0.00%	16.70%		
280490	Selenium	0.01	1.24	1.22		5.00%	0.00%	5.00%		
281210	Chlorides and chloride oxides of nonmetals	-	0.01	0.01		6.20%	2.80%	9.00%		
281390	Sulphides of non-metals nes; commercial phosphorus trisulphide	0.09	0.09	0.002		6.20%	2.80%	9.00%		
281700	Zinc oxide; zinc peroxide	0.43	2.33	1.91		5.00%	0.00%	5.00%		
281820	Aluminium oxide nes	0.03	1.63	1.59		5.00%	0.00%	5.00%		
281830	Aluminium hydroxide	2.38	3.62	1.24		0.00%	0.00%	0.00%		
282090	Manganese oxides nes	-	0.03	0.03		5.00%	0.00%	5.00%		
282120	Earth colours cntg 70%/more by wght of combin iron evaluatd as Fe2O3	0.01	0.01	0.003		7.80%	2.20%	10.00%		
282300	Titanium oxides	-	2.4	2.4		5.00%	0.00%	5.00%		
282410	Lead monoxide (litharge, massicot)	0.03	0.13	0.11		5.00%	0.00%	5.00%		
282490	Lead oxides nes	-	0.01	0.01		5.00%	0.00%	5.00%		
282619	Fluorides of metals nes	0	0.3	0.3		5.00%	0.00%	5.00%		
282710	Ammonium chloride	0.14	1.5	1.36		5.00%	0.00%	5.00%		
282732	Aluminium chloride	-	0.04	0.04		5.00%	0.00%	5.00%		
282739	Chlorides of metals nes	0.11	1.55	1.45		5.00%	0.00%	5.00%		
282741	Chloride oxides and chloride hydroxides of copper	-	0	0.001		5.00%	0.00%	5.00%		
282749	Chloride oxides and chloride hydroxides of metals nes	0	0.04	0.03		5.00%	0.00%	5.00%		
282760	Iodides and iodide oxides of metals	0.09	0.32	0.23		5.00%	0.00%	5.00%		
282919	Chlorates of metals nes	-	4.85	1.01		5.00%	0.00%	5.00%		
282990	Perchlorates, bromates, perbromates, iodates and periodates of metals	-	0.58	0.58		0.00%	0.00%	0.00%		
283110	Dithionites and sulphonylates of sodium	2.59	10.97	8.38		5.00%	0.00%	5.00%		
283190	Dithionites and sulphonylates of metals nes	3.12	8.12	0.14		5.00%	0.00%	5.00%		
283210	Sodium sulphites	0.32	3.43	3.11		5.00%	0.00%	5.00%		
283220	Sulphites of metals nes	-	0.11	0.11		5.00%	0.00%	5.00%		
283230	Thiosulphates of metals	-	0.06	0.06		5.00%	0.00%	5.00%		
283319	Sodium sulphates nes	0	0.27	0.27		6.20%	2.80%	9.00%		
283321	Magnesium sulphate	0	0.25	0.25		5.00%	0.00%	5.00%		

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		India 2012	World 2012	Potential India		Basic	Para	Applied		
283322	Aluminium sulphate	0.02	0.35	0.33		5.00%	0.00%	5.00%		
283329	Sulphates of metal nes	0.13	10.63	10.51		5.00%	0.00%	5.00%		
283340	Peroxosulphates (persulphates) of metals	-	0.28	0.28		5.00%	0.00%	5.00%		
283410	Nitrites of metals	-	0.68	0.68		5.00%	0.00%	5.00%		
283510	Phosphinates (hypophosphites) & phosphonates (phosphites) of metals	-	0.17	0.17		5.00%	0.00%	5.00%		
283650	Calcium carbonate	0.01	1.44	1.43		5.00%	0.00%	5.00%		
284030	Peroxoborates (perborates) of metals	-	0.75	0.32		5.00%	0.00%	5.00%		
284150	Chromates and dichromates of metals nes; peroxochromates of metals	-	0.12	0.12		5.00%	0.00%	5.00%		
284161	Potassium permanganate	-	0.36	0.36		5.00%	0.00%	5.00%		
290220	Benzene	-	0	0.002		5.00%	0.00%	5.00%		
290241	O-xylene	20.19	29.58	9.4		5.00%	0.00%	5.00%		
290243	P-xylene	165.47	479.85	314.39		5.00%	0.00%	5.00%		
290244	Mixed xylene isomers	0.35	0.78	0.43		5.00%	0.00%	5.00%		
290290	Cyclic hydrocarbons nes	-	1.85	1.85		7.50%	0.00%	7.50%		
290312	Dichloromethane (methylene chloride)	0.02	4.64	4.62		5.00%	0.00%	5.00%		
290319	Chlorinated derivatives of saturated acyclic hydrocarbons, nes	-	1.2	1.2		5.00%	0.00%	5.00%		
290410	Derivs of hydrocarbons cntg only sulpho groups,thr salts&ethyl esters	0.07	0.67	0.6		5.60%	1.40%	7.00%		
290490	Derivs of hydrocarbons cntg mixtures of sulpho,nitro or nitroso groups	0.17	0.29	0.12		5.00%	0.00%	5.00%		
290514	Butanols nes	-	2.08	2.08		5.00%	0.00%	5.00%		
290517	Dodecan-1-ol, hexadecan-1-ol and octadecan-1-ol	0.02	0.73	0.71		5.00%	0.00%	5.00%		
290522	Acyclic terpene alcohols	-	0.36	0.36		5.00%	0.00%	5.00%		
290544	D-glucitol (sorbitol)	0.07	0.36	0.29	NL	11.00%	9.00%	20.00%		
290551	Ethchlorvynol "INN"	-	0.01	0.001		5.00%	0.00%	5.00%		
290559	Halogenated, sulphonated, nitrated or nitrosated derivatives or acycli	0.06	0.21	0.15		5.00%	0.00%	5.00%		
290611	Menthol	0.14	5.37	5.23		5.00%	0.00%	5.00%		
290619	Cyclic alcohol (o/t aromatic),nes;derivs of cyclic alcohols (o/t arom)	0	0.73	0.73		5.00%	0.00%	5.00%		
290621	Benzyl alcohol	0.01	0.28	0.27		5.00%	0.00%	5.00%		
290629	Aromatic alcohols nes; derivatives of aromatic alcohols	-	0.35	0.35		5.00%	0.00%	5.00%		
290712	Cresols and their salts	-	0.1	0.1		5.00%	0.00%	5.00%		
290715	Naphthols and their salts	0.06	0.11	0.05		5.00%	0.00%	5.00%		
290719	Monophenols nes	0.07	0.37	0.3		5.00%	0.00%	5.00%		
290721	Resorcinol and its salts	0	0.16	0.16		5.00%	0.00%	5.00%		
290722	Hydroquinone (quinol) and its salts	0.11	0.22	0.11		5.00%	0.00%	5.00%		
290729	Polyphenols nes	0.08	0.73	0.65		5.00%	0.00%	5.00%		
290899	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenol	0.01	0.53	0.52		5.00%	0.00%	5.00%		

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		India 2012	World 2012	Potential India		Basic	Para	Applied		
290911	Diethyl ether	-	0.01	0.01		5.00%	0.00%	5.00%		
290930	Aromatic ethers and their derivatives	0.11	0.72	0.62		5.00%	0.00%	5.00%		
290944	Monoalkylethers of ethylene glycol or of diethylene glycol, nes	2.78	3.32	0.53		5.00%	0.00%	5.00%		
290950	Ether-phenols, ether-alcohol-phenols and their derivatives	0.02	0.21	0.19		5.00%	0.00%	5.00%		
291100	Acetals and hemiacetals and their derivatives	-	0.01	0.01		5.00%	0.00%	5.00%		
291212	Ethanal (acetaldehyde)	-	0.15	0.15		5.00%	0.00%	5.00%		
291219	Acyclic aldehydes w/out other oxygen function, nes	0	1.3	1.29		5.00%	0.00%	5.00%		
291221	Benzaldehyde	0.04	0.04	0.002		5.00%	0.00%	5.00%		
291249	Aldehyde-ethers,aldehyde-phenols&aldehydes w oth oxygen function,nes	-	0.1	0.1		5.00%	0.00%	5.00%		
291300	Derivatives of aldehydes,of cyclic poly of aldehyde&of paraformaldehyd	-	0	0.002		5.00%	0.00%	5.00%		
291419	Acyclic ketones without other oxygen function, nes	-	0.01	0.01		5.00%	0.00%	5.00%		
291422	Cyclohexanone and methylcyclohexanones	-	1.2	1.2		5.00%	0.00%	5.00%		
291423	Ionones and methylionones	0.01	0.17	0.16		5.00%	0.00%	5.00%		
291429	Cyclanic,cyclenic or cycloterpenic ketones w/o oth oxygen function,nes	0.16	0.43	0.27		5.00%	0.00%	5.00%		
291431	Phenylacetone (phenylpropan-2-one)	-	0.02	0.02		5.00%	0.00%	5.00%		
291439	Aromatic ketones without oxygen function, nes	0.01	0.03	0.02		5.00%	0.00%	5.00%		
291440	Ketone-alcohols and ketone-aldehydes	0.23	1.02	0.79		5.00%	0.00%	5.00%		
291450	Ketone-phenols and ketones with other oxygen function	0.29	0.36	0.07		5.00%	0.00%	5.00%		
291469	Quinones nes	0.03	0.58	0.55		5.00%	0.00%	5.00%		
291470	Derivatives of ketones and quinones	0	0.04	0.04		5.00%	0.00%	5.00%		
291512	Salts of formic acid	0.06	6.79	6.73		5.00%	0.00%	5.00%		
291529	Acetic acid salts nes	0.09	1.21	1.12		5.00%	0.00%	5.00%		
291531	Ethyl acetate	-	1.4	1.4	SL/ NL	25.00%	0.00%	25.00%		
291539	Acetic acid esters nes	0.02	6.38	6.36		5.00%	0.00%	5.00%		
291540	Mono-,di- or trichloroacetic acids, their salts and esters	0.01	0.05	0.04		5.00%	0.00%	5.00%		
291560	Butyric acids, valeric acids, their salts and esters	0.01	1.51	1.5		5.00%	0.00%	5.00%		
291570	Palmitic acid, stearic acid, their salts and esters	0.01	1.39	1.38	SL	15.00%	0.00%	15.00%		
291590	Saturated acyclic monocarboxylic acids and their derivatives, nes	0.65	6.31	5.65		5.00%	0.00%	5.00%		
291615	Oleic,linoleic or linolenic acids, their salts and esters	0.08	0.31	0.23		5.00%	0.00%	5.00%		
291619	Unsaturated acyclic monocarboxylic acids and their derivatives, nes	0.01	1.02	1.02		2.50%	0.00%	2.50%		
291631	Benzoic acid, its salts and esters	0.04	2.25	2.21		5.00%	0.00%	5.00%		

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291634	Phenylacetic acid, its salts	0	0.01	0		5.00%	0.00%	5.00%		
291639	Aromatic monocarboxylic acids and their derivatives, nes	0.3	5.05	4.75	SL/ NL	11.70%	0.00%	11.70%		
291711	Oxalic acid, its salts and esters	1.11	2.06	0.95		5.60%	1.40%	7.00%		
291719	Acyclic polycarboxylic acids and their derivatives, nes	0.24	0.66	0.42		5.00%	0.00%	5.00%		
291734	Orthophthalic acid esters, nes	1.2	1.69	0.49		7.80%	2.20%	10.00%		
291739	Aromatic polycarboxylic acids and their derivatives, nes	0.2	3.31	3.11		5.00%	0.00%	5.00%		
291813	Salts and esters of tartaric acid	0	0.03	0.03		5.00%	0.00%	5.00%		
291816	Gluconic acid, its salts and esters	0.28	5.42	5.14		5.00%	0.00%	5.00%		
291821	Salicylic acid and its salts	0.09	0.29	0.2		5.00%	0.00%	5.00%		
291823	Salicylic acid esters, nes, and their salts	-	0.07	0.07		5.00%	0.00%	5.00%		
291830	Carboxylic acids w aldehyde o ketone function only&their derivatives	0.03	0.54	0.51		5.00%	0.00%	5.00%		
291899	Carboxylic acids with additional oxygen function and their anhydrides,	1.22	5.7	4.48		5.00%	0.00%	5.00%		
292090	Esters of inorganic acids, nes, their salts and their derivatives	0.16	0.79	0.63		5.00%	0.00%	5.00%		
292111	Methylamine, dior trimethylamine and their salts	0.23	0.97	0.73		5.00%	0.00%	5.00%		
292130	Cyclanic,cyclenic/cycloterpenic mono-/polyamines&derivs;salts thereof	0.01	0.84	0.84		5.00%	0.00%	5.00%		
292142	Aniline derivatives and their salts	1.03	2.35	1.33		5.00%	0.00%	5.00%		
292143	Toluidines and their derivatives; salts thereof	0.06	0.52	0.46		5.00%	0.00%	5.00%		
292144	Diphenylamine and its derivatives; salts thereof	0.05	0.05	0		5.00%	0.00%	5.00%		
292145	1-naphthylamine, 2-naphthylamine and their derivatives; salts thereof	0.1	1.12	1.01		5.00%	0.00%	5.00%		
292149	Aromatic monoamines nes, and their derivatives; salts thereof	0.73	3.46	2.72		5.00%	0.00%	5.00%		
292151	O-,M-,P-phenylenediamine,diam inotoluenes&thr derivatives;salts thereof	0.29	3.08	2.79		5.00%	0.00%	5.00%		
292159	Aromatic polyamines nes, and their derivatives; salts thereof	0.31	0.91	0.6		5.00%	0.00%	5.00%		
292211	Monoethanolmine and its salts	-	0.75	0.75		5.00%	0.00%	5.00%		
292219	Amino-alcohols nes, their ethers and esters; salts thereof	3.5	10.88	7.38		5.00%	0.00%	5.00%		
292221	Aminohydroxynaphthalenesulphonic acids and their salts	1.35	3.71	2.36		5.00%	0.00%	5.00%		
292229	Amino-naphthols&oth amino-phenols,nes,thr ethers&esters;salts thereof	0.24	2.63	2.4		5.00%	0.00%	5.00%		
292239	Amino-aldehydes, amino-ketones and amino-quinones; salts thereof (excl	0.25	0.31	0.06		5.00%	0.00%	5.00%		
292243	Anthranilic acid and its salts	0.01	0.02	0.01		5.00%	0.00%	5.00%		
292310	Choline and its salts	0.07	0.35	0.27		5.00%	0.00%	5.00%		
292320	Lecithins and other phosphoaminolipids	0.53	1.88	1.35		5.00%	0.00%	5.00%		

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292390	Quarternary ammonium salts and hydroxides, nes	0.01	5.82	5.81		5.00%	0.00%	5.00%		
292419	Acyclic amides, incl. acyclic carbamates, and their derivatives, and s	0.25	7.96	7.71		3.30%	0.00%	3.30%		
292421	Ureines and their derivatives; salts thereof	-	0.97	0.97		5.00%	0.00%	5.00%		
292511	Saccharin and its salts	-	1.87	1.87		5.00%	0.00%	5.00%		
292519	Imides and their derivatives, nes; salts thereof	-	0.59	0.59		5.00%	0.00%	5.00%		
292521	Chlordimeform ISO	-	0.01	0.01		5.00%	0.00%	5.00%		
292529	Imines and their derivatives; salts thereof (excl. chlordimeform [ISO])	0.81	3.78	2.97		5.00%	0.00%	5.00%		
292700	Diazo-, azoor azoxy-compounds	0.14	1.33	1.19		5.00%	0.00%	5.00%		
292800	Organic derivatives of hydrazine or of hydroxylamine	0.11	0.99	0.89		5.00%	0.00%	5.00%		
293030	Thiuram mono-, dior tetrasulphides	-	0.04	0.04		5.00%	0.00%	5.00%		
293219	Heterocyclic compds cntg an unfused furan ring in the structure, nes	0.43	0.52	0.09		5.00%	0.00%	5.00%		
293299	Heterocyclic compounds with oxygen hetero-atoms nes	4.67	19.86	15.19		5.00%	0.00%	5.00%		
293311	Phenazone (antipyrin) and its derivatives	1.15	1.17	0.02		5.00%	0.00%	5.00%		
293319	Heterocyclic compds cntg an unfused pyrazole ring in the structure, nes	0.86	1.33	0.47		5.00%	0.00%	5.00%		
293321	Hydantoin and its derivatives	0.05	0.33	0.28		5.00%	0.00%	5.00%		
293329	Heterocyclic compds cntg an unfused imidazole rg in the structure, nes	2.31	11.06	8.75		5.00%	0.00%	5.00%		
293339	Heterocyclic compds cntg an unfused pyridine ring in the structure, nes	8.34	29.62	21.28		6.20%	2.00%	8.20%		
293341	Levorphanol "INN" and its salts	-	0.03	0.03		5.00%	0.00%	5.00%		
293349	Heterocyclic compounds with nitrogen hetero-atom[s] only, containing i	9.71	14.81	5.11	NL	5.00%	0.00%	5.00%		
293353	Allobarbitol "INN", amobarbitol "INN", barbital "INN", butalbitol "INN"	-	0.03	0.03		5.00%	0.00%	5.00%		
293354	Derivatives of malonylurea "barbituric acid" and salts thereof (excl.	0.02	0.02	0.004		5.00%	0.00%	5.00%		
293372	Clobazam "INN" and methpyrlyon "INN"	-	0.33	0.33		5.00%	0.00%	5.00%		
293391	Alprazolam "INN", camazepam "INN", chlordiazepoxide "INN", clonazepam	0.15	0.5	0.36		6.20%	2.80%	9.00%		
293621	Vitamins A and their derivatives, unmixed	0	2.68	2.68		5.00%	0.00%	5.00%		
293622	Vitamin B1 and its derivatives, unmixed	0.01	2.6	2.58		5.00%	0.00%	5.00%		
293623	Vitamin B2 and its derivatives, unmixed	0.21	1.93	1.72		5.00%	0.00%	5.00%		
293629	Vitamins nes, and their derivatives, unmixed	0.74	5.65	4.91		5.00%	0.00%	5.00%		

