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Incidence of Taxes in Pakistan: Primer and Estimates

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ANDREW YOUNG SCHOOL OF POLICY STUDIES

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Incidence of Taxes in Pakistan: Primer and Estimates

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EXECUTIVE SUMMARY

Who pays Pakistan's taxes? Do they fall inordinately on low-income families, or on labor working in the formal sector, or is the tax burden borne disproportionately by the higher income classes, who also own most of the capital in the country? The fairness of the tax system is not only affected by who pays taxes, but by who does not. The latter group might include those working in the hard-to-tax informal sector, agriculture, those who benefit from legal exemptions, and those who evade taxes.

The incidence of taxes in Pakistan and the resulting distribution of tax burdens is an important policy issue. There are two reasons why a study of tax incidence is especially important for Pakistan: (a) the significant size of the population living at or below the poverty line, and (b) the relatively low overall level of taxes relative to gross domestic product (GDP). The first issue points to the magnitude of the income distribution job to be done, and the second emphasizes the limited ability of the government to address the issue. Even with a low tax effort (taxes collected divided by GDP), the distribution of the tax burden can be skewed in a manner that is not considered "fair"; or may be disruptive to productive investment. While there is no consensus regarding the "right" amount of equity in a tax system, most countries seem to believe that fairness dictates that at the very least, low income individuals should not pay more of their income in tax than high income individuals. Does the tax system of Pakistan fit this paradigm?

The goal of this paper is to estimate the distribution of tax burdens in Pakistan. We are most interested in whether the pattern is regressive or progressive, i.e., whether it

falls more heavily on the poor or on higher income households. We have three other important objectives:

- To explain the patterns of vertical and horizontal equity that we find;
- To examine horizontal inequities, i.e., whether households with the same incomes are subject to different effective tax rates; and
- To develop a framework for estimating the tax burden effects that would result from alternative tax reforms. This would result in a heightened focus on equity in the future tax reform discussions.

There are some existing studies of tax incidence in Pakistan, but we cannot find one that takes in all of these same objectives. Previous analyses have generally focused on estimating the burden of individual taxes at the federal level, e.g., consumption taxes. Moreover, we add some features in this analysis that are not always present in tax incidence studies:

- Throughout the analysis, we work primarily from micro-level data. The data we use are drawn from important Pakistani data sets: the Household Integrated Economic Survey (HIES), Labour Force Survey, and a sample of taxpayer returns. These are all micro-data files (data made up of individual level observations).
- This is arguably the first burden study that directly accounts for the effects of tax compliance in Pakistan in the income tax sector.
- We study the incidence of all federal and provincial taxes at a very specific level of detail.

One might expect the result that the tax system in Pakistan is regressive, because (a) the tax structure is weighted heavily toward consumption taxes, (b) there is no true tax on capital gains, and (c) the individual income tax weighs lightly in revenue-collection mix. On the other hand, the level of tax collection is quite low in Pakistan by international standards, resulting in the tax administration being centered on the "easy-to-tax." This includes large companies, visibly higher income families, international trade, payrolls and consumption taxes in general. Without the empirical analysis that we provide here, one could not sort out the net effect of these different factors on the tax burden distribution. As we show below, the hunch that the system is regressive turns out to be incorrect.

In some ways, we follow a conventional approach in doing this work. We draw on the theory of tax incidence and knowledge of the Pakistan tax structure to develop our estimate of how taxes are finally borne by owners of capital, by labor, and by consumers. In other ways our approach is not so conventional, and takes a different approach than do most country studies of tax burdens. The following are notable:

- We build in an estimate of the extent of the evasion of the income tax, by household decile.
- We provide estimates of the horizontal equity of various components of the tax system.
- We simulate the tax burden impacts of alternative assumptions about the incidence of various taxes, and we study the impact on both federal and provincial tax burdens. We use micro data from the HIES, Labour Force Survey and a sample of tax returns to carry out the analysis.

The theory, and our read of the tax structure, leads us to the incidence assumptions shown in Table ES-1. While this table oversimplifies the overall burden analysis, it provides a sense of what was done in the full estimation.

Table ES-1 Tax Incidence Assumptions: Pakistan

Tax	Labor	Capital	Consumption
Individual income	100% for tax on salaried individuals distributed by allocation to wages in HIES	100% for taxes on dividends, rents; distributed by allocation to income from capital, income from property from the HIES	
Corporate Income	50% distributed by allocation to wages (formal and informal)	50% distributed by allocation to capital income from the HIES	Alternative: 50%; distributed by allocation among 34 consumption groups.
GST			100%: Distributed by 34 categories of household consumption
Customs			100%; Distributed by 34 categories of household consumption, merged with customs duty classification
Excise			100%; Distributed by consumption based on disaggregated excise tax receipts.
Taxes on capital and property (dividends, some interest income, stamp duty, rental income)		100% on capital allocated by HIES defined capital income; alternative assumption: 50 and 100% of the tax on property to renters for taxes on rental income and stamp duty, allocated based on rental expenses from HIES	

The distribution of tax burdens across household consumption deciles is done by allocation according to labor shares, consumption shares for a very detailed list of

consumption items, capital holdings, etc. We also built up the tax base of each household based on information about their sources of income from the HIES. We took account of compliance differences among income groups for the individual income tax. We do this by simulating tax payments using data from HIES and analyzing that distribution along with the distribution of actual receipts determined from our sample of tax returns.

The final results of the distribution analysis are summarized in Table ES-2 and Figure ES-1.[1] The results may surprise some observers. We find that the distribution of tax burdens in Pakistan is progressive, but that this progressivity comes about almost exclusively because of the burden of the income tax falling on the top income group. Otherwise, over most households, both direct and indirect taxes are about proportional.

Turning first to the *distribution* of the tax burden (columns 2 and 3 in Table ES-1), we see that households in the lowest decile pay about 2.4 percent of total taxes. However, this household decile accounts for only 3 percent of total consumption. By contrast, the highest decile of households accounts for 31.8 percent of consumption, 53 percent of direct taxes, 33 percent of indirect taxes, and 40.3 percent of all taxes. The result of this pattern, as shown by the effective tax rates (columns 5 and 6 of Table ES-2) is that the distribution of tax burdens in Pakistan is progressive.

What about the middle-income groups? The share of taxes borne (columns 2 and 3) rises with income as we might expect, but the effective tax rates (columns 5 and 6) are relatively flat until the highest decile of households is reached. Most Pakistan households pay about the same share of income in taxes.

[1] As explained in the text, income is estimated using total household expenditures (consumption). In other words, consumption is a proxy for income in this analysis. The households are distributed based on total consumption and we report tax burdens as taxes/total consumption expenditures. The burden therefore represents the "tax take" out of family budgets. If we divide by GDP, the burden will fall commensurately.

The effective indirect tax rate is roughly proportional over the distribution. This result is in line with earlier incidence studies by Refaqat (GST 2003) and Martinez-Vazquez (all federal taxes 2006).

Further disaggregation of the tax burden yields interesting results. We find that the GST and Customs duties are proportional to slightly progressive under our incidence assumptions, while the excises are in fact regressive. The regressivity in the excises comes mainly through the tax on tobacco. The overall (approximate) proportionality of the consumption taxes should not imply that Pakistan's general sales tax is a broad-based consumption tax. Some commodities are exempt (particularly food items) while others are not. So the burden effect is a combination of a rate effect as well as a base effect. If low income individuals consume more of their budget in low or non-taxed goods than high income individuals, the consumption tax may be progressive. However, there are "high income items" that are tax exempt as well (including education expenditures, registration expenditures, etc.), which could reduce the progressivity and high income individuals benefit from food exemptions as well. So the combination of rates, bases, and consumption patterns is at the heart of the distribution of effective tax rates.

With respect to the direct taxes, the big story is the effective rate of the corporate income tax on the progressivity of the direct taxes. The individual income tax is progressive—with most of the burden (70 percent) falling on the top income decile. The taxes on the self-employed are also distributed in a progressive manner over most of the income distribution, with a slight downturn in the effective tax rate in the highest income decile (suggesting a smaller share of self-employed income in the top decile). When we add in the corporate income tax, the overall progressivity of the direct tax

system increases sharply. The incidence assumption used here is the baseline assumption that 50 percent of the tax is borne by labor and 50 percent is borne by capital. The effective tax rate on the portion of the tax borne by labor is relatively constant across households, but the capital portion is distributed in such a way that 93 percent of the total is borne by the households in the highest income decile.

The provincial taxes are also distributed in a slightly progressive manner. The overall burden of these taxes is relatively small (the provinces raise an amount equivalent to about 0.5 percent of GDP).

Are these results reasonable in a Pakistan context? That is a very difficult question to answer. It is difficult to compare the incidence of taxes among countries because studies often analyze different taxes, make different assumptions about the incidence of taxes, or use different measures of income. However, as noted earlier, a number of country studies report incidence results that suggest that many systems are slightly progressive. Shah and Whalley (1991) review a number of country studies (Colombia, Argentina, Jamaica, Panama, India, U.S. and other countries) and find that most tax systems are somewhat progressive. Alleyne et al's study of Jamaica (2004) finds a mildly progressive pattern in the tax system as well. From this international perspective the *distribution* of taxes in Pakistan, as found in this study, is not out of line with the worldwide experience. However, as often noted the *level* of taxation and therefore of the effective tax rate in Pakistan is low by international standards.

Figure ES-1: Distribution of Tax Burdens in Pakistan

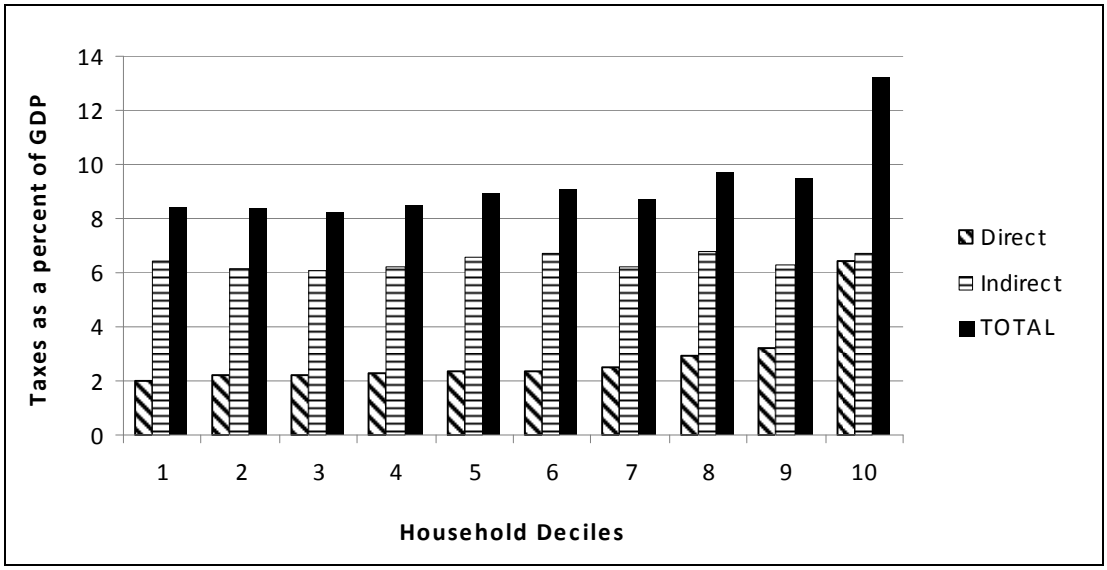

Table ES-2: Incidence of Taxes by HH Consumption Expenditure

Deciles	Households Distributed By Consumption Expenditure				
	Percent of taxes paid			Effective Tax Rate	
	Direct	Indirect	Total	Direct	Indirect
1	1.57	2.94	2.44	2.01	6.42
2	2.49	4.11	3.51	2.20	6.17
3	3.00	4.90	4.20	2.18	6.08
4	3.69	5.82	5.04	2.30	6.20
5	4.28	7.03	6.02	2.35	6.59
6	4.89	8.10	6.91	2.38	6.73
7	5.95	8.75	7.71	2.50	6.26
8	8.37	11.48	10.33	2.91	6.82
9	12.75	14.01	13.54	3.35	6.28
10	53.01	32.85	40.20	6.38	6.74
TOTAL	100	100	100		

Incidence of Taxes in Pakistan

Umar Wahid and Sally Wallace

Introduction

Because of the concerns over the unequal distribution of income in Pakistan, this study on tax incidence – who bears the burden of taxes in Pakistan--is a critical part of the overarching discussion of tax reform in the country. The study takes on the issue of the equity of the system. While there is no consensus regarding the "right" amount of equity in a tax system, most countries seem to believe that fairness dictates that, at the very least, low income individuals should not pay more of their income in tax than high income individuals. The focus of this report is on the distribution and effective tax rate of all current major federal and provincial taxes in Pakistan.[2] We ask a number of important policy-related questions and provide a detailed analysis of the distribution of the tax burden by type of tax. Among the questions and issues that we address are:

- How does the current tax system treat low versus high-income individuals?
- Are there imbalances in the distribution of taxes that create a perception of unfairness and lack of social justice?
- Do individuals with similar levels of income pay the same amount in taxes?
- Are some taxes more progressive and some more regressive?
- Is there evidence that capital or labor bear a relatively heavy burden of taxation?
- Is there evidence of horizontal inequities in the system—do households with similar income face the same level of taxation?

[2] The effective tax rate is calculated as (tax paid/income). This statistic is also referred to as the tax burden.

The goal of this analysis is to provide policy makers in Pakistan with information about the equity of the current tax system using extensive micro data and state of the art methods of analysis. We estimate the incidence of all major taxes, and perform sensitivity analysis related to the incidence assumptions. As the results of all of the studies of this project are integrated and discussions of specific tax reforms develop, this study will provide a baseline for evaluating the equity of reforms.[3]

Motivation

It is a universally accepted norm that growth oriented policies ought to lead the economic agenda of governments, but those policies should not be the only goal for government. Pakistan's fiscal policy should be growth oriented but it also should be aligned with the country's sense of equity. The distribution of tax burdens factors significantly into the public policy of a country. It is possible that economic growth alone can help to improve the distribution of income, but those impacts may be very long term and have not been realized in a number of developing countries, including Pakistan.[4]

[3] A complete picture of the distribution of the public sector on households in Pakistan would consider the benefits side of the public sector as well as the tax side. There are a variety of benefits afforded citizens in Pakistan—and these benefits may accrue in different proportions to citizens in different parts of the income distribution. Benefits include cash and in-kind payments, subsidies to reduce the cost of food and utilities to consumers, and other government expenditures including health, education, transportation, etc. Considering the distribution of these expenditures would expand the picture to one of net fiscal burden—taxes and expenditures. However, determining the incidence of many expenditure programs (who bears the *benefit* of public expenditures) is quite difficult. For example, families in which children attend schools do receive a benefit from education in the form of increased health and an increase in the net present value of earnings. However, families also lose household help during school-time. What is the relative weight on the long-term benefits of education for the family versus the short-term losses? Also, education benefits society as a whole by reducing social unrest and increasing health and economic growth. How should these benefits be distributed? They might be distributed equally among the population, or they might be distributed by income (if higher income individuals benefit "more" from a stable country). These difficulties often preclude the assignment of expenditure benefits. For these reasons, the joint tax-expenditure incidence is left to a future study.

[4] The World Bank, *World Development Report* (2005) summarizes findings from a number of countries regarding the impact of economic growth on poverty. The Social Policy and Development Center (2004) also present evidence suggesting that while the average annual growth in GDP between 1973 and 2003 was

Some feel that the equity component of the tax policy debate has been missing in recent years in Pakistan (Jamal 2007).

There are two reasons why a study of tax incidence is especially important for Pakistan: the significant size of the poor population, and the relatively low level of the tax to GDP ratio. The first lays out the magnitude of the distribution job to be done, and the second emphasizes the limited ability that government has under the current tax regime to affect the net distribution of income.

The incidence of poverty has become less severe in the last 5 years, relative to the 1980-1990 period. However, it is still high by developed country standards. According to Government of Pakistan (Economic Survey of Pakistan 2006-07) estimates, the percentage of the population below the poverty line declined from 34.5 percent in 2001 to 23.9 percent in 2005. This report also indicates that the level of urban poverty fell by 34 percent and the level of rural poverty fell by 28 percent during the same period. On the contrary the World Bank has estimated that poverty in Pakistan has declined by 5.2 percentage points. A third estimate, made by the Social Policy and Development Centre (Jamal, 2007) estimated that poverty in Pakistan fell by about 3.5 percentage points over the same period.

One may want to raise the question of whether the income distribution in Pakistan is out of line with that in other low-income countries. In fact, poverty rates and methods to estimate poverty vary dramatically across countries so it is difficult to compare levels of poverty across countries. However, the World Bank does report Gini coefficients and

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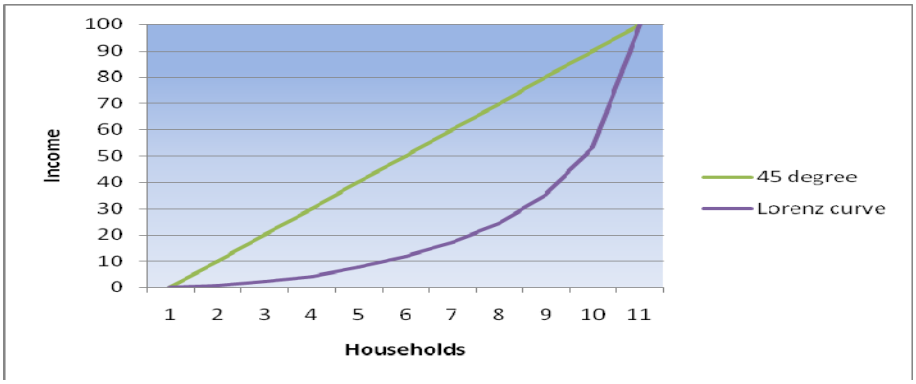
slightly more than 5 percent, the poverty rate remained roughly constant at approximately 1/3 through 2003. The Government of Pakistan (2007) finds that poverty fell between 2001 and 2005.

distributions of income or expenditures for a number of countries that provide a reasonable comparison of the distribution of income among countries (See Box 1).

Box 1: Income and Income Distribution

The distribution of income is of concern to government. Disparate distributions of income can lead to social unrest and a lack of economic growth. There is no easy answer to the question "what is the right distribution of income?" However, there is some consensus within the international community that a lopsided distribution income is not in the best interest of most countries in the long-run from the perspective of social justice as well as social unrest, the latter of which can impede growth.

One common measure of the equality of income distribution in a country is the Gini coefficient. A large Gini coefficient means that income is distributed relatively unevenly among a population. A low Gini coefficient means the opposite. These coefficients are aggregate measures of income distribution in a country and they are best used as relative measures of the income distribution over time or across countries.5 The Gini coefficient is a ratio that is calculated as follows. First, plot the cumulative share of households (or individuals) on the horizontal axis against the cumulative amount of income held by those households (or individuals) on the vertical axis. This curve is the Lorenz curve. Secondly, calculate the area between that line and a 45 degree line and divide by the area under the 45 degree line The ratio is the Gini coefficient. Figure 1 provides an example of the Lorenz curve, which is the curve below the 45 degree line.



The Gini coefficient for Pakistan and many other countries has changed little over the last decades. While economies grow, it is difficult to target growth specifically toward the lower end of the income distribution, as noted above regarding the poverty rate. These Gini coefficients are a testament to the difficulty of affecting changes in the overall income distribution among countries.

Country	Year		
	1991	1997-99	2002-04
Pakistan	31.2	33.0	30.6
India	-	-	36.8
Egypt	-	34.4	-
Columbia	-	57.1	58.6
Brazil	-	59.1	-
Ghana	-	39.6	-

Source: World Bank, World Development Indicators 2003, 2007.

[5] It may be difficult to compare coefficients over time or across countries if the income data are not consistent.

The second motivation for this work has to do with the use of fiscal policy to directly influence the distribution of income in the short run, and the ability of the government to do this. The public sector has at least two budgetary instruments to affect the distribution of income within a country. The first route is through the expenditure side of the budget. Expenditure programs such as health and education are often touted as poverty alleviating programs, which may impact the overall distribution of income. Direct subsidies such as those for housing or food, also can impact the distribution of income. Tax policy is the second fiscal instrument that may be used to change the underlying distribution of income within a country, although it is difficult for tax reforms to have a big impact on income redistribution (Bahl, 1991). Our focus in this report is on the incidence of taxation, and we will not deal with the distribution of public expenditure benefits in any great detail.

The level of inequity in the underlying distribution is an important issue for fiscal policy, but there are practical limitations to the impact that tax policy can have on this distribution due to issues of the overall level of taxation (relative to GDP), compliance, evasion, and administration. Whereas expenditure redistribution through food and housing subsidies and direct employment programs can specifically target recipients, taxes can be evaded or avoided. The likelihood that recipients of expenditure-based redistribution programs will refuse acceptance of subsidies is much smaller than the evasion and avoidance activities associated with redistribution via the tax system. Still, for a study on the equity of the tax system, it is important to understand the underlying distribution of income to better understand the implications of the distribution of the tax burden on the level of social welfare in the country.

Finally, there is a general question of whether government can be effective in using tax policy to address income redistribution in Pakistan. The relatively small size of the government sector causes us to question this. The level of tax effort, measured as tax collections/GDP, is very low in Pakistan relative to most countries (the ratio of federal tax collections/GDP is currently estimated to be around 9 percent according to the Pakistan Economic Survey, 2006-07; using data made available for this study, the ratio for center plus provincial taxes in 2006-07 is 11.3 percent[6]). By comparison, the tax/GDP ratio in high-income countries is around 35 percent, in middle income counties it is around 25 percent, whereas, and in low-income countries the ratio is around 18 percent for combined government tax collections.[7] This leaves relatively little room for taxes to have much of an impact on income in Pakistan at the current level of taxation.

The Concept of Tax Incidence

Someone must ultimately pay all taxes, and one of the most fundamental questions asked by economists is: "Who bears the final burden of a tax?" Taxes cause individuals and firms to change their behaviors, and the resulting changes in product and factor prices will determine the "incidence" and the distributional effects, of the tax. The answer to the question "Who bears the burden of the tax" requires us to estimate whether or not taxes are regressive; that is, do taxes as a share of income decrease or increase as income increases?

[6] The Federal Bureau of Statistics reports 2006-07 GDP of Rs 8.2 trillion and the FBR reports federal plus provincial revenue of $930 billion for 2006-07.

[7] For details please see Asian Development *Outlook* 2005, World Bank, *World Development Indicators* 2006, and Bahl and Wallace (2005).

Economists have devoted much attention to the question of tax incidence.[8] Although there is wide agreement about the incidence of some taxes, such as excise or individual income taxes, the incidence of other taxes remains controversial. Even so, several basic "principles" of tax incidence should be kept in mind in the discussion that follows.[9]

Box 2: Statutory and Economic Incidence

One should begin with the definition of tax incidence, and the distinction between statutory incidence and economic incidence. A simple example can help. Assume that the price of a bottle of a soft drink is Rs:10 and the government imposes a tax of Rs:1 per bottle. Every time a bottle is purchased Rs:1 goes to the tax collector. A casual observer might conclude that the seller is paying the tax. Now suppose that after the imposition of the tax, the tax induces a rise in the price of soft drinks to Rs 11 per bottle. Clearly, the seller receives the same amount per bottle as he did before the tax imposition. The tax has no impact on the net price received by the seller and, in this case, consumers pay the entire tax in the form of high prices. On the other hand suppose that once the tax is imposed, the price of the soft drink rises to Rs 10.50. Since the seller has to turn over Rs 1 to government, the seller keeps a net of Rs 9.50--he is worse off by 50 paisa per bottle. Consumers are also worse off, because they have to pay 50 paisa more per bottle than before the imposition of the tax. In this case the producer and consumer share the tax burden. Yet another example possibly is that after tax is imposed the price stays at Rs 10 per bottle. In this case the consumers are not worse off; the entire tax is borne by the sellers.

The statutory incidence of a tax indicates who is legally responsible for the tax. All three cases in the preceding paragraph are identical in the sense that statutory incidence is on the seller. But the situation differs drastically with response to who really bears the burden, because price may change in response to the tax. Knowledge of statutory incidence tells us nothing about who really pays the tax. In contrast, the economic incidence of a tax is the change in the distribution of private real income induced by a tax.[10] The process by which the statutory incidence of a tax is moved from those legally responsible to those who bear the economic burden is commonly referred to a "tax shifting". If a tax is shifted to consumers via higher product prices, then the tax is said to be "shifted forward"; if the tax is borne instead by workers or other input suppliers, then the tax is said to be "shifted backward".

The first principle is that only people (individuals) bear the tax burden. Corporations are simply legal entities made up of people. By drawing a sharp distinction between individual and corporation, the statement points to a common fallacy that businesses have an independent ability to bear the tax burden. It is true that many

[8] Much of this work builds on the analysis of Harberger (1962). For comprehensive surveys, see McLure (1975), Kotlikoff and Summers (1987), and Fullerton and Metcalf (2002). For examples of applied work, see Pechman (1986), Fullerton and Rogers (1993), and Alleyne et al (2004).

[9] This closely follows Alleyne et al (2004).

[10] The statutory/economic incidence distinction is provided and expanded in numerous sources. For example see Rosen (2005) or Wallace (2007).

countries including the USA treat corporations as if they were persons, and in Pakistan corporations are normally treated as individuals. But this has nothing to do with economic incidence. People, i.e., shareholders, workers, landlords, interest income recipients, and consumers bear the tax burden. The corporation is simply a paper-entity. This issue oftentimes creates confusion regarding "who pays taxes." Political considerations aside, a clear distinction must be made between who bears the "statutory burden" and who ultimately bears the "economic burden" of a tax.

Consider the company income tax as another example. The company bears the "statutory incidence" of the income tax because its responsibility is to remit the tax payment to the government. However, the economic incidence will be borne by one or more of several possible candidates: the owners of the company who take in lower profits because of the tax, the consumers of the company's product (s) who face higher prices because of the tax, or the workers of the company who receive lower wages. As another example, consider a general sales tax (GST) on gasoline. The firm that collects the tax and remits it to the government will bear the statutory incidence of the tax, but again the economic incidence will depend upon the ways in which product and factor prices adjust to the GST. If consumers really need gasoline, they are likely to bear much of the economic burden. If consumers can do without gasoline, then they might refuse to purchase gasoline at higher prices, forcing the producer to lower the price and absorb at least some of the tax through lower returns.

A second principle of tax incidence is that the incidence of a tax change depends on both the consumption pattern of the consumers and on how income accruing to the factors of production (labor, capital, and land) is changed. If a tax is "shifted forward" to

the price of a commodity, then people who consume more of that product will be worse off by virtue of the higher prices they pay. On the other hand if the imposition of the tax reduces demand for that product, and the net returns to the seller fall, the employed factors of production of the product may see a reduction in wages or returns to capital. So, a tax can also change the income distribution by affecting the source of income. Therefore both the sources and the uses of income must be analyzed in incidence analysis.

A third principle underlying this analysis is the assumption that any tax changes are made in a revenue-neutral way so that the incidence of expenditure changes is not considered, where the benchmark is a hypothetical lump-sum tax. This is referred to as "differential incidence" (Musgrave 1952). This is an important assumption. Government expenditure is financed from tax revenue, non-tax revenues and borrowing from the public or private sectors. Therefore, any change in tax revenues must be accompanied by a corresponding change in government expenditures, in government debt, in the money supply, or in another tax. In theory, it is important to consider what happens to the new revenue, or loss in revenue. For example, if there are additional revenues that come from a proportional tax and the additional revenues are spent on pro-poor expenditures, the net impact of the tax/expenditure change could be more equalizing in nature. In this analysis, we simply assume that there is no change in the distributional effects of government expenditures, and no distributional change due to the offsetting reduction in taxes or non-tax revenue.

That tax incidence does not depend on where the tax is imposed is a fourth important principle in incidence analysis. Tax incidence tracks through the impact of a

tax on the price of factors of production and on the final product. In a competitive market, the incidence of a tax does not depend on where it is imposed—whether statutorily on the producer or consumer of a product. The tax simply drives a wedge between the gross-of-tax price paid by consumers and the net-of-tax price received by producers, and the origin of the wedge (e.g., from the demand side of the market or from the supply side of the market) is irrelevant (see Appendix A for a numerical derivation of this concept). However, note that a tax that is imposed in a market in which all demand and supply comes from domestic sources will have a different impact on prices than if it is imposed in a market in which international agents participate either on the demand side or on the supply side.

Finally, incidence depends upon elasticity or responsiveness of consumers and producers to changes in prices (the price elasticities of demand and supply). When a tax is imposed, individuals will adjust their behavior to reduce their tax liabilities. Those who are better able to adjust their behavior are better able to shift the burden to others and will bear less of the burden of the tax. For example, if consumers respond little to a change in gasoline prices, then consumers will bear more of the incidence of a tax on gasoline. Similarly, if workers are able to reduce their work effort or to shift their labor to untaxed sectors in response to an individual income tax or a payroll tax, then workers will bear less of the burden of an income or a payroll tax.

After the global incidence of a tax is determined – on consumers or land, labor or capital income -- the tax should be allocated to individuals based on their share of consumption or income (depending on the incidence assumption) or their share of factor income. Take for example the case of a tax that is shifted forward to consumers of a

particular product. If we sort the population from lowest income to highest income and distribute the share of taxes accordingly, we can determine how much burden is borne by different income groups in the population. We can also determine how much tax is paid relative to income by each segment of the population, i.e., -- *the average effective tax rate* or the ratio of tax paid to income. If the average effective tax rate increases with income, the system is called "progressive" and if it falls as income rises, the tax is regressive. This becomes the punch line or main point for any incidence analysis.

It is obvious from all of this that the progressivity of the tax is directly dependent upon the incidence assumptions. For example, the incidence of the corporate income tax (CIT) is often assumed to be largely on owners of capital, and these will tend to be high income individuals. So, the corporate income tax burden will fall on the higher end of the income distribution and our measurement will show that that average tax rate will increase as the level of income increases. If instead we assume that the CIT is borne by labor, then the tax will be less progressive since wage income is a larger share of total income in the lower income classes (where there is less capital or property income).

Pakistan Tax Structure

To set the stage for the incidence analysis, we will now summarize the nature of the tax structure in Pakistan.[11] During the fiscal year 2006-07, total federal and provincial tax revenue accounted for 78 percent of total revenue of the federal and provincial governments. The remaining 22 percent was made up of non-tax receipts. Federal taxes

[11] A more detailed analysis of the major federal taxes is found in Thirsk (2008), Martinez-Vazquez (2006), and Central Board of Revenue (Federal Board of Revenue), quarterly reports, various years. Bahl, Wallace and Cyan (2008), Urban Unit (2006, 2007), and Government of Punjab (2006) provide detail on the provincial taxes.

comprised 95 percent of all tax collections, while provincial collections accounted for 5 percent of all taxes collected.

For this study, we separate taxes into two types--direct and indirect taxes. Direct taxes are imposed directly on the sources of income, and in Pakistan, the main direct taxes are the individual income tax (IIT) and the corporate income tax (CIT). A small portion of direct taxes is also collected on account of CVT (capital value tax) and WWF and WPPF (workers welfare fund and workers profit fund). Indirect taxes are sales tax (a value added tax levied on imports and domestic sales), federal excises (collected at the clearance stage of a few domestically produced and imported goods) and customs duty. As of 2007, a 1 percent excise is levied on imports. Prior to that, excises were levied on certain selected imports.

Income taxes (IIT and CIT) are progressive by design. Tax payments for income tax are made by way of advance taxes, payments with returns, deductions at source (withholding), minimum tax[12] and fixed tax.[13] The withholding taxes are a major component of income tax receipts. For example, on payrolls by employers; on contract income by government institutions and departments; on imports and exports by the customs department; on telephone bills by Pakistan Telecommunications Company Limited (PTCL), on interest income by banks, etc. Some of these withholdings are considered to be final tax, and others are creditable when calculating income tax liability. This withholding system makes it difficult to estimate the total level of taxes paid by type

[12] Minimum tax is applicable to retailers who are individual or association of persons, whose turnover exceeds five million rupees, and who are subject to a special procedure for payment of sales tax under Chapter III of the sales tax special procedure rules 2006. There is also a one percent minimum tax for corporations.

[13] Where a retailer being an individual or association of persons has turnover of up to five million rupees for any tax year, he/she may opt for payment of tax as a final tax at the fixed rate of 0.5%.

of taxpayer. In conversations with FBR we were told that when the withholding numbers come into FBR from banks, etc., they are attributed to the appropriate category of taxpayer—corporate, self-employed, salaried individual with other income, etc. However, it is not clear how this is actually done. Nor is it obvious that individuals who are over withheld (including those under the threshold) file tax returns to claim refunds due to them. In the end, it may very well be that some individuals and companies below the tax threshold are paying income tax. It is also possible that the total level of tax receipts is misallocated by type of taxpayer. Thirsk (2008) discusses these issues in more detail.

Sales tax in Pakistan was originally a provincial subject until 1948, when the tax was transferred to the central government. It is a value added tax (VAT) levied on manufacturers and retailers with annual turnover of more than Rs. 5 million, and is also levied on importers, wholesalers, distributors and some specified service providers. The contribution of VAT at import stage has been 56.8 percent of total VAT receipts in the country. VAT in its present form was introduced in Pakistan at the standard rate of 12.5 percent in 1992 and it was raised to 18 percent in 1995, and then reduced in 1998 to 15 percent (a higher rate of 20 percent was introduced for some industrial raw materials).

Customs duty is charged on dutiable value of imports. Federal Excise (not in the VAT mode) collection is based on the quantity, not the value, produced and cleared. Federal excises collected in the VAT mode are ad valorem taxes levied on specific services. Of the federal excises collected in VAT mode, those on telecommunications provide the largest amount of revenue to the federal government.

The provincial taxes include direct taxes (the agricultural income tax and tax on professions, trades and callings, property tax, and land revenue) and indirect levies (excises, stamp duty, motor vehicle tax, and others). The provincial share of total federal plus provincial taxes is quite low—less than 5 percent of the total federal plus provincial tax revenue. The largest source of provincial tax revenue is from stamp duties, mostly on property transfers. Bahl, Wallace, and Cyan (2008) document the lack of revenue growth in most of these taxes, and the low level of tax effort. For example, the agricultural income tax in Punjab is estimated to have a revenue potential nearly four times the present level of collections even under the present rate and base structure (Bahl et al, 2008).

Income Taxes and Tax Compliance

The tax bases of the income taxes are not only narrow legal due to exemptions and deductions (which affect horizontal and vertical equity), but there is also a significant level of non-compliance that narrows the base and impacts the distribution of tax burden. Ahmed and Rider (2008) provide a detailed analysis of the tax gap by type of tax.

With respect to direct taxes, there are 2.75 million National Tax Number (NTN) holders in a country of 150 million people--only 1.8 percent of the total population. Out of the NTN holders, only 1.81 million file tax returns (2006-07). The corporate income tax accounts for about 70 percent of total income tax revenue, but the share of corporate returns is about 1 percent of all income tax returns. At present there are around 46,000 companies registered with the Securities Exchange Commission of Pakistan (SECP), while the number registered with the FBR is only about 23,100 (NTN holders). The tax-to-GDP ratio of income and corporate taxes has remained at around 3 percent for the last

several years, but actually fell slightly in the most recent years (from 2004 through 2006). The income tax to GDP ratio is quite low compared with the emerging economies of East Asia such as Malaysia, Indonesia, Thailand and Philippines. The income tax to GDP ratio in those countries is 7 percent, 6.8 percent, 6.3 percent and 5.7 percent respectively (World Development Report 2006). At least in terms of comparison with other countries, one might conclude that there is room for expanding the income tax coverage.

The non-corporate sector comprises about 99 percent of NTN holders and tax filers but they contribute only about 30 percent of total income tax collections. As previously noted, taxes are also paid via numerous withholding schemes, so an estimate of compliant tax activity based simply on account of tax filings would not be accurate. However, we do not have a detailed accounting of final taxes paid by type of taxpayers through the withholding system. Returns filed as a percent of tax identification number holders have declined in general over the past decade, with a slight upward movement in 2006-07 (see Table 1).

General Sales Tax (GST): Base and Compliance

In the sales tax regime there are 130,710 sales tax registrants: 96,045 domestic GST Payers and 34,665 importers. In the domestic GST category, the distribution by sector is as follows: wholesalers and retailers number 33,103, manufacturers 32,270, exporters 11,637, service providers 9,917, and ship breakers, 42.

The sales tax collection by volume of turnover presented in Table 2 indicates that over 89 percent of the sales tax collection comes from businesses with more than 300 million rupees in turnover. These large businesses represent less than 3 percent of all businesses in the system with non-zero turnover. However, the rate of realization i.e.,

ratio of collection to turnover is largest in the case of businesses with less than one million rupees in turnover. Null/Non filers constitute about 41 percent of the taxpayer units and they need special examination to ascertain their potential.

The data in Table 3 demonstrate the number of registered taxpayers relative to the number of returns files for GST. As seen there, relative to the number of registered taxpayers, manufacturers, importers and exporters have the highest level of filing compliance. This is expected for exporters as they are typically seek due refunds for GST paid on inputs. Manufacturers and importers may represent a better "tax handle" since they are likely to be more visible to the tax authorities. The ship breakers category of taxpayers have exhibited the highest level of compliance (93%), but this is not unusual due to small number of registered unit in the sector The ratio of tax filings to registered taxpayers in Table 3 is only one measure of non-compliance. Many businesses that are liable for GST simply do not register. In addition, there are filers who underreport their activities to lower their liability. We do not have any specific evidence or data on these forms of non-compliance. GST non-compliance will be further discussed in the tax gap analysis (Ahmed and Rider, 2008).

General Issues in Tax Policy Related to Incidence Analysis

The nature of the economy and the structure of taxation and compliance provide an important input to the study of the incidence and distributional impact of taxes in Pakistan. The fact that the there is a relatively low level of tax effort and evidence of non-compliance complicates the incidence analysis. Since we are distributing the total level of tax revenues (and not estimating the level of revenue from micro data), we implicitly control for the overall level of non-compliance. However, if non-compliance is

not distributed among households in a pattern similar to income or consumption, then we will make adjustments for non-compliance. For example, we know the total level of tax receipts by type of tax. If non-compliance was a percent of income, and that percent was constant among households, then we would not need to make an adjustment for non-compliance. It is unlikely that this is the case. High-income earners may have more sophisticated means to evade taxes, so may evade more, or low income earners may not be of much interest to the tax authorities, so they can evade more. The distribution of compliance is therefore important in our analysis and will be discussed further in the incidence section of this report. This feature of the Pakistan incidence analysis is not often found in country incidence studies.

An analysis of the relative strength of different components of GDP and their contribution to revenue is quite revealing. It is patently clear that the growth in several sub-sectors is not reflected in the growth in FBR revenue. For instance, while the contribution of a bumper crop of cotton has been immense as far as value added in agriculture is concerned, the revenue contribution of this source of GDP has been insignificant. The same has been true of transport, wholesale and retail trade. Differences in the tax treatment of the sectors as well as the level of compliance in the sectors will lead to horizontal and possible vertical inequities in the tax system. [14] For example, if output prices from the agricultural or wholesale/retail trade sectors are less burdened by taxes than are prices in the manufacturing sector, then families with heavy consumption of agricultural goods will have a lower tax burden than those consuming more heavily from the manufacturing sector.

[14] "Horizontal distribution" refers to whether comparable firms or individuals (typically defined by income) pay the same or different levels of tax.

The extensive set of exemptions in the current tax system will impact the distribution of tax burdens. Exemptions are made part of the tax system for a variety of reasons. Some (like the income tax threshold and GST exemption on basic foodstuffs) are granted to protect the most vulnerable groups of society from "onerous" taxes. Some (the GST threshold) are done for administrative reasons. Exemptions are also introduced to protect certain industries or provide for the development of infant industries. There are also political exemptions for segments of the economy like diplomats, top echelon of civil and military bureaucracy, and employees of international organizations. Specific temporary exemptions are also granted to address issues that arise from time to time. Recent exemptions granted for import of essential commodities to counter inflationary expectations are a good example of these temporary exemptions.

Under the existing regime, exemptions are reported in the 2nd Schedule of income tax and the 6th Schedule of Sales Tax. In the case of Customs, general concessions are granted under Section 19 and special concessions under Section 20 of the Customs Act (1969). Under the income tax regime, the most notable exemptions include income of mutual funds, income of a trust or welfare institution, income from capital gains, and income or imports of non-profit organizations. In addition, a rebate is allowed for teachers and for researchers, pensions are exempt from taxation, contributions to charitable organizations are creditable (up to a maximum amount), as are profits or gains of power generating units (IPPs) (conditional), import of wheat, import of essential items etc.

Investment related exemptions. Several exemptions are available as an incentive to promote investment activities, and special exemptions are allowed to induce

investments in particular sectors of the economy. For example, there are 26 major sectors including oil and gas, power, IT, textiles, and automobiles that have been opened to foreign investment and given special concessions and exemptions of customs duties, sales tax and income tax. For all of these sectors the sales tax is zero. A 5 percent concessionary customs duty is levied on the import of plant, equipment and machinery (PME) for manufacturing, infrastructure, and social sectors. There is also an initial 50 percent depreciation allowance as percentage of PME cost allowed for these specific sectors. FBR estimates that the total cost of all of the exemptions that could be estimated in 2006 is Rs 200 billion.

Under the customs regime there are still exemptions for imports by privileged persons (diplomats, some military), import of relief goods, gifts, samples, imports by charitable, educational, scientific institutions and hospitals, imports of replacement goods, imports made by the units located in Export Processing Zones (EPZ) etc.

Threshold exemptions. Thresholds are another form of exemption allowed under various taxes. Below the income tax and GST threshold, a person or company is not liable for tax. A high GST threshold could lead to very low GST yields. A secondary market may develop for GST invoices available in the hands of small taxpayers who could not utilize the invoices for claiming GST input tax credit since they were below the threshold. The regular GST payers would have incentives to work out ways to avoid, or even evade the GST taxes by buying invoices in the market that do not relate to their own business activities, and taking input tax credit on their taxable output.

In case of Pakistan, the threshold was Rs. 150,000 ($2,419) for the individual income tax and Rs. 5,000,000 ($80,649) in turnover for the sales tax in 2006. The income

tax threshold is about three times that of per capita income in Pakistan, so the threshold protects a large segment of the population from the income tax. The GST threshold is high. It is among the highest within Middle Eastern countries (Table 4) and almost equivalent to that in OECD and other countries (Table 5). These relatively high thresholds reduce the revenue take from these taxes and increase the progressivity of the income tax system. If low income households in Pakistan largely purchase goods from retailers below the GST threshold, they may bear a smaller portion of the GST as well. While we can control for the income tax threshold impact in the burden analysis, we cannot control for the GST threshold effect as no data are available regarding who households purchase from.

This section has presented a brief review of the current tax structure in Pakistan in the context of the tax burden analysis. The level of taxes is taken as given for this analysis, and we attempt to control for the distributional implications of non-compliance as explained below. Exemptions and special treatment of various sectors is implicitly included in the analysis as we distribute the level of *actual* collections. We also estimate implications of some of these exemptions on the horizontal equity of the tax system in Pakistan. Future tax reforms are not the focus of this report; rather, we develop an analysis of the current tax burden to inform the overall tax policy debate. As such, this analysis is one input into the overall assessment of the current structure and development of reform options.

Previous Studies of Tax Incidence: Pakistan and other Countries

While there is a growing literature on the incidence of taxes in developing countries, this literature pales in comparison to the theoretical and empirical literature on tax incidence in industrialized countries. Modern thinking about tax incidence stems from Arnold Harberger's (1962) work in demonstrating how taxes levied in one market can be borne by productive factors in another market. Harberger's model evaluated the impact of a corporate income tax as a tax on capital in one sector of the economy (a "partial factor tax"). By using a model in which the demand and supply for output adjusted to a new equilibrium after a tax was imposed, the impact of a corporate income tax on the price of capital, labor, and output could be analyzed. The results show that, depending on the elasticities of demand and supply and the ability of producers to substitute labor for capital in the production process, the burden of a corporate income tax could be fully or partially born by labor or capital, or shifted forward in terms of higher output prices. Harberger's model has been used for more than forty years to estimate the burden of taxes, and it is also a model for analyzing the excess burden or "welfare loss" of taxes.

Even more complicated, intertemporal theoretical models that consider the incidence of taxes over a person's lifetime have been developed using sophisticated models of the economy. John Shoven and John Whalley (1984) were among the first economists to use computer models to analyze the incidence of a system of taxes. These types of models are now regularly used as a means to incorporate many markets into the tax incidence analysis.

While there is not 100 percent consensus on the incidence of all taxes, and there is not complete agreement on how to estimate the distribution of tax burdens, there is a great deal of agreement about how to do empirical studies of tax burden distributions. In this study, we will use a set of reasonable alternative assumptions regarding the incidence of various taxes to demonstrate the magnitude of sensitivity of the analysis to alternative assumptions. It is useful at this point to provide a summary of the existing literature on tax burdens in various countries and of the estimation methods they used.

United States

Some of the early work on tax burden in the U.S. utilized a set of incidence assumptions to distribute actual tax revenue from the major U.S. taxes: individual income, corporate income, and payroll taxes and (in some studies) state and local government taxes. Pechman's work (Pechman 1985) on the distribution of tax burdens (1966-1985) provided a detailed analysis of the distribution of the tax burden of the major taxes in the U.S. over that time period. He used a standard set of incidence assumptions (labor taxes were borne by wage earners and corporate income taxes and other taxes on capital (namely the property tax), were split among capital owners, labor, and consumers. Depending on the assumption regarding the incidence of the corporate income tax and taxes on capital, the overall system in the U.S. was either moderately progressive or slightly regressive. Pechman concludes that the tax system overall had little impact on the distribution of income in the U.S. over the time period studied. However, the spread of the effective tax rates demonstrate that under the most progressive incidence assumptions, the lowest decile pays about 19 percent of income in taxes while the highest income decile pays 25 percent. At the other extreme, under the most regressive

assumptions, the lowest income decile pays about 28 percent in tax while the highest decile pays about 19 percent.

The U.S. Congressional Budget Office also does a regular analysis of effective tax rates by income group for federal taxes. Their methodology is quite similar to that used by Pechman (1986). Using data from the Current Population Survey and tax return data from the Internal Revenue Service Statistics of income, they estimate pre-tax comprehensive income (annual income) and simulate tax liabilities under current tax law. They assume that labor taxes (income and payroll) are borne by those with wage income, excise taxes are borne in proportion to consumption by type of good, and taxes on capital (corporate income tax and taxes on interest, dividends and rent) are borne by owners of capital. The latter is the most challenged assumption in the literature on tax incidence. The results of their analysis for 1979-2005 (CBO, 2007) find that the lowest income groups pay an effective tax rate on federal taxes of about 4.3 percent (in 2005) while the highest groups pay 25.5 percent. The share of all tax liabilities is quite skewed according to their analysis—the lowest income group pays 0.8 percent of all federal taxes while the highest income group pays 68.7 percent of all taxes.

Similar methodologies have been used other studies of tax incidence in the U.S. A regular report by the Institute on Taxation and Economic Policy (ITEP 2003) focuses on the tax burden of state and local governments (about 40 percent of US taxes). Their 2003 analysis concluded that the middle and low-income families in the U.S. bore a significantly higher tax burden than high-income families. The effective tax rate on low-income families was 11 percent, on middle-income families 10 percent, and on high-income families 5.2 percent. Delaware, Vermont, California, and Montana were found to

have the least regressive state and local tax systems, while Washington (state), Tennessee, Florida, and South Dakota are among the most regressive state-local tax structures according to this analysis (ITEP 2003).

There are a number of other studies on tax incidence in the U.S. at the federal and state-local level. Many states do a regular incidence analysis as part of their budgeting process. While it is difficult to summarize results over these many studies and various methods, there seems to be some consensus that the U.S. federal tax system is somewhat progressive, while state-local tax systems, on average, are less progressive.

The literature on tax incidence in the U.S. and other countries has, over time, brought up two methodological issues. One is the appropriate income measure for the analysis of tax burdens and the other is whether annual or lifetime incidence studies are more appropriate. These issues permeate all incidence studies in all countries. The information in Box 3 provides a synopsis of these issues.

Jamaica

There have been numerous studies of tax incidence in the small island nation of Jamaica and two of the earliest were Lovejoy (1963) and McLure (1977). In the early 1980s, statutory tax rates on income were quite high and there was a poorly functioning sales tax system. There was serious concern that a very small segment of the population was bearing the burden of the tax system and the effect of the burden (in addition to other issues) was reducing the level of investment in the economy (Bahl, 1991). Jamaica's tax reform of the 1980s and 1990s brought on-line a flat rate income tax and a new general consumption tax (GCT), and renewed concerns regarding the equity of the tax system

(Wasylenko, 1987, Sjoquist and Green, 1992, and Alleyne, Alm, Bahl, and Wallace, 2004).

The Jamaican tax burden analyses were conducted using a variety of data sources including the Jamaican Household Expenditure Survey, Labour Force Survey, and tax return data. Each study made slightly different assumptions regarding the incidence of various taxes and the distribution of the non-compliant sector. Changes in the tax system over time make comparisons a bit difficult, but in general, the findings in all of the more recent studies of the incidence of taxes in Jamaica were that the indirect taxes were slightly progressive in nature (with the lowest income groups paying between 10 to 16 percent of income in tax and the highest income groups paying 14 to 19 percent of income in tax). The direct taxes were found to have an inverse U-shaped distribution in all of the studies except Alleyne et al (2004). In those studies, the effective tax rate increased from about 6 percent of income in the lowest decile to a high of between 21 and 25 percent in the 7^{th} or 8^{th} deciles, and then fell back to about 12 percent in the top decile. Alleyne et al (2004) find that the direct tax system is progressive throughout the income distribution. The difference in findings with respect to the direct taxes comes from the assumptions about the distribution of non-compliance. The earlier studies attributed more of the non-compliance to the upper end of the income distribution while the last study found evidence of more non-compliance at the middle and lower end of the income distributions.

Other Country Studies

A number of incidence studies have been carried out in African countries as more household level data have been developed. Younger (1996) developed a tax incidence

study for Ghana and Younger et al (1999) did the same for Madagascar. In both countries, the distribution of taxes was in general progressive, with a few exceptions. In Madagascar, taxes on kerosene and export duties on vanilla were found to be regressive while in Ghana, the most regressive taxes were on kerosene and cocoa exports.

Box 3: Annual versus Lifetime Income and Incidence

There are two important methodological issues that have been raised in the literature regarding the analysis of tax incidence. The first relates to the appropriate definition and measurement of income. Individuals, families, and households consume goods daily but according to Friedman's permanent income hypothesis (1957), they consume based on assumptions regarding *permanent* and not necessarily *annual* income. For example, young families may go into debt to purchase consumer durables, knowing that they will earn more in their later years and then can make up their debt. Families may in fact, over time, end up in different parts of the income distribution. Incidence analysis based on annual income therefore may overstate the tax burden on low-income households, where spending may exceed income in the earlier years. Permanent income is likely to be less variable as well since it will smooth out changes in education, employment, and family formation. Expenditures are often used as a proxy for measuring permanent income based on the notion that spending is a good indicator of income in the long-run versus the short run (referring back to Friedman's hypothesis). Incidence studies in fact use both income and expenditures as the measure of income to distribute the burden of taxes. This issue is discussed further later in the report.

In either case of measuring income via reported income or expenditures, it is important to define the measure as comprehensively as possible. Comprehensive income should provide a measure of the household's ability to consume, save, and pay taxes and the income definition should be in terms of gross income. Net income excludes the effects of taxes on the returns to labor and capital, and if we measured burdens relative to net income, we would overestimate the burden (as the denominator would be underestimated). Income or expenditures therefore need to be "grossed up" to include the effect of taxes on reported income or expenditures. Additionally, depending on the definition used, additional components of comprehensive income would have to be added.

The second issue raised in the literature on tax incidence refers to the issue of measuring annual tax incidence or lifetime tax incidence. Accompanying the change in income over the lifecycle is a change in the taxes paid. If we "catch" a young person in an incidence analysis, his or her income may be relatively low, but consumption relatively high. The tax burden at a point of time on this individual may look very large. Over their lifetime, however, consumption and income patterns change in such a way that the consumption tax burden may smaller than the burden measured when the person was young.

Fullerton and Rogers (1991) conduct a lifetime incidence analysis for the U.S. and find that the overall distribution of tax burdens under a lifetime analysis is very similar to that found using annual incidence approaches. The income taxes (corporate and individual) are found to be progressive in nature while the consumption taxes are somewhat regressive. They conclude that lifetime incidence analysis is very difficult due to data intensity and the sensitivity of assumptions regarding future streams of income. Individuals and households change partnerships as well as income deciles over time—but those changes are based on various assumptions that make the entire incidence analysis very sensitive. However, Caspersen and Metcalf (1994) find that the lifetime incidence of a value added tax in the U.S. would be less regressive (possibly slightly progressive) than an annual incidence analysis would conclude.

What is the right approach, annual or lifetime incidence? The answer depends in large part on the policy question. In a relatively low income country with little economic mobility and low life expectancies, annual incidence is likely to be very similar to lifetime incidence. For discussions of equity in the tax system in developing countries, the concern is often the impact of the tax system on people at a moment in time versus over their lifetimes (when the system can change dramatically). Also, if we are comparing alternative scenarios of various consumption tax basis for example, annual incidence will give us the most direct comparison at the lowest cost in terms of data needs.

Early studies of tax incidence in Latin America found that most tax systems were largely regressive. Bird and DeWulf (1973) reviewed 29 studies in 17 countries and report that only 4 studies found any degree of progressivity in the tax systems of Latin American countries. McLure and Zodrow (1997) report that the distribution of all taxes in Colombia in 1970 was U-shaped with the lowest income group paying 12.1 percent of income in taxes and the middle income group paying 18.0 percent of income in tax. More recent studies including Bahl et al (1986) in Guatemala and Martinez-Vazquez in 2001 for Mexico find that the tax systems in these countries are mildly progressive.

Pakistan

There have been some analyses of the incidence of various taxes in Pakistan. Ahmad and Ludlow's (1989) analysis took place at a time when the VAT reform was still under consideration. Ahmad and Ludlow use household expenditure data to analyze the distribution of effective tax rates before and after the reform.[15] The authors simulate a series of VAT options and find that a flat rate of 14 percent on most consumption items would make 60 percent of households better off than they would be under the existing system of taxation (where an increase in welfare is measured via a change in the value of the expenditure function using a Stone-Geary utility function). In most of their simulations, the biggest gainers are the poorest part of the population.

Refaqat (2003) provides a comprehensive incidence and distributional analysis of the GST in Pakistan. Using data from the HIES she imputes effective tax rates for a detailed list of consumption items by expenditure deciles and for completeness also develops the analysis with households ordered by income (versus expenditure). She

[15] An input-output model is used to develop effective rates by broad commodity groups.

defines household total annual consumption as a proxy measure for lifetime income and household total annual income as simply annual income.

Based on Refaqat's estimates, the GST is somewhat progressive measured from a lifetime or annual incidence assumption, with average effective tax rates around 3.49 to 4.19 percent. However, when households are sorted by income, then lifetime incidence is still relatively progressive but the annual incidence is regressive. Her analysis also includes several detailed categories of consumption goods. She finds that the tax burden on some specific items including cigarettes, cooking oil, gas (cylinder and pipe), kerosene, and electricity is regressive.

Siddiqui and Iqbal (2001) and Kemal et al (2001) carried out analyses of the impact of tariff reductions on the overall distribution of income, using CGE analysis. They find that tariff reductions on industrial imports would increase the disparities among poor and wealthy in Pakistan by a marginal amount.

Martinez-Vazquez (2006) provides an incidence analysis of the major federal taxes in Pakistan using summary tabulations of income and consumption distribution from the HIES. He finds that 40 percent of the taxes collected are borne by the highest income quintile of the population. The overall distribution of federal taxes based on his analysis is slightly progressive.

Shah and Whalley (1991) provide some sensitivity analyses regarding typical incidence assumptions on the progressivity of trade taxes, individual income taxes, and corporate income taxes in Pakistan. When they apply alternative assumptions regarding tax incidence they find that whereas traditional assumptions regarding the incidence of trade taxes on consumers yield a regressive tax, if the tax is shifted to importers, the tax

may be progressive. The individual income tax may be shifted to rural labor and if so, a progressive tax becomes regressive. Finally, under their alternative incidence assumptions for corporate taxes, the tax remains somewhat progressive, but the degree of progressivity is affected by the assumption regarding the incidence of the tax on labor, capital, or prices.

These studies suggest that the GST in Pakistan is not regressive, and may actually be somewhat progressive. The aggregate nature of the Martinez-Vazquez study makes it difficult to determine how "high up" in the income distribution the heavy incidence is borne. Also, most previous studies of the incidence of taxes in Pakistan do not adjust for tax evasion differences among income/consumption deciles. In the remainder of this report, we develop our methodology and report the results for all major federal and provincial taxes using micro-level data. We also analyze the horizontal distribution of taxes in Pakistan, which has not been done to date.

Modeling the Incidence of Taxes in Pakistan

As noted above, there have been some studies of tax incidence in Pakistan, but our knowledge, there has been no study of the incidence (vertical and horizontal equity) of all major direct and indirect taxes of the federal and provincial level. Also, there have been very few studies (if any) of the issue of horizontal equity. In this section we provide the detail regarding the methodology used to derive the incidence of taxes in Pakistan.

There are a number of steps in the methodology used to analyze the incidence and distribution of taxes in Pakistan. At each step in the methodology, important decisions have to be made and many of those hinge on assumptions based on available data and

existing literature. These assumptions become critically important in the incidence analysis. We perform some sensitivity tests on these assumptions to judge how large an impact they have.

The main components of the methodology are as follows and each will be discussed in turn:

- Determine the unit of analysis (individual, family, household)
- Develop an income base
- Determine taxes to be analyzed
- Use attribution of actual revenue or simulation approach
- Establish the incidence of each tax
- Calculate effective tax rates: Tax by group/income

Unit of analysis

The unit of analysis could be the individual, family or household. If we believe that decisions regarding work, consumption, savings, etc. are made based on a family or household unit, it is more appropriate to carry out our analysis on that basis. Gravelle (2003) and Rosen (2005) both discuss the legitimacy of analyzing taxes relative to families or households. We use this approach and report results by household deciles; that is by households grouped from poorest to wealthiest.