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293690	Vitamin concentrates;intermixtures of vitamins,of provitamins/of conc	0.17	3.43	3.26		5.00%	0.00%	5.00%		
293721	Cortisone, hydrocortisone, prednisone and prednisolone, in bulk	0.73	4.22	3.49		5.00%	0.00%	5.00%		
293790	Hormones, natural or reproduced by synthesis; derivatives and structur	0.41	6.71	6.23		5.00%	0.00%	5.00%		
293810	Rutoside (rutin) and its derivatives, in bulk	-	0.03	0.03		5.00%	0.00%	5.00%		
293890	Glycosides&their salts,ethers,esters&other derivatives,nes,in bulk	0.01	1.27	1.26		5.00%	0.00%	5.00%		
293919	Alkaloids of opium and their derivatives, and salts thereof (excl. con	0.04	1.16	1.12		5.00%	0.00%	5.00%		
293920	Alkaloids of cinchons and their derivatives; salts thereof	0	0.03	0.02		5.00%	0.00%	5.00%		
293930	Caffeine and its salts, in bulk	0.45	3.12	2.67		5.00%	0.00%	5.00%		
293959	Theophylline and aminophylline "theophylline-ethylenediamine" and thei	0.87	1.53	0.66		5.00%	0.00%	5.00%		
293999	Vegetable alkaloids, natural or reproduced by synthesis, and their sal	0.31	2.45	2.15		5.60%	1.90%	7.50%		
294110	Penicillins and their derivatives, in bulk; salts thereof	0.34	1.43	1.09	SL/ NL	25.00%	0.00%	25.00%		
294140	Chloramphenicol and its derivatives, in bulk; salts thereof	0.94	1.58	0.63	NL	6.20%	2.80%	9.00%		
294150	Erythromycin and its derivatives, in bulk; salts thereof	6.18	15.29	9.11	NL	6.20%	2.80%	9.00%		
294190	Antibiotics nes, in bulk	4.51	56.89	52.39	SL/ NL	11.40%	0.00%	11.40%		
294200	Organic compounds nes	0.15	0.37	0.21		5.00%	0.00%	5.00%		
300340	Alkaloids/their derivs,formltd,not cntg antibiotics/hormones,in bulk	-	0.19	0.19	NL	6.20%	2.80%	9.00%		
300420	Antibiotics nes, in dosage	-	27.1	27.1	NL	6.20%	2.80%	9.00%		
300431	Insulin, in dosage	-	13.61	13.61	NL	6.20%	2.80%	9.00%		
300440	Alkaloids or their derivs, not cntg antibiotics or hormones, in dosage	-	0.81	0.81		6.20%	2.80%	9.00%		
300450	Vitamins and their derivatives,in dosage	-	6.88	6.88	NL	5.60%	1.40%	7.00%		
300490	Medicaments nes, in dosage	7.02	215.82	208.8	SL/ NL	13.60%	0.00%	13.60%		
300650	First-aid boxes and kits	-	3.11	3.11		11.00%	9.00%	20.00%		
300691	Appliances identifiable for ostomy use	-	0.34	0.34	SL	20.00%	0.00%	20.00%		
320190	Tannng extracts of veg orig,nes;tannins&thr salts,ethers,esters&derivs	3.08	4.07	0.01		5.00%	0.00%	5.00%		
320210	Synthetic organic tanning substances	2.75	13.35	10.6		5.00%	0.00%	5.00%		
320290	Inorganic tanning subst;tanning preps;enzymatic preps for pre-tanning	0.42	11.4	5.36	SL	15.00%	0.00%	15.00%		
320411	Disperse dyes and preparations based thereon	1.13	14.31	13.18	SL	15.00%	0.00%	15.00%		

Table 3: Product lines most importable from India to Pakistan (758 items)\*SL: Sensitive List. NL: Negative List. WA: Allowed via Wagah

HS code	Product label	Pakistan's Imports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
320412	Acid and mordant dyes and preparations based thereon	5.47	9.74	4.28	SL	15.00%	0.00%	15.00%		
320413	Basic dyes and preparations based thereon	1.55	5.12	3.57		0.00%	0.00%	0.00%		
320414	Direct dyes and preparations based thereon	0.87	2.57	1.7	SL	15.00%	0.00%	15.00%		
320415	Vat dyes and preparations based thereon	0.4	27.87	27.48		2.50%	0.00%	2.50%		
320416	Reactive dyes and preparations based thereon	21.3	55.12	33.82	SL	15.00%	0.00%	15.00%		
320417	Synthetic organic pigments and preparations based thereon	5.94	24.95	19	SL	15.00%	0.00%	15.00%		
320419	Synthetic organic colouring matters, prep of syn orgn colouring matter	0.37	10.63	10.27		5.00%	0.00%	5.00%		
320420	Synthetic organic products used as fluorescent brightening agents	1.02	5.47	4.45	SL	20.00%	0.00%	20.00%		
320490	Synthetic organic products used as luminophores	0.01	0.66	0.64	SL	20.00%	0.00%	20.00%		
320500	Colour lakes and preparations based thereon	0.44	2.5	2.06		6.20%	2.80%	9.00%		
320619	Titanium pigments and preps, <80% titanium oxide	0.01	1.44	1.43	SL	15.00%	0.00%	15.00%		
320620	Pigments and preparations based on chromium compounds	0.28	1.68	1.4	SL	15.00%	0.00%	15.00%		
320641	Ultramarine and preparations based thereon	0.04	0.35	0.32		11.00%	4.00%	15.00%		
320710	Pigments, opacifier, colour & sim preps for ceramic, enamel/glass industry	0	1.77	1.77		4.70%	0.00%	4.70%		
321100	Prepared driers	0	2.1	2.09	SL/ NL	15.00%	0.00%	15.00%		
321290	Pigment dispersions in aqueous media for mfg of paint; dyes packed for retail	0.01	2.07	2.07		8.70%	5.90%	14.60%		
321390	Artists' students' painters' & amusement colours in tubes/similar pack, nes	-	0.04	0.04		11.00%	9.00%	20.00%		
321511	Printing ink, black	0.01	4	3.99	SL/ NL	10.00%	0.00%	10.00%		
330119	Essential oils of citrus fruits, nes	0.02	2.99	2.96		7.80%	2.20%	10.00%		
330124	Essential oils of peppermint	0.1	0.27	0.17		6.20%	2.80%	9.00%		
330129	Essential oils, nes	0.08	1.34	1.27		6.20%	2.80%	9.00%		
330130	Resinoids	-	0.01	0.01		6.20%	2.80%	9.00%		
330190	Concentrated aqueous distillates of essential oils; terpenic by-products of essential oils	0.06	0.53	0.47		6.20%	2.80%	9.00%		
330290	Mixtures of odoriferous substances for use as raw materials in industry, nes	4.66	30.46	25.8		8.10%	1.40%	9.50%		
340111	Toilet soap & prep, shaped; papers & nonwovens impregnated with soap for toilet use	-	8.15	8.15	SL/ NL	25.00%	0.00%	25.00%		
340211	Anionic surface-active agents	0.81	31.7	30.89	SL	15.00%	0.00%	15.00%		
340213	Non-ionic surface active agents	3.87	25.18	21.31	SL	20.00%	0.00%	20.00%		
340219	Organic surface-active agents, nes	0.09	2.05	1.96		6.40%	2.90%	9.30%		
350110	Casein	-	0.57	0.57		10.00%	0.00%	10.00%		
350211	Egg albumin, dried	-	0.21	0.21		6.20%	2.80%	9.00%		



Table 3: Product lines most importable from India to Pakistan (758 items)\*SL: Sensitive List. NL: Negative List. WA: Allowed via Wagah

HS code	Product label	Pakistan's Imports(in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
360200	Prepared explosives, o/t propellent powders	-	0.4	0.4		11.00%	9.00%	20.00%		
370610	Cinematograph film, exposed & developed, of a width of 35 mm or more	-	0.32	0.32		[Rs. 5 per meter plus 5%]	0.00%	5.00%		
370690	Cinematograph film, exposed & developed, nes	-	0.02	0.02		[Rs. 5 per meter plus 5%]	0.00%	5.00%		
380110	Artificial graphite	-	0.17	0.17		5.00%	0.00%	5.00%		
380210	Activated carbon	0.07	2	1.93	NL	6.20%	2.80%	9.00%		
380891	Insecticides	3.48	56.74	53.27		10.50%	0.00%	10.50%		
380892	Fungicides	0.17	15.95	15.78		0.00%	0.00%	0.00%		
380893	Herbicides, anti-sprouting products and plant-growth regulators	2.77	22.51	19.74		5.00%	0.00%	5.00%		
380899	Rodenticides and other plant protection products put up for retail sal	0.01	0.82	0.82		8.00%	4.50%	12.50%		
381119	Anti-knock preparations, nes	-	0.84	0.84		11.00%	11.50%	22.50%		
381210	Prepared rubber accelerators	0.02	1.06	1.04		5.00%	0.00%	5.00%		
381220	Compound plasticizers for rubber or plastics, nes	0.01	2.68	2.68		11.00%	4.00%	15.00%		
381230	Anti-oxidising prep & other compound stabilizers for rubber or plastics	0.11	7.69	7.58		5.00%	0.00%	5.00%		
381511	Supportd catalysts,with nickel/nickel compounds as the active subst	0.27	1.38	1.11		5.00%	0.00%	5.00%		
381700	Mixed alkylbenzenes and mixed alkylnaphthalenes produced by the alkyla	24.39	59.05	34.66		5.00%	0.00%	5.00%		
382311	Stearic acid	-	2.16	2.16	SL	20.00%	0.00%	20.00%		
382370	Industrial fatty alcohols	0.01	0.96	0.95	NL	7.80%	5.70%	13.50%		
382410	Prepared binders for foundry moulds or cores	0.51	1.19	0.68		0.00%	0.00%	0.00%		
382430	Non-agglomeratd mixed metal carbides	-	0.01	0.01		6.20%	2.80%	9.00%		
<b>Plastics, Rubber and Articles Thereof</b>		<b>71.64</b>	<b>682.35</b>	<b>610.7</b>		<b>15%</b>	<b>1%</b>	<b>16%</b>	<b>46</b>	<b>4.29%</b>
390210	Polypropylene	45.37	361.75	316.38	SL	5.00%	0.00%	5.00%		
390290	Polymers of propylene nes or of olefins nes, in primary forms	-	1.2	1.2		5.00%	0.00%	5.00%		
390461	Polytetrafluoroethylene	-	0.02	0.02		6.20%	2.80%	9.00%		
390512	Polyvinyl acetate, in aqueous dispersion	-	0.97	0.97	SL/NL	20.00%	0.00%	20.00%		
390519	Polyvinyl acetate nes	-	0.37	0.37	SL	20.00%	0.00%	20.00%		
390750	Alkyd resins	0	1.65	1.65	SL/NL	20.00%	0.00%	20.00%		
390770	Polylactic acid, in primary forms	-	0.22	0.22		20.00%	0.00%	20.00%		
390940	Phenolic resins	-	2.47	2.47	SL/NL	20.00%	0.00%	20.00%		
391212	Cellulose acetates, plasticised	-	0	0		6.20%	2.80%	9.00%		
391220	Cellulose nitrates (incl collodions)	0.09	6.33	6.24		9.00%	6.00%	15.00%		
391231	Carboxymethylcellulose and its salts	1.23	9.43	8.2		7.80%	2.20%	10.00%		
391400	Ion-exchangers basd on polymers of Nos 39.01 to 39.13 in primary forms	0.52	1.7	1.18		5.00%	0.00%	5.00%		

Table 3: Product lines most importable from India to Pakistan (758 items)\*SL: Sensitive List. NL: Negative List. WA: Allowed via Wagah

HS code	Product label	Pakistan's Imports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
391723	Tubes, pipes and hoses, rigid; of polyvinyl chloride	-	1.35	1.35	SL/ NL	12.50%	0.00%	12.50%		
391731	Tubes, pipes & hoses, flexible, plastic, minimum burst pressure of 27.6 MPa	-	0.82	0.82	SL/ NL	20.00%	0.00%	20.00%		
391810	Floor, wall and ceiling coverings etc, of polymers of vinyl chloride	-	1.24	1.24	SL/ NL	25.00%	0.00%	25.00%		
392020	Film and sheet etc, non-cellular etc, of polymers of propylene	0.02	16.19	16.17	SL/ NL	20.00%	0.00%	20.00%		
392049	Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl	0	10.98	10.98	SL/ NL	20.00%	0.00%	20.00%		
392062	Film and sheet etc, non-cellular etc, of polyethylene terephthalates	0	17.16	17.15	SL/ NL	20.00%	0.00%	20.00%		
392069	Film and sheet etc, non-cellular etc, of polyesters nes	0.11	2.78	2.67	SL/ NL	20.00%	0.00%	20.00%		
392071	Film and sheet etc, non-cellular etc, of regenerated cellulose	-	0.09	0.09		20.00%	0.00%	20.00%		
392099	Film and sheet etc, non-cellular etc, of plastics nes	-	4.42	4.42	SL/ NL	20.00%	0.00%	20.00%		
392329	Sacks and bags (including cones) of plastics nes	0.02	7.75	7.73	SL/ NL	25.00%	0.00%	25.00%		
400129	Natural rubber in other forms nes	-	2.9	2.9		0.00%	0.00%	0.00%		
400300	Reclaimed rubber in primary forms or in plates, sheets or strip	2.59	3.19	0.59		5.00%	0.00%	5.00%		
400520	Rubber solutions; dispersions other than those of No 400510 (unvul)	-	0.01	0.01		7.80%	2.20%	10.00%		
400821	Plates, sheets & strip of non-cellular rubber, other than hard rubber (vulc)	0.21	5.15	4.94	NL	7.80%	1.20%	9.00%		
400921	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), rein	-	0.51	0.51	SL/ NL	31.30%	0.00%	31.30%		
401012	Conveyor belt textile reinforced vulcanised rubber	0.01	2.06	2.05		11.00%	4.00%	15.00%		
401019	Conveyor belts of vulcanised rubber nes	0	3.25	3.24		11.00%	4.00%	15.00%		
401032	Endless transmission belts of trapezoidal cross-section "V-belts", of	-	2.58	2.58	SL/ NL	27.50%	0.00%	27.50%		
401039	Transmission belts or belting, of vulcanised rubber (excl. endless tra	0	1.73	1.73	NL	11.00%	9.00%	20.00%		
401120	Pneumatic tires new of rubber for buses or lorries	16.57	169.74	153.17	SL	12.50%	0.00%	12.50%		
401161	Pneumatic tyres, new, of rubber, having a "herring-bone" or similar tr	3.63	6.8	3.16	SL	20.00%	0.00%	20.00%		
401162	Pneumatic tyres, new, of rubber, having a "herring-bone" or similar tr	0	0.07	0.07	SL	10.00%	0.00%	10.00%		
401169	Pneumatic tyres, new, of rubber, having a "herring-bone" or similar tr	-	0.19	0.19	SL	15.00%	0.00%	15.00%		
401192	Pneumatic tyres, of rubber, new, of a kind used on agricultural or for	0.37	1.02	0.65	SL	20.00%	0.00%	20.00%		
401193	Pneumatic tyres, new, of rubber, of a kind used on construction or ind	-	0.27	0.27	SL	10.00%	0.00%	10.00%		