As discussed earlier, there are several decisions to be made regarding the appropriate measure of income. Ultimately we would like to express taxes as a share of comprehensive income, where comprehensive income represents a household's ability to consume, pay taxes, and save. Annual income as reported in the HIES is one

Box 4: Main Data Sources for Analysis

We use a number of data sources for this study, but the primary sources include the micro data files (individual and household records) for the Pakistan Household Integrated Economic Survey (HIES), the Pakistan Labour Force Survey, and a special sample of tax returns from FBR. 2004-05 is the most recent micro data file available for public use for the HIES and 2005-06 is the most recent for the Labour Force Survey. We were requested to distribute taxes, however, for 2006-07, so adjustments were made to "age" the micro data as explained in the text.

The HIES is a subcomponent of the Pakistan Integrated Household Survey (PIHS). The 2004-05 survey, which is used in this analysis, includes data for 14,708 households. The survey asks very detailed questions about expenditures, income, employment, family situation, and housing. We use the weight provided to us by the Federal Bureau of Statistics in the analysis. Once the observations are weighted, we have a population total of 19,288,310 households.

The HIES is the backbone of the analysis. We use total income information (the "N" file from HIES, variable n3_1), information on the distribution of expenditures by detailed type (the "L" files, and information on the types of income (from salaried employment, n1_5, n1_6; self-employed, n1_3, n1_4; agriculture, n1_1, n1_2; property, n1_7; asset sales, n1_9 and other, n1_8, n1_10, n1_11). The total level of income reported in the HIES is 2,193 billion rupees and the total level of expenditures (n3_2) is 1,673 billion rupees (using the weights we were provided). As discussed in the report, the income module for the 2004-05 HIES is not considered reliable according to the Federal Bureau of Statistics (FBS).

The Federal Bureau of Statistics (2007) estimates current GDP (FC) of 6,257 billion rupees in 2004-05 and private consumption of 5,001 billion rupees. This suggests a ratio of private consumption to GDP of about 79 percent. Between 2004 and 2007 the range of private consumption to GDP is from 77 and 79 percent according to FBS statistics. The HIES expenditure/GDP ratio (where expenditures are adjusted upward for tax shifting) is 30 percent (similar results exist for the HIES income measures). This ratio is very low relative to the national accounts data and relative to worldwide experience. This suggests that the income and expenditure amounts are underreported in HIES or the population weights that we have used are not the appropriate weights. In either case, the *distribution* of income and expenditures from the HIES by population decile are in line with previous HIES results in Pakistan, and are reasonable based on experiences of other developing countries.[16] To analyze tax burdens (taxes/income) we make an overall adjustment to the HIES level of expenditures as discussed below.

From the FBR, we have tax return micro data for 2004, 2005, 2006 for all forms: R1 – R4. R1 is the company return, R2 is the non-salaried individual/association of persons, R3 is salaried individuals, and R4 is salaried individuals with another source of income. We have very limited information from these tax returns, but we do have reported gross income and some tax payments. The distribution of tax payments is not complete (due to a need to net out against the various withholding schemes and final payments by taxpayers). We can use the tax return data to analyze the distribution of non-compliance by comparing the distribution from the tax return data (which represents the actual filings) to the potential tax payers using data from HIES. This is explained more fully in a later section.

Finally, we use the Pakistan Labour Force Survey (LFS) 2005-06 micro data file as another check on non-compliance. The LFS is a detailed micro data file with 32,744 households and individuals within each household. The data contain detail regarding the type of employment and average weekly or monthly income by employment type for paid employees only (not self employed and other workers). The LFS is thought to be a more thorough data set for analyzing wage income for paid workers. The HIES and LFS include income from all individuals and households—that of compliant and non-compliant taxpayers as well as taxpayers below and above thresholds. As such, both of these data sources should provide a potential level of tax liability in the country. To work with both of these files, we deflate the 2005-06 LFS by 14 percent to reflect the 2004-05 level of the HIES data. If we were starting with tax return data as our base data source, we would have to impute non-compliers to the income distribution so that we had a full picture of the tax burden on all individuals and households in Pakistan.

[16] These issues have been raised with the Federal Bureau of Statistics and FBR.

Box 4: Main Data Sources for Analysis (continued)

Data Source	Year	Major Components/uses	Observations	Main use in study
HIES	2004-05	Income, detailed expenditures by type	14,708 household records; weighted to population	Distribution of income, allocation of direct and indirect taxes by type.
Labour Force Survey	2005-06	Detailed information on employment and wage income	32,744 households; weighted to population	Evidence of non-compliance in wage and self-employed sectors.
FBR Tax Return Sample	2003-04, 2004-05, and 2005-06	Random sample (approximately 6.3 percent) of tax returns R1, R2, R3, R4	Varies by tax return type; weighted to population	Distributional consideration of non-compliance in wage and self-employed sectors

possible measure of comprehensive income (ignoring the special problems associated with the 2004-05 data, which we understand are anomalies to that particular year). Another possibility is expenditures, which may be a proxy for permanent income because expenditures are based in part on future expectations of income. In either case, the base should be grossed up by components that are not reported in the HIES. For example, HIES income is reported as net income (according to discussions with Federal Bureau of Statistics). Therefore, if wages are lower because of taxes paid, the wage component of income should be "grossed up" to account for those taxes. If this is not done, then the income definition is net of taxes and when we estimate the effective tax rate measured as taxes divided by income, our denominator is artificially low. The same holds true if we use expenditures as the "permanent income" base. Expenditures are made out of net income, so we need to impute taxes that have reduced wages, capital income, etc. To gross up appropriately (whether grossing up income or expenditures as the permanent

income proxy), we are required to first make the incidence assumptions. This will be discussed more below.[17]

Comprehensive income may be expressed as:

$$Y = W + INKIND + IC + OTHERINC + IOOH + FB + TRANSFER + CIT + PROPTAX + IIT$$[18]

Where:

W = net wages and salaries

INKIND = income in kind and the value of home production

IC = income from capital (realized and unrealized, including retained earnings, interest, dividends, etc.)

OTHERINC = income from other sources including remittances and gifts

IOOH = income from owner occupied housing

FB = fringe benefits

TRANSFER = transfer payments

CIT = corporate taxes that reduce returns to factors

PROPTAX = property taxes that reduce returns to factors

IIT = individual income taxes that reduce returns to factors

The data requirements for measuring this form of income are tremendous. Not only are data needed for each item, but if a permanent measure of income were sought, data are needed for a series of years to estimate a "normal" or "permanent" income based on individual years (see also Fullerton and Rogers 1992). For those reasons, this

[17] Immervoll and O'Donoghue (2001) provide a review and various algorithms that may be used for grossing up income under certain conditions.

[18] Payroll taxes are ignored in this analysis as they do not pertain to the Pakistani case.

comprehensive income definition is not attainable in most countries, and we turn to other reasonable measures.

The HIES does provide a measure of total individual and household expenditures on food and non-food consumption (durable goods). This allows us to use an equivalence relationship between the sources side of income and the uses side to define comprehensive income:

$$Y = W + INKIND + IC + OTHERINC + IOOH + FB + TRANSFER + CIT + PROPTAX + IIT$$

$$= EXP + S + INKINDC + IIT + CIT + PROPTAX$$

This equivalence says that the sources side of income (W, INKIND, IC, IOOH, FB, TRANSFER, CIT, PROPTAX, and IIT) must equal the uses side (consumption expenditures EXP, savings S, in-kind consumption INKINDC, corporate income taxes CIT, individual income taxes IIT, and property taxes PROPTAX; these taxes reduce returns to capital and labor). Savings can be positive or negative and is the variable that is used to help smooth consumption over the lifecycle. If savings are not included in the calculation of income, then expenditures will absorb the impact of savings—higher debt yields higher expenditures, savings yields lower expenditures in any one time period.

The choice of whether to use the sources (income) or uses (expenditure) definition of comprehensive income is due in part to data availability and the attractiveness of the expenditure measure as a proxy for permanent income. In the case of Pakistan, the HIES provides measures of: wages and in-kind income, imputed rent from owner occupied housing, transfer payments, the value of home production, and other income.[19] The HIES

[19] HIES defines income as "the sum of monetary income and income in kind….Household income is derived from the following main sources: crops, livestock, shop, other business, government service, private service, property (non-agricultural), gifts/cash, sale of assets, remittances and others." HIES

also reports expenditures by category and totals for the household.[20] Theoretically, we could have very good measures from both sides of the equation. However, in interviews with the Federal Bureau of Statistics, it was determined that the income measures in the 2004-05 HIES were less reliable than the expenditure measure.[21] Therefore, we rely on the expenditure measure in this analysis. The main components that are missing from the HIES income and expenditure data are savings (S) and non-realized capital income (IC) and taxes (those that are borne by labor and capital).[22] Since higher income individuals will tend to hold proportionately more capital income, this omission will understate total income at the upper income ends. We do not have an estimate of the amount of income affected.

Finally, we need to gross up our measure of "income" for taxes that impact the returns to capital and labor. This would be true whether we used reported income or reported consumption expenditures as our base measure of "income."

One obvious example is the case of wage income. Wages are reported net of taxes. If we assume that the incidence of the salaried individual component of the income tax is on wage earners, we need to "gross up" our income measure (measured via consumption expenditures) to reflect the pre-tax level of wage income (as reported consumption expenditures will obviously not include this tax impact on wage income).

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income specifically includes wage in-kind, value of home-production, and the estimated net rental value of owner occupied housing and the estimated gross rental value of rent-free housing.

[20] HIES defines expenditures as "all money expenditure by the household…on goods intended for consumption and expenses on services." The definition specifically includes the value of goods received in-kind or home-produced. The household total expenditure variable used for this report is n2_6 or n3_2 from the "N" file.

[21] It remains unclear as to the exact nature of the problem with the survey income data for HIES 2004-05.

[22] HIES has two expenditure variables that are related to taxes. One is in the "L" file variable 5407 and the other is in the "L" file variable 5901. The amounts reported for these fields are negligible and we therefore omitted them from total expenditures and grossed up the expenditure measure as we did the income measure.

As noted below, at the household level, we have employment income from government and private service, for the household. There is a data file ("E" file) that contains income information for individuals, but those amounts do not total to the amounts reported in the "N" file. We therefore need to make a series of assumptions regarding the distribution of wages within a household. First, we assume that income reported from government or private employment is wage income. Secondly, we use the individual file information to estimate the number of wage earners in the household. Then, we simply divide the wage income in the household file by the number of wage earners.

This is a rough split—it is likely that the wage earners do not earn similar shares of income within the household. However, this is not so bad in the case of Pakistan. For most household income deciles, the total wage income is below the taxable threshold for the income tax; so most deciles are exempt statutorily from the income tax.[23] The issue of household income is not critical in the cases of the gross-ups done for the other taxes because the amount of those taxes borne by households is not subject to income exemption thresholds.

In the end, we have two measures of income that we will use to analyze the incidence of taxes in Pakistan. One is based on current income, with appropriate gross-ups for taxes; the other is based on current consumption with the same gross-up procedures. The data in Table 6 and Figure 1 provide a summary of the distribution of households and mean consumption expenditures aged to 2006-07 levels (before and after gross-up for tax).

[23] We also use the wages reported in the individual file to allocate the share of wage income in the household. The results are not substantially different. Given the difference in the level of income reported in the individual file and that in the household file, we choose to stick with our first method of attribution.

Taxes to be analyzed

The FRB determined the taxes that are to be analyzed in this study and those revenue items are found in Table 7. In an incidence study, any taxes can be analyzed. This incidence analysis done here covers all federal and provincial direct and indirect taxes at 2006-07 levels of receipts (930 billion rupees). The year was chosen in consultation with FBR. The underlying expenditure data (HIES) are 2004-05, so adjustments were needed to "age" the HIES data to 2006-07 levels.

To age the data, we need to consider total growth in expenditures (income) between 2004-05 and 2006-07 and the relative growth in expenditures among households in the income distribution. If the distribution of household consumption expenditures remained constant, we would apply the same growth adjustment to all households, by consumption item. It is unlikely that the distribution among households changed much in a two year period, however, there is evidence of a slight increase in expenditures at the higher end of the income distribution.

To account for these changes, we used published data from the HIES for 2004-05 and 2005-06. These data are available from the FBS and include average household expenditures by quintile for a number of categories. The growth in average expenditure by income group and by commodity provides an estimate of the total growth in expenditures (inflationary plus real). We used the average growth, by household quintile and by consumption item to inflate the 2004-05 HIES micro data to 2005-06 levels. Furthermore, we used the ratio of the increase in nominal GDP from 2005-06 to 2006-07 relative to the previous year's growth in nominal GDP to inflate the HIES from 2005-06 to 2006-07 (using the same relative adjustment rates as found in the 2004-05 to 2005-06

exercise). The result of this aging process is found in Table 6. The highest income household increases its consumption share by 1.7 percentage points as a result of the relative growth in consumption (real and inflationary) between 2004-05 and 2006-07. A general adjustment for inflation is made to the separate income items used later in the analysis.

In our analysis, we do not distribute the burden of non-tax revenues. Non-tax revenue in 2006-07 constituted 25 percent of federal tax plus own tax revenue and 33 percent for the provincial governments. Why leave those revenues out of the analysis? Many of these non-tax revenues are payments for particular goods and services—electricity, payments for military logistics support, and other items. In a sense, these are consumption expenditures of households and other governments and not general benefits taxes.

Actual Revenues or Simulation?

The main analytical component of the incidence analysis is to determine who pays taxes in Pakistan. There are two primary methods that are used to calculate taxes paid by household. One is a micro-simulation model approach and the other is attributing actual tax receipts to the micro-data. In the simulation approach, the micro-level baseline data are used to determine tax liability. For example, consider the case of the individual income tax. If the underlying micro data have very complete, disaggregated income information and also contain information on charitable contributions, investment behavior, etc. then we can take an observation, apply a tax calculator, and estimate potential tax liability of that observation (individual). If we apply the tax calculator to the entire database, we have an estimate of potential tax liability. A simulation approach can

also be used for the major consumption taxes where an effective tax rate is assumed and applied to consumption expenditures (by various levels of detail). This approach is used in Refaqat (2003) in her analysis of the GST.

The allocation approach uses the distribution of the underlying micro data and distributes actual tax receipts to the appropriate income item. For example, in the case of the income tax, if the tax is assumed to be borne by those earning wage income, then the tax would be allocated to individuals with wage income who are above the threshold (Rs 100,000 in 2004-05; the threshold is 150,000 in 2006-07).

These two approaches (allocation and simulation) are not mutually exclusive. Both have merits and shortcomings. Alleyne et al (2004) provide an example of different methods for different taxes. The simulation approach makes policy analysis of alternative options very straightforward. If the threshold of the income tax were changed, the revenue and distributional effects can be analyzed by changing the tax calculator and re-running the data. If a new exemption were made to the GST, that consumption item could be zeroed out and re-run. The shortcomings in the simulation approach are that explicit assumptions need to be made regarding the level and distribution of non-compliance. For example, running the income tax calculator on the entire micro file and using appropriate weights will provide an estimate of potential tax liability. However, this will overstate actual collections and therefore overstate tax burdens. A comparison can be made between potential collections and actual receipts as a measure of tax evasion, and the simulated levels of taxes can be adjusted downward. However, it may be that the evasion behavior is not evenly distributed among the population. So, without further work on an analysis of evasion across the income distribution, there will be some

bias introduced in the resulting distributions of tax burdens. The other major complication with the simulation approach is that, in the case of VAT or other similar consumption taxes, it is difficult to incorporate cascading effects of input taxes, zero-rating, exemptions, evasion in the VAT system, etc. on effective tax rates.[24] Applying statutory tax rates to consumption expenditures may over or understate tax burdens, as effective tax rates could be quite different than statutory rates. Also, the resulting distribution will again be inflated unless an adjustment is made for the level of actual collections relative to the potential level of revenues.

The attribution approach has the advantage that the level of tax evasion is already captured. However, the distribution of tax evasion is still an important consideration. If tax evasion is distributed among the population with the same distribution of the relevant income item (say, wages), then there is no need for adjustment. If, however, lower income or higher income individuals are more likely to cheat, then, without adjustment, allocating the level of tax receipts may overstate the burden for some individuals and understate it for others.

The attribution approach also captures the effects of cascading, zero-rating, exemptions, and evasion within the consumption tax system since actual tax revenues are attributed. There is no need to estimate an effective tax rate in this case. One of the limitations of the attribution approach is that it cannot as easily estimate the effect of changes in the tax system as a simulation model can. However, it is possible to do so for many tax policy changes, if the level of disaggregation of income and consumption

[24] An Input-Output model can be used to track the effects of cascading through the system. However, even that approach may not capture all of the complications of evasion throughout the system without a very detailed disaggregation of actual receipts. Use of an I-O model can track the cascading of zero-rating, exemptions, and other input taxes such as customs duties, etc. See Edmiston and Bird (2004) for an example of this type of analysis.

expenditures is detailed. For example, if the attribution approach disaggregates consumption expenditures in fine enough detail, it would not be difficult to zero-out the amount of tax attributed to any particular commodity (say fruit, or vegetables). A new statutory rate could also be applied to the given consumption groups to estimate increases in tax rates.

Both approaches are acceptable and used in the literature. In the case of Pakistan, Refaqat (2003) uses a simulation approach and Martinez (2006) uses an attribution approach to analyze the GST and other taxes (respectively) and arrive at similar results. In this study, we use mainly the attribution approach, as FBR felt it was important to "hit" the revenue totals for 2006-07 as the baseline of this analysis.

Incidence assumptions

The answer to the question of "Who bears the burden of taxes" is critically affected by the assumed incidence of the various taxes. There is a wide range of literature that analyzes the incidence of various taxes.

Incidence of taxes on labor. In this study, we have a series of labor taxes: the individual income tax (salaried and non-salaried individuals), the agricultural income tax, and the professions tax. The incidence of taxes on wage income (primarily payroll taxes and the labor component of individual income tax) is a function of the labor supply elasticity—how much labor supplied changes as wages change. As noted earlier, the larger the elasticity of labor supply with respect to wages, the smaller is the impact of income taxes on net wages. The intuition behind the elasticity impact is straightforward. If labor is mobile, then, as labor taxes increase, individuals will seek to escape the tax by moving to sectors without the tax. In the case of labor, these sectors may be more limited

than in the case of capital. Labor can escape to the informal sector or can leave the country.

There are few hard estimates of labor supply elasticity in developing economies. In the developed countries, there are numerous studies that estimate labor supply elasticities. There is a general consensus that the elasticity of labor supply with respect to wages is relatively low for men (much smaller than 0.4) and that for women, the elasticity has fallen over time. Current estimates for female labor supply in developed countries put it just slightly higher than that for men (less than 0.5). Killingsworth (1983) and MaCurdy et al (1989) provide detailed summaries of the empirical literature.

In developing economies we expect that labor supply would be more mobile between the formal and informal sector (including home production), thus possibly increasing the labor elasticity somewhat. However, if labor is mobile only between these two sectors, and labor leaves the formal sector due to a tax on wages, the increase in supply of labor will reduce the net wage in the informal sector in order to absorb the additional supply of labor. In this case, labor in both the formal and informal sectors would bear the burden of the tax.[25] If labor is not mobile to the informal sector due to social norms or due to the importance of being in the formal sector (for stability or benefits, for example), there is little place for labor to go to escape the tax.

Empirical estimates of labor supply elasticities in non-OECD countries are hard to come by, and the estimates vary widely. In addition, many of these empirical studies estimate the elasticity of labor supply with respect to a wide variety of factors that may be more or less directly related to the wage and most analyze the general labor supply decision (whether or not to work) versus the inter-sectoral labor decision (which market

[25] This is a point argued by Martinez-Vazquez (1993) regarding the incidence of tax evasion.

to work in). Therefore, it is difficult to compare the estimates. For example, Jayachandran (2006) estimates labor supply elasticities for agricultural labor in India and finds that labor supply responses are very small (0.035 to 0.17) in response to productivity shocks that affect crop output (which is related to income). Rochjadi and Leuthold (1994) estimate labor supply elasticity with respect to a change in wages for women in Indonesia and find a relatively small elasticity. Gruber (1997) analyzes the incidence of payroll taxes on in Chile and does not find evidence of shifting of the tax. He finds that labor bears the full burden of the payroll tax in Chile.

We use two incidence assumptions in our analysis. First, we take the traditional route and assume that the tax falls 100 percent on labor in the tax-paying sector. In our sensitivity analysis, we assume that the tax falls on all wage earners above the income tax threshold.

Incidence of the corporate income tax. The debate over the incidence of taxes is probably most contested in the case of corporate income taxes. The theoretical analysis done on the corporate income tax for developed countries in the 1960s and 1970s suggested that the tax could be borne by owners of capital (general financiers large and small), labor in the form of lower wages (which could be reduced to lower the firms' cost of business once a corporate income tax is imposed or increased), or consumers in the form of higher prices (which could be increased to absorb the increased cost to the firms of the corporate income tax) (Harberger 1962, McLure 1975, Hines 1999). Just like the incidence analysis of all other taxes, the true impact of the corporate income tax is affected by the type of market, competitiveness of output prices, mobility of capital and labor, wage constraints, price elasticity of demand for the output, and other factors. Over

time, while incidence studies have used different assumptions regarding the corporate tax, a general consensus seemed to be the incidence of the tax is shared by capital and consumers in the form of higher prices or by labor in the form of lower wages.

Box 5: Defining the Informal Sector

There are myriad definitions of the informal sector in countries around the world. The definitions are often individualized for specific purposes. For example, a labor focus of analysis might consider "informal" that portion of the labor market that should but does not pay payroll taxes. This kind of estimate would also produce an estimate of the level of evaded labor taxes. As an example, in the U.S., formal sector labor is covered by a public unemployment insurance system (paid for via a specific payroll tax). In that case, we might define informal sector labor more specifically as that labor that is not covered by the public unemployment system. Few existing studies provide a distributional analysis of the informal sector at the household level (see for example Bahl et al (1986) and Alleyne et al (2004) in the case of Jamaica).

For purposes of the tax burden analysis, we are most interested in the distribution of the informal sector defined as the distribution of households illegally outside the tax net. There are alternative measures of the informal sector and we think it is useful to mention these to clear up any potential confusion regarding the use of the term informal sector.

The Pakistan Labour Force Survey (LFS, 2006) estimates that the share of informal sector labor in Pakistan is 72.9 percent in 2005-06. The LFS defines informal sector labor as follows (page 8, LFS):

- All household enterprises owned and operated by own-account workers, irrespective of the size of the enterprise (informal own-account enterprises);
- Enterprises owned and operated by employers with less than 10 persons engaged. It includes the owner or owners of the enterprise, the contributing family workers, the employees, whether employed on an occasional or a continuous basis, or as an apprentice, and;
- Excluded are all enterprises engaged in agricultural activities or wholly engaged in non-market production.

Frey and Schneider (1999), Schneider and Enste (1998), and Schneider (2005) have developed general estimates of the informal sector for countries around the world, referred to as estimates of the shadow economy or underground economy. These papers document the various ways to measure the informal sector including the use of surveys, auditing of tax returns, analyzing discrepancies in labor, employment or monetary markets, or by modeling the causes of evasion and using econometric techniques to quantify the unobservable behavior as the underground economy. Schneider (2005) reports that the share of informal sector to the official GD in Pakistan was 36.8 percent in 1999/2000, 37.9 percent in 2001/02, and 38.7 percent in 2002/03. The comparison countries are 28 Asian countries and the unweighted average share of informal sector for those countries is 28.5, 29.5, and 30.4 in 1999/2000, 2001/02, and 2002/03 respectively. India is significantly below the estimate for Pakistan (25.6 percent in 2002/03) as is Singapore (one of the lowest in the region at 13.7 percent). Sri Lanka represents a large informal sector outlier in the region with informal sector as a share of official GDP of 47.2 percent.

A more general tax-based estimate of the informal sector might consider any economic activity that is outside of the tax net. This type of definition is based on estimates of the potential tax net (based on an estimate of total GDP) relative to the total level of tax revenue—referred to as the tax gap. Ahmed and Rider (2008) develop these estimates for Pakistan. Their preliminary figures suggest a GST tax gap for Pakistan of 30 percent of GST.

Finally, we might consider the informal sector (or at least a portion of it) to include home-production. A large home production/consumption sector may be reflective of a larger informal sector overall. Home production and consumption is largely outside of the tax net, and in fact, insulates low

Box 5: Defining the Informal Sector (continued)

income individuals from consumption taxes to some extent. It could be argued that in-kind consumption (consumption that comes from in-kind payments to households like accommodation, food, clothing, etc. "paid" in lieu of paying wage income) bears the burden of taxes in a way similar to income-based payments. If wages fall due to tax, the equivalent payment in food or other in-kind compensation could be reduced as well. To analyze the potential magnitude of home-production, we use the HIES to calculate the percent of market based, in-kind, and home produced consumption of major consumption categories. For many consumption groups, the in-kind and home produced components were negligible. We calculated the percent of home produced consumption as a share of total market based consumption as a measure of the informal sector attributable to home production in Pakistan using the "L" files in the HIES for the summary consumption category variable 1000, 2000, 4000, 5000, and 6000. Based on this analysis, we estimate that consumption of "own produced and consumed" goods is about 25 percent of market based consumption including imputed rent on owner occupied housing and that consumption of own produced goods is about 17 percent of market based consumption when owner occupied housing is excluded from the own consumption category.

Estimates of the informal sector in Pakistan

Measure	**Estimate**	**Source and Year**
Informal sector labor force	72.9 percent	Pakistan Labour Force Survey, 2005-06
Shadow economy, as a percent of official GDP	38.7 percent	Schneider, 2005
Non-market consumption	25 percent with owner occupied housing 17 percent without owner occupied housing	Wahid and Wallace, 2008
Tax Gap	30 percent for GST; 100 percent for individual income tax	Ahmed and Rider, 2008; authors

Source: Compiled by authors from sources as noted

With the growing mobility of capital and general competitiveness of the global economy, there has been renewed focus on the incidence of the corporate income tax. In Pakistan, as in any country, if goods produced in the corporate sector were largely sold on the world market, it would be difficult to shift the tax burden onto the price of the good. Pakistani goods would simply not be competitive and in the medium term, industries would suffer and eventually die off without government intervention. We currently do not have the information needed to estimate the export share of GDP by sector, but there is some evidence that the share might be substantial—at least in some

sectors. According to data from the Federal Bureau of Statistics (2006), the export share of gross national product of the manufacturing sector is 37.5 percent. In 2006-07, the manufacturing sector was projected to account for approximately 36 percent of the income tax. This analysis suggests that the ability to shift the corporate tax forward into output prices is hindered to some extent by the competition in the world market.[26]

Price competition is also realized between products produced in the formal and informal sectors of the economy. As in the case of exports, if the formal and informal sectors produce a similar good, there will be price competition. The more substitutes that exist in the informal sector, the more difficult it would be for firms in the legal, (tax-paying) formal corporate sector to pass off the corporate tax in the form of higher output prices. If labor is not very mobile, labor is also a candidate to bear part of the burden of the corporate income tax. Shah and Whalley (1991) point out that details of production, market power, foreign ownership and the like in developing economics can affect the incidence of the corporate income tax.

In our baseline distribution of tax burdens, we assume that 97 percent of the corporate income tax is paid by companies listed as Pakistani companies and that 3 percent of it is exported to individuals abroad.[27] Of that 97 percent (194.2 billion rupees), we assume that 50 percent of the corporate income tax falls on capital and 50 percent on labor in the formal sector. Of the 50 percent that falls on capital, we assume that 87

[26] There can be discrimination between export prices and domestic prices and it is possible that domestic consumers bear some of the burden of the corporate income tax. With data that are currently available, it is not possible to develop a precise estimate of the net amount of shifting. The evidence does suggest, however, that by no means can all of the burden of the tax be shift to consumers in the form of higher prices. In addition, Echavarria and Zodrow (2005) point out that tax treaties will also affect the net incidence of the corporate income tax.

[27] This is based on data from FBR on corporate tax filings.

percent of that is on Pakistani households.[28] We provide sensitivity analysis where we assume that 50 percent of tax is borne by capital and 50 percent and 50 percent is borne by consumers via general consumption.

Incidence of taxes on other capital. Taxes on other income from capital are assumed to be borne by owners of capital. Tax receipts from this category include individual and corporate taxes on interest, dividends, and the wealth tax (which is being phased out). Taxes on capital could reduce the level of investment as holders of capital seek higher net rates of return (in other sectors or outside of the country if possible). This would increase the relative price of capital in the short term, which suggests that other factors could possibly bear the burden of the tax. However, the net effect is complex and depends on the relative amounts of capital and labor used in production in the country. In this report, we assume these taxes are borne by owners of capital.

Incidence of consumption taxes. Consumption taxes include federal sales and excise taxes, the capital value tax (portion of the tax on motor vehicles), provincial excise taxes, and the provincial motor vehicle tax. Consumption taxes are traditionally assumed to be borne by consumers, although Martinez-Vazquez (2008) reports that there is some econometric evidence that producers absorb part of the tax. Consumers are less likely to bear the burden of a consumption tax when there are untaxed substitutes or when the good is not a necessity. Still, most incidence analyses assume that these taxes are borne by consumers and we do the same in this study.

Incidence of customs duties. The federal government receives a substantial share of tax revenue from customs duties, 132 billion rupees in 2006-07. The incidence of

[28] As explained below, we estimate that 13 percent of corporate shares are held by non-profits and foreign firms and therefore exclude a share of the tax on capital from the distributional analysis.

these taxes, like all others, depends on the final use of the taxed product. For instance, if the customs duty is levied on tea bags, it is reasonable to assume that this is largely a final consumption good and we allocate the revenue to consumers of tea. However, some customs duties fall on goods that are likely to be inputs into various production processes. If the tax is shifted forward, the tax gets "stuck" in the production process and may affect the net price of a variety of goods—or some of it might be exported. For example, customs duties are charged on petroleum products. Some of the imports of petroleum may be final consumption, but the imports are also used in a variety of production processes. The largest category for which this is likely to be an issue is the petrol product group. We assume that 75 percent of customs duties on petrol products is ultimately born by Pakistani consumers in the form of higher general prices and 25 percent is exported outside of the country.

Incidence of taxes on rents, property. This category includes federal taxes on rent and property income, provincial urban immovable property tax, and the provincial stamp duty. Like the corporate income tax, there is some controversy regarding the incidence of these taxes.

In the traditional view of the property tax, capital owners bear no burden of the property tax on capital; the tax is borne by renters, consumers, and/or labor. The tax on land is borne by land owners. The new view treats the capital portion of the property tax as two pieces: a basic, or average, tax rate applied to all capital, plus a local differential that varies by jurisdiction. The average tax is levied on a fixed supply of capital, and thus capital owners can't escape the tax. The differentials around the average encourage capital to move among jurisdictions until the net of tax rates of return on capital are

equal. The net rate of return to capital falls as a result but how much it falls depends on the effect on land and labor. Tax equity studies that adopt the new view find that the property tax is progressive or at least not as regressive as under the old view (Aaron 1975), since higher income individuals own land and capital. In the long run (new view), capital might respond to changes in interest rates, international capital flows, etc. so the long run elasticity is not perfectly inelastic.

Finally, the benefits view of property tax incidence argues that the property tax is a benefits tax equal to the benefits received for the public services funded by the property tax. Under this view, individuals search for jurisdictions that meet their demands for public goods, with the property tax being the price or payment for local public goods. As long as there are sufficient choices of jurisdictions and jurisdictions impose fiscal zoning to prevent individuals from paying less than the average cost, individuals will seek to match their demand for public goods with the appropriate jurisdiction. In this case, the tax is a user charge—and there is an inherent fairness to the tax based on the benefit principle (Hamilton 1975).

In this study, we apply alternative assumptions regarding the incidence of taxes on rental income and property. We assume first that 50 percent of the tax is borne by renters and 50 percent by owners of property and then we assume that 100 percent is borne by renters.

The incidence assumptions used for all of the taxes are summarized in Table 8. In some cases, we list multiple incidence assumptions and will test those in our sensitivity analysis. The first assumption listed should be considered the “base case.”

Distribution of Taxes Paid and Effective Tax Rate

The burden of the tax system is typically summarized by an analysis of the distribution of taxes paid by income group (after allocating taxes according to accepted incidence assumptions) and calculation of the effective tax rate. It is useful to policy makers to see where taxes come from—are they concentrated in the upper income deciles or are they more evenly distributed? The effective tax rate is calculated as tax as allocated/comprehensive income. The rate is therefore a measure of the percent of income (permanent as measured by consumption expenditures or annual) that is paid in tax. We measure the effective tax rate using both the consumption expenditure base and the annual income base.

If the effective tax rate increases as income rises, the overall tax system is progressive. If the tax rate falls with income—it is regressive, and finally, if it remains approximately constant, it is a proportional tax system. This final part of the analysis is important for the discussion of tax reform.

Tax Incidence in Pakistan

As noted above, we use micro data from several sources to distribute the actual level of tax receipts, by type of tax. We apply the incidence assumptions as described below. Where possible, we make adjustments for tax evasion. We perform a number of sensitivity analysis regarding incidence assumptions and data assumptions. We conclude this section with some illustrative examples of the effects of changes in tax policy on the distribution of tax burdens in Pakistan.

Individual Income Tax

The FBR reports RS 16.7 billion in individual income tax on salaried individuals for 2006-07 (14 billion in 2004-05). Our main strategy is to identify those individuals with wage income above the income tax threshold in the HIES and allocate the 16.7 billion to those observations by multiplying tax receipts by the share of wage income above the threshold by tax receipts. However, the underreporting of income tax is another important issue to control for in the burden analysis. Since we are allocating *actual tax receipts* for the entire analysis, we do not run the risk of "over burdening" the households in our analysis by imposing an artificially high level of tax.[29] To the extent that compliance with the individual income tax is not uniform over the income distribution, if we simply allocate income tax revenue in proportion to income, we may overstate the burden for non-compliant taxpayers and understate it for compliant taxpayers.

To get a handle on the likely distribution of non-compliance for the income tax, we analyzed wage income and other taxable income (largely self-employed and capital income) across our data sets. We turned to the HIES and Labour Force Survey data on individual and household observations to simulate income tax liabilities. If these surveys are representative of the entire population (compliant and non-compliant), the income tax simulation run on these data should provide us with an estimate of the potential individual income tax liability for Pakistan. We can compare that total liability to actual receipts to estimate the overall level of non-compliance. We discuss the distributional impacts of that analysis below.

[29] Simulated liability (the estimate of taxes that are legally payable) will be greater than actual receipts due to non-compliance and lack of enforcement.

We develop this analysis as follows based on 2004-05 HIES.[30] In the HIES, we have individual reported income by type in the "E" data file. Individuals report their type of work (paid, self-employed, agriculture, non-paid) and their earnings in the previous month. They also report how many months they worked in the previous year. We estimate annual wage income by multiplying these two amounts.[31] That income is used to simulate tax liability based on 2004-05 tax law (consistent with the underlying HIES data). The tax simulation calculator is programmed using SAS. Unfortunately, we cannot control for specific exemptions since we simply do not have information to do so. Once the calculation is made, we aggregate over households and apply the household weight to obtain an estimate of the tax liability on wages. The result is reported in Table 9 as "model 1", 39.6 billion rupees.

There are other data that can be used in this analysis as well. The HIES household income file ("section H" file and "section N" file) contain summary information on total household income by type. These are the statistics that are used in official government publications (versus the individual file data).[32] Using the household data we are not able to as accurately estimate income tax liability because of the impact of the tax threshold. Our estimate of income tax liability using a microsimulation model of the individual income tax system on wages using the household income data is 36.6 billion rupees for 2004-05 (model 3 of Table 9).

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[30] This analysis therefore implies that the relative level and distribution of non-compliance in 2006-07 is the same as in 2004-05.

[31] The survey also asks how much was earned in the previous year. However, the response rate on that variable is quite low so we do not use that variable in the simulation analysis. The Federal Bureau of Statistics reports that the HIES data are net of taxes, so we gross up wages appropriately. The same is true of the Labour Force Survey data.

[32] The income reported by individual members of the household does not add to that reported in the household file. This may be due to errors in reporting.

Finally, the Labour Force Survey (LFS 2005-06) is used to analyze the same compliance issues. The data in the LFS are individual-level and more detailed information is available regarding employment type and history. The LFS data are thought to be more accurate measures of wage income. Simulating the income tax liability using the LFS, deflating estimated taxable income by 14 percent to reflect wage inflation between 2004-05 and 2005-06, we estimate potential income tax of 25.1 billion rupees (model 6). We use the LFS simulation as the baseline estimate of non-compliance.[33] This is our preferred estimate of the non-compliance with the individual income tax for salaried individuals for 2004-05. We then use the same percentage of non-compliance against the 2006-07 level of revenue.

These estimates of potential wage-based income tax are upper bound estimates. They do not account for exemptions and credits that exist in the current system. However, it is possible to estimate the value of some of the exemptions relative to income. For example, there is a concessionary rate for teachers and senior citizens (among others). The concessionary rate for senior citizens is not likely to have an impact on the calculation of the income tax on wage. The impact of the concessionary rate on teachers is might have a revenue and distributional impact. The Pakistan National Education Census (2005) reports that there are 1.3 million teachers in Pakistan. Bray (2002) reports that teachers' salaries in Pakistan are 4 times the per capita GDP. This suggests that most teachers' salaries are below the threshold for income tax by law—and therefore would not affect our estimate of revenue or non-compliance.

[33] While the LFS data are considered more accurate estimates of wages by sector due to the focus of the survey, we use the HIES to analyze the distribution of income (in total and by type) due to the comprehensiveness of the HIES in estimating total income and expenditures. In fact, the distribution of wage income is similar between the LFS and HIES.

Wahid (2008) reports that income tax exemptions in 2006-07 amounted to 121.9 billion rupees. Most of these exemptions arise from the non-tax status of various allowances, capital gains, pensions, and provident and superannuation funds. Some credits are also allowed. For example, for the wage simulation, the charitable contribution credit is the only one likely to have an impact on the estimates. Deflating the 2006-07 estimated cost of exemptions to 2004-05 levels yields an estimate of 91 billion rupees. If charitable contribution credits are 5 percent of the total cost of exemptions, the impact would be 4.6 billion rupees.

Utilizing the LFS potential tax estimate and subtracting the estimated cost of charitable contributions, the estimated potential income tax liability for wage income is 20.5 billion rupees. This is a gap of 7.2 billion rupees—or about 54 percent of actual collections from the wage portion of the income tax.

Returning to the distributional issue of the income tax burden, we turn next to an estimate of the distribution of the non-compliance. It is unlikely that the percent of non-compliance is the same throughout the income distribution. There are very little data available to compare the potential distribution (from the HIES or LFS) to the actual distribution of wage-based income tax revenues.

The FBR developed a sample of income tax returns for returns R1, R2, R3, and R4 for 2004 and 2006. The data contained in the return file are limited, but they do include gross wages (R3 return file). The R3 file should contain information for salaried individuals. The 2004 sample for R3 contains 17,044 returns, weighted to a total of 264,810.[34] We can compare the number of returns, gross wage income, and estimated

[34] Individuals with wage income could also report through the R3A form (employment statement) or R4 (salaried with other income). We are using the R3 sample returns for distributional analysis, and assuming

individual income tax by income group between the tax return data and the LFS data (appropriately weighted with wages deflated) to determine where the non-compliance is highest in the income distribution (by income breaks). We find that 8.7 percent of the estimated difference in potential tax (LFS minus tax return estimates) comes from individuals with wage income between 80,000 and 100,000 rupees, 38.5 percent from individuals between 100,000 and 200,000 in wage income, 32 percent for those with wage income between 200,000 and 300,000, 20.8 percent for those with wage income between 300,000 and 500,000, and approximately 0 for those individuals with wage income greater than 500,000 (all data in this analysis are for 2004-05).

The last task necessary to use these estimates in the incidence analysis is to determine where in the household expenditure based income distribution this non-compliance falls. Since household wage income is combined among various workers in the household, we estimate the distribution of the average wage of the household by income decile using the "E" files, excluding those individuals in the household with annual wages of less than 100,000 rupees.[35] The average wage income (greater than 100,000) is 100,000-200,000 in deciles 7 through 9.5. We therefore assume that 47.2 percent (8.7 + 38.5) of the non-compliance occurs in these deciles (and allocate the non-compliance in relative proportion to wage income in those deciles). The remaining 52.8 percent (32 + 20.8) in non-compliance is allocated to the top income group. The net

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that the difference in compliance by tax form does not differ markedly by tax form, we do not need records from all of the individual return types.

[35] Through the 6th expenditure based income decile, the average wage of 95 percent (or more) of the households is below the threshold of 100,000. So, we assume that those households are largely out of the income tax net and we do not attribute any income tax liability to those households. In the 7th decile, approximately 15 percent of households are above the threshold, in the 8th decile 25 percent of households are above the threshold, 60 percent in the 9th decile, and 70 percent are above the threshold in the 10th decile. We estimate the average household wage income minus the threshold for each individual to focus on those individuals that should be in the tax net within the household.

result is that we adjust the relative share of the individual income tax burden to those groups by the relative amount of their non-compliance. We then multiply the share of wages above the threshold by household decile by the level of individual income tax revenues to finalize this portion of the incidence analysis.[36] We do not make an adjustment for non-compliance in the case of the other labor taxes the agricultural income tax.

Individual income tax on non-salaried individuals

This category of individual income tax includes self-employed, small businesses (unincorporated), rental income, capital gains, and other sources (including the withholding tax on dividends and other items). In 2006-07, the total revenue from these sources was Rs 98.7 billion. The FBR reports the following distribution of the 98.7 billion:

Item	Percent of total	Amount (Rs million)
Businesses (self-employed, non-corporate)	77.6	76,500
Rental/property income	11.1	10,900
Dividends, gains	1.3	1,250
Other	10	9,910

Using data from the HIES, it is possible to estimate the potential level of revenue from some of these sources using a similar method to that used for the wage portion of the individual income tax.[37] In some respects, the disaggregation for this component is cleaner than that for wages since, for many households, only one member reports these

[36] A large portion of tax revenue comes via withholding taxes. Some of these withholding taxes may be applied to individuals who will not be liable for income tax—but are not necessarily claimed as refunds. The tax receipts may therefore be misallocated to wage earners. We deal with this in one of the sensitivity analyses.

[37] The Labour Force Survey does not provide detailed income information for non-salaried individuals.

forms of income. In addition, receipts for some of these income items (dividends, interest) come largely through bank withholding (Thirsk, 2008, FBR quarterly reports).[38]

The largest portion of this item is for associations of persons (AOP) and other self-employed and non-corporate businesses. In the HIES, these individuals would be classified as self-employed or employers. Using those data and applying the appropriate tax calculator, we estimate potential self-employed income from the HIES of 41.2 billion (2004-05 levels relative to reported FBR revenue for this group of Rs 38.2 in 2004-05). This analysis suggests a relatively small amount of non-compliance with the self-employed sector—which is very unusual and we simply do not believe this to be the case. The self-employed are notoriously difficult to reach in the tax net (Bird and Wallace, 2004). It may be the case that the self-employed do not accurately report their status in the HIES or their earnings since they are more likely to be outside of the tax net. Just as importantly, the extensive use of withholding and the categorization of withholding revenues may be confounding these results.[39] The Pakistan Economic Census 2005 reports a large "small and medium enterprise" sector consisting of 3.2 million enterprises, so there is evidence that there is "money out there" although some of these would be classified as corporations. In the HIES we find 4.6 million households reporting self employment income greater than Rs 40,000 and in the LFS we find 7.8 million individuals identified as self-employed. The LFS does not report income earned by the self-employed.

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[38] As noted in Thirsk (2008), withholding on capital income constitutes final tax. The withholding rate on dividends and bank interest is 10 percent. A complication here is that the amount of bank withholding covers the corporate and non-corporate sector. To date there is no disaggregation between corporate/non-corporate sectors.

[39] The categorization of withholding payments among types of taxpayers (individuals, self-employed, corporations) is very discretionary. This likely results in a situation where payments by one type of taxpayer are allocated as receipts for another type of taxpayer.

An alternative strategy for identifying potential non-compliance in the self-employed sector is to analyze the pattern of expenditures relative to reported income in the HIES. If individuals reporting self-employed income also report total expenditures greater than total income, the difference between reported expenditures and reported income could be a proxy for evaded income. Surprisingly there is no statistical difference in the ratio of expenditures to income between the self-employed and wage earners. This may be a function of the integrity of the income data in the 2004-05 HIES. However, given these results, we have no basis for adjusting the level of self-employed income in the HIES. We are skeptical of these results and there is no doubt need for more work in this area.

The self-employed sector is largely concentrated in labor intensive sectors such as the retail sector, small scale manufacturing, and agriculture, fishing, forestry and hunting (Pakistan Economic Census 2005). As in the case of the income tax on salaried workers, the incidence of the tax on the self-employed is assumed to fall on labor in that sector. Since the same tax regime covers most all tax-compliant labor, labor would have a difficult time escaping the income tax unless it moved to the informal sector. In Pakistan, approximately 73 percent of labor is employed in the informal sector (LFS, 2006) and Schneider estimates that the informal economy in Pakistan is 36.8 percent of report GNP (2000). These statistics suggest that while labor may be mobile into the informal sector, there is quite a bit of informal sector labor supply relative to output and capital. Would labor leave the formal sector to evade income taxes? Maybe, but the mobility should be mitigated due to the total supply of labor and likely differential in wages between the

informal and formal sectors.[40] Even if labor did leave the formal sector due to taxation of labor income, the movement could depress wages in the informal sector as well--so much of the incidence of the tax would still fall on labor.

The remaining portions of taxes on non-salaried individuals include rents, interest and dividends, and other forms of income. Bahl, Wallace and Cyan (2008) provide evidence of significant under-valuation of properties in the case of provincial property taxation. It is likely that the amount of rental income reported in the HIES suffers from a similar bias. In fact, the simulated tax on rental income from the HIES is Rs 2.0 billion—less than half that reported as actual collections by the FBR (2004-05 levels). We assume the incidence of the income tax on rents is borne 50 percent by owners of all properties and 50 percent by individuals who pay rent (as identified in the HIES) and perform sensitivity analysis using the assumption that all of the tax is paid by renters.

In the case of dividends and interest income, we have no "handle" of potential income by which to judge the level of compliance. It is important to note, however, that dividend and interest income accrue to domestic individuals and companies as well as foreign companies (and to a lesser extent, foreign individuals). Publicly traded companies in Pakistan are required to report the distribution of shareholders by size of holding, and many companies also report shareholders by type: domestic corporate, individual, and foreign as well as other categories. We carried out a non-scientific sample of the 10 largest publicly traded companies on the Karachi, Lahore, and Islamabad exchanges to determine the distribution of stock holdings.[41] We estimate that 17 percent of stocks are

[40] In the previous section on the income tax on wages we presented estimates of the labor supply elasticity and discussed the mobility issue.

[41] The stock exchanges list the largest traded companies, most of which make their annual reports available on the

held by domestic individuals, 8 percent by foreign entities, 5 percent by non-profits (including pension funds), 60 percent by domestic corporations, and the remainder by other entities. In our incidence analysis we therefore would exclude 13 percent of the tax receipts from the burden distribution within Pakistani households (the non-profit and foreign entity components). We would assume a similar distribution for interest income.

The incidence of these capital income components is assumed to be borne by the owners of the assets. Theoretically, the HIES includes these and all other forms of income in the definition of income. However, to the extent that the owners of these assets bear the burden of the tax, the returns are lower because of the taxes on capital. We therefore must gross up income of these assets according to the amount held in-country by other than the non-profit sector. As mentioned in the previous paragraph, 87 percent is estimated to be held by domestic individuals.[42]

Corporate income tax

As noted earlier, we assume that capital, labor, and consumers, using alternative incidence assumptions, share the corporate income tax. For the capital component, we distribute the share of tax based on ownership of assets—proxied as income from property and income from asset sales in the HIES. Since we use the tax receipts, we implicitly incorporate non-compliance but we have no way to distribute the potential tax evasion among households as we did in the case of individuals.

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websites. For one example, see page 56-57 in: http://www.bosicor.com.pk/financials.asp, annual report.

[42] The 2001-02 HIES data contain somewhat more detailed information on capital holdings than the 2004-05 HIES data. The 2001-02 HIES data on capital income (analyzing either the capital stock or capital flow variables from the "section 9b" files), shows a slightly flatter distribution of capital income than the estimate made using the 2004-05 HIES information. For example, in 2004-05, the top decile was estimated to hold 78 percent of the capital income; using the 2001-02 data, this falls to 69 percent. In one sensitivity analysis we use the 2001-02 distribution of capital income to explore the implications of the capital holdings variable.

Consumption taxes and Customs Duties

The largest tax group in this analysis is consumption tax and customs duties. The federal government imposes sales tax on domestic and imported goods; there are federal excises, and customs duties. These taxes add up to Rs 513 billion for 2006-07. In addition, the federal government imposes surcharges on gas (Rs 18 billion) and a foreign travel tax (3.7 billion). Provincial governments also impose excise taxes of Rs 2.6 billion, largely on denatured alcohol.

The incidence of final consumption taxes is assumed to be on the consumer and using data from the HIES it is relatively straightforward to determine where the consumer lies relative to the income distribution. The FBR reports consumption tax receipts (sales, excise and customs) in great detail by "HS" code. We aggregate the receipts into 32 consumption types, using the HS codes and the categories of actual consumption available in the HIES. For example, the HIES contains detailed information on the consumption of milk products: fresh milk, lassi, powdered milk, cheese, etc. We aggregate these HIES codes (1101-1109) into one "milk product" code that is similar to the HS code for "dairy produce."

Using the HIES, we estimate the total amount of consumption of a particular category (say, milk products), and then sum these expenditures for each type of expenditure by household decile, and divide the total amount of consumption of the good in that decile by the total consumption of that good in all deciles. We do this analysis by sorting (what) according to total consumption expenditures and total income and report results with both distributions. This gives us an estimate of the relative share of consumption of that item by expenditure and income decile. We distribute the

consumption taxes (by type of good) based on the relative amount of consumption in each decile. For example, returning to milk products, according to HIES data, the lowest income decile accounts for 3.5 percent of all milk consumption in Pakistan. We allocate 3.5 percent of consumption taxes related to dairy produce to that income group. This exercise is done for all of the consumption groups that we have identified and the same process is followed for federal excise tax revenues. The evasion assumption here is that evasion is distributed among the population in the same proportion as consumption.

For indirect taxes on inputs, it is important to determine where the taxes finally rest. Under the assumption that most taxes are passed forward, taxes on inputs will ultimately rest in the prices of final goods. As noted earlier, some final goods are domestically consumed, some are sold as exports. For all goods except petroleum, we assume that the consumption taxes (including import duties) fall on consumers in Pakistan. We do not have information on possible tax evasion of consumption taxes by income level but Ahmed and Rider (2008) provide an estimate of total evasion of consumption.

Appendix B provides a detailed breakdown on the coding and revenues from each of these sources and the allocation among the federal taxes (customs, sales and excise).

Results

The results are presented in Tables 10 and 11 and Figures 3-5. In general, we find that the incidence of consumption taxes is relatively proportional, but that of the direct taxes under the first set of incidence assumptions is progressive.[43] The overall tax burden

[43] As noted earlier, since the total HIES expenditure is less than that reported in the national income accounts, we increase the total consumption expenditures base in all households by 2.82 percent to present burdens relative to GDP.

is somewhat progressive as a result. The information for Table 10a presents the distribution of taxes by household decile and the effective tax rates by household decile for direct and indirect taxes, sorting households by total consumption expenditure. Companion table, Table 10b presents the same analysis by per capita household expenditure decile.

Turning first to the *distribution* of the tax burden (column 2 and 3 in Table 10a), we see that the lower decile households pay a very small percentage of total tax receipts. For example, the lowest decile pays 1.57 percent of the total direct taxes, 2.94 percent of the indirect taxes and 2.4 percent of all taxes. However, this household decile holds a small share of total consumption and income—just less than 3 percent while the highest household decile holds about 32 percent of income. The highest income households pay about 53 percent of direct taxes, 33 percent of indirect taxes, and 40.3 percent of all taxes. The share in taxes for the high-income decile is larger than their share of income held—so, as we look to the effective tax rates (columns 4 and 5) we see that the tax system is progressive in Pakistan.

What about the middle-income groups? The distribution of taxes (columns 2 and 3) rises with income as we might expect, but the effective tax rates (columns 4 and 5) are relatively flat until the highest decile. The indirect tax rate is roughly proportional over the distribution. These overall results are in line with earlier incidence studies by Refaqat (2003, GST) and Martinez-Vazquez (2006, federal taxes).

When households are sorted by per capita household consumption expenditures (as a measure of income), the distributional analysis is somewhat different. Sorting by per capita household consumption expenditures will sort larger families into lower

deciles. Since larger families consume more on average than smaller families, sorting by per capita household consumption expenditures will likely increase the overall *share* of taxes paid in the lower deciles. The tax *burden* (taxes paid divided by *total* household income) may be less progressive when households are sorted by per capita expenditures since two households with the same level of income will be sorted into different per capita household deciles.[44] This is what we see in Table 10b. The total taxes paid are distributed more heavily in the bottom end of the per capita distribution (direct and indirect taxes), but the effective tax rates are quite similar to the case in Table 10a.

Further disaggregation of the tax burdens yields interesting results. Table 11 and Figure 4 report the effective tax rates for the major federal indirect taxes (GST, Customs, and Federal excise taxes), federal direct taxes, and provincial taxes. While GST and customs duties are proportional to slightly progressive under our incidence assumptions, the excises are in fact regressive (although to a small extent). The regressivity in the excises comes mainly through the tax on tobacco. To help draw out some of the outliers in this analysis, the data in Table 12 highlight the distribution of consumption of some specific taxable consumption items. For example, tobacco—which is taxed via excise

[44] The distribution of total income (measured by consumption expenditures), when households are sorted by per capita household expenditures is more evenly distributed as follows:

Household decile	Percent of Income (measured by consumption expenditures), HH sorted by total expenditures	Percent of Income (measured by consumption expenditures), HH sorted by per capita expenditures
1	2.99	4.61
2	4.33	5.80
3	5.26	6.35
4	6.13	6.90
5	6.96	7.77
6	7.86	8.17
7	9.11	8.98
8	10.99	10.64
9	14.56	13.30
10	31.79	27.49

and consumption taxes, is consumed relatively heavily in the lower ends of the household income distribution as are taxable items such as edible oils and some medicines. These items are consumed more heavily by lower income individuals. Other items such education and air transport are consumed more heavily in the upper ends of the income distribution.

The overall (approximate) proportionality of the consumption taxes should not imply that Pakistan's general sales tax is a broad-based consumption tax. Some commodities are exempt (particularly food items) while others are not. So the burden effect is a combination of a rate effect as well as a base effect. Take the following simple decomposition:

Let T_x be tax paid
T_xC=taxable consumption (expenditure)
C = total consumption
Y= total income

The tax burden is therefore: $T_x /Y =[T_x / T_x C] [T_x C/C] [C/Y]$ (1)

$T_x / T_x C$ is the rate contribution to tax burden, $T_x C/C$ is the legal base effect, and C/Y is a consumption effect. For any one good, the rate effect is the same for poor and wealthy people. However, the amount of taxable or non-taxable consumption (T_xC/C) is different by income group, and the level of consumption relative to income is also different by income group. If low income individuals consume more of their budget in low or non-taxed goods than high income individuals, the consumption tax may be progressive. However, there are "high income items" that are tax exempt as well (including education expenditures, registration expenditures, etc.), which could reduce the progressivity and high income individuals benefit from food exemptions as well. So the combination of

rates, bases, and consumption patterns is at the heart of the distribution of effective tax rates.

Consider for example the distribution of major food categories—which are largely exempt under the general sales tax—and the overall distribution of income (based on household consumption):

Percent of Food	Percent of Total Consumption	Food share/Consumption Share
4.91	2.99	1.62
6.83	4.34	1.57
7.67	5.27	1.46
8.67	6.13	1.41
9.31	6.95	1.34
9.78	7.88	1.24
10.35	9.10	1.14
11.65	11.00	1.06
13.30	14.49	0.92
17.32	31.86	0.54
100	100	

The share of food consumption per decile ranges from 4.91 percent for the lowest income decile to 17.32 percent for the highest income decile. At the same time, the lowest decile holds 2.99 percent of total consumption—so food is a larger share of low income budgets than of higher income budgets. If food were largely taxable at a constant rate of 15 percent, the distribution of the general sales tax would more regressive than under the current system.

With respect to the direct taxes (Table 11 and Figure 5) the big story is the effect of the corporate income tax on the progressivity of the direct taxes. The individual income tax is progressive—with most of the burden falling in the top income decile due to the threshold of the individual income tax. However, it is a relatively small player in the scheme of things. The taxes on the self-employed are also distributed in a progressive

manner, with a slight downturn in the effective tax rate in the highest income decile (suggesting a smaller share of self-employed income in the top decile). When we add in the corporate income tax, the overall progressivity of the direct tax system jumps substantially. The incidence assumption used here is the baseline assumption that 50 percent of the tax is borne by labor and 50 percent is borne by capital. The labor portion of the tax is relatively proportional to income but the capital portion is distributed in such a way that 93 percent of the tax is borne in the highest decile.

As noted earlier, the distribution of capital income and the attribution of taxes to capital made using the 2004-05 HIES are somewhat rough, due to the availability of micro data on capital income. The 2001-02 HIES files contains more detailed information on the distribution of capital holdings (assets and capital flows). A change in the distribution of capital income will have the most impact on our estimate of the distribution of the corporate income tax. In this sensitivity analysis, we therefore focus on the corporate income tax. If we impose the distribution of capital holdings from the 2001-02 HIES on our analysis of 2006-07 corporate tax revenues, we see a reduction in the overall level of progressivity of the corporate income tax (Figure 5a) and in the overall direct tax burden (Figure 5b) and total tax burden (Figure 5c). The impact of the alternative distribution of capital is subtle, but not insignificant. The impact on the overall distribution of burdens (Figure 5c) reduces the burden in the top group by 5.7 percent and increases the effective tax rate in all other income groups by between 0.5 percent in the middle of the distribution to 6.6 percent in the 7^{th} decile (adjusting the base for the revised distribution of capital income). This exercise does not change the overall conclusions of the incidence study, but it does shed light on the impact of alternative

assumptions and data. Perhaps a better way to estimate the capital income component is over a period of time (say 5 years) using micro data as they become available. For the remainder of this analysis, we rely on the 2004-05 HIES distribution of expenditures and income (including capital).