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HS code	Product label	Pakistan's Imports(in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
401199	Pneumatic tires new of rubber nes	0.34	2.77	2.44	SL	10.00%	0.00%	10.00%		
401213	Retreaded pneumatic tyres, of rubber, of a kind used on aircraft	-	1.69	1.69		5.00%	0.00%	5.00%		
401290	Solid o cushioned tires,interchangeable tire treads&tire flaps of rbr	0	0.34	0.34	SL/ NL	31.70%	0.00%	31.70%		
401310	Inner tubes of rubber for motor cars etc buses or lorries	0.24	1.59	1.35	SL	18.30%	0.00%	18.30%		
401410	Hygienic o pharmaceutical articles of rubber etc sheath contraceptives	-	5.96	5.96		5.00%	0.00%	5.00%		
401511	Gloves surgical of rubber	-	4.35	4.35	SL/ NL	20.00%	0.00%	20.00%		
401691	Floor coverings and mats of rubber exc cellular and hard rubber	-	0.12	0.12	NL	11.00%	11.50%	22.50%		
401694	Boat and dock fenders, whether or not inflatable, of vulcanised rubber	-	1.12	1.12	NL	11.00%	9.00%	20.00%		
401699	Articles of vulcanised rubber nes, other than hard rubber	0.31	16.04	15.73	SL/ NL	25.00%	0.00%	25.00%		
<b>Wood, glass and paper products</b>		<b>0.17</b>	<b>33.67</b>	<b>33.5</b>		<b>12.80%</b>	<b>2.10%</b>	<b>14.90%</b>	<b>15</b>	<b>0.24%</b>
440290	Wood charcoal, incl. shell or nut charcoal, whether or not agglomerate	0	0.07	0.07		0.00%	0.00%	0.00%		
440725	Lumber, Meranti (red, bakau) sawn lengthwise >6mm	0.14	0.88	0.75		0.00%	0.00%	0.00%		
440831	Veneer, Meranti Red(dark red, light red, bakau) <6mm	-	0.03	0.03		11.00%	4.00%	15.00%		
441194	Fibreboard of wood or other ligneous materials, whether or not agglome	-	0.08	0.08	SL	20.00%	0.00%	20.00%		
441400	Wooden frames for paintings, photographs mirrors or similar objects	-	0.21	0.21		11.00%	9.00%	20.00%		
480220	Paper, sensitising base stock, in rolls or sheets, uncoated	-	0.11	0.11	NL	5.00%	0.00%	5.00%		
480257	Uncoated paper and paperboard, of a kind used for writing, printing or	-	2.48	2.48	SL/ NL	20.00%	0.00%	20.00%		
480262	Uncoated paper and paperboard, of a kind used for writing, printing or	0.03	23.67	23.64	SL/ NL	20.00%	0.00%	20.00%		
480269	Uncoated paper and paperboard, of a kind used for writing, printing or	-	0.25	0.25	NL	8.00%	4.50%	12.50%		
481099	Paper, in rolls or sheets, clay coated, nes	-	2	2	SL/ NL	25.00%	0.00%	25.00%		
482010	Registers,account books,note books,diaries & similar articles of paper	0	0.47	0.47	SL/ NL	25.00%	0.00%	25.00%		
482020	Exercise books of paper	-	0.69	0.69	SL/ NL	25.00%	0.00%	25.00%		
482090	Office supplies nes, of paper	-	0.23	0.23	NL	11.00%	11.50%	22.50%		
482390	Paper and paper articles, nes	-	2.49	2.49	NL	6.20%	2.30%	8.50%		
490510	Globes, topographical, printed	-	0.01	0.01		5.00%	0.00%	5.00%		
<b>Textile and Textile Products</b>		<b>50.95</b>	<b>848.37</b>	<b>684.66</b>		<b>10%</b>	<b>3%</b>	<b>13%</b>	<b>100</b>	<b>4.81%</b>
500300	Silk waste, incl. cocoons unsuitable for reeling, yarn waste and garne	-	0.1	0.1		5.00%	0.00%	5.00%		

Table 3: Product lines most importable from India to Pakistan (758 items)\*SL: Sensitive List. NL: Negative List. WA: Allowed via Wagah

HS code	Product label	Pakistan's Imports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
500600	Silk yarn&yarn spun from silk waste,put up f retail sale;silk-worm gut	-	0.02	0.02		5.00%	0.00%	5.00%		
500710	Woven fabrics of noil silk	-	0.49	0.49		7.50%	5.10%	12.60%		
500720	Woven fabrics of silk/silk waste,o/t noil silk,85%/more of such fibres	0.01	6.36	6.35		7.50%	5.10%	12.60%		
500790	Woven fabrics of silk, nes	0	11.17	11.17		7.50%	5.10%	12.60%		
510400	Garnetted stock of wool or of fine or coarse animal hair	-	0.01	0.01		5.00%	0.00%	5.00%		
510529	Wool tops and other combed wool, other than combed wool in fragments	-	0.74	0.74		0.00%	0.00%	0.00%		
510710	Yarn of combed wool,>=85% by wght of wool,not put up for retail sale	-	0.92	0.92		5.00%	0.00%	5.00%		
510720	Yarn of combed wool,<85% by weight of wool,not put up for retail sale	-	0.72	0.72		5.00%	0.00%	5.00%		
511230	Woven fabrics of combd wool/ fine animal hair,<85% by wt,mixd w m-m fib	-	0.18	0.18		7.50%	5.10%	12.60%		
520527	Cotton yarn >85% single combed 106- 83 dtex,not retail	4.78	6.51	1.74	WA	5.00%	0.00%	5.00%		
520541	Cotton yarn,>=85%, multiple, combed,>=714.29 dtex, not put up, nes	-	0.02	0.02	WA	5.00%	0.00%	5.00%		
521149	Woven fabrics of cotton,<85% mixd with m-m fib,>200 g/ m2,yarn dyed,nes	-	0.07	0.07	NL	7.50%	5.10%	12.60%		
530310	Jute and other textile bast fibres, raw or retted	0.16	46.76	9.92	WA	0.00%	0.00%	0.00%		
530500	Coconut, abaca Manila hemp or Musa textilis Nee, ramie, agave and othe	-	3.84	3.84		0.00%	0.00%	0.00%		
530620	Flax yarn, multile (folded) or cabled	-	0.01	0.01		5.00%	0.00%	5.00%		
530710	Yarn of jute or of other textile bast fibres, single	-	0.62	0.62		6.20%	2.80%	9.00%		
530720	Yarn of jute or of oth textile bast fibres,multiple (folded) or cabled	-	0.49	0.49		6.20%	2.80%	9.00%		
530810	Coir yarn	0	0.45	0.45		6.20%	2.80%	9.00%		
530919	Woven fabrics,containing 85% or more by weight of flax,o/t unbl or bl	-	0.02	0.02		11.00%	11.50%	22.50%		
530929	Woven fabrics of flax,containing <85% by weight of flax,o/t unbl or bl	-	0	0.003		11.00%	11.50%	22.50%		
540233	Textured yarn nes,of polyester filaments,not put up for retail sale	0.1	173.4	173.3	NL	5.20%	1.10%	6.30%		
540246	Filament yarn of polyester, incl. monofilament of < 67 decitex, single	-	0.52	0.52	NL	5.20%	1.10%	6.30%		
540247	Filament yarn of polyester, incl. monofilament of < 67 decitex, single	-	63.68	43.34	NL	5.20%	1.10%	6.30%		
540251	Yarn of nylon or other polyamides fi, single, >50 turns/m, not put up	-	0.76	0.76		5.00%	0.00%	5.00%		
540252	Yarn of polyester filaments, single, >50 turns per metre, not put up	-	2.74	2.74	NL	5.20%	1.10%	6.30%		

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HS code	Product label	Pakistan's Imports(in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
540259	Yarn of synthetic filaments,single,>50 turns per metre,nes,not put up	-	1.23	1.23		5.20%	1.10%	6.30%		
540262	Yarn of polyester filaments, multiple, nes, not put up	1.54	6.53	4.99		5.20%	1.10%	6.30%		
540310	High tenacity yarn (o/t sewg thread),of viscose rayon filamt,nt put up	-	0.02	0.02		5.20%	1.10%	6.30%		
540331	Yarn of viscose rayon filaments, single, untwisted, nes, not put up	0.17	78.15	32.04		5.20%	1.10%	6.30%		
540720	Woven fab obtaind from strip/the like of synthetic textile materials	-	2.2	2.2	NL	7.50%	5.10%	12.60%		
540730	Fabrics specif in Note 9 Section XI (layers of parallel syn tex yarn)	-	0.92	0.92	NL	7.50%	5.10%	12.60%		
540754	Woven fabrics,>=85% of textured polyester filaments, printed, nes	-	4.57	4.57	SL/ NL	15.00%	0.00%	15.00%		
540782	Woven fabrics of synthetic filaments,<85% mixed with cotton,dyed,nes	-	0.08	0.08	NL	15.00%	0.00%	15.00%		
540784	Woven fabrics of synthetic filaments,<85% mixd with cotton,printed,nes	-	1.79	1.79	NL	7.50%	5.10%	12.60%		
540792	Woven fabrics of synthetic filaments, dyed, nes	-	0.03	0.03	SL/ NL	15.00%	0.00%	15.00%		
540793	Woven fabrics of synthetic filaments, yarn dyed, nes	-	0.63	0.63	SL/ NL	15.00%	0.00%	15.00%		
540794	Woven fabrics of synthetic filaments, printed, nes	-	1.05	1.05	SL/ NL	15.00%	0.00%	15.00%		
540824	Woven fab,>=85% of artificial fi or strip of art tex mat,printd,nes	-	0.03	0.03		7.50%	5.10%	12.60%		
540834	Woven fabrics of artificial filaments, printed, nes	-	0	0.001	NL	7.50%	5.10%	12.60%		
550320	Staple fibres of polyesters, not carded or combed	0.02	144.84	144.81	NL	5.10%	0.80%	5.90%		
550410	Staple fibres of viscose, not carded or combed	32.83	145.88	113.04		5.00%	0.00%	5.00%		
550630	Staple fibres of acrylic or modacrylic, carded or combed	0.05	1.15	1.1		5.10%	0.80%	5.90%		
550911	Yarn,>=85% nylon or other polyamides staple fibres,single,not put up	0.02	1.99	1.97		5.20%	1.10%	6.30%		
550912	Yarn,>=85% nylon o oth polyamides staple fibres,multi,not put up,nes	0.02	3.68	3.66		5.20%	1.10%	6.30%		
550921	Yarn,>=85% of polyester staple fibres, single, not put up	5.14	49.43	34.83		5.20%	1.10%	6.30%		
550922	Yarn,>=85% of polyester staple fibres, multiple, not put up, nes	1.16	5.08	3.92		5.20%	1.10%	6.30%		
550931	Yarn,>=85% of acrylic or modacrylic staple fibres, single, not put up	-	3.67	3.67		5.20%	1.10%	6.30%		
550932	Yarn,>=85% acrylic/modacrylic staple fibres,multiple,not put up,nes	-	2.03	2.03		5.20%	1.10%	6.30%		
550941	Yarn,>=85% of other synthetic staple fibres, single, not put up	-	0.13	0.13		5.20%	1.10%	6.30%		
550942	Yarn,>=85% of other synthetic staple fibres, multiple, not put up,nes	0.01	0.02	0		5.20%	1.10%	6.30%		

Table 3: Product lines most importable from India to Pakistan (758 items)\*SL: Sensitive List. NL: Negative List. WA: Allowed via Wagah

HS code	Product label	Pakistan's Imports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
550951	Yarn of polyester staple fibres mixd w/ arti staple fib,not put up,nes	0.76	11.31	10.54		5.20%	1.10%	6.30%		
550952	Yarn of polyester staple fib mixd w wool/fine animl hair,nt put up,nes	-	0.01	0.01		5.20%	1.10%	6.30%		
550959	Yarn of polyester staple fibres, not put up, nes	1.1	2.52	1.42		5.20%	1.10%	6.30%		
550999	Yarn of other synthetic staple fibres, not put up, nes	0	1.3	1.3		5.20%	1.10%	6.30%		
551011	Yarn,>=85% of artificial staple fibres, single, not put up	0.01	2.87	2.85		5.20%	1.10%	6.30%		
551012	Yarn,>=85% of artificial staple fibres, multiple, not put up, nes	0.05	0.62	0.57		5.20%	1.10%	6.30%		
551090	Yarn of artificial staple fibres, not put up, nes	0.16	0.45	0.29		5.20%	1.10%	6.30%		
551339	Woven fab of oth syn staple fib,<85% mixd w/cot,<=170g/ m2,yarn dyd	-	0.14	0.14	NL	15.00%	0.00%	15.00%		
551449	Woven fabrics of oth syn staple fib,<85%,mixed w/cot,>170 g/ m2,printed	-	0.13	0.13	NL	15.00%	0.00%	15.00%		
551511	Woven fab of polyester staple fib mixd w viscose rayon staple fib,nes	-	0.68	0.68	SL	15.00%	0.00%	15.00%		
551512	Woven fabrics of polyester staple fibres mixd w man-made filaments,nes	-	0.02	0.02	SL	15.00%	0.00%	15.00%		
551591	Woven fabrics of oth syn staple fib,mixed with man-made filaments,nes	-	0.02	0.02		15.00%	0.00%	15.00%		
551599	Woven fabrics of synthetic staple fibres, nes	-	0.01	0.01		15.00%	0.00%	15.00%		
551612	Woven fabrics, containing>=85% of artificial staple fibres, dyed	-	0.2	0.2	NL	15.00%	0.00%	15.00%		
551693	Woven fabrics of artificial staple fibres, yarn dyed, nes	-	0	0	NL	15.00%	0.00%	15.00%		
560221	Felt o/t needleloom,of wool or fine animal hair,not impreg.ctd,cov etc	-	0.06	0.06		7.80%	5.70%	13.50%		
560500	Metallisd yarn,beg textile yarn combind w metal thread,strip/ powder	0.93	6.79	5.51		6.20%	2.80%	9.00%		
560749	Twine nes, cordage, ropes and cables, of polyethylene or polypropylene	0.05	0.48	0.43		11.00%	11.50%	22.50%		
560811	Made up fishing nets, of man- made textile materials	0.32	3.53	3.21		0.00%	0.00%	0.00%		
560890	Knottd nettg of twine/cordage/ rope,nes,and made up nets of oth tex mat	0.01	0.29	0.28		0.00%	0.00%	0.00%		
570210	Kelem, Schumacks, Karamanie and similar textile hand-woven rugs	-	0.2	0.2	SL	25.00%	0.00%	25.00%		
570220	Floor coverings of coconut fibres (coir)	-	0.01	0.01		25.00%	0.00%	25.00%		
570231	Carpets of wool/fine animl hair,of wovn pile constructn,nt made up nes	-	0	0.001	SL	25.00%	0.00%	25.00%		
570232	Carpets of man-made textile mat,of wovn pile construct,nt made up,nes	-	0	0.004	SL	15.00%	0.00%	15.00%		