The expenditure definition used in this study is based on all expenditures: cash, in-kind, and home-produced.[45] It is our understanding based on conversations with FBS that the national accounts similarly include all three types of "consumption." Intuition suggests that in-kind and home-produced consumption is a larger share of total consumption for lower income households. If we exclude in-kind and home-produced consumption from the base of the burden calculation, we might expect the distribution of taxes to be less progressive (since the denominator of the burden calculation would be reduced proportionately more for lower income households). The results of excluding in-kind and home-production from the tax burden calculation are shown in Figure 6. As seen there, the overall distribution of burden of the tax system falls slightly. The first five income groups witness an increase in their effective tax rates, while the 6th, 8th, and 10th see small decreases in tax burden. We might not expect any decreases in burden (since the denominator is smaller or unchanged for all observations), but the recalibration of household deciles may have lead to households switching income deciles. So—we no longer have the same households to compare within or across deciles. It is apparent, however, that by excluding household production and in-kind consumption, the distribution of taxes is less progressive in Pakistan under current law than is found using a more comprehensive measure of household income (consumption).

[45] When tax revenues are distributed, they are distributed based on the distribution of cash consumption only.

The provincial taxes are also distributed in a slightly progressive manner. The overall burden of these taxes is relatively small (the provinces raise on average about 0.5 percent of GDP).

The concentration of direct taxes in the upper end of the income (consumption) distribution is somewhat more extreme that what is found in other countries, based on the studies that are reviewed above. The main player in this difference as previously noted is the direct tax system—notably the individual and corporate income tax. The relatively high threshold of the individual income tax (relative to overall income) puts the individual income tax burden into the top income deciles. Similarly, the heavily skewed distribution of capital income leads to a doubling of the effective tax rate for direct taxes when one moves from the 9^{th} to the 10^{th} decile. The capital-data sensitivity analysis presented above suggests that if the true distribution of capital is more in line with the 2001-02 HIES data, the jump in progressivity of the direct taxes (the corporate income tax in particular) would be more subtle. The net change in moving from the 9^{th} to the 10^{th} decile would be an increase of direct tax burden of 50 percent versus 100 percent.

Overall, is this a reasonable distribution of tax burdens? That is a very difficult question to answer. To begin, the overall level of tax effort in the country is low, so tax burdens in Pakistan will be lower than in many other countries. It is difficult to compare the incidence of taxes among countries because studies often analyze different taxes, make different assumptions about the incidence of taxes, or use different measures of income. However, as noted earlier, a number of country studies report overall incidence results that suggest that many systems are slightly progressive. Shah and Whalley (1991) review a number of country studies (Colombia, Argentina, Jamaica, Panama, India, U.S.

and other countries) and find that most tax systems are somewhat progressive (Jamaica's pre-reform system being an exception). Alleyne et al's study of Jamaica (2004) finds a mildly progressive pattern in the tax system as well. From this international perspective the *distribution* of taxes in Pakistan is not out of line with the worldwide experience. However, as often noted, *level* of taxation or effective tax rate in the country is low by international standards.

The relative progressivity of Pakistan's tax system could be enhanced or diminished by any number of policy changes. Taxes on capital will generally increase the tax burden on the higher income groups. Consumption taxes that focus on basic food and household items will be more regressive. It is important to note that changes in any tax can have impacts throughout the income distribution. The corporate income tax is a good example. Under our baseline scenario the tax impacts net wages and net returns to capital—and therefore has different impacts at different points in the income distribution (both lower end—wage earners—and upper end—capital owners). In the next section, we present some additional sensitivity analysis to gauge the robustness of these results.

Additional Sensitivity Analysis

There are a number of alternative assumptions that can be investigated. Already we have looked at different distributions of capital income and eliminated in-kind and home produced consumption from the analysis. Given the implications of the original assumptions related to the corporate income tax (and the relative size of corporate income tax receipts) we first look to changing those assumptions. If the corporate income tax is borne by consumers at large (50 percent) and by capital (50 percent), there is very little change in the overall distribution of the tax burden (versus labor and capital).

The second sensitivity analysis that we run at this point addresses a data issue. The reported income tax receipts are made up of withholding by employers, final payments, and withholding from a number of other avenues. Thirsk (2008) documents the variety of withholding sources. Individuals may be over-withheld for income tax purposes via these withholding avenues. If individuals do not file for refunds, the incidence of the income tax may fall on individuals well below the income tax thresholds.

In this sensitivity analysis, we assume that 30 percent of reported taxes on salaried individuals come from withholding on various sources (electricity bills, utilities, etc.) and those are distributed in line with general consumption. The remaining 70 percent of income tax revenues from salaried individuals are assumed to fall as originally modeled—on wages of salaried individuals with wages above Rs 100,000. Again, we find that this assumption has little impact on the overall tax burden estimates (Figure 7) but the distribution does become slightly less progressive.

These two examples suggest that it takes very large changes in assumptions (and in tax policies) to have much of an impact on the overall level of progressivity of a tax system.

We turn next to an overview of the horizontal equity of the current system in Pakistan.

Horizontal Equity

Horizontal equity refers to the tax treatment of similarly situated individuals. We might expect that families that earn about the same amount of income would pay a similar amount of tax to government. However, this is not always the case. Consider a simple example of two similar families. A tax system may give tax breaks to capital

income (exempting dividend income or applying a lower tax rate to interest income). If the two families each have Rs 200,000 income but family "A" has all wage income and family "B" has 50 percent of their income in wages and 50 percent in capital income, then family "B" will pay less tax than family "A". This is referred to as horizontal inequity.

The two most important sources of horizontal inequities are the unequal treatment of different taxpayers through exemptions and tax evasion. In Pakistan, exemptions include the following: exemption of capital gains from the sale of securities, different treatment of some forms of consumption, such as is the case for the zero rating of some goods under the GST, and different tax rates on the textile and agriculture sectors. Tax evasion arises from both the informal sector and even from taxpayers who cheat in various ways to reduce their tax liability. A lack of taxpayer audit will increase horizontal inequities as employees with withholding are likely to pay more of their legal tax liability than those outside of the tax net.

We do not have very detailed information in our micro files to develop an estimate of horizontal equity of the entire system. We do, however, have the ability to determine whether or not there is evidence of these inequities in the system by examining the distribution of various items within a household decile. For example, there are a number of goods that are exempt from GST. If a household consumes relatively more untaxed goods, that household will pay less in GST than a similar household that consumes more taxable goods.

We examine the distribution of goods that face relatively low consumption taxes (Figure 8), consumption of services (which are largely untaxed) in Figure 9, and capital

income (which is afforded a variety of exemptions) in Figure 10 by household decile (using the micro data for HIES 2004-05 for capital income). The vertical bars in the graphs represent the variation in that item within a household decile and the means values of the variables (as percentages) are provided in the graph. As we see in those tables, there is substantial variation within household income deciles, which suggests various degrees of horizontal inequities in the system.

The horizontal distribution of "low taxed" is very dramatic. Using the HIES we estimate that the average share of consumption of low-taxed goods (necessities) is about 25 percent of total consumption. As the data below the figure show, the mean value of the share of "low taxed" by decile ranges from 20.9 percent (for the 10^{th} decile) to 26.1 in the lowest income deciles. Some households report virtually zero consumption of these goods, while others report 90 percent or more. At the extreme, this means, for example, that two households in any decile could pay dramatically different taxes. The same holds true to a lesser extent in case of services. Services are largely untaxed and if a household consumes a relatively large portion of services, they will face a smaller tax burden than households that spend their disposable income on taxable goods. In this case, the distribution of consumption is relatively tight (Figure 10) but still, there are households say in the 9^{th} decile that purchase 3 times the services than other households of the same means. Those households substituting services for taxed goods will face a lower tax burden. But, the overall level of consumption of services relative to total consumption is very small—ranging from 0.082 percent to 0.11 percent by household decile.

Capital is another item that receives preferential treatment from taxation in terms of capital gains, shares in initial public offerings (IPOs), and a general difficulty inherent

in taxing capital. Families with little capital income, all else equal, are not able to take advantage of these tax preferences and will therefore have a higher tax burden. Is the effect large? If we look at Figure 11 we see that there is quite a wide distribution associated with the holding of capital and it exists throughout the income distribution. Again, this suggests that there is a substantial degree of horizontal inequity in the tax system. In the case of capital income, most household deciles report a very small share of capital to total income, but the 10^{th} decile reports 4.3 percent of its income from capital.

These illustrations regarding horizontal inequity demonstrate that there are numerous areas in the tax system where "like" households are treated differently for tax purposes. This issue can lead to myriad problems. Taxpayers do not like to feel that they have been taken advantage of. If their neighbors pay less tax, they may pay less tax as well. Horizontal inequities also lead to distortionary legal behavior. If capital is afforded more preferential treatment then labor income, and if people can shift their income to capital holdings, they will. Allowing the tax system to adjust behavior in such a way can be very costly to the overall system.

In the final section we summarize the results of this study and present two illustrative policy reform options.

Conclusions

Who bears the burden of taxes in Pakistan? We have shown that the answer to this question is that while all households bear part of the burden of taxes in Pakistan, the higher income households bear a larger share of the burden than low-income households.

Under alternative definitions of income and different reasonable distributions of capital, these results hold—although to different degrees. Consumption taxes are distributed in a relatively proportional manner—households across the income distribution pay similar percentages of their income in tax. The direct taxes have a much more progressive distribution. This is due to the high threshold for the individual income tax and the concentration of capital income in the higher income groups.

Does Pakistan have the "right" distribution of taxes? That is a difficult question to answer, and one that should be answered in the overall tax-expenditure policy context. GOP has expressed a concern regarding the level of tax effort and the need to raise effort. If it were to do so, it is important to consider the current distribution of taxes. The system of direct taxes in Pakistan is very progressive at the top income end. However, it is relatively flat throughout the rest of the income distribution. This might suggest that there is room for increased tax effort in various parts of the income distribution.

There are any number of changes that could be made by way of tax reform in Pakistan. Those policy options are being discussed and a final report that considers reasonable alternatives will be discussed and presented once the work of the entire project is completed. However, for purposes of illustration, we analyze two potential reform options as a conclusion to this report. These options are chosen to demonstrate the ability of the models to handle policy options and to show the impact of such changes on the distribution of tax burdens.

Option 1: Reduce the CIT revenue by 10 percent and increase GST revenue as an offset

The level of corporate tax revenue relative to other taxes in the system is somewhat high in Pakistan. Since the overall level of tax effort is low, this is not to say

that the total tax burden of the CIT is "too" high—but it is high relative to other taxes. One consideration as a policy option is to reduce the tax take from the corporate tax and make up the revenue with an increase in the GST across the board. A 10 percent reduction in CIT revenue would cost Rs 20 billion (2006-07 levels). The level of reduction could be achieved through a reduced corporate tax rate or a higher threshold, among other items.

To achieve an increase in GST revenue of Rs 20 billion would require a 6.5 percent increase in consumption tax revenues. This would yield an increase in the effective tax rate of about 6.4 percent relative to GDP and in the statutory rate of slightly over one percentage point. This type of tax reform would reduce the burden on the upper income via the reduction in corporate income tax and at the same time increase the "across the board" take from the increased consumption tax.

The result of this reform on the distributional effects is found in Table 13. The "winners" are those individuals in the top decile, whose total effective tax rate falls by about 0.24 percentage points—or about 1.8 percent reduction in the effective tax rate. The households in all other deciles would see an increase in tax burden of between 0.03 to 0.11 percentage points. In this option, the lowest income deciles see the largest increase in tax burdens.

Option 2: Impose a 15 percent sales tax on services

The current taxation of services is a hybrid between federal excise in the VAT mode and provincial excises administered by the federal government. Without entering the debate regarding the jurisdiction of taxes on services, there is a consensus that services are lightly taxed (Bahl, Wallace, and Cyan 2008, Thirsk, 2008). Taxation of

services is not necessarily easy—the tax handle for service consumption is hard to find. However, for purposes of illustration, we can analyze the impact of taxing a set of services that otherwise appear to be outside of the formal tax net.

Using the HIES, we define services for purposes of this reform option analysis as: personal care services (HIES codes 2901-2903), medical services (HIES codes 5602-5604), legal services (HIES code 5903) and insurance premiums (HIES code 5904). The total (weighted) level of consumption is estimated to be approximately Rs 8 billion at 2004-05 levels, or approximately 10.5 billion at 2006-07 levels. At a tax rate of 15 percent (assuming full compliance) this suggests an increase in revenue of about Rs 1.6 billion. As a share of provincial indirect taxes, this represents an increase of 3.1 percent; as a share of federal GST it represents an increase of 0.5 percent.

The distributional implications of this tax (assuming no offset in terms of a reduction of other taxes) are to increase the regressivity of the system very slightly. The data in Table 14 demonstrate this change. All deciles see an increase in burden, but the increases are for the lower and middle income deciles. Still, the increases are relatively small.

These options demonstrate what type of analysis can be done in terms of revenue estimation and the distributional implications of tax changes. There are many other potential reform options including cleaning up the zero-rating and exemption issues of the GST, reducing exemptions in the corporate and individual income tax systems, and analyzing the taxation of capital gains. Some of these analyses require more detailed tax-return data (income tax exemptions, for example), while others including many of the GST analyses can be done largely within the same context of the models used for this

analysis. The important question of who bears the burden of taxes in Pakistan under the current system and under reform options remains an important part of the policy debate in Pakistan.

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APPENDIX

APPENDIX A: Equivalence of a tax on consumer or producers (Alleyne et al, 2004)

Consider a perfectly competitive labor market, in which the demand for labor is defined by [W=a-bL] and the supply is defined by [W=c+dL], where **a**, **b**, **c**, and **d** are positive constants, **W** is the wage, and **L** is the number of individuals employed. The equilibrium levels of the wage and of the employment are given by

$$L = (a-c)/(b+d)$$

$$W = (ad+bc)/(b+d).$$

These equations can be interpreted as demand and supply curves. The demand curve for labor has a price-intercept of **a** and a slope of **-b**, while the supply curve of labor has a price-intercept of **c** and a slope of **d**. Now suppose that a unit wage tax **T** is imposed. The existence of the tax drives a wedge between the wage paid by employers and the wage received by workers; that is, in the presence of the tax, there is a difference between what employers pay (the gross-of-tax wage $\mathbf{W_g}$) and what employees keep (the net-of-tax wage $\mathbf{W_n}$), with the tax **T** creating the difference. Suppose first that the wage tax is imposed on employers. The presence of the tax does not affect the maximum amount that that the employer is willing to pay for each unit of labor, but it does affect the wage that employees can expect to take home net-of-tax. Denoting $\mathbf{W_n}$ as the net-of-tax wage and $\mathbf{W_g}$ as the gross-of-tax wage, the existence of the employer wage tax can be viewed as changing the demand for labor to $[W_n+T=a-bL]$, or equivalently to $[W_n=a-bL-T]$; that is, the employer wage tax effectively shifts the demand curve down by the amount of the tax. The supply curve is unchanged at $[W_n=c+dL]$. Solving these new equations gives

$$L = (a-c-T)/(b+d)$$

$$W_n = (ad+bc-dT)/(b+d)$$

$$W_g = W_n + T = (ad+bc+bT)/(b+d),$$

so that the tax reduces the amount of labor employed, reduces the net-of-tax wage $\mathbf{W_n}$, and increases the gross-of-tax wage $\mathbf{W_g}$. In all cases, the impact depends upon the elasticities of demand and of supply, as reflected in the magnitudes of **b** and **d**. Suppose instead that the tax is imposed on employees. Now the tax can be viewed as increasing the gross-of-tax wage $\mathbf{W_g}$ that employees require to supply each unit of labor because employees only get to keep the net-of-tax wage $\mathbf{W_n}$; that is, the tax effectively shifts the supply curve for labor up by the amount of tax. The new supply becomes $[W_g=c+dL+T]$, and the demand for labor is unchanged at $[W_g=a-bL]$. Solving these equations gives

$$L = (a-c-T)/(b+d)$$

$W_g = (ad+bc+bT)/(b+d)$

$W_n = W_g - T = (ad+bc-dT)/(b+d)$.

The impacts are identical, regardless of whether the tax is imposed upon the demand or the supply side. Wallace, Wang, and Xu (2006) provide an exposition of the theoretical equivalence of an ad valorem tax on producers and consumers.

APPENDIX B: Integrated Customs, Input-output and HIES Codes 2006-07

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
0401	23	1101	Milk and cream, not concentrated not containing added sugar or other sweetening matter.	1.97	0.17	-193.58	-193.41	-		0.00	
0405	23	1102	Butter and other fats and oils derived from milk; dairy spread.	6.73	0.97	-579.28	-578.31	-		0.00	
0410	23	1102	Edible products of animal origin, not elsewhere specified or included.	0.00	0.00		0.00	-		0.00	
0403	23	1104	Butter milk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concerntrated or containing added sugar or other sweetening matter or flavoured or containing added fruit nuts or cocoa.	1.09	0.22	0.28	0.50	-		0.00	
0404	23	1105	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter not elsewhere specified or included	131.44	20.50		20.50	-		0.00	
0406	23	1106	Cheese and curd.	50.92	18.62	-10.18	8.44	0.00		0.00	
2105	23	1108	Ice cream and other edible ice, whether or not containing cocoa.	3.58	2.68	2,290.46	2,293.14	-		0.00	
0402	23	1109	Milk and cream, concentrated or containing added sugar or other sweetening matter.	677.10	0.67	11.59	12.26	-		0.00	
	Sub Total		**Milk and milk Products**	**872.83**	**43.82**	**1,519.29**	**1,563.11**	**0.00**	**-**	**0.00**	**-**
0201	13	1200	Meat of bovine animals, fresh or chilled.	0.01	0.01		0.01	-		0.00	
0202	13	1200	Meat of bovine animals, frozen.	0.06	0.02	-0.31	-0.29	-		0.00	
0203	13	1201	Meat of swine, fresh, chilled or frozen.	0.03	0.02	-	0.02	-		0.00	

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
0207	13	1201	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	7.78	0.02		0.02	-		0.00	
0208	13	1201	Other meat and edible meat offal, fresh, chilled or frozen.	0.02	0.02		0.02	-		0.00	
0204	13	1202	Meat of sheep or goats, fresh, chilled or frozen.	0.31	0.58	0.00	0.58	-		0.00	
0205	13	1202	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	-	-		-	-		0.00	
0206	13	1202	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	-	-		-	-		0.00	
0210	13	1202	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	0.00	0.00		0.00	-		0.00	
1501	13	1202	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	-	-	-	-	-		0.00	
1502	13	1202	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	229.81	386.03	1,697.78	2,083.82	-		0.00	
1503	13	1202	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	0.00	0.00		0.00	-		0.00	
1504	13	1202	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	1.14	0.91		0.91	-		0.00	
1505	13	1202	Wool grease and fatty substances derived therefrom (including lanolin).	1.69	1.81		1.81	-		0.00	
1506	13	1202	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	0.34	0.91		0.91	0.02		0.02	
1601	13	1202	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	5.98	5.28	-69.21	-63.93	-		0.00	
1602	13	1202	Other prepared or preserved meat, meat offal or blood.	25.46	22.39		22.39	-		0.00	

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
1603	13	1202	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	0.00	0.00		0.00	-		0.00	
0407	23	1204	Birds' eggs, in shell, fresh, preserved or cooked.	2.09	0.01	95.02	95.03	-		0.00	
0408	23	1204	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	0.32	0.69		0.69	-		0.00	
0301	15	1206	Live fish.	0.90	1.48	-	1.48	-		0.00	
0302	15	1206	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	0.09	0.01		0.01	-		0.00	
0303	15	1206	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	9.55	0.00		0.00	-		0.00	
0304	15	1206	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	0.09	0.04		0.04	-		0.00	
0305	15	1206	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	0.00	0.00		0.00	-		0.00	
0306	15	1206	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried,salted rnbrine, flours	0.06	0.12		0.12	-		0.00	
0307	15	1206	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans fit for human consumption	0.00	0.00		0.00	-		0.00	
	Sub Total		**Meat and poultry Products**	**285.73**	**420.40**	**1,723.28**	**2,143.67**	**0.02**	**-**	**0.02**	**-**

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
0801	12	1301	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	12.74	116.87	0.01	116.88	-		0.00	
0802	12	1301	Other nuts, fresh or dried, whether or not shelled or peeled.	185.21	541.09	-15.82	525.27	-		0.00	
0803	10	1301	Bananas, including plantains, fresh or dried.	-	-		-	-		0.00	
0805	10	1302	Citrus fruit, fresh or dried.	0.58	0.10		0.10	-		0.00	
0808	10	1303	Apples, pears and quinces, fresh.	7.38	1.62		1.62	-		0.00	
0804	10	1304	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	46.92	33.82	0.58	34.40	-		0.00	
0806	10	1305	Grapes, fresh or dried.	54.85	38.25		38.25	-		0.00	
0807	10	1307	Melons (including watermelons) and papaws (papayas), fresh.	4.71	0.04		0.04	-		0.00	
0810	10	1308	Other fruit, fresh.	4.00	1.45		1.45	-		0.00	
0809	10	1309	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	8.18	3.74		3.74	-		0.00	
0811	10	1310	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	0.47	0.39		0.39	-		0.00	
	Sub Total		**Fresh Fruits**	**325.05**	**737.36**	**-15.23**	**722.14**	-	-	-	-
0812	10	1400	Fruit and nuts, provisionally preserved (for example, by sulphur-dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	0.04	0.02		0.02	-		0.00	
0813	10	1401	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	31.41	68.26	0.08	68.34	-		0.00	

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
0814	10	1402	Peel of citrus fruit or melons (including watermelons) fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	-	-		-	-		0.00	
	Sub Total		**Dry Fruits etc**	**31.45**	**68.28**	**0.08**	**68.36**	**-**	**-**	**-**	**-**
0710	9	1500	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	1.50	1.27		1.27	-		0.00	
0712	9	1500	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	5.10	0.55		0.55	-		0.00	
1404	9	1500	Vegetable products not elsewhere specified or included.	410.00	144.86	9.71	154.57	-		0.00	
2005	9	1500	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	25.83	19.38	0.18	19.56	0.02		0.02	
2006	9	1500	Vegetable, fruit, nuts, fruit-peel and other parts of plants, preserved by suger (drained, glace or crystallised).	0.21	0.16	53.70	53.86	-		0.00	
0701	9	1501	Potatoes, fresh or chilled.	0.02	0.02	0.41	0.43	-		0.00	
0714	9	1501	Manioc, arrowroot, salep, jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	0.00	0.00		0.00	-		0.00	
0703	9	1502	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	0.02	0.02		0.02	-		0.00	
0702	9	1503	Tomatoes, fresh or chilled.	0.08	0.04		0.04	-		0.00	
2001	9	1503	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	1.43	1.14		1.14	-		0.00	
2002	9	1503	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	16.74	12.55		12.55	-		0.00	

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
2003	9	1503	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	4.02	3.00		3.00	-		0.00	
0704	9	1504	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	0.03	-		-	-		0.00	
2004	9	1504	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	38.23	34.33		34.33	-		0.00	
0707	9	1505	Cucumbers and gherkins fresh or chilled.	0.02	-		-	-		0.00	
0708	9	1506	Leguminous vegetables, shelled or unshelled, fresh or chilled.	0.01	0.00		0.00	-		0.00	
0709	9	1506	Other vegetables, fresh or chilled.	1.01	0.10		0.10	-		0.00	
0706	9	1507	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	0.06	0.05		0.05	-		0.00	
0711	9	1508	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	0.65	0.69		0.69	0.00		0.00	
0705	9	1509	Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.	0.13	0.01		0.01	-		0.00	
0713	9	1510	Dried luminous wegitables , shelled , whether or not skinned or sprit.	0.10	1.07		1.07	10.26		10.26	
	Sub Total		**Vegetables**	**505.15**	**219.26**	**64.00**	**283.26**	**10.27**	**-**	**10.27**	**-**
2501	18	1601	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	2.25	1.56	3,041.00	3,042.56	-	15,182.00	15182.00	
2503	18	1601	Sulphur of all other kinds, than sublimed sulphur, precipitated sulphur and colloidal sulphur.	8.70	32.24	5.84	38.08	-		0.00	

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
2504	18	1601	Natural graphite.	1.72	11.08		11.08	-		0.00	
2505	18	1601	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of chapter 26.	0.47	1.21	8.00	9.21	-		0.00	
2506	18	1601	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	0.04	0.06		0.06	-		0.00	
2507	18	1601	Kaolin and other kaolinic clays, whether or not calcined.	13.50	42.53	0.24	42.77	-		0.00	
2508	18	1601	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	4.09	8.03	0.34	8.37	-		0.00	
2509	18	1601	Chalk.	2.17	6.30		6.30	-		0.00	
2510	18	1601	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	0.00	39.66		39.66	-		0.00	
2511	18	1601	Natural barium sulphate (barytes); natural barium carbonate (witherite), whetheror not calcined, other than barium oxide of heading 28.16.	1.41	1.59	28.20	29.79	-		0.00	
2512	18	1601	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	0.98	3.32		3.32	-		0.00	
2513	18	1601	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	1.86	4.13		4.13	-		0.00	
2515	18	1601	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster.	2.89	2.74	3.24	5.98	-		0.00	

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
2516	18	1601	Granite, prophyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0.41	0.37	0.01	0.38	-		0.00	
2517	18	1601	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag.heading 25.15 or 25.16.	0.05	0.08	15.39	15.47	-		0.00	
2518	18	1601	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix	0.36	1.05		1.05	-		0.00	
2519	18	1601	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure	1.90	0.11		0.11	-		0.00	
2520	18	1601	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	2.26	1.98	4.38	6.36	-		0.00	
2521	18	1601	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	0.03	0.06	0.20	0.26	-		0.00	
2522	18	1601	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.	0.12	0.14	17.02	17.16	-		0.00	
2524	18	1601	Asbestos.	29.26	28.62		28.62	-		0.00	

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
2523	18	1601	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	10.22	50.51	4,876.16	4,926.67	59.41		59.41	
2525	18	1601	Mica, including splittings; mica waste.	0.06	0.19		0.19	-		0.00	
2526	18	1601	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	9.63	8.93		8.93	-		0.00	
2529	18	1601	Felspar; leucite; nepheline and nepheline syenite; fluorspar.	0.06	0.18		0.18	-		0.00	
2530	18	1601	Mineral substances not elsewhere specified or included.	9.28	30.78	-0.76	30.02	-		0.00	
0909	9	1604	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	6.44	32.33	75.44	107.77	-		0.00	
0910	9	1605	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	223.63	1.50		1.50	-		0.00	
0908	9	1606	Nutmeg, mace and cardamoms.	28.56	97.70		97.70	-		0.00	
0906	9	1607	Cinnamon and cinnamon-tree flowers.	9.58	30.21		30.21	-		0.00	
0907	9	1607	Cloves (whole fruit, cloves and stems).	10.27	32.32		32.32	-		0.00	
0903	9	1608	Mate.	0.01	0.01		0.01	-		0.00	
0904	9	1608	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	27.75	69.39		69.39	-		0.00	
0905	9	1608	Vanilla	0.00	-		-	-		0.00	
2102	23	1608	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.20); prepared baking powders.	26.23	30.02	8.05	38.07	-		0.00	

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2103	23	1608	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	30.02	22.51	0.01	22.52	-		0.00	
2104	23	1608	Soups and broths and preparations therefore; homogenised composite food preparations.	1.58	1.18	742.96	744.14	-		0.00	
2106	23	1608	Food preparations not elsewhere specified or included.	224.85	194.09	1,154.54	1,348.63	39.66		39.66	
2209	23	1608	Vinegar and substitutes for vinegar obtained from acetic acid.	0.66	0.49		0.49	-		0.00	
	Sub Total		**Condiments and spices**	**693.29**	**789.18**	**9,980.25**	**10,769.44**	**99.06**	**15,182.00**	**15,281.06**	**-**
1701	23	1700	Cane or beet sugar and chemically pure sucrose, in solid form.	121.89	2,367.11	11,092.14	13,459.25	-		0.00	
1702	23	1701	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with nautral hony; caramel.	73.95	53.56	158.65	212.21	-		0.00	
1703	23	1702	Molasses resulting from the extraction or refining of sugar.	0.10	0.30	-44.45	-44.15	-		0.00	
0409	23	1703	Natural honey.	10.81	8.11		8.11	-		0.00	
2007	23	1703	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added suger or other sweeting matter.	4.57	3.48	3.37	6.85	-		0.00	
2008	23	1703	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added suger or other sweetening matter or spirit, not elsewhere specified or included.	41.54	45.10	185.21	230.31	-		0.00	

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2009	23	1703	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added suger or other sweetening matter.	67.02	44.73	690.80	735.53	0.95		0.95	
2101	23	1703	Extracts , essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitute and extracts.essences and concentrates therof.	6.72	11.07	0.23	11.30	-		0.00	
1704	23	1704	Sugar confectionery (including white chocolate), not containing cocoa.	47.78	35.89	131.30	167.19	0.09		0.09	
1801	23	1704	Cocoa beans, whole or broken, raw or roasted.	0.01	0.01		0.01	-		0.00	
1803	23	1704	Cocoa paste, whether or not defatted.	0.49	1.56		1.56	-		0.00	
1804	23	1704	Cocoa butter, fat and oil.	2.13	6.72		6.72	-		0.00	
1805	23	1704	Cocoa powder, not containing added sugar or other sweetening matter.	7.79	24.46		24.46	-		0.00	
1806	23	1704	Chocolate and other food preparations containing cocoa.	52.33	49.70		49.70	-		0.00	
1901	23	1705	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis,	494.00	18.36	7.74	26.10	0.12		0.12	
1902	23	1705	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	2.76	2.49	0.42	2.91	0.00		0.00	

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1903	23	1706	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	4.39	5.04		5.04	-		0.00	
1904	23	1706	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). Cereals (other than maize (corn)) .	22.34	16.73		16.73	-		0.00	
1905	21	1706	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	39.80	29.65	1,019.54	1,049.19	0.01		0.01	
	Sub Total		**Sugar and preparations**	**1,000.41**	**2,724.06**	**13,244.95**	**15,969.00**	**1.16**	**-**	**1.16**	**-**
2201	24	1801	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	4.53	3.61	21.97	25.58	2.55		2.55	
2202	24	1802	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09	53.35	30.74	1,860.30	1,891.04	21.43	7,245.00	7266.43	
2203	24	1804	Beer made from malt.	0.78	0.25		0.25	-		0.00	
2204	24	1804	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	0.44	0.14		0.14	-		0.00	
2205	24	1804	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	-	-		-	-		0.00	
2206	24	1804	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	-	-		-	-		0.00	

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2207	24	1804	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	0.03	0.01	0.70	0.71	-		0.00	
2208	24	1804	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	3.45	1.10	23.29	24.39	-		0.00	
	Sub Total		**Beverages**	**62.59**	**35.85**	**1,906.26**	**1,942.11**	**23.98**	**7,245.00**	**7268.98**	**-**
1001	2	2101	Wheat and meslin	0.06	0.09		0.09	-		0.00	
1003	2	2101	Barley.	0.77	0.06		0.06	-		0.00	
1004	2	2101	Oats.	7.52	0.14		0.14	-		0.00	
1101	20	2101	Wheat or meslin flour.	0.12	0.04	0.01	0.06	-		0.00	
1006	1	2102	Rice.	0.22	0.22	-25.79	-25.57	-		0.00	
1102	20	2102	Cereal flours other than of wheat or meslin.	0.41	0.43	0.34	0.77	-		0.00	
1005	2	2103	Maize(corn).	1.31	0.07		0.07	-		0.00	
1105	20	2103	Flour, meal, powder, flakes, granules and pellets of potatoes.	32.85	25.14		25.14	-		0.00	
1107	20	2103	Malt, whether or not roasted.	-	-		-	-		0.00	
1108	20	2103	Starches; inulin.	17.73	22.81	9.22	32.03	-		0.00	
1109	20	2103	Wheat gluten, whether or not dried.	0.24	0.28		0.28	-		0.00	
1007	2	2104	Grain sorghum.	-	-	0.17	0.17	-		0.00	
1103	20	2104	Cereal groats, meal and pellets.	1.99	2.26	-2.48	-0.22	-		0.00	
1008	2	2105	Buckwheat, millet and canary seed; other cereals.	1.33	0.02		0.02	-		0.00	

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1104	20	2105	Cereal grains otherwise worked(for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	0.63	0.51	14.77	15.28	-		0.00	
1106	20	2105	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	0.03	0.04		0.04	-		0.00	
	Sub Total		**Food Items**	**65.18**	**52.10**	**-3.76**	**48.35**	**-**	**-**	**0.00**	**-**
1201	12	2206	Soya beans, whether or not broken.	0.07	0.18		0.18	-		0.00	
1202	12	2206	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	26.79	44.88		44.88	-		0.00	
1203	12	2206	Copra	0.32	128.42		128.42	-		0.00	
1204	12	2206	Linseed, whether or not broken.	-	-		-	-		0.00	
1205	11	2206	Rape or colza seeds, whether or not broken.	-	2,256.70		2,256.70	-		0.00	
1206	11	2206	Sunflower seeds, whether or not broken.	0.01	928.13		928.13	-		0.00	
1207	11	2206	Other oil seeds and oleaginous fruits, whether or not broken.	2.27	26.11	5.48	31.59	-		0.00	
1208	11	2206	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	0.06	0.10		0.10	-		0.00	
1209	12	2206	Seeds, fruit and spores, of a kind used for sowing.	0.54	1.24	0.15	1.39	-		0.00	
1210	12	2206	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	0.16	0.49		0.49	-		0.00	

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1211	12	2206	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	14.08	45.41		45.41	-		0.00	
1212	12	2206	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or ot ground; fruit stones and kernels and other vegetable products of a kind used primarily for human consumption.	0.09	0.27		0.27	-		0.00	
1213	12	2206	Cereal straw and husks, unprepared whether or not chopped, ground, pressed or in the form of pellets.	0.01	0.03	0.07	0.10	-		0.00	
	Sub Total		**Pulses**	**44.40**	**3,431.95**	**5.70**	**3,437.65**	**-**	**-**	**0.00**	**-**
1509	19	2301	Olive oil and its fractions, whether or not refined, but not chemically modified,including blends of these oils or fractions with oils or fractions of headings 15.09.	23.02	2.04		2.04	26.15		26.15	
1510	19	2301	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	0.38	-		-	1.70		1.70	
1511	19	2302	Palm oil and its fractions, whether or not refined, but not chemically modified.	14,815.20	8,462.17	0.02	8,462.19	1,771.10		1771.10	
1512	19	2302	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	2.14	0.02		0.02	1.43		1.43	
1507	19	2303	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	216.90	23.79		23.79	156.78		156.78	

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1508	19	2303	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	0.07	0.00		0.00	0.61		0.61	
1513	19	2304	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	224.93	78.16	38.73	116.89	75.22		75.22	
1514	19	2304	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	0.02	0.00		0.00	0.00		0.00	
1515	19	2304	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	8.04	1.21	0.42	1.63	5.83		5.83	
1516	19	2304	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	115.42	16.15		16.15	57.85		57.85	
1517	19	2304	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	51.56	10.38		10.38	28.84		28.84	
1518	19	2304	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16;	5.08	2.74	2.62	5.36	1.77		1.77	
1520	19	2304	Glycerol, crude; glycerol waters and glycerol lyes.	1.06	0.97	13.99	14.96	-		0.00	
1521	19	2304	Vegetable waxes (other then triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	3.34	2.98		2.98	-		0.00	
1522	19	2304	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	42.85	38.53		38.53	-		0.00	

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	Sub Total		**Edible Oils and Fats**	**15,510.00**	**8,639.13**	**55.78**	**8,694.91**	**2,127.29**	**-**	**2127.29**	**-**
0902	24	2401	Tea, whether or not flavoured.	1,246.76	2,138.40	361.95	2,500.35	-		0.00	
0901	24	2402	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	0.82	1.36		1.36	-		0.00	
	Sub Total		**Tea and Coffee**	**1,247.58**	**2,139.76**	**361.95**	**2,501.71**	**-**	**-**	**0.00**	**-**
2701	16	2703	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	2.60	2,392.59	301.17	2,693.76	-	6,328.00	6328.00	
2704	16	2703	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated agglomerated; retort carbon.	0.16	992.27	0.01	992.28	-		0.00	
2705	42	2703	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	0.03	0.02		0.02	-		0.00	
2706	42	2703	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	1.59	2.59	-	2.59	-		0.00	
2707	42	2703	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	80.11	206.24	3,739.34	3,945.58	0.72	4,783.00	4783.72	
2708	16	2703	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	0.85	2.54		2.54	-		0.00	
2702	16	2704	Lignite, whether or not agglomerated, excluding jet.	-	0.01		0.01	-		0.00	
2703	16	2704	Peat (including peat litter), whether or not agglomerated.	0.01	0.04		0.04	-		0.00	
2716	58	2708	Electrical energy (otional heading)	53.10	166.53	-2,181.68	-2,015.15	-		0.00	

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3601	44	2709	Propellent powders	1.67	1.50		1.50	-		0.00	
3602	44	2709	Prepared explosives, other than propellent powders	2.47	2.23		2.23	-		0.00	
3603	44	2709	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	13.28	6.78		6.78	-		0.00	
3604	44	2709	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.	0.07	0.06		0.06	-		0.00	
3605	44	2709	Matches, other than pyrotechnic articles of heading 36.04.	-	-	28.54	28.54	-		0.00	
3606	44	2709	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	0.06	0.06		0.06	-		0.00	
	Sub Total		**Fuel and lighting**	**155.98**	**3,773.44**	**1,887.38**	**5,660.82**	**0.72**	**11,111.00**	**11111.72**	**-**
3401	41	2801	Soap; organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scuring preparations, candles and similar articles, herefor pastes, "dental waxes.	145.29	109.02	451.43	560.45	2.51		2.51	
3402	41	2801	Soap; Organic surface-active products and preparations for use asd soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin.	841.95	190.46	508.74	699.20	0.07		0.07	
3305	41	2803	Preparations for use on the hair.	746.42	354.32	0.48	354.80	446.52		446.52	
3306	41	2804	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	19.71	15.03	61.56	76.59	0.13		0.13	

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3407	41	2804	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds" with a basis of plaster (of calcined gypsum or calcium herefore).	0.98	1.62		1.62	-		0.00	
3303	41	2805	Perfumes and toilet waters.	47.57	38.93		38.93	28.24		28.24	
3304	41	2805	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	135.02	96.80		96.80	89.49		89.49	
3307	41	2805	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodoriseres.	46.36	33.30	3.83	37.13	30.72		30.72	
3403	41	2805	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants)	257.96	55.04	3.54	58.58	2.87		2.87	
3404	41	2805	Artificial waxes and prepared waxes.	39.62	12.07	-0.30	11.77	-		0.00	
3405	41	2805	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whetehr or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated	21.58	17.47	220.02	237.49	1.45		1.45	
3406	41	2805	Candles, tapers and the like.	5.36	4.02	-	4.02	-		0.00	
	Sub Total		**Misc.Personal products**	**2,307.83**	**928.08**	**1,249.30**	**2,177.38**	**601.99**	**-**	**601.99**	**-**

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4803	38	3003	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled,embossed perforated .	11.88	10.90	1.63	12.53	1.13		1.13	
4812	38	3003	Filter blocks slabs and plates, of paper pulp.	2.81	2.57		2.57	-		0.00	
4813	38	3003	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	280.55	212.20		212.20	0.01		0.01	
4818	38	3003	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkarchiefs towels, table cloths ,serviettes,napkins for babies .	651.67	487.57		487.57	-		0.00	
4819	38	3003	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used an offices shops or the like.	26.82	20.08	168.67	188.75	-		0.00	
	Sub Total		**House hold laundary & papers articles**	**973.74**	**733.32**	**170.30**	**903.62**	**1.14**	**-**	**1.14**	**-**
2401	25	4100	Unmanufactured tobacco; tobacco refuse.	37.96	93.84	2.88	96.72	11.69		11.69	
2402	25	4100	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	7.92	2.58	6,933.95	6,936.53	10.01	28,405.00	28415.01	
2403	25	4100	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or reconstituted tobacco; tobacco extracts and essences.	2.47	1.89	2.88	4.77	0.02		0.02	

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
	Sub Total		**Tobacco**	**48.34**	**98.31**	**6,939.71**	**7,038.01**	**21.71**	**28,405.00**	**28426.71**	**-**
4801	38	4203	Newsprint, in rolls or sheets.	0.97	636.50	657.84	1,294.34	-		0.00	
4802	38	4203	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets,	489.82	451.58	124.58	576.16	-		0.00	
4804	38	4203	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	532.55	562.91	0.22	563.13	-		0.00	
4805	38	4203	Other uncoated paper and paperboard, in rolls or sheets not further worked or processed that as specified in Note 3 to this Chapter.	46.17	55.33	1.30	56.63	-		0.00	
4806	38	4203	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	9.12	8.23	0.01	8.24	-		0.00	
4807	38	4203	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface- coated or impregnated, whether or not internally reinforced, in rolls or sheets.	0.12	0.11	4.87	4.98	-		0.00	
4808	38	4203	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	2.24	1.68	15.74	17.42	-		0.00	
4809	38	4203	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.	31.45	24.12		24.12	-		0.00	

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4810	38	4203	Paper and paperboard, coated on one or both sides with kaolin (China clay or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface- .	1,043.16	800.39	602.55	1,402.94	-		0.00	
4811	38	4203	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface- decorated or printed, in rolls or rectangular (including square) sheets, kind described in heading 48.03,48.09 or 48.10 .	243.14	279.97	10.65	290.62	-		0.00	
4814	38	4203	Wallpaper and similar wall coverings; window transparencies of paper.	2.51	1.87		1.87	-		0.00	
4815	38	4203	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	-	-		-	-		0.00	
4816	38	4203	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	2.74	2.05	4.65	6.70	-		0.00	
4817	38	4203	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	3.26	2.39	105.25	107.64	-		0.00	
4820	38	4203	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, exercise books, blotting -pads, binders , folders, file covers may manifold business forms,interleave carbon set and other artical of stationary.	17.78	13.85	29.82	43.67	-		0.00	
4821	38	4203	Paper or paperboard labels of all kinds, whether or not printed.	17.09	21.70	1.63	23.33	-		0.00	

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4822	38	4203	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	2.70	1.99	62.40	64.39	-		0.00	
4823	38	4203	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	58.80	47.85		47.85	-		0.00	
4901	38	4203	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	2.59	3.93	0.42	4.35	-		0.00	
4902	38	4203	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	0.12	0.30		0.30	-		0.00	
4903	38	4203	Children's picture, drawing or colouring books.	0.01	0.02		0.02	-		0.00	
4904	38	4203	Music, printed or in manuscript, whether or not bound or illustrated.	-	-		-	-		0.00	
4905	38	4203	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	0.12	0.26		0.26	-		0.00	
4906	38	4203	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and corbon copies of the foregoing.	4.62	13.65		13.65	-		0.00	
4907	38	4203	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes, cheque forms; stock, share or bond certificates and simmilar documents of title.	4.12	1.66		1.66	-		0.00	
4908	38	4203	Transfers (decalcomanias).	2.85	4.58		4.58	-		0.00	

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4909	38	4203	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	0.28	0.20	0.16	0.36	-		0.00	
4910	38	4203	Calendars of any kind, printed, including calendar blocks.	2.80	2.10	1.95	4.05	-		0.00	
4911	38	4203	Other printed matter, including printed pictures and photographs.	95.97	161.25		161.25	-		0.00	
	Sub Total		**Recreation and reading**	**2,617.10**	**3,100.48**	**1,624.04**	**4,724.52**	**-**	**-**	**0.00**	**-**
2709	17	4301	Petroleum oils and oils obtained from bituminous minerals, crude.	0.00	2,821.47	568.94	3,390.41	-		0.00	
2710	17	4301	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils	14,830.32	23,973.76	23,703.82	47,677.58	436.11		436.11	
2799	58	4301	Miscellaneous (PCT Code 9928) Chapter 99	-	41,373.64		41,373.64	5.69		5.69	
2711	17	4302	Petroleum gases and other gaseous hydrocarbons.	61.42	351.65	15,867.19	16,218.84	0.71		0.71	
	Sub Total		**Petrol**	**14,891.74**	**68,520.52**	**40,139.95**	**108,660.47**	**442.51**	**-**	**442.51**	**-**
4501	37	4400	Natural cork, raw or simply prepaired ; waste cork; crushed, granulated or ground cork.	0.12	0.33		0.33	-		0.00	
4502	37	4400	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	0.01	0.03		0.03	-		0.00	
4503	37	4400	Articles of natural cork.	0.02	0.03		0.03	-		0.00	
4504	37	4400	Agglometerated cock (with or without a building substanace) and articales of agglometerated cock.	1.66	1.17		1.17	-		0.00	

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4601	37	4400	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound togetherin parallel strands or woven.in sheet form.	0.80	0.71		0.71	-		0.00	
4602	37	4400	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01 ; Articles of loofah.	1.22	0.97		0.97	-		0.00	
0101	13	4405	Live horses, asses, mules and hinnies.	0.86	0.00		0.00	-		0.00	
0102	13	4405	Live bovine animals.	0.11	-		-	-		0.00	
0103	13	4405	Live swine.	-	-		-	-		0.00	
0104	13	4405	Live sheep and goats.	-	-		-	-		0.00	
0105	13	4405	Live poultry, that is to say, fowls of the species Gallus domesticus,ducks, geese, turkeys and guinea fowls.	13.05	-	0.00	0.00	-		0.00	
0106	13	4405	Other Live animals.	2.08	-		-	-		0.00	
3701	44	4405	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whetehr or not in packs.	48.83	89.45	0.53	89.98	-		0.00	
3702	44	4405	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	19.22	29.69	1.51	31.20	-		0.00	
3703	44	4405	Photographic paper, paperboard and textiles, sensitised, unexposed.	11.99	37.70		37.70	-		0.00	

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3704	44	4405	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	0.83	1.78		1.78	-		0.00	
3705	44	4405	Photographic plates and film, exposed and developed, other than cinematographic film.	0.13	0.37	99.73	100.10	-		0.00	
3706	44	4405	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	0.44	1.39	0.10	1.49	-		0.00	
3707	44	4405	Chemical preparatins for photographic uses (other tan varnishes, glues, adhesives and smilar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	13.84	38.92		38.92	-		0.00	
3801	44	4406	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	1.11	3.82	1.03	4.86	-		0.00	
3802	44	4406	Activated carbon; activated natural mineral products; animal black, including spent animal black.	15.99	22.43	15.22	37.65	-		0.00	
3803	44	4406	Tall oil whether or not refined.	-	0.00		0.00	-		0.00	
3804	44	4406	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	2.38	0.25		0.25	-		0.00	
3805	44	4406	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.	3.57	4.21	-	4.21	-		0.00	

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3806	44	4406	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	36.86	6.57	0.70	7.27	-		0.00	
3807	44	4406	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	0.08	0.14		0.14	-		0.00	
3808	44	4406	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparation or articales .	360.03	948.31	75.31	1,023.62	0.26		0.26	
3809	44	4406	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries.	227.67	6.77	-10.76	-3.99	-		0.00	
3810	44	4406	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials.	41.13	69.24	146.22	215.46	-		0.00	
3811	44	4406	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives for mineral oils(including gasoline) or for other liquids used for the same purpose as mineral oil.	126.16	357.18	0.49	357.67	-		0.00	
3812	44	4406	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.	15.42	57.43		57.43	-		0.00	

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3813	44	4406	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	5.08	4.43		4.43	-		0.00	
3814	44	4406	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	4.35	4.46		4.46	2.41		2.41	
3815	44	4406	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	33.93	93.87		93.87	-		0.00	
3816	44	4406	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01	12.46	18.95	5.79	24.74	-		0.00	
3817	44	4406	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	51.97	163.29		163.29	-		0.00	
3818	44	4406	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	0.00	0.01		0.01	-		0.00	
3819	44	4406	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	8.86	7.91	2.18	10.09	-		0.00	
3820	44	4406	Anti-freezing preparations and prepared de-icing fluids.	8.33	7.46		7.46	-		0.00	
3821	44	4406	Prepared culture media for development of micro-organisms (including viruses and the like) or of plant, human or animal calls.	1.14	3.69		3.69	-		0.00	
3822	44	4406	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	91.93	84.41	14.35	98.76	-		0.00	

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3823	44	4406	Industrial monocarboxylic fatty acids; acid oils from refining; Industrial fatty alcohols.	194.98	254.82	2.49	257.31	-		0.00	
3824	44	4406	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or inculded.	498.16	577.90		577.90	0.01		0.01	
3825	44	4406	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	0.87	0.77		0.77	-		0.00	
3901	43	4406	Polymers of ethylene, in primary forms.	1,145.01	3,607.60	3.41	3,611.01	-		0.00	
3902	43	4406	Polymers of propylene or of other olefins, in primary forms.	884.49	2,977.39	-55.07	2,922.32	-		0.00	
3903	43	4406	Polymers of styrene, in primary forms.	155.40	349.40	27.01	376.41	-		0.00	
3904	43	4406	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	272.67	375.20	2.24	377.44	-		0.00	
3905	43	4406	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	135.09	6.55	-	6.55	-		0.00	
3906	43	4406	Acrylic polymers in primary forms.	195.23	26.29		26.29	-		0.00	
3907	43	4406	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	329.78	745.28	123.62	868.90	0.12		0.12	
3908	43	4406	Polyamides in primary forms.	8.68	23.03		23.03	-		0.00	
3909	43	4406	Amino-resins, phenolic resins and polyurethanes, in primary forms.	157.38	113.87	0.58	114.45	-		0.00	
3910	43	4406	Silicones in primary forms.	59.58	1.66		1.66	0.24		0.24	

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3911	43	4406	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	17.77	17.61	141.40	159.01	-		0.00	
3912	43	4406	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	113.25	57.69		57.69	-		0.00	
3913	43	4406	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms	7.77	5.57	0.30	5.87	-		0.00	
3914	43	4406	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	4.06	12.33		12.33	-		0.00	
3915	43	4406	Waste, parings and scrap, of plastics.	156.90	119.79	0.02	119.81	-		0.00	
3916	43	4406	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	10.61	11.73	0.84	12.57	-		0.00	
3917	43	4406	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	214.86	194.26	20.76	215.02	-		0.00	
3918	43	4406	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	15.87	11.31	5.49	16.80	-		0.00	
3919	43	4406	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	253.54	229.03	13.52	242.55	-		0.00	
3920	43	4406	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	624.20	618.45	17.36	635.81	-		0.00	

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3921	43	4406	Other plates, sheets, film, foil and strip, of plastics.	179.17	114.03	10.80	124.83	-		0.00	
3922	43	4406	Baths, shower-baths, sinks, wash-basins, bidets, Iavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	7.35	6.59	0.07	6.66	-		0.00	
3923	43	4406	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	219.38	166.66	125.09	291.75	0.00		0.00	
3924	43	4406	Tableware, kitchenware, other household articles and toilet articles, of plastics.	62.60	46.87	5.79	52.66	0.01		0.01	
3925	43	4406	Builders' ware of plastics, not elsewhere specified or included.	7.15	5.18	0.44	5.62	-		0.00	
3926	43	4406	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	189.19	179.98	-5.18	174.80	-		0.00	
5701	32	4406	Carpets and other textile floor coverings, knotted, whether or not made up.	12.38	0.52	-80.68	-80.16	-		0.00	
5702	32	4406	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs. .	52.04	0.18		0.18	-		0.00	
5703	32	4406	Carpets and other textile floor coverings, tufted whether or not made up.	74.80	3.60	-23.38	-19.78	-		0.00	
5704	32	4406	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	24.14	0.38		0.38	-		0.00	
5705	32	4406	Other carpets and other textile floor coverings, whether or not made up.	14.31	0.03	1.68	1.71	-		0.00	
6601	54	4406	Umbrellas and sun umbrellas (including walking _ stick umbrellas, garden umbrellass and similar umbrellas).	6.12	4.52	-	4.52	-		0.00	

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6602	54	4406	Walking-sticks, seat -sticks , whips, riding-crops and the like.	0.21	0.16		0.16	-		0.00	
6603	54	4406	Parts trimmings and accessories of articls of headind 66.01or 66.02.	0.24	0.31		0.31	-		0.00	
6701	54	4406	Skins and other parts of birds with their feathers or down, feathers parts of feathers , down and articels thereof (other than goods of heading 05.05 and worked quills and scapes).	0.02	0.02		0.02	-		0.00	
6702	54	4406	Artificial flowers, foliage and fruit and parts thereof: articels made of artificial flowers or fruit.	9.99	7.42	0.01	7.43	-		0.00	
6703	54	4406	Human hair , dressed , thinned bleached or otherwise worked: wool or other animal hair or other textile materials ,perpared use in making wigs or the like.	0.00	0.00		0.00	-		0.00	
6704	54	4406	Wigs, false beards,eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.	0.40	0.36		0.36	-		0.00	
6801	45	4406	Setts curbstones and flagstones , of natural stone (exsept slate).	0.36	0.27		0.27	-		0.00	
6802	45	4406	Worked monumental or building stone (except slate) and articels thereof , other than goods of heading 68.01: mosaic cubes and the like, of natural stone (including slate) , whether or not on a backing.	72.05	54.48	7.18	61.66	-		0.00	
6803	45	4406	Worked slate and articles of slate or of agglomerated slate.	0.02	0.02		0.02	-		0.00	
6804	45	4406	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of naturel stones .	17.70	49.11	8.42	57.54	-		0.00	

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6805	45	4406	Natural or artificial abrasive powder or grain ,on a base of textile material of paper, of paper board or of other materials, whether or not cut to shape or sewn or otherwise made up.	43.56	36.58	28.12	64.70	-		0.00	
6806	45	4406	Slag wool , rock wool and similar mineral wools : exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials: mixtures and articals of hat-insulating. Sound-insulating or sound-absorbing minerals.	7.43	4.93	8.96	13.89	-		0.00	
6807	45	4406	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	5.86	4.39		4.39	-		0.00	
6808	45	4406	Panels, boards , tiles , blocks and similar articels of vegetable fibre, of straw or of shavings, chips, particels sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	3.23	2.41		2.41	-		0.00	
6809	45	4406	Articels of plaster or of compositions based on plaster.	24.09	18.06	0.07	18.13	-		0.00	
6810	45	4406	Articles of cement, of concrete or of artficial stone, whether or not reinforced.	2.55	1.88	90.36	92.24	-		0.00	
6811	45	4406	Articles of asbestis-cement, of cellulose fibre -cement or the like.	2.41	1.57	100.55	102.11	-		0.00	
6812	45	4406	Faricated asbestos fibres: mixture with a basis of asbestos or with a basis of asbestos and mahanisium carbonate; articals of such mixtures or of asbestos, wheather or not reinforrced, other than googs of heading 68.11or 68.13	11.95	8.83		8.83	-		0.00	
6814	45	4406	Worked mica and articels of mica, including agglomerated or reconstituted mica , whether or not on a support of paper, paperboard or other materials.	0.39	0.29		0.29	-		0.00	

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6813	45	4406	Friction material and articals thereof (for example , sheets , roll strips, segments, discs, washrs pads) not mounted, for brakets , for clutches or the like with a basis of asbestos or of cellulose,whether or not combined with texile or other materials.	19.95	16.01	1.14	17.15	-		0.00	
6815	45	4406	Articels of stone or of other mineral substance (including carbon fibres, articels of carbon fibers and article of peat) not else- where specified or included.	4.16	4.17	3.92	8.09	-		0.00	
7001	45	4406	Cullet and other waste and scrap of glass; glass in the mass.	0.24	0.40		0.40	-		0.00	
7002	57	4406	Glass in balls (other than microspheres of heading 70.18),rods or tubes, unworked.	31.41	33.89		33.89	-		0.00	
7003	57	4406	Cast glass and rolled glass in sheets or profiles , whether or not having an absorbent, reflecting or non - reflecting layer, but not otherwise worked.	14.92	11.18		11.18	-		0.00	
7004	57	4406	Drawn glass and blown glass , in sheets whether or non having an absorbent, reflecting or not -reflecting layer, but not otherwise worked.	16.83	12.54	15.89	28.43	-		0.00	
7005	57	4406	Float glass and surface ground or polished glass , in sheets, whether or non having an absorbent , reflecting or not reflecting layer, but not otherwise worked.	172.01	130.21	0.21	130.42	-		0.00	
7006	57	4406	Glass of heading 70.03,70.04 or 70.05, bent , edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	0.10	0.08		0.08	-		0.00	
7007	57	4406	Safety glass , consisting of toughened (tempered) or laminated glass.	180.36	104.54	118.06	222.60	0.21		0.21	
7008	57	4406	Multiple -walled insulating units of glass.	0.24	0.18		0.18	-		0.00	

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7009	57	4406	Glass mirrors, whether or not framed, including rear-view mirrors.	80.27	57.48		57.48	0.07		0.07	
7010	57	4406	Carboys, bottles , flasks, jars, pots phials, ampoules and other containers of glass , of a kind used for the conveyance or packing of goods :preserving jars of glass; stoppers, lids and other closures, of glass.	36.28	45.39	230.02	275.41	-		0.00	
7011	57	4406	Glass envelopes (including bulbs and tubes), Open , and glass parts thereof , without fittings , for electric lamps, cathode -ray tubes or the like.	2.50	2.25	10.83	13.08	-		0.00	
7012	57	4406	Glass inners for vacuum flasks or for other vacuum vessels.	0.87	0.65	0.01	0.66	-		0.00	
7013	57	4406	Glassware of a kind used for table, kitchen , toilet , office , indoor decoration or similar purposes (other than that of heading 70.10 or 70.18	158.02	117.68	3.03	120.71	0.00		0.00	
7014	57	4406	Signalling glassware and optical elements of glass (other than those of heading 70.15) , not optically worked.	3.24	2.23		2.23	-		0.00	
7015	57	4406	Clock or watch glasses and similar glasses , glasses for nor -corrective or corrective spectacles, curved, bent, hollowed or the like , not optically worked; hollow glass spheres and their segments,for the manufacture of such glasses.	0.90	1.29		1.29	-		0.00	
7016	57	4406	Paving blocks ,slabs, bricks squares, tiles and other articles of pressed or moulded glass, whether or not wired , of a kind used for building or construction purposes wheter or not on a backing, leaded lights and the like.	8.50	6.37		6.37	-		0.00	
7017	57	4406	Laboratorie, hygienic or pharmaceutical glassware , whether or nort graduated or calibrated.	4.24	6.93		6.93	-		0.00	
7019	57	4406	Glass fibres (including glass wool) and articeles thereof (for example, yarn , woven fabrics).	31.27	70.21	0.30	70.51	-		0.00	