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HS code	Product label	Pakistan's Imports(in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
570330	Carpets of other man-made textile materials, tufted	-	6.07	6.07	SL/NL	11.30%	0.00%	11.30%		
570390	Carpets of other textile materials, tufted	-	0.01	0.01	SL	25.00%	0.00%	25.00%		
570500	Carpets and other textile floor coverings, nes	-	2.29	2.29	SL	25.00%	0.00%	25.00%		
580126	Chenille fabrics of cotton, o/t narrow fabrics	-	0.5	0.5		11.00%	11.50%	22.50%		
580190	Woven pile fab&chenille fab of other tex mat,o/t terry&narrow fabrics	-	1.04	1.04	SL	25.00%	0.00%	25.00%		
580300	Gauze (excl. narrow woven fabrics of heading 5806)	-	0.01	0.01		11.00%	11.50%	22.50%		
580500	Hand-woven tapestries&needle-worked tapestries,whether or not made up	-	0.07	0.07		11.00%	11.50%	22.50%		
580620	Narrow woven fab,cntg by wt>=5% elastomeric yarn/rubber thread nes	1.44	3.7	2.26		11.00%	11.50%	22.50%		
580890	Ornamental trimmings in the piece,o/t knit;tassels,pompons&similar art	-	0.45	0.45		11.00%	11.50%	22.50%		
580900	Woven fabrics of metal thread/of metallisd yarn,for apparel,etc,nes	-	0.09	0.09		25.00%	0.00%	25.00%		
581091	Embroidery of cotton, in the piece, in strips or in motifs, nes	-	0.01	0.01		11.00%	11.50%	22.50%		
581099	Embroidery of oth textile materials,in the piece,in strips/ motifs,nes	0.02	0.54	0.53		11.00%	11.50%	22.50%		
590110	Textile fabrics coatd with gum,of a kind usd for outer covers of books	-	0.38	0.38		11.00%	11.50%	22.50%		
590290	Tire cord fabric made of viscose rayon high tenacity yarns	-	0.03	0.03		5.00%	0.00%	5.00%		
590310	Textile fab impregnatd,ctd,cov,or laminatd w polyvinyl chloride,nes	-	14.1	14.1		11.00%	11.50%	22.50%		
600121	Looped pile knitted or crocheted fabrics, of cotton	-	0.09	0.09		11.00%	11.50%	22.50%		
600690	Fabrics, knitted or crocheted, of a width of > 30 cm (excl. of artific	-	3.31	3.31		11.00%	11.50%	22.50%		
620419	Womens/girls suits, of other textile materials, not knitted	0.05	0.14	0.09	SL	25.00%	0.00%	25.00%		
620444	Womens/girls dresses, of artificial fibres, not knitted	-	0.02	0.02	SL	25.00%	0.00%	25.00%		
620990	Babies garments&clothg accessories of oth textile materials,not knitted	-	4.89	4.89	SL	25.00%	0.00%	25.00%		
621320	Handkerchiefs, of cotton, not knitted	-	0.33	0.33		11.00%	11.50%	22.50%		
621390	Handkerchiefs, of other textile materials, not knitted	-	0.51	0.51		11.00%	11.50%	22.50%		
621420	Shawls,scarves,veils&the like,of wool or fine animal hair,not knitted	-	0.1	0.1	SL	25.00%	0.00%	25.00%		
621490	Shawls,scarves,veils & the like,of other textile materials,not knitted	0.03	0.7	0.67	SL	25.00%	0.00%	25.00%		
630532	Flexible intermediate bulk containers, man-made mater	0	1.7	1.69		10.50%	5.80%	16.30%		

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HS code	Product label	Pakistan's Imports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
<b>Footwear, Headgear, Umbrellas, Walking Sticks etc</b>		-	<b>6.36</b>	<b>6.36</b>		<b>22%</b>	<b>2%</b>	<b>24%</b>	<b>4</b>	<b>0.04%</b>
640319	Sports footwear,o/t ski,outr sole of rbr/plas/leather&upper of leather	-	5.94	5.94	SL	25.00%	0.00%	25.00%		
640351	Footwear, outer soles and uppers of leather, covering the ankle, nes	-	0	0.003	SL	25.00%	0.00%	25.00%		
640420	Footwear with outer soles of leather and uppers of textile materials	-	0.33	0.33	SL	25.00%	0.00%	25.00%		
650700	Head-bands,linings,covers,hat foundations,hat frames,etc,for headgear	-	0.09	0.09		11.00%	9.00%	20.00%		
<b>Stone, Plaster, Cement, Glass, Ceramic etc.</b>		<b>3.65</b>	<b>39.72</b>	<b>36.07</b>		<b>13%</b>	<b>6%</b>	<b>19%</b>	<b>28</b>	<b>0.25%</b>
680223	Monumental/building stone, cut/ sawn flat or even, granite	2.99	5.64	2.65		11.00%	11.50%	22.50%		
680410	Millstones and grindstones for milling, grinding or pulping	0.26	2.3	2.04		5.00%	0.00%	5.00%		
680423	Millstones, grindstones etc of natural stone	-	0.42	0.42		5.00%	0.00%	5.00%		
681182	Sheets, panels, paving, tiles and similar articles, of asbestos-cement	0	0.23	0.23		11.00%	11.50%	22.50%		
681292	Paper, millboard and felt of asbestos or of mixtures with a basis of a	-	0.01	0.01		11.00%	11.50%	22.50%		
681293	Compressed asbestos fibre jointing, in sheets or rolls (excl. of croci	0.03	0.62	0.58		11.00%	11.50%	22.50%		
681299	Fabricated asbestos fibres; mixtures with a basis of asbestos or with	-	0.28	0.28		11.00%	11.50%	22.50%		
681320	Friction material and articles thereof, e.g. sheets, rolls, strips, se	-	0.86	0.86	NL	19.00%	3.50%	22.50%		
681381	Brake linings and pads with a basis of asbestos, of other mineral subs	-	1.68	1.68	SL/ NL	35.00%	0.00%	35.00%		
681389	Friction material and articles thereof, e.g. sheets, rolls, strips, se	-	0.39	0.39		11.00%	11.50%	22.50%		
681410	Mica plates,sheets&strips,agglom erated/reconstituted on a support/ not	0.01	0.04	0.03		11.00%	11.50%	22.50%		
681490	Worked mica and articles of mica nes	-	0.03	0.03	NL	11.00%	11.50%	22.50%		
690100	Bricks,blocks etc&ceramic goods of siliceous fossil meals o sim earths	-	0.14	0.14	SL/ NL	25.00%	0.00%	25.00%		
690220	Refractory bricks etc >50% alumina Al2O3, silica SiO2 or mixture etc	0.18	3.37	3.2	SL	17.50%	0.00%	17.50%		
690290	Refractory bricks etc nes	0.01	0.58	0.58	SL	17.50%	0.00%	17.50%		
690310	Refractory ceramic goods nes,>50% of graphite/oth forms of carbon etc	-	0.43	0.43	NL	6.20%	2.80%	9.00%		
690320	Refractory ceram goods nes,>50% of Al2O3/mx/compds alumina/silica SiO2	-	1.84	1.84	NL	6.20%	2.80%	9.00%		
690390	Refractory ceramic goods nes	-	0.42	0.42	NL	8.30%	6.70%	15.00%		



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HS code	Product label	Pakistan's Imports(in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
690590	Chimney-pots,cowls,chimney liners etc&oth ceramic constructional goods	-	0.08	0.08		11.00%	11.50%	22.50%		
690710	Tiles, cubes and sim <7 cm rect or not etc, unglazed ceramics	-	1.62	1.62	NL	11.00%	11.50%	22.50%		
690990	Ceramic troughs, tubes etc used in agriculture, ceramic pots etc	-	1.39	1.39	SL/NL	25.00%	0.00%	25.00%		
700510	Float glass etc in sheets,non-wird havg an absorbent or reflectg layer	-	3.97	3.97	SL	25.00%	0.00%	25.00%		
701010	Ampoules of glass conveyance or packing	0.06	1.75	1.69	SL	25.00%	0.00%	25.00%		
701090	Carboys, bottles, flasks, jars, pots, phials and other containers, of	0.1	6.57	6.48	NL	11.00%	11.50%	22.50%		
701610	Glass cubes&oth glass smallwares backd o not for mosaics o decor purp.	-	0.31	0.31	NL	11.00%	11.50%	22.50%		
701790	Laboratory, hygienic or pharmaceutical glassware etc nes	0.01	0.59	0.58		5.00%	0.00%	5.00%		
701810	Glass beads,imitation pearls,imitatn precious/semi-precious stones etc	0.01	3.74	3.73		7.80%	5.70%	13.50%		
702000	Articles of glass nes	-	0.44	0.44		9.80%	9.30%	19.10%		
<b>Jewellery</b>		<b>1.32</b>	<b>3.62</b>	<b>2.3</b>		<b>6%</b>	<b>1%</b>	<b>7%</b>	<b>4</b>	<b>0.02%</b>
710110	Pearls natural whether or not worked or graded	-	0	0.002		5.00%	0.00%	5.00%		
710239	Diamonds non-industrial nes excluding mounted or set diamonds	0.98	0.99	0.004		5.00%	0.00%	5.00%		
711719	Imitation jewellery nes of base metal whether o not platd w prec metal	0.03	0.89	0.86		6.20%	2.80%	9.00%		
711790	Imitation jewellery nes	0.3	1.74	1.44		6.20%	2.80%	9.00%		
<b>Base Metals and Articles</b>		<b>32.64</b>	<b>805.91</b>	<b>745.03</b>		<b>10%</b>	<b>3%</b>	<b>12%</b>	<b>121</b>	<b>5.23%</b>
720110	Pig iron,non-alloy,containg by wght </=0.5% phosphorus in primary form	-	6.12	6.12		0.00%	0.00%	0.00%		
720211	Ferro-manganese, containing by weight more than 2% of carbon	6.48	6.74	0.26		5.00%	0.00%	5.00%		
720219	Ferro-manganese, nes	0.4	1.52	1.13		5.00%	0.00%	5.00%		
720230	Ferro-silico-manganese	16.31	16.57	0.27		5.00%	0.00%	5.00%		
720241	Ferro-chromium containing by weight more than 4% of carbon	0.42	0.62	0.21		5.00%	0.00%	5.00%		
720299	Ferro-alloys, nes	0	0.01	0.001		5.00%	0.00%	5.00%		
720390	Spongy ferrous prods,or iron havg a minimum purity by weight of 99.94%	-	1.91	1.91		0.00%	0.00%	0.00%		
720810	Hot rolled iron/steel, coils, >600mm, relief pattern	-	8.68	8.68	NL	8.60%	5.90%	14.50%		
720825	Hot roll steel, coil, pickled >600mm wide x >4.75mm	-	0.45	0.45	NL	8.60%	5.90%	14.50%		
720836	Hot roll iron/steel nes, coil >600mm x >10mm	-	10.18	10.18	NL	8.60%	5.90%	14.50%		
720837	Hot roll iron/steel nes, coil >600mm x 4.75-10mm	-	45.02	45.02	NL	8.60%	5.90%	14.50%		
720838	Hot roll iron/steel nes, coil >600mm x 3-4.75mm	-	84.51	84.51	NL	8.60%	5.90%	14.50%		

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HS code	Product label	Pakistan's Imports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
720854	Hot roll iron/steel, not coil >600mm x <3mm	-	1.56	1.56	SL	15.00%	0.00%	15.00%		
720890	Flat rolled prod, i/nas, not further worked than hot rolled, nes	-	9.05	9.05	SL	15.00%	0.00%	15.00%		
720915	Cold rolled iron/steel, coils >600mm x >3mm	-	21.47	7.28	NL	8.60%	5.90%	14.50%		
720918	Cold rolled iron/steel, coils >600mm x <0.5mm	-	27.02	27.02	NL	8.60%	5.90%	14.50%		
720927	Cold roll iron/steel, not coil>600mm x 0.5-1mm	-	19.95	10.43	SL	15.00%	0.00%	15.00%		
720928	Cold roll iron/steel, not coil>600mm x <0.5mm	-	1.06	1.06	NL	8.60%	5.90%	14.50%		
720990	Flat rolled prod, i/nas, not in coil, cr >/=600mm wide, nes	-	18.89	14.36	SL	15.00%	0.00%	15.00%		
721041	Flat rolled prod,i/nas,pltd or ctd w zinc,corrugated,>/=600m wide,nes	-	1.91	1.91	NL	8.60%	5.90%	14.50%		
721049	Flat rolled prod,i/nas,plated or coated with zinc,>/=600mm wide, nes	-	170.08	170.08	NL	8.60%	5.90%	14.50%		
721061	Flat rolled i/nas, coated alum-zinc alloy, w >600mm	-	5.91	5.91	NL	8.60%	5.90%	14.50%		
721090	Flat rolled prod, i/nas, clad, plated or coated, >/=600mm wide, nes	-	6.95	6.95	NL	8.60%	5.90%	14.50%		
721129	Flat rolled prod, i/nas, hr, <600mm wide nes	-	3.23	3.23	NL	8.60%	5.90%	14.50%		
721230	Flat rolled prod, i/nas, <600mm wide, o/w plated or coated with zinc	-	1.84	1.84	NL	8.60%	5.90%	14.50%		
721410	Bars & rods, iron or non-alloy steel forged	-	3.27	3.27	NL	8.60%	5.90%	14.50%		
721550	Bar/rod, cold formed/finished, nes	-	0.36	0.36	SL	15.00%	0.00%	15.00%		
721590	Bars & rods, i/nas, nes	-	0.26	0.26	SL	15.00%	0.00%	15.00%		
721699	Angles, shapes and sections, cold formed, nes	-	0.17	0.17	SL	20.00%	0.00%	20.00%		
721790	Wire of iron or non-alloy steel, nes	-	3.3	3.3	NL	11.00%	9.00%	20.00%		
721913	Flat rolled prod,stainless steel, hr in coil, w>/=600mm, 3</=thk<4.75mm	-	0.27	0.27		5.00%	0.00%	5.00%		
721914	Flat rolled prod,stainless steel,hr in coil,w>/=600mm,thk< 3mm	-	0.79	0.79		5.00%	0.00%	5.00%		
721921	Flat rolled prod,stainless steel,hr,nic,>/=600mm wide,over 10mm thick	-	0.33	0.33		5.00%	0.00%	5.00%		
721923	Flat rolled prod,stainless steel, hr,nic,w>/=600mm,3mm</=thk <4.75mm	-	1.66	1.66		5.00%	0.00%	5.00%		
721990	Flat rolled prod, stainless steel, 600mm or more wide, nes	0.56	59.73	59.17		5.00%	0.00%	5.00%		
722011	Flat rolled prod,stainless steel,hr <600mm wide,exceeding 4.75mm thick	-	0.06	0.06		5.00%	0.00%	5.00%		
722090	Flat rolled prod, stainless steel, cr <600mm wide, nes	-	1.13	1.13		5.00%	0.00%	5.00%		
722100	Bars & rods, stainless steel, hot rolled in irregularly wound coils	-	0.17	0.17		5.00%	0.00%	5.00%		
722211	Hot rolled/extruded stainless steel bars, circular	0.64	1.72	1.09		5.00%	0.00%	5.00%		

Table 3: Product lines most importable from India to Pakistan (758 items)\*SL: Sensitive List. NL: Negative List. WA: Allowed via Wagah

HS code	Product label	Pakistan's Imports(in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
722220	Bars & rods, stainless steel, nfw than cold formed or cold finished	0.13	1.09	0.96		5.00%	0.00%	5.00%		
722230	Bars & rods, stainless steel, nes	0.29	1.52	1.23		5.00%	0.00%	5.00%		
722240	Angles, shapes and sections, stainless steel	-	0.17	0.17		5.00%	0.00%	5.00%		
722300	Wire of stainless steel	0.01	1.2	1.19		5.00%	0.00%	5.00%		
722490	Semi-finished products of alloy steel o/t stainless	-	0.06	0.06		5.00%	0.00%	5.00%		
722620	Flat rolled prod, of high speed steel, <600mm wide	-	0.01	0.01		5.00%	0.00%	5.00%		
722699	Flat rolled prod, as, o/t stainless, <600mm wide, nes	-	0.38	0.38		5.00%	0.00%	5.00%		
722860	Bars & rods, as, o/t stainless, nes	-	0.77	0.77		5.00%	0.00%	5.00%		
730230	Switch blades, crossing frogs, point rods & other crossing pieces, i or s	-	0.92	0.92		11.00%	9.00%	20.00%		
730290	Rail or tramway construction material of iron or steel, nes	-	0.6	0.6	NL	11.00%	9.00%	20.00%		
730300	Tubes, pipes and hollow profiles of cast iron	-	1.63	1.63	SL	20.00%	0.00%	20.00%		
730411	Line pipe of a kind used for oil or gas pipelines, seamless, of stainl	-	0.57	0.57	SL	15.00%	0.00%	15.00%		
730423	Drill pipe, seamless, of a kind used in drilling for oil or gas, of ir	0.09	31.19	31.11	SL	15.00%	0.00%	15.00%		
730459	Tube, pipe & hollow profile, as, (o/t stainless) smls, circ cross sect, nes	-	0.8	0.8	SL	15.00%	0.00%	15.00%		
730490	Tubes, pipe & hollow profiles, iron or steel, smls, nes	-	8.67	8.67	SL	20.00%	0.00%	20.00%		
730511	Pipe, line, i/s, longitudinally subm arc wld, int/ext cc sect, dia >406.4mm	-	0.11	0.11	NL	6.20%	2.80%	9.00%		
730519	Pipe, line, i or s, int/ext circ cross sect, wld, ext dia >406.4mm, nes	-	1.37	1.37	NL	6.20%	2.80%	9.00%		
730619	Line pipe of a kind used for oil or gas pipelines, welded, of flat-rol	-	0.93	0.93	NL	6.20%	8.80%	15.00%		
730711	Fittings, pipe or tube, of non-malleable cast iron	-	0.5	0.5	NL	8.00%	4.50%	12.50%		
730721	Flanges, stainless steel	-	0.79	0.79		5.00%	0.00%	5.00%		
730791	Flanges, iron or steel, nes	0	2.11	2.1	NL	11.00%	9.00%	20.00%		
730820	Towers and lattice masts, iron or steel	-	6.98	6.98	SL/ NL	20.00%	0.00%	20.00%		
730840	Props & similar equipment for scaffolding, shutterg/pit-propping, i/s	-	2.27	2.27	SL	20.00%	0.00%	20.00%		
731290	Plaited bands, slings and the like of iron or steel, not elec insulated	-	5.33	5.33	SL	12.50%	0.00%	12.50%		
731412	Endless bands for machinery, woven stainless steel	0.03	0.2	0.17		5.00%	0.00%	5.00%		
731419	Woven products, iron or steel, other than stainless	-	0.21	0.21	SL	10.00%	0.00%	10.00%		
731811	Screws, coach, iron or steel	-	0.06	0.06		25.00%	0.00%	25.00%		
731816	Nuts, iron or steel, nes	0.02	3.41	3.4	SL	12.50%	0.00%	12.50%		
731819	Threaded articles of iron or steel, nes	0	1.8	1.8	SL	20.00%	0.00%	20.00%		
731822	Washers, iron or steel, nes	-	0.94	0.94	SL/ NL	27.50%	0.00%	27.50%		

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HS code	Product label	Pakistan's Imports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
731990	Articles for use in the hand, i or s, similar to sewing needles or pins	0	0.64	0.64		8.60%	5.90%	14.50%		
732010	Springs, leaf and leaves therefor, iron or steel	0	0.52	0.52	SL/ NL	35.00%	0.00%	35.00%		
732310	Iron or steel wool, incl pot scourers, polishg pads, gloves&the like, i/s	-	1.74	1.74	NL	11.00%	11.50%	22.50%		
732391	Table, kitchen/oth household art&parts thereof, of cast iron nt enames	-	0	0.003	NL	11.00%	11.50%	22.50%		
732394	Table, kitchen or oth household art&parts thereof, i or s, enamelled, nes	-	1.03	1.03	NL	11.00%	11.50%	22.50%		
732399	Table, kitchen or oth household art&parts thereof, of iron or steel, nes	-	5.02	5.02	NL	11.00%	11.50%	22.50%		
732591	Balls, grinding and similar articles of iron or steel, cast for mills	-	0.34	0.34	SL	25.00%	0.00%	25.00%		
732599	Articles of iron or steel, cast, nes	-	1.21	1.21	SL	25.00%	0.00%	25.00%		
732619	Articles of iron or steel, forged or stamped, but not further worked	-	7.22	7.22	SL	8.80%	0.00%	8.80%		
732620	Articles of wire, iron or steel, nes	-	0.42	0.42	SL	25.00%	0.00%	25.00%		
740311	Copper cathodes and sections of cathodes unwrought	-	70.27	70.27		0.00%	0.00%	0.00%		
740500	Master alloys of copper	0.04	0.06	0.02		5.00%	0.00%	5.00%		
741122	Pipes&tubes, copper-nickel base alloy or copper-nickel-zinc base alloy	-	0.09	0.09		5.00%	0.00%	5.00%		
741521	Washers, copper, including spring washers	-	0	0.003		11.00%	9.00%	20.00%		
741533	Screws, bolts, nuts and similar articles, threaded, of copper (other t	-	0.15	0.15		11.00%	9.00%	20.00%		
741910	Chain and parts thereof of copper	-	0.02	0.02		11.00%	9.00%	20.00%		
750210	Nickel unwrought, not alloyed	-	10.47	10.47		5.00%	0.00%	5.00%		
750521	Wire, nickel, not alloyed	0.01	0.02	0.01		5.00%	0.00%	5.00%		
750890	Articles of nickel, nes	-	6.2	6.2	SL	15.00%	0.00%	15.00%		
760110	Aluminium unwrought, not alloyed	0.11	30.28	30.17		0.00%	0.00%	0.00%		
760310	Powders, aluminium, of non-lamellar structure	0.05	0.29	0.25		5.00%	0.00%	5.00%		
760320	Powders, aluminium, of lamellar structure, including flakes	0.02	0.18	0.16		5.00%	0.00%	5.00%		
760511	Wire, aluminium, not alloyd, w a max cross sectional dimension > 7mm	0.05	0.82	0.77	SL	10.00%	0.00%	10.00%		
760519	Wire, aluminium, not alloyd, with a max cross sectional dim of 7mm o less	-	0.68	0.68	SL	20.00%	0.00%	20.00%		
760529	Wire, aluminium alloy, w a maximum cross sectional dimension of 7mm/less	-	0.46	0.46	NL	11.00%	9.00%	20.00%		
761490	Strandd wire, cables, plaitd bands&the like or alum, not elect insul, nes	-	6.55	6.55	SL	20.00%	0.00%	20.00%		
761699	Articles of aluminium, nes	0.01	5.26	5.25		9.60%	5.30%	14.80%		
780191	Lead unwrought containg by wght antimony as the principal oth element	0.08	0.13	0.05		5.00%	0.00%	5.00%		

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HS code	Product label	Pakistan's Imports(in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
790111	Zinc not alloyed unwrought containing by weight 99.99% or more of zinc	0.31	6.82	6.51		5.00%	0.00%	5.00%		
790310	Zinc dust	-	0.04	0.04		5.00%	0.00%	5.00%		
810194	Unwrought tungsten, incl. bars and rods of tungsten obtained simply by	-	0	0.002		5.00%	0.00%	5.00%		
810196	Tungsten wire	-	0.11	0.11		5.00%	0.00%	5.00%		
810199	Tungsten (wolfram) and articles thereof nes	-	0	0		5.00%	0.00%	5.00%		
810296	Molybdenum wire	0.01	0.04	0.03		5.00%	0.00%	5.00%		
811010	Unwrought antimony; antimony powders	6.56	8.09	1.54		5.00%	0.00%	5.00%		
820110	Spades and shovels	-	0.02	0.02	NL	11.00%	4.00%	15.00%		
820130	Mattocks, picks, hoes and rakes	-	0	0.004	NL	11.00%	4.00%	15.00%		
820140	Aces, bill hooks and similar hewing tools	-	0.01	0.01	NL	11.00%	4.00%	15.00%		
820210	Hand saws	-	0.32	0.32		6.20%	2.80%	9.00%		
820310	Files, rasps and similar tools	-	1.23	1.23		6.20%	2.80%	9.00%		
820340	Pipe-cutters, bolt croppers, perforating punches and similar tools	-	0.15	0.15		6.20%	2.80%	9.00%		
820411	Wrenches, hand-operated, with nonadjustable jaws	0.04	2.21	2.18		5.00%	0.00%	5.00%		
820520	Hammers and sledge hammers	-	0.26	0.26		6.20%	2.80%	9.00%		
820530	Planes, chisels, gouges and similar cutting tools for working wood	-	0.03	0.03		6.20%	2.80%	9.00%		
820570	Vices, clamps and the like	-	0.27	0.27		6.20%	2.80%	9.00%		
820719	Rock drilling/earth boring tools, nes, parts	-	14.6	14.6		5.00%	0.00%	5.00%		
820740	Tools for taping or threading	0	0.34	0.34		5.00%	0.00%	5.00%		
821510	Tableware sets containg at least one article platd with precious metal	-	0	0	NL	11.00%	11.50%	22.50%		
830241	Mountings, fittings & similar articles of base metal for buildings, nes	-	0.13	0.13	NL	11.00%	11.50%	22.50%		
830510	Fitting for loose-leaf binders or files of base metal	-	0.14	0.14		11.00%	11.50%	22.50%		
830630	Photograph, picture, or similar frames and mirrors of base metal	-	0.01	0.01		11.00%	11.50%	22.50%		
830910	Corks, crown, of base metal	-	0	0		11.00%	11.50%	22.50%		
<b>Machinery and Mechanical Appliances, electrical equipment, electronics and parts</b>		<b>13.42</b>	<b>727.2</b>	<b>688.52</b>		<b>11%</b>	<b>0%</b>	<b>11%</b>	<b>108</b>	<b>4.83%</b>
840211	Watertube boilers with a steam production exceeding 45T per hour	-	27.47	27.47	SL	16.30%	0.00%	16.30%		
840212	Watertube boilers with a steam production not exceeding 45T per hour	0.14	0.98	0.84	SL	20.00%	0.00%	20.00%		
840219	Vapour generating boilers nes, including hybrid boilers	-	18.07	18.07	SL	17.50%	0.00%	17.50%		
840290	Parts of steam or vapour generating boilers nes	-	19	19	NL	7.40%	3.90%	11.30%		
840420	Condensers for steam or vapour power units	0.09	0.21	0.12	SL	20.00%	0.00%	20.00%		

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		India 2012	World 2012	Potential India		Basic	Para	Applied		
840490	Parts for auxiliary plant&condenser for steam/vapour generatg unit nes	-	7.52	7.52	SL/ NL	10.00%	0.00%	10.00%		
840510	Producer gas or water gas generators acetylene gas gen & sim gas gen	0.51	2.29	1.78		5.00%	0.00%	5.00%		
840590	Parts of prod gas/wat gas generatrs,acetylen gas gen&sim water gas gen	-	0.46	0.46		5.00%	0.00%	5.00%		
840682	Turbines nes, output , 40 MW	0.05	21.1	21.05		5.00%	0.00%	5.00%		
840890	Engines, diesel nes	-	13.65	13.65	SL/ NL	20.00%	0.00%	20.00%		
840910	Parts for spark-ignition type aircraft engines	-	0.01	0.01		5.00%	0.00%	5.00%		
841012	Hyd turbines&water wheels of a power exc 1000 KW but nt exceedg 10000KW	-	0.1	0.1		5.00%	0.00%	5.00%		
841013	Hydraulic turbines and water wheels of a power exceeding 10000 KW	-	5.42	3.96		5.00%	0.00%	5.00%		
841090	Parts of hydraulic turbines & water wheels including regulators	-	26.85	23.42		5.60%	1.40%	7.00%		
841280	Engines and motors nes	0	6.89	6.89		7.50%	0.00%	7.50%		
841311	Pumps w o w/o a meas device for disp fuel o lub in fillg stat o garage	-	6.4	6.4	SL	10.00%	0.00%	10.00%		
841340	Concrete pumps	-	1.11	1.11		5.00%	0.00%	5.00%		
841440	Air compressors mounted on a wheeled chassis for towing	-	3.6	3.6		5.00%	0.00%	5.00%		
841480	Air or gas compressors, hoods	-	39.84	39.84	SL	15.00%	0.00%	15.00%		
841940	Distilling or rectifying plant	0.77	3.16	2.38	SL/ NL	20.00%	0.00%	20.00%		
841989	Machinery,plant/laboratory equip f treat of mat by change of temp nes	0.68	19.89	19.21	SL/ NL	20.00%	0.00%	20.00%		
842099	Parts of calendering or rolling mach nes,excluding for metals or glass	-	0.22	0.22		5.00%	0.00%	5.00%		
842111	Cream separators	-	0.36	0.36		5.00%	0.00%	5.00%		
842119	Centrifuges nes	-	6.87	6.87		5.00%	0.00%	5.00%		
842611	Gantry & overhead travelling cranes on fixed support	-	6.47	6.47		7.50%	0.00%	7.50%		
842699	Cranes or derricks nes	-	0.21	0.21		7.80%	5.70%	13.50%		
843069	Construction equipment, not selfpropelled nes	-	1.47	1.47		5.00%	0.00%	5.00%		
843221	Disc harrows	-	0.29	0.29		5.00%	0.00%	5.00%		
843290	Parts for rollers and other soil preparation or cultivation machinery	-	1.7	1.7		5.00%	0.00%	5.00%		
843590	Parts of presses,crushers & sim mach used in the mfg of wine,cider etc	-	0.04	0.04		5.00%	0.00%	5.00%		
843710	Machines for cleaning/sortg or gradg seed,grain or drid leguminous nes	0.1	4.45	4.34		5.00%	0.00%	5.00%		
843780	Mach f milling/workg of cereals/ drid leguminous nes veg exc farm-type	0.28	2	1.72		5.00%	0.00%	5.00%		
843790	Pts of clean/sort mach etc f seed/ grn ...mill/wrkg of cereal ex f-type	0.02	2.38	2.36		5.00%	0.00%	5.00%		

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		India 2012	World 2012	Potential India		Basic	Para	Applied		
843930	Machinery for finishing paper or paperboard	-	1.74	1.74		5.00%	0.00%	5.00%		
844311	Reel fed offset printing machinery	-	1.63	1.63		5.00%	0.00%	5.00%		
844312	Sheet fed,office type (sheet size not exc-22x36 cm) offset printg mach	-	0.95	0.95		5.00%	0.00%	5.00%		
844317	Gravure printing machinery	-	4.06	4.06		5.00%	0.00%	5.00%		
844512	Textile combing machines	-	0.42	0.42		5.00%	0.00%	5.00%		
844513	Textile drawing or roving machines	0.01	14.48	4.33		5.00%	0.00%	5.00%		
844519	Textile preparing machines nes	0.65	9.77	9.12		5.00%	0.00%	5.00%		
844520	Textile spinning machines	1.27	24.85	23.58		5.00%	0.00%	5.00%		
844831	Card clothing for hdg No 84.45	0.47	12.38	7.39	NL	8.60%	3.40%	12.00%		
844832	Pts&access of mach f prep text fib,(exc card clothing) f hdg No 84.45	-	0.68	0.68		5.00%	0.00%	5.00%		
844833	Spindles,spindle flyers,spinning rings & rg travellers for hdg No 84.45	1.29	13.62	6.61		10.00%	0.00%	10.00%		
844839	Pts & access of mach of heading No 84.45 or of their aux mach nes	0.96	15.11	14.15		5.00%	0.00%	5.00%		
844842	Reeds for looms, healds & heald-frames for weaving machines (looms)	0	1.82	1.82	NL	15.00%	0.00%	15.00%		
844849	Parts&accessories of weavg mches (looms) o of their auxiliary mach nes	0.03	6.41	6.38		5.60%	1.40%	7.00%		
844851	Sinkers,needle&oth articles usd in form stitches as pts of hdg No 8447	-	3.66	3.66		5.00%	0.00%	5.00%		
845140	Washing,bleachg or dyeg machines (o/t machines of headg No 84.50)	-	10.69	10.69		5.00%	0.00%	5.00%		
845230	Sewing machine needles	-	1.01	1.01		5.00%	0.00%	5.00%		
845420	Ingot moulds & ladles used in metallurgy or metal foundries	0.01	0.51	0.51		5.00%	0.00%	5.00%		
845521	Hot or combination hot & cold metal rolling mills	3.51	3.76	0.25		5.00%	0.00%	5.00%		
845819	Horizontal lathes nes for removing metal	0	1.01	1.01		5.00%	0.00%	5.00%		
845940	Boring machines nes for removing metal	-	0.92	0.92		5.00%	0.00%	5.00%		
845951	Milling mach, knee-type numerically controlled for removing metal	-	0.1	0.1		5.00%	0.00%	5.00%		
846120	Shaping or slotting machines by removing metal	-	0.9	0.9		5.00%	0.00%	5.00%		
846599	Mach-tls for workg wod/crk/bne/hrd rubber/hrd plas/sim hrd mat etc nes	0.04	0.32	0.29		5.00%	0.00%	5.00%		
846820	Gas-operated machinery for welding nes	-	0.1	0.1		5.00%	0.00%	5.00%		
846890	Welding machinery parts	-	0.33	0.33		5.00%	0.00%	5.00%		
847340	Parts and accessories of other office machines, nes	-	1.29	1.29		0.00%	0.00%	0.00%		
847432	Machines for mixing mineral substances with bitumen	-	0.27	0.27		5.00%	0.00%	5.00%		