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7018	57	4406	Glass beads , imitation pearls, imitation precious or semi -precious stones and similar glass smallwares, and otherthan imitation jewllery; glass eyes other than prosthetic articlles;statuettes and other ornaments of lamps -worked glass.	33.55	40.44	-2.54	37.90	-		0.00	
7020	57	4406	Other articles of glass.	4.23	3.46	10.92	14.38	-		0.00	
9605	57	4406	Treavel sets for personal toilet , sewing or shoes or clothes cleaning.	0.34	0.26		0.26	-		0.00	
9606	57	4406	Buttons, press -fasteners, snap-fasteners and press , -studs, button moulds and other parts of these articals; button blanks.	37.14	1.65	-5.88	-4.23	-		0.00	
9607	57	4406	slide fasteners and parts thereof.	57.43	21.13	0.09	21.22	-		0.00	
9608	57	4406	Ball point pens; felt tipped and other porous -tipped pens and markers; pencil -holders and similar holders; parts (including caps and clips) of the foregoing articals , other than thouse of heading 96.09.	60.29	34.94	-0.64	34.30	-		0.00	
9609	57	4406	Pencils (other than pencils of heading 96.08) crayons, pencil leads, pastels, drawing charcoals , writing or drawing chalks and tailors, chalks.	27.74	7.73	0.01	7.73	-		0.00	
9610	57	4406	Slates and boards, with writing or drawing surfaces, wheather or not framed.	0.53	0.49		0.49	-		0.00	
9611	57	4406	Date, sealing or numbering stamps and the like (including devices for printing or embossing labels) , designed for operating in hand; hand -operated composing sticks and hand printing sets incorporating such composing sticks.	1.53	1.36		1.36	-		0.00	
9612	57	4406	Typewriters or similar ribbons , inked or otherwise prepared for giving impressions , wheather or not on spools or in cartridges; ink -pads, wheather or not inked with or without boxes	8.21	7.32	0.87	8.19	-		0.00	

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9613	57	4406	Cigarette lighters and other lighters , wheather or notr mechanical or electrical , and parts thereof other than flints and wicks.	5.38	7.71		7.71	-		0.00	
9614	57	4406	Smoking pipes (including pipe bowls) and cigar or cigarattes holders, and parts therof .	0.32	0.28		0.28	-		0.00	
9615	57	4406	Combs, hair -sides and the like; hairpins , curling pins, curling grips, hair-curlers and the like , other than those of heading 85.16 and parts thereof.	28.38	22.68		22.68	0.00		0.00	
9616	57	4406	Scent sprays and similar toilet sprays and mounts and heads therefor ; powder-puffs and pads for the application of cosmetics or toilet preparations.	5.59	4.21		4.21	-		0.00	
9617	57	4406	Vacuum flasks and other vacuume vessels, complete with cases ; parts therof other than glass inners.	34.85	30.86	0.15	31.01	-		0.00	
9618	57	4406	Tailors, dummies and other lay figures; antomata and other animated displays used for shop window dressing.	0.70	1.10		1.10	-		0.00	
9701	54	4406	Painting , drawing and pastels,executed entirely by hands other than drawings of heading 49.06 and other than hand -painted or hand-decorated manufactured articles ; collages and similar decorative plagues.	0.11	0.31	-0.20	0.12	-		0.00	
9702	54	4406	Original engravings, prints and lithographs.	0.02	0.06		0.06	-		0.00	
9703	54	4406	Original sculptures and statuary , in any material.	0.01	0.02		0.02	-		0.00	
9704	54	4406	Postages or revenue stamps . Stamp-postmarks, first -day covers , postal stationery (stamped paper and the like , used or unused , other than those of heading 49.07.	0.01	0.02		0.02	-		0.00	

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9705	54	4406	Collections and collectors, pieces of zoological, botanical, mineralogical anatomical , historical , archaeological, palaeontological, ethnographic or numismatic interest.	0.05	0.16		0.16	-		0.00	
9706	54	4406	Antiques of an age exceeding one hundered years.	-	-	-	-	-		0.00	
9901	57	4406	Goods imported by various agencies of the united Nations under the united Nations (Privileges and lmmunities)Act, 1948(XX of 1948) as certified by the Ministry of Forign Affairs, Government of Pakistan.	-	-		-	-		0.00	
9902	57	4406	Goods imported by Diplomats/ Embassies/ Consulates under the Diplomatic and Consular Privileges Act ,1972 (Act IX of 1972) as certified by the Minstry of Foreign Affairs, Government of Pakistan.	0.01	0.00		0.00	-		0.00	
9903	57	4406	Goods imported by privileged personnel / organizations under grant-in -aid agreements signed by the Economic Affairs Division (EAD) Government of Pakistan, duly concurred by the central board of revenue.	-	-		-	-		0.00	
9904	57	4406	Vehicles in CKD condition, imported by recognized local manufacturer for supply to diplomat , and organizations etc eligible to import duty free vehicles subject to the procedure laid down by the Board,	-	1.07		1.07	-		0.00	
9905	57	4406	House hold articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE and Qatar subject to the conditions mentioned below .	-	-		-	-		0.00	

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9906	57	4406	Goods imported under the President;s Salary, allowances and Privileges Act, 1975(act Lviii of 1975)……	-	-		-	-		0.00	
9907	57	4406	Goods imported for the president, Fund for Afghan Refugees. Bonafide relief goods donated for the Afghan Refugees through the Chief Commissioner or the Provencial Commisioner of Afghan Refugees…….	-	-		-	-		0.00	
9908	57	4406	Goods received as gift by Pakistani organizations from Church World Services or that these imports are made under agreements signed by the Government of Pakistan with the Church World Service and with the catholic relef Services.	-	-		-	-		0.00	
9909	57	4406	Articles, value of which does not exceed Rs 10,000/ per parcel , if imported through post or courier service as unsolicited gift parcel.	-	0.01		0.01	0.01		0.01	
9910	57	4406	Samples of no commercial value imported by manufacturers- cum - exporters subject to the following conditions:-……	-	-		-	-		0.00	
9911	57	4406	Relief goods donated by Foreign Government/ Agencies for free distribution among the victims of natural disaster or other catastrophe, as are certified by the authorized officer of Federal / Provincial Government.	-	-		-	-		0.00	
9912	57	4406	Following Goods imported by Abdul Sattar Edhi Foundation and bilques Edhi Foundation , subject to furnishing of a certificate by Maulana Abdul Sattar Edhi son of Haji Abdul Shakoor Edhi at the time of import each consignments.	-	-		-	-		0.00	
9914	57	4406	Equipment , Apparatus, reagents, disposables and spares, imported by:-	0.00	-	0.01	0.01	-		0.00	

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9913	57	4406	Gifts or donations received by a charitable non -profit making hospital or institution, solely for the purpose of advancing the declared objectives of such hospital or institution, subject to the following conditions, namely:- …….	-	-		-	-		0.00	
9915	57	4406	Goods imported by or donated to non profit making educational and research institution subject to the following conditions:-……	-	-		-	-		0.00	
9916	57	4406	Goods supplied free of cost as replacement of identical goods previously imported including goods imported withinwarranty period not exceeding one year or such extended period as alloyed by the board. Subject to the following conditions:- …….	-	0.03		0.03	-		0.00	
9917	57	4406	Goods imported into and exported (except to tariff area of pakistan) From the Export processing zones established under the Export processing Zone Authority Ordinance, 1980(iv of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to	-	-		-	-		0.00	
9918	57	4406	Goods not produced or manufactured in Pakistan which are re-imported by industrial concerns after having been exported and have not undergone any process outside Pakistan since their exportation……..	-	0.16		0.16	-		0.00	
9919	57	4406	Goods mentioned below, imported temporaily for a period not exceeding 6 months into Pakistan with a view to subsequent exportation, subject to furnishing of bank guarantee or other security /guarantee as determined by Central Board of Revenue……	-	0.01		0.01	0.00		0.00	

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9920	57	4406	Goods mentioned below, imported temporarily into Pakistan with a view to subsequent exporation , subject to furnishing of undertaking/bond by the importers as well as their sponsoring Ministory./Department/Embassy:	-	-		-	-		0.00	
9922	57	4406	Ship spares , store and equipment imported for use in ships registered in Pakistan under the Merchant Shipping Act, 1923) (xxi of 1923) subject to the condition that the imported satisfies the respective collector of customs .	-	-		-	-		0.00	
9923	57	4406	Currency Notes , unused stamps.	-	-		-	-		0.00	
9924	39	4406	Misc.	5,894.24	5,345.66	3,613.85	8,959.51	-	6,449.34	6449.34	
9925	39	4406	Artificial kidneys, hemodialysis machines , hermodialyzersA.V fistula needles, hemodialysis fluids & powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis.	-	0.06		0.06	-		0.00	
9927	52	4406	Pharmacutical raw materials if imported for manufacture of contraceptives in accordance with the input output radios determined by the Directorate of inputs Output CO-efficient Organisation . Contraceptive and accessories thereof.	-	-		-	-		0.00	
9929	39	4406	Goods mentioned below if imported in accordance with the conditions and procedures laid down in import and Export of Gold, Gold jeweller and Gemstones Order , 2001 as amended from time to time, notified vide Ministry of Commerce's SRO 266(I)/2001 dated	-	-		-	-		0.00	

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9930	56	4406	Any goods , including vehicles, specified in the First schedule to the Customs Act , 1969 (IV) of 1969) imported by Federal / Provincial/ Local Government Department, Muncipal bodies and Development authorities subject to the condition……	-	-		-	-		0.00	
9931	52	4406	Ground handling equipments, service and operation vehicles ,imported by domestic airlines or by any other service company to which a licence has been issued by the Civil Aviation Authority for such purposes.	-	-		-	-		0.00	
9935	18	4406	Phosphatic rock. (Omitted)	-	112.24		112.24	-		0.00	
9937	39	4406	Folowing items relating to disabled persons:-……	-	1.22		1.22	-		0.00	
9938	39	4406	Following cardiology / cardiac surgery disposables and other equipment A.B.C.D.E.F.G.	-	2.11		2.11	-		0.00	
9939	57	4406	Diagonostic kits for HIV and Hepatitis	0.00	23.11		23.11	-		0.00	
9941	51	4406	Goods donated to muncipal authorities incld dev.auth. subject to the condition that the goods shall not be sold or otherwise disposed off within a period 10years of imports without pruior approval of CBR and payment of customs duties & taxes.	-	-		-	-		0.00	
	Sub Total		**Other Misc. House hold Items**	**14,637.86**	**19,420.06**	**4,934.71**	**24,354.77**	**3.34**	**6,449.34**	**6452.68**	**-**
4302	35	5100	Tanned or dressed furskins ((including heads, tails,paws and other pieces or cuttings),unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.	0.45	1.41	25.31	26.72	-		0.00	

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4303	35	5100	Articles of apparel, clothing accessories and other articles of furskin.	0.40	0.25		0.25	-		0.00	
4304	35	5100	Artificial fur and articles thereof.	0.09	0.04		0.04	-		0.00	
5211	28	5100	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2	32.12	0.01		0.01	-		0.00	
5001	29	5101	Silk- worm cocoons suitable for reeling.	0.15	0.84		0.84	-		0.00	
5002	29	5101	Raw silk (not thrown).	14.70	-		-	-		0.00	
5003	29	5101	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	3.97	-		-	-		0.00	
5004	29	5101	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	12.94	-	-7.21	-7.21	-		0.00	
5005	29	5101	Yarn spun from silk waste, not put up for retail sale.	0.19	-		-	-		0.00	
5006	29	5101	Silk yarn and yarn spun from silk waste, put up for retail sale silk-worm gut.	0.01	0.00		0.00	-		0.00	
5007	29	5101	Woven fabrics of silk or of silk waste.	23.00	0.01	-4.56	-4.55	-		0.00	
5101	34	5101	Wool, not carded or combed.	0.54	0.62	-	0.62	-		0.00	
5102	34	5101	Fine or coarse animal hair, not carded or combed.	-	-		-	-		0.00	
5103	34	5101	Waste of wool or of fine or coarse or combed (included wool in fragments).	0.02	-		-	-		0.00	
5104	34	5101	Garnetted stock of wool or of fine or coarse animal hair.	-	-		-	-		0.00	

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5106	34	5101	Yarn of carded wool, not put up for retail sale.	6.57	-	-0.77	-0.77	-		0.00	
5107	34	5101	Yarn of combed wool, not put up for retail sale.	0.96	-		-	-		0.00	
5108	34	5101	Yarn of fine animal hair (carded or combed), not put up for retail sale.	-	0.00		0.00	-		0.00	
5109	34	5101	Yarn of wool or of fine animal hair, put up for retail sale.	0.01	-	-4.96	-4.96	-		0.00	
5110	34	5101	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	-	-		-	-		0.00	
5111	34	5101	Woven fabrics of carded wool or of carded fine animal hair.	0.84	0.08	-1,664.94	-1,664.86	-		0.00	
5112	34	5101	Woven fabrics of combed wool or of combed fine animal hair.	1.07	-		-	-		0.00	
5113	34	5101	Woven fabrics of coarse animal hair or of horse hair.	0.11	-		-	-		0.00	
5201	26	5101	Cotton, not carde or combed.	6.08	0.62	156.48	157.10	-		0.00	
5202	26	5101	Cotton waste (including yarn waste and garnetted stock).	2.61	0.11	-106.09	-105.98	-		0.00	
5203	26	5101	Cotton, carded or combed.	0.10	0.01	-4.04	-4.03	-		0.00	
5204	27	5101	Cotton sewing thread, whether or not put up for retail sale.	0.11	0.02	-20.48	-20.46	-		0.00	
5205	27	5101	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	5.27	0.03	-2,246.89	-2,246.87	-		0.00	
5206	27	5101	Cotton yarn (other than sewing thread), containing less than85% by weight of cotton, not put up for retail sale.	2.91	-		-	-		0.00	
5212	28	5101	Other woven fabrics of cotton.	2.12	0.03		0.03	-		0.00	

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5301	34	5101	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	0.92	-		-	-		0.00	
5302	34	5101	True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	0.01	0.00		0.00	-		0.00	
5303	34	5101	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and wastes of these fibres (including yarn waste and garnetted stock).	5.26	0.01		0.01	-		0.00	
5304	34	5101	Sisal and other textile fibres of the genus agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	1.39	-		-	-		0.00	
5305	34	5101	Coconut, abaca (Manila hemp or Musa textilis nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn wast and garnatted stock.	0.05	2.56	-8.71	-6.15	-		0.00	
5306	34	5101	Flax yarn.	3.80	-		-	-		0.00	
5307	34	5101	Yarn of jute or of other textile bast fibres of heading 53.03.	2.98	0.00		0.00	-		0.00	
5308	34	5101	Yarn of other vegetable textile fibres; paper yarn.	0.19	2.57		2.57	-		0.00	
5309	34	5101	Woven fabrics of flax.	1.48	-	-0.28	-0.28	-		0.00	
5310	34	5101	Woven fabrics of jute or of other textile bast fibres of heading 53.03.	0.49	0.00	-58.59	-58.59	-		0.00	
5311	34	5101	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	0.12	-		-	-		0.00	

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5401	34	5101	Sewing thread of man-made filaments, whether or not put up for retail sales.	20.08	0.13	-	0.13	-		0.00	
5402	34	5101	Synthetic filament yarn (other than sweing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	610.91	0.60	-16.55	-15.95	-		0.00	
5403	34	5101	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	169.58	-	-0.72	-0.72	-		0.00	
5404	34	5101	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificaial straw) of synthetic textile materials of an apparent width not exceeding 5 mm	13.69	9.13	-	9.13	-		0.00	
5405	34	5101	Artificial monofilament of 67 decitex or more and of which no corss-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm	-	-		-	-		0.00	
5406	34	5101	Man made filament yarn (other than sewng thread) put up for retail sale.	0.06	-	0.01	0.01	-		0.00	
5407	34	5101	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 45.04.	623.33	3.20	-1.26	1.94	-		0.00	
5408	34	5101	Woven fabrics of artificaial filament yarn incluidng woven fabrics obtained from materials of heading 54.05.	21.94	0.00		0.00	-		0.00	
5501	34	5101	Synthetic filament tow.	109.73	4.64	-14.55	-9.91	-		0.00	
5502	34	5101	Artificial filament tow.	113.41	246.00		246.00	-		0.00	

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5503	34	5101	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	331.81	0.31	-150.17	-149.86	-		0.00	
5504	34	5101	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	258.72	0.00		0.00	-		0.00	
5505	34	5101	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	0.53	0.07	-19.88	-19.81	-		0.00	
5506	34	5101	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	19.27	-	-0.10	-0.10	-		0.00	
5507	34	5101	Artificial staple fibres, carded, combed or otherwise processed for spinning.	-	-		-	-		0.00	
5508	34	5101	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	1.18	0.00	-3.75	-3.75	-		0.00	
5509	34	5101	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	42.75	0.01		0.01	-		0.00	
5510	34	5101	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	1.14	-		-	-		0.00	
5514	34	5101	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2.	86.48	0.05		0.05	-		0.00	
5515	34	5101	Other woven fabrics of synthetics staple fibres.	25.13	0.04		0.04	-		0.00	
5516	34	5101	Woven fabrics of artificial staple fibres.	42.81	-		-	-		0.00	
5601	34	5101	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	6.82	1.17	41.60	42.77	-		0.00	
5602	34	5101	Felt, whether or not impregnated, coated, covered or laminated.	15.66	0.18	-	0.18	-		0.00	

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5603	34	5101	Nonwovens, whether or not impregnated, coated, covered or laminated.	68.05	8.48		8.48	-		0.00	
5605	34	5101	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	2.71	0.03	-	0.03	-		0.00	
5606	34	5101	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn): chtnille yarn (including flock chenille yarn)loop wale-yarn.	10.61	0.11	-	0.11	-		0.00	
5607	34	5101	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	21.08	10.98	13.01	23.99	-		0.00	
5608	34	5101	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	2.89	9.97		9.97	-		0.00	
5609	34	5101	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	0.62	0.15		0.15	-		0.00	
5801	32	5101	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	43.48	0.09	-0.40	-0.31	-		0.00	
5807	34	5101	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	27.49	1.36	2.99	4.35	-		0.00	
5902	34	5101	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	7.01	80.69	-269.91	-189.22	-		0.00	
5903	34	5101	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	163.39	1.07	-15.30	-14.23	-		0.00	

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5904	34	5101	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	0.04	0.02	4.13	4.14	-		0.00	
5905	34	5101	Textile wall coverings.	0.97	0.01	0.58	0.59	-		0.00	
5906	34	5101	Rubberised textile fabrics, other than those of heading 59.02.	14.57	6.98	0.15	7.13	-		0.00	
5907	34	5101	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	46.68	0.31	-283.94	-283.63	-		0.00	
5908	34	5101	Textile wicks, woven, plaited or knitted, For lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	0.76	0.26	-1.32	-1.06	-		0.00	
5909	34	5101	Textile hosepiping and similar textile with or without lining, armour or accessories of other materials.	7.04	0.91	-3.28	-2.37	-		0.00	
5910	34	5101	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced, with metal or other material.	21.24	1.08	0.10	1.18	-		0.00	
5911	34	5101	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	32.45	23.31	-264.38	-241.07	-		0.00	
6001	34	5101	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	32.06	2.10	-58.66	-56.56	-		0.00	
6002	31	5101	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	0.83	0.02		0.02	-		0.00	

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6003	31	5101	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.	1.41	0.06		0.06	-		0.00	
6004	31	5101	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	4.31	0.00		0.00	-		0.00	
6005	31	5101	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.	14.30	0.03		0.03	-		0.00	
6006	31	5101	Other knitted or crocheted fabrics.	3.34	0.12		0.12	-		0.00	
6101	33	5101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	5.04	0.73		0.73	-		0.00	
6102	33	5101	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	1.07	0.06		0.06	-		0.00	
6103	33	5101	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	16.64	1.48	-447.41	-445.93	-		0.00	
6104	33	5101	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	1.88	0.04		0.04	-		0.00	
6105	33	5101	Men's or boys' shirts, knitted or crocheted.	10.77	1.29		1.29	-		0.00	
6107	33	5101	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	2.70	0.05		0.05	-		0.00	

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6108	33	5101	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.	1.67	0.04		0.04	-		0.00	
6109	33	5101	T-shirts, singlets and other vests, knitted or crocheted.	18.94	0.57		0.57	0.00		0.00	
6110	33	5101	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.	10.51	0.03		0.03	-		0.00	
6111	33	5101	Babies'garments and clothing accessories, knitted or crocheted.	86.29	0.54		0.54	-		0.00	
6112	33	5101	Track suits, ski suits and swimwear, knitted or crocheted.	0.16	0.04	-4.49	-4.45	-		0.00	
6113	33	5101	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	0.08	0.00		0.00	-		0.00	
6114	33	5101	Other garments knitted or crocheted.	1.65	0.12		0.12	-		0.00	
6115	33	5101	Panty hose, tights, stockings, socks and other hosiery(for example , stockings for varicose veins) and footwear without applied soles, Knitted or crocheted.	7.93	0.32		0.32	-		0.00	
6116	33	5101	Gloves, mittens and mitts, knitted or crocheted.	0.78	0.26	-20.87	-20.61	-		0.00	
6117	33	5101	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	5.13	0.55	-	0.55	-		0.00	
6201	33	5101	Men,s or boys,overcoats,car-coats,capes cloaks,anoraks)including ski-jackets).winds-cheaters,wind-jackets and similar articles,other than those of heading 62.03.	4.09	0.39	-1,688.35	-1,687.96	-		0.00	
6202	33	5101	Women,s or girls,overcoats,car-coats, capes,cloaks, anoraks(including ski-jackets),wind-cheaters wind -jackets and similar articles,other than those of heading 62-04.	1.42	0.08		0.08	-		0.00	

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6203	33	5101	Men's or boy's suits,ensembles, jackets blazers, trousers,bib and brace overalls,breeches and shorts (Other than swimwear).	27.34	0.60		0.60	-		0.00	
6204	33	5101	Women,s or girls, suits ensembles, jacket, blazers,dresses, skirts, divided skirts, trousers,bib and brace overalls, breeches and shorts (other than swimwear).	7.10	0.10		0.10	-		0.00	
6205	33	5101	Mens or boys shirts.	33.58	0.37		0.37	-		0.00	
6206	33	5101	Women's or girl's blouses,shirts and shirt-blouses.	1.06	0.07		0.07	-		0.00	
6207	33	5101	Men,s or boys,singlets and other vests underpants,briefs nightshirts, pyjamas ,bathrobes, dressing gowns and similar articles.	8.92	0.22	-9.37	-9.15	-		0.00	
6208	33	5101	Women,s or girls,singlets and other vests, slips .petticoats, brief, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.	3.14	0.14	-1.59	-1.45	-		0.00	
6209	33	5101	Babies, garments and clothing accessories.	58.39	0.53		0.53	-		0.00	
6210	33	5101	Garments, made up of fadrics of heading 56.02,56.03,59.03,59.06 or 59.07..	2.15	0.36		0.36	-		0.00	
6211	33	5101	Track suits, ski suits and swimwear, other garments.	1.55	0.67		0.67	-		0.00	
6405	36	5101	Other footwear.	138.86	5.47	-29.72	-24.25	-		0.00	
5105	34	5102	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	0.17	0.00		0.00	-		0.00	
6402	36	5102	Other footwear with outer soles and upper s of rubber or plastics.	35.71	15.42		15.42	-		0.00	
5208	28	5103	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2	24.35	12.05	-1,088.65	-1,076.60	-		0.00	

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5511	34	5103	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	4.64	-	-260.87	-260.87	-		0.00	
5207	27	5104	Cotton yarn (other than sewing thread) put up for retail sale.	0.19	0.01	-28.61	-28.60	-		0.00	
5209	28	5105	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2	5.18	0.27	-786.76	-786.49	-		0.00	
5512	34	5105	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	15.80	0.17	-1.97	-1.80	-		0.00	
5604	34	5105	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	1.89	0.34	-2.54	-2.20	-		0.00	
6106	31	5105	Women's or girls' blouses, shirts, and shirt-blouses, knitted or crocheted.	6.21	0.05		0.05	-		0.00	
5210	28	5106	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m2	1.67	0.97	-1.78	-0.81	-		0.00	
5513	34	5106	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2.	4.17	0.02		0.02	-		0.00	
5810	34	5106	Embroidery in the piece, in strips or in motifs.	0.44	0.04	-18.77	-18.73	-		0.00	
5811	34	5106	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	0.66	0.04	-86.72	-86.68	-		0.00	
	Sub Total		**Textile**	**3,736.32**	**467.36**	**-9,465.80**	**-8,998.44**	**0.00**	**-**	**0.00**	**-**

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6401	36	5201	Waterproof footwear with outer soles and upper of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plungging or similar process	3.80	0.46	9.09	9.54	-		0.00	
6403	36	5201	Footwear with outer soles of rubber , plastics , leather or composition leather and uppers of leather.	58.63	7.69	-35.61	-27.92	-		0.00	
6404	36	5201	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	124.22	4.85	0.32	5.17	-		0.00	
6406	36	5202	Parts of footwear (including uppers whether or not attached to sole s other than outer soles) :removable in soles heel cushions and similar articals: gaiters , leggings and similar articles and parts thereof.	15.48	11.59		11.59	-		0.00	
	Sub Total		**Footwears**	**202.13**	**24.58**	**-26.20**	**-1.62**	**-**	**-**	**-**	**-**
6301	30	5301	Blankets and traveling rugs.	144.77	1.20	2.43	3.63	-		0.00	
6302	30	5301	Bed linen, table linen toilet linen and kitchen linen.	8.87	0.56	-130.79	-130.23	-		0.00	
6303	30	5301	Curtains (including drapes) and interior blinds; curtain or bed valances.	8.65	1.05	-14.23	-13.18	-		0.00	
6304	30	5301	Other furnishing articels, excluding those of heading 94.04	0.97	0.48	-107.22	-106.74	-		0.00	
6308	30	5301	Sets consisting of woven fabric and yarn, whether or not with accessories for making up into rugs,tapestries, embroidered table cloths or serviettes , or similar textile articles ,put up in packings for retiail sale	0.17	-		-	-		0.00	
6309	30	5301	worn clothing and other worn articles.	152.05	0.64	0.01	0.64	-		0.00	

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6310	30	5301	Used or new rags scrap twine cordage rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	0.88	0.17		0.17	-		0.00	
6212	30	5303	Brassieres,girdles ,corsets, braces ,suspenders, garters and similar articles and parts thereof,whether or not knitted crocheted.	15.73	0.39	0.32	0.71	-		0.00	
6213	30	5303	Handkerchiefs.	4.54	0.31	0.25	0.56	-		0.00	
6214	30	5303	Shawies ,scarves,mufflers,mantillas, veils and the like.	1.69	0.10		0.10	-		0.00	
6215	30	5303	Ties , bow ties and cravats.	2.49	0.52		0.52	-		0.00	
6216	30	5303	Gloves, mittens and mitts.	0.88	0.13	-0.86	-0.73	-		0.00	
6217	30	5303	Other made up clothing accessories; parts of garments or of clothing accessories,other than those of heading 62.12.	1.06	0.47	-161.07	-160.60	-		0.00	
6305	30	5303	Sacks and bags,of a kind used for the packing of goods.	8.39	1.36	61.87	63.23	-		0.00	
6306	30	5303	Tarpaulins, awnings and sunblinds :tents : sails for boats, sailboards or landcraft, camping goods.	12.38	1.98	-139.94	-137.96	-		0.00	
6307	30	5303	Other made up articles ,including dress patterns	9.46	1.30	-1.49	-0.20	-		0.00	
6501	30	5303	Hat-forms ., hat bodies and hoods of felt , neither blocked to shape nor made with brims plateaux and manchons (including slit manchons) of felt	0.00	0.00		0.00	-		0.00	
6502	30	5303	Hat -shape, plaited or made by assembling strips of any material, neither blocked to shapes, nor with made brims, nor lined, nor trimmed.	0.01	-		-	-		0.00	
6503	30	5303	Felt hats and other felt headgear made from the hat bodies , hoods or plateaux of heading 65.01 whether or not lined or trimmed.	0.00	0.00		0.00	-		0.00	
6504	30	5303	Hat and other headgeat , plaited or made by assembling strips of any material wheather or not lined or trimmed.	0.20	0.07	1.14	1.21	-		0.00	