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847490	Pts of sortg/screeng/mixg/crushg/ grinding/washing/agglomeratg mach etc	-	7.53	7.53		6.70%	0.00%	6.70%		
847510	Mach for assembling electric lamps,tubes,flashbulbs,in glass envelopes	-	0.14	0.14		5.00%	0.00%	5.00%		
847629	Automatic beverage vending machines, nes	-	0.06	0.06		7.80%	2.20%	10.00%		
847730	Blow moulding machines for working rubber or plastics nes	0.03	4.28	4.25		5.00%	0.00%	5.00%		
847751	Mach f moulding/retreadg pneu tires/for moulding/formg inner tubes nes	-	1.12	1.12		5.00%	0.00%	5.00%		
847920	Mach f the extraction/prep of animal/fixd fats/oil,nes havg indiv func	0.02	0.42	0.4		5.00%	0.00%	5.00%		
847960	Evaporative air coolers	-	5.98	5.98		5.00%	0.00%	5.00%		
848190	Parts of taps, cocks, valves or similar appliances	0	9.84	9.84		7.80%	2.20%	10.00%		
848220	Bearings, tapered roller, including cone and tapered roller assemblies	0.06	7.55	7.49		6.20%	2.80%	9.00%		
848299	Bearing parts, nes	0	2.2	2.19		5.00%	0.00%	5.00%		
848310	Transmission shafts and cranks, including cam shafts and crank shafts	0.02	21.5	21.48	SL/ NL	31.30%	0.00%	31.30%		
848410	Gaskets of metal sheeting combined with other material	-	8.32	8.32	SL/ NL	27.00%	0.00%	27.00%		
848490	Gasket sets consisting of gaskets of different materials	0	8.65	8.65	SL	25.00%	0.00%	25.00%		
848790	Parts of machinery of chapter 84, not intended for a specific purpose,	-	5.5	5.5	SL/ NL	27.50%	0.00%	27.50%		
850133	DC motors,DC generators,of an output exceedg 75 KW but nt > 375KW	-	0.34	0.34		5.00%	0.00%	5.00%		
850134	DC motors, DC generators, of an output exceeding 375 KW	-	0.54	0.54		5.00%	0.00%	5.00%		
850211	Generatg sets,diesel/semi-diesel engines,of an output not exceed 75 KVA	0.16	45.04	44.88	SL	15.00%	0.00%	15.00%		
850212	Generatg sets,diesel/semi-diesel exceedg 75 KVA but not exceed 375 KVA	-	17.88	17.88	SL	15.00%	0.00%	15.00%		
850422	Liq dielect transf havg a power handlg cap >650 KVA but </= 10,000KVA	-	1.51	1.51	SL	20.00%	0.00%	20.00%		
850423	Liq dielectric transf havg a power handlg capacity exceedg 10,000 KVA	-	36.33	36.33	SL	20.00%	0.00%	20.00%		
850432	Transformers electric power handling capa > 1 KVA but </= 16 KVA,nes	0.02	3.84	3.82	SL/ NL	20.00%	0.00%	20.00%		
850433	Transformers electric power handling capa > 16 KVA but </= 500 KVA	-	6.76	6.76	SL/ NL	20.00%	0.00%	20.00%		
850730	Nickel-cadmium electric accumulators	-	1.78	1.78		6.20%	2.80%	9.00%		
851120	Ignition magnetos, magneto- generators and magnetic flywheels	-	1.57	1.57	SL/ NL	35.00%	0.00%	35.00%		



Table 3: Product lines most importable from India to Pakistan (758 items)\*SL: Sensitive List. NL: Negative List. WA: Allowed via Wagah

HS code	Product label	Pakistan's Imports(in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
851140	Starter motors	-	0.89	0.89	SL/NL	32.50%	0.00%	32.50%		
851420	Industrial&laboratory electric induction o dielectric furnaces&ovens	1.3	1.62	0.32		5.00%	0.00%	5.00%		
851430	Industrial & laboratory electric furnaces & ovens nes	0.92	4.1	3.18		5.00%	0.00%	5.00%		
851711	Line telephone sets with cordless handsets	-	0.16	0.16	SL/NL	20.00%	0.00%	20.00%		
852352	Cards incorporating one or more electronic integrated circuits smart c	-	31.72	31.72		5.00%	0.00%	5.00%		
852380	Gramophone records and other media for the recording of sound or of ot	-	55.08	55.08		5.60%	1.10%	6.70%		
852873	Reception apparatus for television, black and white or other monochrom	-	0	0.002		25.00%	0.00%	25.00%		
853210	Fixd capacitors designd f use in 50/60 Hz circuits (power capacitors)	-	1.35	1.35	SL	25.00%	0.00%	25.00%		
853310	Electrical resistors, fixed carbon, composition or film type	-	0.42	0.42		5.00%	0.00%	5.00%		
853510	Electrical fuses, for a voltage exceeding 1,000 volts	-	0.15	0.15	SL/NL	20.00%	0.00%	20.00%		
853521	Automatic circuit breaker f a voltage > 1,000 volts but < 72.5 KV	-	4.77	4.77	SL/NL	15.00%	0.00%	15.00%		
853529	Automatic circuit breakers, for a voltage exceeding 1,000 volts, nes	-	12.34	12.34		6.20%	2.80%	9.00%		
853540	Lightng arresters,voltage limiters & surge supp voltage > 1,000 volts	-	1.34	1.34	SL	15.00%	0.00%	15.00%		
853610	Electrical fuses, for a voltage not exceeding 1,000 volts	-	0.71	0.71	SL	20.00%	0.00%	20.00%		
853810	Boards,panels,etc for goods of headg no. 85.37,not equippd w their app	0	3.56	3.55	SL/NL	20.00%	0.00%	20.00%		
853929	Filament lamps, excluding ultraviolet or infra-red lamps, nes	0	3.59	3.59	SL/NL	25.00%	0.00%	25.00%		
854419	Insulated (including enamelled or anodised) winding wire, nes	-	7.63	7.63	SL	25.00%	0.00%	25.00%		
854460	Electric conductors, for a voltage exceeding 1,000 V, nes	-	7.17	7.17	NL	20.00%	0.00%	20.00%		
854511	Carbon or graphite electrodes, of a kind used for furnaces	-	0.92	0.92		5.00%	0.00%	5.00%		
854590	Articles of carbon/graphite,of a kind usd for electrical purposes,nes	-	0.39	0.39	SL/NL	17.00%	1.30%	18.30%		
854620	Electrical insulators of ceramics	-	2.57	2.57	SL	25.00%	0.00%	25.00%		
854690	Electrical insulators, nes	-	1.2	1.2	SL	25.00%	0.00%	25.00%		
854790	Insulating fittings for electrical mach appliances or equipment, nes	-	3.61	3.61	SL	20.00%	0.00%	20.00%		
<b>Vehicles and aircrafts</b>		<b>0.09</b>	<b>1,016.01</b>	<b>1,015.92</b>		<b>23%</b>	<b>0%</b>	<b>23%</b>	<b>23</b>	<b>7.13%</b>
860290	Rail locomotives nes and locomotive tenders	-	2.24	2.24		5.00%	0.00%	5.00%		
860729	Brakes nes and parts thereof for railway rolling stock	-	0.16	0.16		5.00%	0.00%	5.00%		

Table 3: Product lines most importable from India to Pakistan (758 items)\*SL: Sensitive List. NL: Negative List. WA: Allowed via Wagah

HS code	Product label	Pakistan's Imports (in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
870190	Wheeled tractors nes	0.01	37.98	37.97	SL/ NL	18.60%	0.00%	18.60%		
870210	Diesel powered buses with a seating capacity of > nine persons	-	51.62	51.62	SL/ NL	18.30%	0.00%	18.30%		
870321	Automobiles w reciprocating piston engine displacg not more than 1000 cc	0	290.44	290.44	SL/ NL	52.00%	0.00%	52.00%		
870322	Automobiles w reciprocating piston engine displacg > 1000 cc to 1500 cc	-	400.41	400.41	SL/ NL	60.00%	0.00%	60.00%		
870410	Dump trucks designed for off- highway use	-	7.01	7.01	SL/ NL	30.00%	0.00%	30.00%		
870810	Bumpers and parts for motor vehicles	-	1.01	1.01	SL/ NL	35.00%	0.00%	35.00%		
870899	Motor vehicle parts nes	0.02	60.02	60	SL/ NL	35.00%	0.00%	35.00%		
870990	Work truck parts	0	0.1	0.1	SL	35.00%	0.00%	35.00%		
871120	Motorcycles with reciprocating piston engine displacg > 50 cc to 250 cc	-	81.31	81.31	SL/ NL	80.00%	0.00%	80.00%		
871310	Wheelchairs not mechanically propelled	-	1.33	1.33	NL	5.00%	0.00%	5.00%		
871420	Wheelchair parts nes	-	0.76	0.76	NL	5.00%	0.00%	5.00%		
871491	Bicycle frames and forks, and parts thereof	-	0.01	0.01	SL/ NL	25.00%	0.00%	25.00%		
871493	Bicycle hubs and free-wheel sprocket wheels	-	0.45	0.45	SL/ NL	20.00%	0.00%	20.00%		
871494	Bicycle brakes, including coaster braking hubs, and parts thereof	-	0.03	0.03	SL/ NL	25.00%	0.00%	25.00%		
871496	Bicycle pedals and crank-gear and parts thereof	-	0.05	0.05	SL/ NL	25.00%	0.00%	25.00%		
871499	Bicycle parts nes	-	4.95	4.95	SL/ NL	25.00%	0.00%	25.00%		
880330	Aircraft parts nes	0.02	9.31	9.29		5.00%	0.00%	5.00%		
880390	Parts of balloons, dirigibles, and spacecraft nes	0.04	53.19	53.15		5.00%	0.00%	5.00%		
890110	Cruise ships, excursion boats etc principally designed for transp persons	-	0.46	0.46		6.20%	2.80%	9.00%		
890510	Dredgers	-	12.63	12.63		5.00%	0.00%	5.00%		
890690	Vessels, incl. lifeboats (excl. warships, rowing boats and other vessels)	-	0.54	0.54		5.00%	0.00%	5.00%		
<b>Optical, Medical and Surgical Products</b>		<b>0.11</b>	<b>31.03</b>	<b>30.93</b>		<b>10.70%</b>	<b>3.50%</b>	<b>14.30%</b>	<b>13</b>	<b>0.22%</b>
900110	Optical fibers, optical fiber bundles & cables, other than those of heading 85.44	-	1.61	1.61	SL/ NL	20.00%	0.00%	20.00%		
900140	Spectacle lenses of glass	-	0.21	0.21		6.20%	2.80%	9.00%		
900150	Spectacle lenses of other materials	-	0.16	0.16		6.20%	2.80%	9.00%		
900590	Parts and accessories (including mountings), of items of heading 90.05	-	0.01	0.01		6.20%	2.80%	9.00%		
901832	Tubular metal needles and needles for sutures	0.01	3.45	3.44	NL	11.00%	9.00%	20.00%		
902214	X-rays apparatus, medical/ surgical/veterinary use nes	0.1	4.23	4.13		5.00%	0.00%	5.00%		
902230	X-ray tubes	-	0.26	0.26		5.00%	0.00%	5.00%		

Table 3: Product lines most importable from India to Pakistan (758 items)\*SL: Sensitive List. NL: Negative List. WA: Allowed via Wagah

HS code	Product label	Pakistan's Imports(in million dollars)				Tariff Duty			# items	%share
		India 2012	World 2012	Potential India		Basic	Para	Applied		
902830	Electricity supply, production and calibrating meters	-	2.07	2.07	SL/NL	25.00%	0.00%	25.00%		
902890	Parts&accessories for gas,liquid/ electricity supply/production meters	-	15.14	15.14	SL/NL	15.00%	0.00%	15.00%		
903300	Parts & access nes for machines, appliances, inst or app of Chapter 90	-	3.29	3.29		7.00%	1.30%	8.30%		
910519	Alarm clocks, nes	-	0.26	0.26		11.00%	9.00%	20.00%		
910529	Wall clocks, nes	-	0.21	0.21		11.00%	9.00%	20.00%		
910599	Clocks, nes	-	0.15	0.15		11.00%	9.00%	20.00%		
<b>Arms and Ammunitions</b>		<b>-</b>	<b>0.31</b>	<b>0.31</b>		<b>8%</b>	<b>6%</b>	<b>14%</b>	<b>1</b>	<b>0.00%</b>
930190	Military weapons, incl. sub-machine guns (excl. artillery weapons, roc	-	0.31	0.31		7.80%	5.70%	13.50%		
<b>Miscellaneous Manufactured Items</b>		<b>5.44</b>	<b>23.73</b>	<b>18.29</b>		<b>10%</b>	<b>9%</b>	<b>19%</b>	<b>10</b>	<b>0.13%</b>
960310	Brooms/brushes of twigs/oth veg mat bound together,with/w/o handles	-	0.29	0.29		11.00%	11.50%	22.50%		
960321	Tooth brushes	-	2.67	2.67	NL	11.00%	11.50%	22.50%		
960330	Artists', writing and similar brushes for the application of cosmetics	-	0.11	0.11		11.00%	11.50%	22.50%		
960630	Button moulds and other parts of button; button blanks	0.06	0.22	0.15	NL	11.00%	11.50%	22.50%		
960720	Parts of slide fasteners	5.36	12.95	7.59	NL	11.00%	9.00%	20.00%		
960840	Propelling or sliding pencils	-	0.01	0.01	NL	11.00%	9.00%	20.00%		
960860	Refills for ball point pens,comprising the ball point & ink-reservoir	-	1.25	1.25	NL	11.00%	9.00%	20.00%		
960891	Pen nibs and nib points	-	3.79	3.79	NL	11.00%	9.00%	20.00%		
960899	Duplicatg stylos;pen/ pencil holders;parts of pens,markers,pencils,nes	0.01	2.38	2.37	NL	7.80%	4.90%	12.70%		
970190	Collages and similar decorative plaques	-	0.07	0.07		5.00%	0.00%	5.00%		

Table 4: High Potential Importable in Pakistan's Sensitive and Negative Lists (261 items)

HS code	Product label	Pakistan's Imports (in million dollars)			Tariff Duty			# items
		India 2012	World 2012	Potential India	Basic	Para	Applied	
		<b>137</b>	<b>3.630</b>	<b>3.435</b>				<b>261</b>
	<b>Live Animals</b>	-	<b>0.57</b>	<b>0.57</b>	<b>25%</b>	<b>0%</b>	<b>25%</b>	<b>1</b>
40590	Fats and oils derived from milk nes	0	0.568	0.568	25%	0%	25%	
	<b>Vegetable Products</b>	<b>35.76</b>	<b>380.86</b>	<b>345.1</b>	<b>16%</b>	<b>1%</b>	<b>17%</b>	<b>5</b>
80610	Grapes, fresh	0	16.276	16.276	25%	0%	25%	
81090	Fruits, fresh nes	0	3.326	3.326	19%	5%	24%	
90220	Green tea (not fermented) in packages exceeding 3 kg	0	6.836	6.836	10%	0%	10%	
90240	Black tea (fermented) & partly fermented tea in packages exceedg 3 kg	35.76	354.244	318.484	10%	0%	10%	
110819	Starches nes	0	0.174	0.174	15%	0%	15%	
	<b>Animal and Vegetable Fats</b>	-	<b>0.1</b>	<b>0.1</b>	<b>0%</b>	<b>0%</b>	<b>10%</b>	<b>1</b>
151530	Castor oil&its fractions,whether/not refind,but not chemically modifid	0	0.098	0.098	[Rs.9050/MT]	0%	10%	
	<b>Mineral Products</b>	<b>0.14</b>	<b>1.9</b>	<b>1.76</b>	<b>10%</b>	<b>0%</b>	<b>10%</b>	<b>1</b>
271210	Petroleum jelly	0.138	1.896	1.758	10%	0%	10%	
	<b>Products of Chemicals</b>	<b>70.3</b>	<b>575.56</b>	<b>499.63</b>	<b>14%</b>	<b>1%</b>	<b>15%</b>	<b>34</b>
280300	Carbon (carbon blacks and other forms of carbon, nes)	0	9.867	9.867	17%	0%	17%	
290544	D-glucitol (sorbitol)	0.069	0.363	0.294	11%	9%	20%	
291531	Ethyl acetate	0	1.395	1.395	25%	0%	25%	
291570	Palmitic acid, stearic acid, their salts and esters	0.011	1.389	1.378	15%	0%	15%	
291639	Aromatic monocarboxylic acids and their derivatives, nes	0.295	5.049	4.754	12%	0%	12%	
293349	Heterocyclic compounds with nitrogen hetero-atom[s] only, containing i	9.707	14.813	5.106	5%	0%	5%	
294110	Penicillins and their derivatives, in bulk; salts thereof	0.344	1.432	1.088	25%	0%	25%	
294140	Chloramphenicol and its derivatives, in bulk; salts thereof	0.942	1.576	0.634	6%	3%	9%	
294150	Erythromycin and its derivatives, in bulk; salts thereof	6.183	15.289	9.106	6%	3%	9%	
294190	Antibiotics nes, in bulk	4.507	56.892	52.385	11%	0%	11%	
300340	Alkaloids/their derivs,formltd,not cntg antibiotics/hormones,in bulk	0	0.187	0.187	6%	3%	9%	
300420	Antibiotics nes, in dosage	0	27.099	27.099	6%	3%	9%	
300431	Insulin, in dosage	0	13.608	13.608	6%	3%	9%	
300450	Vitamins and their derivatives,in dosage	0	6.88	6.88	6%	1%	7%	
300490	Medicaments nes, in dosage	7.02	215.82	208.8	14%	0%	14%	
300691	Appliances identifiable for ostomy use	0	0.335	0.335	20%	0%	20%	
320290	Inorganic tanning subst;tanning preps;enzymatic preps for pre-tanning	0.424	11.404	5.356	15%	0%	15%	
320411	Disperse dyes and preparations based thereon	1.126	14.305	13.179	15%	0%	15%	
320412	Acid and mordant dyes and preparations based thereon	5.465	9.74	4.275	15%	0%	15%	
320414	Direct dyes and preparations based thereon	0.872	2.569	1.697	15%	0%	15%	
320416	Reactive dyes and preparations based thereon	21.299	55.12	33.821	15%	0%	15%	
320417	Synthetic organic pigments and preparations based thereon	5.943	24.945	19.002	15%	0%	15%	

Table 4: High Potential Importable in Pakistan's Sensitive and Negative Lists (261 items)

HS code	Product label	Pakistan's Imports (in million dollars)			Tariff Duty			# items
		India 2012	World 2012	Potential India	Basic	Para	Applied	
320420	Synthetic organic products used as fluorescent brightening agents	1.023	5.474	4.451	20%	0%	20%	
320490	Synthetic organic products used as luminophores	0.011	0.655	0.644	20%	0%	20%	
320619	Titanium pigments and preps, <80% titanium oxide	0.008	1.435	1.427	15%	0%	15%	
320620	Pigments and preparations based on chromium compounds	0.282	1.679	1.397	15%	0%	15%	
321100	Prepared driers	0.002	2.096	2.094	15%	0%	15%	
321511	Printing ink, black	0.009	4	3.991	10%	0%	10%	
340111	Toilet soap&prep,shaped;papers&no nwovens impreg with soap toilet use	0	8.152	8.152	25%	0%	25%	
340211	Anionic surface-active agents	0.813	31.699	30.886	15%	0%	15%	
340213	Non-ionic surface active agents	3.869	25.176	21.307	20%	0%	20%	
380210	Activated carbon	0.069	2	1.931	6%	3%	9%	
382311	Stearic acid	0	2.157	2.157	20%	0%	20%	
382370	Industrial fatty alcohols	0.009	0.959	0.95	8%	6%	14%	
<b>Plastics, Rubber and Articles Thereof</b>		<b>21.84</b>	<b>282.55</b>	<b>260.71</b>	<b>18%</b>	<b>1%</b>	<b>20%</b>	<b>30</b>
390512	Polyvinyl acetate, in aqueous dispersion	0	0.969	0.969	20%	0%	20%	
390519	Polyvinyl acetate nes	0	0.371	0.371	20%	0%	20%	
390750	Alkyd resins	0.001	1.649	1.648	20%	0%	20%	
390940	Phenolic resins	0	2.474	2.474	20%	0%	20%	
391723	Tubes, pipes and hoses, rigid; of polyvinyl chloride	0	1.354	1.354	13%	0%	13%	
391731	Tubes, pipes&hoses, flexible, plastic, minimum burst pressure of 27.6 MPa	0	0.82	0.82	20%	0%	20%	
391810	Floor, wall and ceiling coverings etc, of polymers of vinyl chloride	0	1.237	1.237	25%	0%	25%	
392020	Film and sheet etc, non-cellular etc, of polymers of propylene	0.021	16.193	16.172	20%	0%	20%	
392049	Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl	0.002	10.98	10.978	20%	0%	20%	
392062	Film and sheet etc, non-cellular etc, of polyethylene terephthalates	0.004	17.157	17.153	20%	0%	20%	
392069	Film and sheet etc, non-cellular etc, of polyesters nes	0.113	2.782	2.669	20%	0%	20%	
392099	Film and sheet etc, non-cellular etc, of plastics nes	0	4.417	4.417	20%	0%	20%	
392329	Sacks and bags (including cones) of plastics nes	0.021	7.753	7.732	25%	0%	25%	
400821	Plates, sheets&strip of non cellular rubber,oth than hard rubber (vulc)	0.208	5.15	4.942	8%	1%	9%	
400921	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), rein	0	0.509	0.509	31%	0%	31%	
401032	Endless transmission belts of trapezoidal cross-section "V-belts", of	0	2.579	2.579	28%	0%	28%	
401039	Transmission belts or belting, of vulcanised rubber (excl. endless tra	0.001	1.728	1.727	11%	9%	20%	
401120	Pneumatic tires new of rubber for buses or lorries	16.572	169.741	153.169	13%	0%	13%	
401161	Pneumatic tyres, new, of rubber, having a "herring-bone" or similar tr	3.633	6.797	3.164	20%	0%	20%	
401162	Pneumatic tyres, new, of rubber, having a "herring-bone" or similar tr	0.004	0.073	0.069	10%	0%	10%	
401169	Pneumatic tyres, new, of rubber, having a "herring-bone" or similar tr	0	0.185	0.185	15%	0%	15%	
401192	Pneumatic tyres, of rubber, new, of a kind used on agricultural or for	0.368	1.021	0.653	20%	0%	20%	

Table 4: High Potential Importable in Pakistan's Sensitive and Negative Lists (261 items)

HS code	Product label	Pakistan's Imports (in million dollars)			Tariff Duty			# items
		India 2012	World 2012	Potential India	Basic	Para	Applied	
401193	Pneumatic tyres, new, of rubber, of a kind used on construction or ind	0	0.269	0.269	10%	0%	10%	
401199	Pneumatic tires new of rubber nes	0.336	2.772	2.436	10%	0%	10%	
401290	Solid o cushiond tires,interchangeable tire treads&tire flaps of rbr	0.001	0.34	0.339	32%	0%	32%	
401310	Inner tubes of rubber for motor cars etc buses or lorries	0.239	1.586	1.347	18%	0%	18%	
401511	Gloves surgical of rubber	0	4.353	4.353	20%	0%	20%	
401691	Floor coverings and mats of rubber exc cellular and hard rubber	0	0.124	0.124	11%	12%	23%	
401694	Boat and dock fenders, whether or not inflatable, of vulcanised rubber	0	1.122	1.122	11%	9%	20%	
401699	Articles of vulcanised rubber nes, other than hard rubber	0.313	16.04	15.727	25%	0%	25%	
<b>Wood and paper products</b>		<b>0.03</b>	<b>32.47</b>	<b>32.44</b>	<b>17%</b>	<b>2%</b>	<b>18%</b>	<b>10</b>
441194	Fibreboard of wood or other ligneous materials, whether or not agglome	0	0.079	0.079	20%	0%	20%	
480220	Paper, sensitising base stock, in rolls or sheets, uncoated	0	0.11	0.11	5%	0%	5%	
480257	Uncoated paper and paperboard, of a kind used for writing, printing or	0	2.484	2.484	20%	0%	20%	
480262	Uncoated paper and paperboard, of a kind used for writing, printing or	0.029	23.665	23.636	20%	0%	20%	
480269	Uncoated paper and paperboard, of a kind used for writing, printing or	0	0.249	0.249	8%	5%	13%	
481099	Paper, in rolls or sheets, clay coated, nes	0	2.004	2.004	25%	0%	25%	
482010	Registers,account books,note books,diaries & similar articles of paper	0.001	0.473	0.472	25%	0%	25%	
482020	Exercise books of paper	0	0.685	0.685	25%	0%	25%	
482090	Office supplies nes, of paper	0	0.233	0.233	11%	12%	23%	
482390	Paper and paper articles, nes	0	2.485	2.485	6%	2%	9%	
<b>Textile and Textile Products</b>		<b>0.2</b>	<b>413.13</b>	<b>392.6</b>	<b>15%</b>	<b>1%</b>	<b>16%</b>	<b>33</b>
521149	Woven fabrics of cotton,<85% mixd with m-m fib,>200 g/m2,yarn dyed,nes	0	0.067	0.067	7%	5%	13%	
540233	Textured yarn nes,of polyester filaments,not put up for retail sale	0.098	173.401	173.303	5%	1%	6%	
540246	Filament yarn of polyester, incl. monofilament of < 67 decitex, single	0	0.52	0.52	5%	1%	6%	
540247	Filament yarn of polyester, incl. monofilament of < 67 decitex, single	0	63.675	43.344	5%	1%	6%	
540252	Yarn of polyester filaments, single, >50 turns per metre, not put up	0	2.738	2.738	5%	1%	6%	
540720	Woven fab obtaind from strip/the like of synthetic textile materials	0	2.199	2.199	7%	5%	13%	
540730	Fabrics specif in Note 9 Section XI (layers of parallel syn tex yarn)	0	0.917	0.917	7%	5%	13%	
540754	Woven fabrics,>/=85% of textured polyester filaments, printed, nes	0	4.568	4.568	15%	0%	15%	
540782	Woven fabrics of synthetic filaments,<85% mixed with cotton,dyed,nes	0	0.078	0.078	15%	0%	15%	
540784	Woven fabrics of synthetic filaments,<85% mixd with cotton,printed,nes	0	1.785	1.785	7%	5%	13%	
540792	Woven fabrics of synthetic filaments, dyed, nes	0	0.026	0.026	15%	0%	15%	
540793	Woven fabrics of synthetic filaments, yarn dyed, nes	0	0.634	0.634	15%	0%	15%	

Table 4: High Potential Importable in Pakistan's Sensitive and Negative Lists (261 items)

HS code	Product label	Pakistan's Imports (in million dollars)			Tariff Duty			# items
		India 2012	World 2012	Potential India	Basic	Para	Applied	
540794	Woven fabrics of synthetic filaments, printed, nes	0	1.051	1.051	15%	0%	15%	
540834	Woven fabrics of artificial filaments, printed, nes	0	0.001	0.001	7%	5%	13%	
550320	Staple fibres of polyesters, not carded or combed	0.022	144.835	144.813	5%	1%	6%	
551339	Woven fab of oth syn staple fib,<85% mixd w/cot,<=170g/m2,yarn dyd	0	0.143	0.143	15%	0%	15%	
551449	Woven fabrics of oth syn staple fib,<85%,mixed w/cot,>170 g/ m2,printed	0	0.128	0.128	15%	0%	15%	
551511	Woven fab of polyester staple fib mixd w viscose rayon staple fib,nes	0	0.68	0.68	15%	0%	15%	
551512	Woven fabrics of polyester staple fibres mixd w man-made filaments,nes	0	0.019	0.019	15%	0%	15%	
551612	Woven fabrics, containing>=85% of artificial staple fibres, dyed	0	0.195	0.195	15%	0%	15%	
551693	Woven fabrics of artificial staple fibres, yarn dyed, nes	0	0.004	0.004	15%	0%	15%	
570210	Kelem, Schumacks, Karamanie and similar textile hand-woven rugs	0	0.199	0.199	25%	0%	25%	
570231	Carpets of wool/fine animl hair,of wovn pile constructn,nt made up nes	0	0.001	0.001	25%	0%	25%	
570232	Carpets of man-made textile mat,of wovn pile construct,nt made up,nes	0	0.004	0.004	15%	0%	15%	
570330	Carpets of other man-made textile materials, tufted	0	6.071	6.071	11%	0%	11%	
570390	Carpets of other textile materials, tufted	0	0.012	0.012	25%	0%	25%	
570500	Carpets and other textile floor coverings, nes	0	2.292	2.292	25%	0%	25%	
580190	Woven pile fab&chenille fab of other tex mat,o/t terry&narrow fabrics	0	1.042	1.042	25%	0%	25%	
620419	Womens/girls suits, of other textile materials, not knitted	0.051	0.143	0.092	25%	0%	25%	
620444	Womens/girls dresses, of artificial fibres, not knitted	0	0.015	0.015	25%	0%	25%	
620990	Babies garments&clothg accessories of oth textile materials,not knittd	0	4.89	4.89	25%	0%	25%	
621420	Shawls,scarves,veils&the like,of wool or fine animal hair,not knitted	0	0.098	0.098	25%	0%	25%	
621490	Shawls,scarves,veils & the like,of other textile materials,not knitted	0.031	0.702	0.671	25%	0%	25%	
<b>Footwear</b>		-	<b>6.27</b>	<b>6.27</b>	<b>25%</b>	<b>0%</b>	<b>25%</b>	<b>3</b>
640319	Sports footwear,o/t ski,utr sole of rbr/plas/leather&upper of leather	0	5.942	5.942	25%	0%	25%	
640351	Footwear, outer soles and uppers of leather, covering the ankle, nes	0	0.003	0.003	25%	0%	25%	
640420	Footwear with outer soles of leather and uppers of textile materials	0	0.325	0.325	25%	0%	25%	
<b>Stone, Plaster, Cement, Glass, Ceramic etc.</b>		<b>0.34</b>	<b>24.95</b>	<b>24.61</b>	<b>18%</b>	<b>4%</b>	<b>23%</b>	<b>15</b>
681320	Friction material and articles thereof, e.g. sheets, rolls, strips, se	0	0.858	0.858	19%	4%	23%	
681381	Brake linings and pads with a basis of asbestos, of other mineral subs	0	1.676	1.676	35%	0%	35%	
681490	Worked mica and articles of mica nes	0	0.03	0.03	11%	12%	23%	
690100	Bricks,blocks etc&ceramic goods of siliceous fossil meals o sim earths	0	0.141	0.141	25%	0%	25%	
690220	Refractory bricks etc >50% alumina Al2O3, silica SiO2 or mixture etc	0.176	3.374	3.198	18%	0%	18%	
690290	Refractory bricks etc nes	0.005	0.581	0.576	18%	0%	18%	

Table 4: High Potential Importable in Pakistan's Sensitive and Negative Lists (261 items)

HS code	Product label	Pakistan's Imports (in million dollars)			Tariff Duty			# items
		India 2012	World 2012	Potential India	Basic	Para	Applied	
690310	Refractory ceramic goods nes, >50% of graphite/oth forms of carbon etc	0	0.429	0.429	6%	3%	9%	
690320	Refractory ceram goods nes, >50% of Al2O3/mx/compds alumina/silica SiO2	0	1.839	1.839	6%	3%	9%	
690390	Refractory ceramic goods nes	0	0.417	0.417	8%	7%	15%	
690710	Tiles, cubes and sim <7 cm rect or not etc, unglazed ceramics	0	1.615	1.615	11%	12%	23%	
690990	Ceramic troughs, tubes etc used in agriculture, ceramic pots etc	0	1.392	1.392	25%	0%	25%	
700510	Float glass etc in sheets, non-wird havg an absorbent or reflectg layer	0	3.966	3.966	25%	0%	25%	
701010	Ampoules of glass conveyance or packing	0.062	1.75	1.688	25%	0%	25%	
701090	Carboys, bottles, flasks, jars, pots, phials and other containers, of	0.095	6.572	6.477	11%	12%	23%	
701610	Glass cubes&oth glass smallwares backd o not for mosaics o decor purp.	0	0.308	0.308	11%	12%	23%	
<b>Base Metals and Articles</b>		<b>0.15</b>	<b>546.89</b>	<b>518.5</b>	<b>13%</b>	<b>4%</b>	<b>17%</b>	<b>60</b>
720810	Hot rolled iron/steel, coils, >600mm, relief pattern	0	8.682	8.682	9%	6%	15%	
720825	Hot roll steel, coil, pickled >600mm wide x >4.75mm	0	0.446	0.446	9%	6%	15%	
720836	Hot roll iron/steel nes, coil >600mm x >10mm	0	10.181	10.181	9%	6%	15%	
720837	Hot roll iron/steel nes, coil >600mm x 4.75-10mm	0	45.019	45.019	9%	6%	15%	
720838	Hot roll iron/steel nes, coil >600mm x 3-4.75mm	0	84.512	84.512	9%	6%	15%	
720854	Hot roll iron/steel, not coil >600mm x <3mm	0	1.555	1.555	15%	0%	15%	
720890	Flat rolled prod, i/nas, not further worked than hot rolled, nes	0	9.054	9.054	15%	0%	15%	
720915	Cold rolled iron/steel, coils >600mm x >3mm	0	21.472	7.277	9%	6%	15%	
720918	Cold rolled iron/steel, coils >600mm x <0.5mm	0	27.017	27.017	9%	6%	15%	
720927	Cold roll iron/steel, not coil >600mm x 0.5-1mm	0	19.945	10.433	15%	0%	15%	
720928	Cold roll iron/steel, not coil >600mm x <0.5mm	0	1.06	1.06	9%	6%	15%	
720990	Flat rolled prod, i/nas, not in coil, cr >/=600mm wide, nes	0	18.891	14.358	15%	0%	15%	
721041	Flat rolled prod, i/nas, pltd or ctd w zinc, corrugated, >/=600m wide, nes	0	1.905	1.905	9%	6%	15%	
721049	Flat rolled prod, i/nas, plated or coated with zinc, >/=600mm wide, nes	0	170.077	170.077	9%	6%	15%	
721061	Flat rolled i/nas, coated alum-zinc alloy, w >600mm	0	5.909	5.909	9%	6%	15%	
721090	Flat rolled prod, i/nas, clad, plated or coated, >/=600mm wide, nes	0	6.951	6.951	9%	6%	15%	
721129	Flat rolled prod, i/nas, hr, <600mm wide nes	0	3.233	3.233	9%	6%	15%	
721230	Flat rolled prod, i/nas, <600mm wide, o/w plated or coated with zinc	0	1.841	1.841	9%	6%	15%	
721410	Bars & rods, iron or non-alloy steel forged	0	3.269	3.269	9%	6%	15%	
721550	Bar/rod, cold formed/finished, nes	0	0.361	0.361	15%	0%	15%	
721590	Bars & rods, i/nas, nes	0	0.261	0.261	15%	0%	15%	
721699	Angles, shapes and sections, cold formed, nes	0	0.166	0.166	20%	0%	20%	



Table 4: High Potential Importable in Pakistan's Sensitive and Negative Lists (261 items)

HS code	Product label	Pakistan's Imports (in million dollars)			Tariff Duty			# items
		India 2012	World 2012	Potential India	Basic	Para	Applied	
721790	Wire of iron or non-alloy steel, nes	0	3.301	3.301	11%	9%	20%	
730290	Rail or tramway construction material of iron or steel, nes	0	0.598	0.598	11%	9%	20%	
730300	Tubes, pipes and hollow profiles of cast iron	0	1.626	1.626	20%	0%	20%	
730411	Line pipe of a kind used for oil or gas pipelines, seamless, of stainl	0	0.574	0.574	15%	0%	15%	
730423	Drill pipe, seamless, of a kind used in drilling for oil or gas, of ir	0.085	31.191	31.106	15%	0%	15%	
730459	Tube,pipe&hollow profile,as,(o/t stainless) smls,circ cross sect,nes	0	0.797	0.797	15%	0%	15%	
730490	Tubes, pipe & hollow profiles, iron or steel, smls, nes	0	8.666	8.666	20%	0%	20%	
730511	Pipe,line,i/s,longitudinally subm arc wld,int/ext cc sect,dia >406.4mm	0	0.105	0.105	6%	3%	9%	
730519	Pipe,line,i or s,int/ext circ cross sect,wld,ext dia >406.4mm,nes	0	1.37	1.37	6%	3%	9%	
730619	Line pipe of a kind used for oil or gas pipelines, welded, of flat-rol	0	0.929	0.929	6%	9%	15%	
730711	Fittings, pipe or tube, of non-malleable cast iron	0	0.504	0.504	8%	5%	13%	
730791	Flanges, iron or steel, nes	0.001	2.105	2.104	11%	9%	20%	
730820	Towers and lattice masts, iron or steel	0	6.977	6.977	20%	0%	20%	
730840	Props&similar equipment for scaffolding,shutterg/pit-propping,i/s	0	2.273	2.273	20%	0%	20%	
731290	Plaited bands,slings and the like of iron or steel,not elec insulated	0	5.333	5.333	13%	0%	13%	
731419	Woven products, iron or steel, other than stainless	0	0.213	0.213	10%	0%	10%	
731816	Nuts, iron or steel, nes	0.015	3.412	3.397	13%	0%	13%	
731819	Threaded articles of iron or steel, nes	0.001	1.8	1.799	20%	0%	20%	
731822	Washers, iron or steel, nes	0	0.942	0.942	28%	0%	28%	
732010	Springs, leaf and leaves therefor, iron or steel	0.002	0.52	0.518	35%	0%	35%	
732310	Iron or steel wool,incl pot scourers,polishg pads,gloves&the like,i/s	0	1.742	1.742	11%	12%	23%	
732391	Table,kitchen/oth household art&parts thereof,of cast iron nt enam nes	0	0.003	0.003	11%	12%	23%	
732394	Table,kitchen or oth household art&parts thereof,i or s,enamelled,nes	0	1.027	1.027	11%	12%	23%	
732399	Table,kitchen or oth household art&parts thereof,of iron or steel,nes	0	5.024	5.024	11%	12%	23%	
732591	Balls, grinding and similar articles of iron or steel, cast for mills	0	0.336	0.336	25%	0%	25%	
732599	Articles of iron or steel, cast, nes	0	1.21	1.21	25%	0%	25%	
732619	Articles of iron or steel, forged or stamped, but not further worked	0	7.22	7.22	9%	0%	9%	
732620	Articles of wire, iron or steel, nes	0	0.416	0.416	25%	0%	25%	
750890	Articles of nickel, nes	0	6.197	6.197	15%	0%	15%	
760511	Wire,aluminium,not alloyd,w a max cross sectional dimension > 7mm	0.05	0.818	0.768	10%	0%	10%	
760519	Wire,aluminium,not alloyd,with a max cross sectional dim of 7mm o less	0	0.677	0.677	20%	0%	20%	
760529	Wire,aluminium alloy,w a maximum cross sectional dimension of 7mm/ less	0	0.464	0.464	11%	9%	20%	
761490	Stranddd wire,cables,plaitd bands&the like or alum,not elect insul,nes	0	6.547	6.547	20%	0%	20%	

Table 4: High Potential Importable in Pakistan's Sensitive and Negative Lists (261 items)

HS code	Product label	Pakistan's Imports (in million dollars)			Tariff Duty			# items
		India 2012	World 2012	Potential India	Basic	Para	Applied	
820110	Spades and shovels	0	0.023	0.023	11%	4%	15%	
820130	Mattocks, picks, hoes and rakes	0	0.004	0.004	11%	4%	15%	
820140	Aces, bill hooks and similar hewing tools	0	0.008	0.008	11%	4%	15%	
821510	Tableware sets containg at least one article platd with precious metal	0	0.004	0.004	11%	12%	23%	
830241	Mountings, fittings & similar articles of base metal for buildings, nes	0	0.131	0.131	11%	12%	23%	
<b>Machinery and Mechanical Appliances, electrical equipment, electronics and parts</b>		<b>2.36</b>	<b>378.71</b>	<b>371.83</b>	<b>20%</b>	<b>0%</b>	<b>20%</b>	<b>40</b>
840211	Watertube boilers with a steam production exceeding 45T per hour	0	27.469	27.469	16%	0%	16%	
840212	Watertube boilers with a steam production not exceeding 45T per hour	0.139	0.981	0.842	20%	0%	20%	
840219	Vapour generating boilers nes, including hybrid boilers	0	18.071	18.071	18%	0%	18%	
840290	Parts of steam or vapour generating boilers nes	0	19	19	7%	4%	11%	
840420	Condensers for steam or vapour power units	0.085	0.205	0.12	20%	0%	20%	
840490	Parts for auxiliary plant&condenser for steam/vapour generatg unit nes	0	7.522	7.522	10%	0%	10%	
840890	Engines, diesel nes	0	13.645	13.645	20%	0%	20%	
841311	Pumps w o w/o a meas device for disp fuel o lub in fillg stat o garage	0	6.4	6.4	10%	0%	10%	
841480	Air or gas compressors, hoods	0	39.838	39.838	15%	0%	15%	
841940	Distilling or rectifying plant	0.772	3.156	2.384	20%	0%	20%	
841989	Machinery, plant/laboratory equip f treat of mat by change of temp nes	0.683	19.892	19.209	20%	0%	20%	
844831	Card clothing for hdg No 84.45	0.47	12.381	7.386	9%	3%	12%	
844842	Reeds for looms, healds & heald-frames for weaving machines (looms)	0.002	1.824	1.822	15%	0%	15%	
848310	Transmission shafts and cranks, including cam shafts and crank shafts	0.02	21.503	21.483	31%	0%	31%	
848410	Gaskets of metal sheeting combined with other material	0	8.323	8.323	27%	0%	27%	
848490	Gasket sets consisting of gaskets of different materials	0.002	8.654	8.652	25%	0%	25%	
848790	Parts of machinery of chapter 84, not intended for a specific purpose,	0	5.504	5.504	28%	0%	28%	
850211	Generatg sets, diesel/semi-diesel engines, of an output not exceed 75 KVA	0.158	45.036	44.878	15%	0%	15%	
850212	Generatg sets, diesel/semi-diesel exceedg 75 KVA but not exceed 375 KVA	0	17.875	17.875	15%	0%	15%	
850422	Liq dielect transf havg a power handlg cap >650 KVA but <= 10,000KVA	0	1.507	1.507	20%	0%	20%	
850423	Liq dielectric transf havg a power handlg capacity exceedg 10,000 KVA	0	36.329	36.329	20%	0%	20%	
850432	Transformers electric power handling capa > 1 KVA but <= 16 KVA, nes	0.019	3.837	3.818	20%	0%	20%	
850433	Transformers electric power handling capa > 16 KVA but <= 500 KVA	0	6.761	6.761	20%	0%	20%	
851120	Ignition magnetos, magneto-generators and magnetic flywheels	0	1.569	1.569	35%	0%	35%	
851140	Starter motors	0	0.891	0.891	33%	0%	33%	
851711	Line telephone sets with cordless handsets	0	0.162	0.162	20%	0%	20%	

Table 4: High Potential Importable in Pakistan's Sensitive and Negative Lists (261 items)

HS code	Product label	Pakistan's Imports (in million dollars)			Tariff Duty			# items
		India 2012	World 2012	Potential India	Basic	Para	Applied	
853210	Fixd capacitors designd f use in 50/60 Hz circuits (power capacitors)	0	1.345	1.345	25%	0%	25%	
853510	Electrical fuses, for a voltage exceeding 1,000 volts	0	0.151	0.151	20%	0%	20%	
853521	Automatic circuit breaker f a voltage > 1,000 volts but < 72.5 KV	0	4.774	4.774	15%	0%	15%	
853529	Automatic circuit breakers, for a voltage exceeding 1,000 volts, nes	0	12.343	12.343	6%	3%	9%	
853540	Lightng arresters,voltage limiters & surge supp voltage > 1,000 volts	0	1.335	1.335	15%	0%	15%	
853610	Electrical fuses, for a voltage not exceeding 1,000 volts	0	0.709	0.709	20%	0%	20%	
853810	Boards,panels,etc for goods of headg no. 85.37,not equippd w their app	0.004	3.555	3.551	20%	0%	20%	
853929	Filament lamps, excluding ultraviolet or infra-red lamps, nes	0.001	3.586	3.585	25%	0%	25%	
854419	Insulated (including enamelled or anodised) winding wire, nes	0	7.633	7.633	25%	0%	25%	
854460	Electric conductors, for a voltage exceeding 1,000 V, nes	0	7.173	7.173	20%	0%	20%	
854590	Articles of carbon/graphite,of a kind usd for electrical purposes,nes	0	0.393	0.393	17%	1%	18%	
854620	Electrical insulators of ceramics	0	2.566	2.566	25%	0%	25%	
854690	Electrical insulators, nes	0	1.204	1.204	25%	0%	25%	
854790	Insulating fittings for electrical mach appliances or equipment, nes	0	3.605	3.605	20%	0%	20%	
<b>Vehicles and aircrafts</b>		<b>0.04</b>	<b>937.49</b>	<b>937.45</b>	<b>31%</b>	<b>0%</b>	<b>31%</b>	<b>16</b>
870190	Wheeled tractors nes	0.012	37.983	37.971	19%	0%	19%	
870210	Diesel powered buses with a seating capacity of > nine persons	0	51.621	51.621	18%	0%	18%	
870321	Automobiles w reciprocattg piston engine displacg not more than 1000 cc	0.002	290.441	290.439	52%	0%	52%	
870322	Automobiles w reciprocattg piston engine displacg > 1000 cc to 1500 cc	0	400.407	400.407	60%	0%	60%	
870410	Dump trucks designed for off-highway use	0	7.005	7.005	30%	0%	30%	
870810	Bumpers and parts for motor vehicles	0	1.01	1.01	35%	0%	35%	
870899	Motor vehicle parts nes	0.02	60.022	60.002	35%	0%	35%	
870990	Work truck parts	0.001	0.104	0.103	35%	0%	35%	
871120	Motorcycles with reciprocattg piston engine displacg > 50 cc to 250 cc	0	81.309	81.309	80%	0%	80%	
871310	Wheelchairs not mechanically propelled	0	1.329	1.329	5%	0%	5%	
871420	Wheelchair parts nes	0	0.762	0.762	5%	0%	5%	
871491	Bicycle frames and forks, and parts thereof	0	0.013	0.013	25%	0%	25%	
871493	Bicycle hubs and free-wheel sprocket wheels	0	0.451	0.451	20%	0%	20%	
871494	Bicycle brakes, including coaster braking hubs, and parts thereof	0	0.028	0.028	25%	0%	25%	
871496	Bicycle pedals and crank-gear and parts thereof	0	0.054	0.054	25%	0%	25%	
871499	Bicycle parts nes	0	4.949	4.949	25%	0%	25%	
<b>Optical, Medical and Surgical Products</b>		<b>0.01</b>	<b>25.56</b>	<b>25.55</b>	<b>16%</b>	<b>2%</b>	<b>18%</b>	<b>5</b>
900110	Optical fibs,optical fib bundles&cables,oth than those of headg 85.44	0	1.609	1.609	20%	0%	20%	
901832	Tubular metal needles and needles for sutures	0.007	3.447	3.44	11%	9%	20%	

Table 4: High Potential Importable in Pakistan's Sensitive and Negative Lists (261 items)

HS code	Product label	Pakistan's Imports (in million dollars)			Tariff Duty			# items
		India 2012	World 2012	Potential India	Basic	Para	Applied	
902830	Electricity supply, production and calibrating meters	0	2.07	2.07	25%	0%	25%	
902890	Parts&accessories for gas,liquid/ electricity supply/production meters	0	15.136	15.136	15%	0%	15%	
903300	Parts & access nes for machines, appliances, inst or app of Chapter 90	0	3.294	3.294	7%	1%	8%	
<b>Miscellaneous Manufactured Items</b>		<b>5.44</b>	<b>23.27</b>	<b>17.83</b>	<b>11%</b>	<b>9%</b>	<b>20%</b>	<b>7</b>
960321	Tooth brushes	0	2.673	2.673	11%	12%	23%	
960630	Button moulds and other parts of button; button blanks	0.064	0.217	0.153	11%	12%	23%	
960720	Parts of slide fasteners	5.364	12.954	7.59	11%	9%	20%	
960840	Propelling or sliding pencils	0	0.009	0.009	11%	9%	20%	
960860	Refills for ball point pens,comprising the ball point & ink-reservoir	0	1.253	1.253	11%	9%	20%	
960891	Pen nibs and nib points	0	3.786	3.786	11%	9%	20%	
960899	Duplicatg stylos;pen/ pencil holders;parts of pens,markers,pencils,nes	0.01	2.376	2.366	8%	5%	13%	

Table 5: Indian Subsidies										
In crore Ind rupees	Actual								Revised 2012-13	Budget 2013-14
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12		
Food Subsidy	25,798	23,077	24,014	31,328	43,751	58,443	63,844	72,822	85,000	90,000
- Indigenous (Urea) Fertiliser	10,243	10,653	12,650	12,950	17,969	17,580	15,081	20,208	20,000	21,000
-Imported (Urea) Fertiliser Sale of controlled	494	1,211	3,274	6,606	10,079	4,603	6,454	13,716	15,398	15,545
-Fertiliser with concession to Farmers	5,142	6,596	10,298	12,934	48,555	39,081	40,766	36,089	30,576	29,427
Fertiliser Subsidy	15,879	18,460	26,222	32,490	76,603	61,264	62,301	70,013	65,974	65,972
Petroleum Subsidy	2,956	2,683	2,699	2,820	2,852	14,951	38,371	68,484	96,880	65,000
Other Subsidies	1,204	3,042	3,630	3,428	6,127	5,842	8,805	6,622	9,711	10,112
<b>Total Subsidies</b>	<b>45,837</b>	<b>47,262</b>	<b>56,565</b>	<b>70,066</b>	<b>129,333</b>	<b>140,500</b>	<b>173,321</b>	<b>217,941</b>	<b>257,565</b>	<b>231,084</b>
<b>Subsidy as % GDP</b>	<b>1.42</b>	<b>1.29</b>	<b>1.33</b>	<b>1.42</b>	<b>2.3</b>	<b>2.19</b>	<b>2.22</b>	<b>2.43</b>	<b>2.57</b>	<b>2.03</b>

Source: Planning Commission India

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