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6505	30	5303	Hats and other headgear, knitted or crocheted.or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed: hair -nets of any material.	4.37	0.26		0.26	-		0.00	
6506	30	5303	Other headgear, whether or not lined or trimmed.	10.89	9.13	0.00	9.13	-		0.00	
6507	30	5303	Head-bands ,linings, covers hat foundations hat frames, peaks and chinstraps,for headgear.	0.29	0.26		0.26	-		0.00	
	Sub Total		**Personal Effects and Service**	**388.71**	**20.39**	**-489.59**	**-469.20**	**-**	**-**	**-**	**-**
0502	12	5600	Pigs' hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	0.01	0.01		0.01	-		0.00	
0503	12	5600	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	0.08	0.06		0.06	-		0.00	
0504	12	5600	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	0.00	0.01		0.01	-		0.00	
0505	12	5600	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and powder and waste of feathers or parts of feathers.	0.12	0.05		0.05	-		0.00	
0506	12	5600	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	1.53	0.01	18.80	18.81	-		0.00	
0507	12	5600	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	0.02	0.06		0.06	-		0.00	

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0508	12	5600	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	0.10	0.32		0.32	-		0.00	
0509	12	5600	Natural sponges of animal origin.	0.00	0.02		0.02	-		0.00	
0510	12	5600	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or to otherwise provisionally preserved.	0.11	0.10		0.10	-		0.00	
0511	12	5600	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	0.05	0.52		0.52	-		0.00	
0601	6	5600	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.	0.03	0.08		0.08	-		0.00	
0602	6	5600	Other live plants (including their roots), cuttings and slips; mushroom spawn.	0.34	0.01		0.01	-		0.00	
0603	6	5600	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	1.45	1.31		1.31	-		0.00	
0604	6	5600	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise preparaed.	1.32	1.24		1.24	-		0.00	

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1301	12	5600	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	33.51	36.57	3.19	39.76	-		0.00	
1302	9	5600	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	28.92	27.74	-12.64	15.10	-		0.00	
1401	9	5600	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	3.10	3.10		3.10	-		0.00	
1402	9	5600	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	0.00	0.00		0.00	-		0.00	
1403	9	5600	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles.	56.03	59.99		59.99	-		0.00	
1604	23	5600	Prepared or preserved fish caviar and caviar substitutes prepared from fish eggs.	7.86	6.09		6.09	-		0.00	
1605	23	5600	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	0.72	0.44		0.44	-		0.00	
2301	20	5600	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	6.92	0.03		0.03	-		0.00	
2302	20	5600	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working or cereals or of leguminous plants.	0.03	0.02	-	0.02	-		0.00	

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2303	20	5600	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, breweing or distilling dregs and waste, whether or not in the form of pellets.	0.13	0.02	0.24	0.26	-		0.00	
2304	20	5600	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.	0.64	-	55.22	55.22	-		0.00	
2305	20	5600	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	-	-		-	-		0.00	
2306	20	5600	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.	1.87	2.20	58.68	60.88	-		0.00	
2308	9	5600	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	-	-		-	-		0.00	
2309	9	5600	Preparations of a kind used in animal feeding.	48.58	4.54	0.39	4.93	-		0.00	
2601	18	5600	Iron ores and concentrates, including roasted iron pyrites.	0.14	841.49		841.49	-		0.00	
2602	18	5600	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	0.06	26.65		26.65	-		0.00	
2603	18	5600	Copper ores and concentrates.	0.02	0.08		0.08	-		0.00	
2604	18	5600	Nickel ores and concentrates.	-	0.00		0.00	-		0.00	

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2606	18	5600	Aluminium ores and concentrates.	0.18	0.58		0.58	-		0.00	
2607	18	5600	Lead ores and concentrates.	0.63	1.97		1.97	-		0.00	
2610	18	5600	Chromium ores and concentrates.	0.05	0.24	-	0.24	-		0.00	
2614	18	5600	Titanium ores and concentrates.	0.10	0.32		0.32	-		0.00	
2615	18	5600	Niobium, tantalum, vanadium or zirconium ores and concentrates.	0.07	0.47		0.47	-		0.00	
2617	18	5600	Other ores and concentrates.	0.00	0.00		0.00	-		0.00	
2618	18	5600	Granulated slag (slag sand) from the manufacture of iron or steel.	0.53	0.87	-	0.87	-		0.00	
2619	18	5600	Slag, dross (other tan granulated slag), scalings and other waste from the manufacture of iron or steel.	0.15	0.49		0.49	-		0.00	
2620	18	5600	Slag, ash and residues (other than from the manufacture of iron or steel), containing metals,arsenic or their compounds.	0.15	0.46	0.21	0.67	-		0.00	
2621	18	5600	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	-	-	-	-	-		0.00	
2712	17	5600	Petroleum jelly; paraffin was, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax other mineral waxes, and similar products obtained by synthesis or by other processes, wheather or not coloured.	60.98	60.54	2.31	62.85	0.32		0.32	
2713	17	5600	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	27.81	104.45	0.05	104.50	11.57		11.57	

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2714	17	5600	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	1.97	1.47	1,195.40	1,196.87	0.75		0.75	
2715	17	5600	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch(for example, bituminous mastics, cut-backs.)	7.01	4.96		4.96	1.40		1.40	
2801	44	5600	Fluorine, chlorine, bromine and iodine.	0.89	0.11	0.13	0.24	-		0.00	
2802	44	5600	Sulphur, sublimed or precipitated; colloidal sulphur.	0.19	0.59		0.59	-		0.00	
2803	44	5600	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	42.26	38.81	14.61	53.42	-		0.00	
2804	44	5600	Hydrogen, rare gases and other non-metals.	8.08	24.19	12.70	36.89	-		0.00	
2805	44	5600	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.	1.46	4.58		4.58	-		0.00	
2806	44	5600	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	0.06	0.06	-71.69	-71.63	-		0.00	
2807	44	5600	Sulphuric acid; oleum.	0.32	0.53	9.90	10.43	-		0.00	
2808	44	5600	Nitric acid; sulphonitric acids.	2.49	7.79	0.05	7.84	-		0.00	
2809	44	5600	Diphosphours pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.	9.72	238.75	440.30	679.05	-		0.00	
2810	44	5600	Oxides of boron; boric acids.	7.44	12.18		12.18	-		0.00	
2811	44	5600	Other inorganic acids and other inorganic oxygen compounds of non-metals.	19.18	14.08	213.20	227.28	-		0.00	
2812	44	5600	Halides and halide oxides of non-metals.	0.49	0.73	163.09	163.82	-		0.00	

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2813	44	5600	Sulphides of non-metals; commercial phosphorus trisulphide.	0.16	0.26		0.26	-		0.00	
2814	44	5600	Ammonia, anhydrous or in aqueous solution.	0.04	0.11	-	0.11	-		0.00	
2815	44	5600	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	20.16	18.71	213.49	232.20	-		0.00	
2816	44	5600	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	1.72	0.04		0.04	-		0.00	
2817	44	5600	Zinc oxide; zinc peroxide.	6.68	20.52	2.66	23.18	-		0.00	
2818	44	5600	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	13.23	37.06	0.03	37.09	-		0.00	
2819	44	5600	Chromium oxides and hydroxides.	4.71	14.61		14.61	-		0.00	
2820	44	5600	Manganese oxides.	0.07	5.26		5.26	-		0.00	
2821	44	5600	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe2O3.	8.64	24.59		24.59	-		0.00	
2822	44	5600	Cobalt oxides and hydroxides; commercial cobalt oxides.	1.06	3.32		3.32	-		0.00	
2823	44	5600	Titanium oxides.	26.59	1.66	-	1.66	-		0.00	
2824	44	5600	Lead oxides; red lead and orange lead.	0.69	8.26	2.70	10.96	-		0.00	
2825	44	5600	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	5.41	9.72		9.72	-		0.00	
2826	44	5600	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	1.33	4.18		4.18	-		0.00	

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2827	44	5600	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	9.22	21.64		21.64	-		0.00	
2828	44	5600	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	0.42	1.29	0.01	1.30	-		0.00	
2829	44	5600	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	8.13	26.69		26.69	-		0.00	
2830	44	5600	Sulphides; polysulphides, whether or not chemically defined.	14.13	0.41	-17.20	-16.79	-		0.00	
2831	44	5600	Dithionites and sulphoxylates.	29.62	28.53		28.53	-		0.00	
2832	44	5600	Sulphites; thiosulphates.	10.30	12.50		12.50	-		0.00	
2833	44	5600	Sulphates; alums; peroxosulphates (persulphates).	44.31	61.38	0.05	61.43	-		0.00	
2834	44	5600	Nitrites; nitrates.	3.31	10.21		10.21	-		0.00	
2835	44	5600	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.	74.62	125.67		125.67	-		0.00	
2836	44	5600	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	87.37	124.11	127.56	251.67	-		0.00	
2837	44	5600	Cyanides, cyanide oxides and complex cyanides.	4.48	8.12		8.12	-		0.00	
2838	44	5600	Fulminates, cyanates and thiocyanates	0.01	0.03		0.03	-		0.00	
2839	44	5600	Silicates; commercial alkali metal silicates.	1.66	3.71	46.60	50.31	-		0.00	
2840	44	5600	Borates; peroxoborates (perborates).	5.82	18.96		18.96	-		0.00	

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2841	44	5600	salts of oxometallic or peroxometallic acids.	15.75	6.76		6.76	-		0.00	
2842	44	5600	Other salts of inorganic acids or peroxoacides (including aluminosilicates whether or not chemically defined), other than azides.	2.86	8.05	35.73	43.78	-		0.00	
2843	44	5600	Colloidal precious metals; inoganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	0.12	0.22		0.22	-		0.00	
2844	44	5600	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	0.52	1.59		1.59	-		0.00	
2845	44	5600	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	0.02	0.06		0.06	-		0.00	
2846	44	5600	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	0.03	0.10		0.10	-		0.00	
2847	44	5600	Hydrogen peroxide, whether or not solidified with urea.	60.10	0.44	1.24	1.68	-		0.00	
2848	44	5600	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	0.02	0.08		0.08	-		0.00	
2849	44	5600	Carbides, whether or not chemically defined.	40.00	33.74	-	33.74	-		0.00	
2850	44	5600	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	0.53	1.63		1.63	-		0.00	

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2851	44	5600	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other then amalgams of precious metals	0.39	1.02	0.17	1.19	-		0.00	
2852	44	5600	Compounds,Inorganic or Organin, mercury,excluding amalgams	0.00	0.01		0.01	-		0.00	
2853	44	5600	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other then amalgams of precious metals	0.00	0.01		0.01	-		0.00	
2901	44	5600	Acyclic hydrocarbons.	1.96	13.81	-91.03	-77.21	-		0.00	
2902	44	5600	Cyclic hydrocarbons.	146.86	653.65		653.65	-		0.00	
2903	44	5600	Halogenated derivatives of hydrocarbons.	57.19	729.54		729.54	0.00		0.00	
2904	44	5600	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	2.66	6.63		6.63	-		0.00	
2905	44	5600	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	230.44	645.12	359.76	1,004.88	-		0.00	
2906	44	5600	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	9.54	26.91		26.91	-		0.00	
2907	44	5600	Phenols; phenol-alcohols.	17.86	53.34	359.76	413.10	-		0.00	
2908	44	5600	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	2.66	4.99		4.99	-		0.00	
2909	44	5600	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatines.	30.51	27.01		27.01	-		0.00	

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2910	44	5600	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	0.65	2.04		2.04	-		0.00	
2911	44	5600	Acetals and hemiacetals, whetehr or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	0.03	0.08		0.08	-		0.00	
2912	44	5600	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	11.00	21.85	-	21.85	-		0.00	
2913	44	5600	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	0.28	0.87		0.87	-		0.00	
2914	44	5600	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	31.42	30.01	17.98	47.99	-		0.00	
2915	44	5600	Saturated acyclic monocarboxylic acides and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	288.70	218.48	0.01	218.49	-		0.00	
2916	44	5600	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacides; their halogenated, sulphonated, nitrated or nitrosatd derivatives.	57.58	162.17		162.17	-		0.00	
2917	44	5600	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	804.55	81.29		81.29	-		0.00	
2918	44	5600	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	97.68	27.87		27.87	-		0.00	

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2919	44	5600	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives:	3.54	1.12		1.12	-		0.00	
2920	44	5600	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	0.69	12.08		12.08	-		0.00	
2921	44	5600	Amine-function compunds.	38.85	22.55		22.55	-		0.00	
2922	44	5600	Oxygen-function amino-compounds.	124.31	76.19		76.19	-		0.00	
2923	44	5600	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemicallydefined.	11.89	9.92	0.03	9.95	-		0.00	
2924	44	5600	Carboxyamide-function compounds; amide-function compounds of carbonic acid.	71.91	67.33		67.33	-		0.00	
2925	44	5600	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	11.40	8.67		8.67	-		0.00	
2926	44	5600	Nitrile-function compounds.	11.57	192.25		192.25	-		0.00	
2927	44	5600	Diazo-, azo- or azoxy-compounds.	3.25	3.57		3.57	-		0.00	
2928	44	5600	Organic derivatives of hydrazine or of hydroxylamine.	5.33	2.57		2.57	-		0.00	
2929	44	5600	Compounds with other nitrogen function.	103.44	309.65		309.65	-		0.00	
2930	44	5600	Organo-sulphur compounds.	8.83	88.21		88.21	-		0.00	
2931	44	5600	Other organo-inorganic compounds.	4.83	13.98		13.98	-		0.00	
2932	44	5600	Heterocyclic compounds with oxygen hetero-atom(s) only.	21.83	45.92		45.92	-		0.00	

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2933	44	5600	Heterocyclic compounds with nitrogen hetero-atom(s) only.	387.94	126.64	-	126.64	-		0.00	
2934	44	5600	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.	113.13	2.56		2.56	-		0.00	
2935	44	5600	Sulphonamides.	75.06	12.28		12.28	-		0.00	
2936	39	5600	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent	34.13	21.19		21.19	-		0.00	
2937	39	5600	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones	71.46	0.04		0.04	-		0.00	
2938	39	5600	Glycosides, natural or reproduced by synthesis, and their salts ethers, esters and other derivatives.	1.94	0.12		0.12	-		0.00	
2939	39	5600	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	42.05	18.94		18.94	-		0.00	
2940	22	5600	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39	19.66	2.22		2.22	-		0.00	
2941	39	5600	Antibiotics	390.09	71.47		71.47	-		0.00	
2942	39	5600	Other organic compounds.	1.31	0.38		0.38	-		0.00	
3101	40	5600	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	0.12	0.81		0.81	-		0.00	

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3102	40	5600	Mineral or chemical fertilisers, nitrogenous.	10.23	350.59	884.51	1,235.10	-		0.00	
3103	40	5600	Mineral or chemical fertilisers, phosphatic.	0.05	0.19		0.19	-		0.00	
3104	40	5600	Mineral or chemical fertilisers, potassic.	2.33	26.68		26.68	-		0.00	
3105	40	5600	Mineral or chemical fertilisers, containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	3.34	123.09		123.09	-		0.00	
3201	44	5600	Tanning or extracts or vegetable origin; tannins and their salts, ethers, esters and other derivatives.	12.65	36.99		36.99	-		0.00	
3202	44	5600	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.	113.93	1.22	-4.57	-3.35	-		0.00	
3203	44	5600	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	3.74	2.83		2.83	-		0.00	
3204	44	5600	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter bassed on synthetic organic colouring matter or not chemically defined.	885.41	13.16	-3.46	9.70	-		0.00	
3205	44	5600	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	6.71	0.59		0.59	-		0.00	

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3206	44	5600	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined	133.88	329.87	2.82	332.69	-		0.00	
3207	44	5600	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic.	14.62	48.59	7.20	55.79	-		0.00	
3208	44	5600	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this chapter	156.11	150.57	247.77	398.34	-		0.00	
3209	44	5600	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an-aqueous medium.	15.95	19.92		19.92	0.00		0.00	
3210	44	5600	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	22.18	3.99	76.26	80.25	-		0.00	
3211	44	5600	Prepared driers.	12.64	12.57		12.57	-		0.00	
3212	44	5600	Pigments (inclluding metallic powders and flakes) despersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (inclluding enamels)	29.10	31.95	-135.10	-103.15	0.15		0.15	
3213	44	5600	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	2.27	0.96	0.46	1.42	-		0.00	

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3214	44	5600	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.	56.04	56.98	-	56.98	-		0.00	
3215	38	5600	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	115.76	109.55	197.24	306.79	-		0.00	
3301	38	5600	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	16.44	24.45	13.71	38.16	-		0.00	
3302	44	5600	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry.	200.56	316.22	170.74	486.96	4.06		4.06	
3501	44	5600	Casein, caseinates and other casein derivatives; casein glues.	4.65	7.48		7.48	-		0.00	
3502	44	5600	Albumins, (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	0.25	0.41		0.41	-		0.00	
3503	44	5600	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; Isinglass; other glues of animal origin, excluding casein glues of heading 35.01	1.75	1.18	-4.23	-3.05	-		0.00	
3504	44	5600	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	1.06	1.82		1.82	-		0.00	
3507	44	5600	Enzymes; prepared enzymes not elsewhere specified or included.	17.14	3.89	134.71	138.60	-		0.00	

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3506	44	5600	Prepared glues and other prepared adhesives, not elsewhere specified or included; products sutiable for use as glues or adhesives, put up for retail sales as glues or adhesives, not exceeding a net weight of 1 kg.	84.84	49.61	-26.34	23.27	-		0.00	
3505	44	5600	Dextrines and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	15.25	7.96		7.96	-		0.00	
3001	39	5601	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts.	0.09	0.13		0.13	-		0.00	
3002	39	5601	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes.	17.54	3.33	0.32	3.65	-		0.00	
3003	39	5601	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	62.34	1.01	112.15	113.16	-		0.00	
3004	39	5601	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses.	819.57	2.53	38.34	40.87	0.01		0.01	
3006	39	5601	Pharmaceutical goods specified in Note 4 to this Chapter.	37.82	4.56	0.46	5.02	-		0.00	

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3005	39	5601	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical,surgical, dental or vaterinary purposes..	27.77	14.12	-27.14	-13.02	-		0.00	
	Sub Total		**Medicine**	**7,144.19**	**7,752.51**	**4,849.54**	**12,602.05**	**18.26**	**-**	**18.26**	**-**
4203	35	6101	Articles of apparel and clothing accessories, of leather or of composition leather.	9.94	2.28	-194.40	-192.12	-		0.00	
4205	35	6101	Other articles of leather or of composition leather.	0.50	0.30	-51.96	-51.66	-		0.00	
4206	29	6101	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	0.03	0.03		0.03	-		0.00	
4301	14	6101	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood wast scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	0.03	0.02		0.02	-		0.00	
	Sub Total		**Durable Good & Households**	**10.50**	**2.63**	**-246.36**	**-243.73**	**-**	**-**	**0.00**	**-**
7418	49	6201	Table , Kithen or other household articles and parts thereof , of copper : pot scourers and scouring or polishing pads, gloves and the like , of copper; sanatary ware and parts therof, of cooper.	1.41	1.07		1.07	-		0.00	
8110	49	6201	Antimony and articles thereof , including waste and scrap.	1.54	17.92		17.92	-		0.00	
7417	49	6202	Cooking or heating apparatus of a kind used for domestic purposes, non -electric , and parts thereof , of copper.	0.00	0.00	-2.05	-2.04	-		0.00	

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8109	49	6202	Zirconium and articles thereof , including waste and scrap.	0.11	0.34		0.34	-		0.00	
8422	51	6202	Dish washing machines : machinery for cleaning or drying bottles or other containers ; machinery for filling, closing , sealing or labelling bottles, cans , boxes,and similar containers; wrapping machinary machinary for aerating beverages.	215.64	12.18		12.18	-		0.00	
7201	48	6203	Pig iron and ,spiegeleisen in pigs , blocks or other primary form.	0.45	53.20	0.49	53.69	-		0.00	
7202	48	6203	Ferro-alloys.	109.76	368.99	15.80	384.80	-		0.00	
7203	48	6203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products , in lumps , pellets or similar forms ; iron having a minimum purity by weight of 99.94% , in lumps , pellet or similar forms.	0.03	0.08		0.08	-		0.00	
7204	48	6203	Ferrous waste and scrap; remelting scrap ingots of iron or steel.	71.85	2,898.32	67.54	2,965.87	-		0.00	
7205	48	6203	Granules and powders , of pig iron, spiegeleisen, iron or steel.	3.50	11.84		11.84	-		0.00	
7206	48	6203	Iron and non -alloy steel in ingots or other primary forms (excludng iron of heading 72.03)	0.07	0.39	372.86	373.24	-		0.00	
7207	48	6203	Semi-finished products of iron or non -alloy steel	113.76	337.84	93.21	431.05	-		0.00	
7208	48	6203	Flat -rolled products of iron or non alloy steel, of a width of 600 mm or more hot -rolled , not clad plated or coated.	1,225.62	2,055.53		2,055.53	-		0.00	
7209	48	6203	Flat -rolled products of iron or non iron alloy steel, of width of 600 mm or more clad -rolled , not clad plated or coated.	858.78	1,284.24		1,284.24	-		0.00	

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7210	48	6203	Flat rolled products of iron or non alloy steel, of width of 600 mm or more, clad, plated or coated.	1,785.30	1,968.07	0.37	1,968.44	-		0.00	
7211	48	6203	Flat -rolled products of iron or non-alloy steel , of awidth of less than 600 mm , not clad, plated or coated,	198.84	375.89		375.89	-		0.00	
7212	48	6203	Flat-rolled products of iron or non-alloy steel , of a width of less than 600 mm clad ,plated or coated.	16.92	22.83	2.84	25.67	-		0.00	
7213	48	6203	Bars and rods , hot -rolled in irregularly wound coils, of iron or non -alloy steel.	230.30	489.20		489.20	-		0.00	
7214	48	6203	Other bars and rods of iron or non-alloy steel , not further worked than forged, hot -rolled , hot -drawn or hot -extruded, but included, but including, those twisted after rolling.	222.09	428.97	41.04	470.01	-		0.00	
7215	48	6203	Other bars and rods of iron or non alloy steel.	5.87	13.45		13.45	-		0.00	
7216	48	6203	Angles, shapes and sections of iron or non -alloy steel.	44.05	113.84		113.84	-		0.00	
7217	48	6203	Wire of iron or non -alloy steel.	46.80	89.61	1.74	91.35	-		0.00	
7218	48	6203	Stainless steel in ingots or other primary forms ;semi -finished products of stainless steel.	0.72	1.33	41.41	42.74	-		0.00	
7219	48	6203	Flat -rolled products of stainless steel , of a width of 600 mm or more.	110.90	389.99	-1.20	388.79	-		0.00	
7220	48	6203	Flot -rolled products of stainless steel , of a width of less than 600 mm	37.55	104.79		104.79	-		0.00	
7221	48	6203	Bars and rods , hot -rolled in irregularly wound coils, of stainless steel.	0.42	1.23		1.23	-		0.00	
7222	48	6203	Other bars and rods of stanless steels angles, shapes and sections of stainless steel.	10.26	25.58		25.58	-		0.00	
7223	48	6203	wire of stainless steel.	2.51	8.18		8.18	-		0.00	

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7224	48	6203	Other alloy steel in ingots or other primary forms: semi -finished products of other alloy steel.	0.00	0.01		0.01	-		0.00	
7225	48	6203	Flat-rolled products of other alloy steel, of a width or 600 mm or more.	186.31	300.11		300.11	-		0.00	
7226	48	6203	Flat-rolled products of other alloy steel , of a width of less than 600 mm.	71.62	61.80		61.80	-		0.00	
7227	48	6203	Bars and rods , hot -rolled, in irregularly wound coils of other alloy steel.	2.00	1.49		1.49	-		0.00	
7228	48	6203	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non alloy steel.	4.47	20.72		20.72	-		0.00	
7229	48	6203	Wire of other alloy steel.	4.59	10.61	36.86	47.47	-		0.00	
7301	49	6203	Steet pilling of iron or steel, whether or not drilled , punched or made from assembled elements ; welded angles , shapes and sections ,of iron or steel.	6.63	11.50	-	11.50	-		0.00	
7302	49	6203	Railway or tramway track construction material of iron or steel, the following: rals, check -rails and rack, switch blades, crossing frogs , point rods and other crossing pieces, sleepers(cross-ties),, fish -plartes.	7.71	13.39	24.69	38.08	-		0.00	
7303	49	6203	Tubes, pipes and hollow profiles, of cast iron.	1.55	1.39	37.04	38.43	-		0.00	
7304	49	6203	Tubes, pipes and hollow profiles seamless of iron (other than cast iron) or steel.	597.48	227.05	202.17	429.22	-		0.00	
7305	49	6203	Other tubes and pipes (for example, welded, riveted or similarly closed , having circular cross -sections, the external diameter of which exceeds 406.4 mm of iron or steel.	13.32	12.01		12.01	-		0.00	
7306	49	6203	Other tubes, pipes and hollow prfilies (for example, open seam or welded, riveted or similarly closed), of iron or steel.	59.26	140.58	190.10	330.67	-		0.00	

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7307	49	6203	Tube or pipe fittings (for example , couplings , elbows, sleeves, of iron or steel.	194.58	145.23	118.01	263.24	-		0.00	
7308	49	6203	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and-sections, lock- gates, towers, lattice masts , roofs roofing frame - works, doors and windows.	391.59	283.29	27.76	311.04	-		0.00	
7309	49	6203	Reservoirs , tanks, vats and similar containers for any material (other than compressed or liquefied gas) , of iron or steel, of a capacity exceeding 3001 , whether or not lined or heat -insulated, but not fitted with mechanical or thermal equipment.	3.86	2.41	8.09	10.51	-		0.00	
7310	49	6203	Tanks, casks ,drums , cans boxes and similar containers, for any material Other than compressed or liquefied gas) , of iron or steel,of a capacity not exceeding 300I , whether or not lined or heat -insulated.	11.36	8.38	186.04	194.42	-		0.00	
7311	49	6203	Containers for compressed or liquefied gas , of iron or steel.	19.74	16.06	101.35	117.41	-		0.00	
7312	49	6203	Standed wire, ropes, cables , plaited bands, slings and the like , of iron or steel , not electrically insulated.	39.39	41.75	1.39	43.14	-		0.00	
7313	49	6203	Barbed wire of iron or steel ; twisted hoop or single flat wire, barbed or not , and loosely twisted double wire, of a kind used fancing, of iron or steewire;expanded metal of iron or steel.	0.12	0.09	7.29	7.38	-		0.00	
7314	49	6203	Cloth (including endless bands) , grill, netting and fencing of iron or steel wire ; expanded metal of iron or steel.	21.31	17.64	0.14	17.78	-		0.00	
7315	49	6203	Chain and parts, thereof , of iron or steel	79.67	51.57	0.00	51.57	-		0.00	

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7316	49	6203	Anchors, grapnels and parts thereof , of iron or steel.	1.79	1.58		1.58	-		0.00	
7317	49	6203	Nails tacks , drawing pins , corrugated nails, staples (other than those of heading 83.05) and similar articels, of iron or steel whether or not with heads of other matirial, but excluding such articals with heads of copper.	8.56	2.61	0.27	2.87	-		0.00	
7318	49	6203	Screws, bolts nuts coach screws, screws hooks , rivets , cotters, cotter-pins , washers(including spring) and similar articles of iron or steel.	124.45	102.78	22.62	125.40	-		0.00	
7319	49	6203	Sewing needles , Knitting needles, bodkins, crochett hooks , embroidery stilettos and similar articles , for use in the hand, of iron or steel ;safety pins and other pins of iron or steel, not elsewhere specified or included.	8.41	6.86	0.01	6.86	-		0.00	
7320	49	6203	Springs and leaves for springs of iron or steel.	46.32	34.21	0.50	34.71	-		0.00	
7321	49	6203	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues , braziers, gas -rings, plates warmers and similar non -electric domestic appliances and parts thereof, of iron or steel.	25.23	18.52	1,158.41	1,176.93	-		0.00	
7322	49	6203	Radiators for central heating, not electrically heated, and parts thereof , of iron or steel; air heaters and hot air distributors not electrically heated, incorporating a moter-driven fan or blower and parts therof of iron and steel.	10.14	7.20	-	7.20	-		0.00	
7323	49	6203	Table , Kitchen or other household article and parts thereof , of iron or steel wool;pot scources and scouring or polishing pads, gloves and the like, of iron or steel.	50.92	38.03	0.07	38.10	-		0.00	

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7324	49	6203	Sanitary ware and parts theeeof , of iron or steel.	9.58	7.09	-9.32	-2.23	-		0.00	
7325	49	6203	Other cast articles of iron or steel.	31.46	28.86		28.86	-		0.00	
7326	49	6203	Other articles of iron or steel.	124.81	92.91	912.54	1,005.45	-		0.00	
7401	49	6203	Copper mattes ; cement copper (precipitated copper).	-	-		-	-		0.00	
7402	49	6203	Unrefined copper; copper anodes for electrolytic refining.	0.23	0.72	15.20	15.92	-		0.00	
7403	49	6203	Refined copper and copper alloys, unwrought.	27.35	1,006.52		1,006.52	-		0.00	
7404	49	6203	Copper waste and scrap.	0.20	21.81	0.00	21.81	-		0.00	
7405	49	6203	Master alloys of copper .	0.15	0.46		0.46	-		0.00	
7406	49	6203	Copper powders and flakes	4.53	11.88		11.88	-		0.00	
7407	49	6203	Copper bars, rods and profiles,	62.70	147.76	47.09	194.85	-		0.00	
7408	49	6203	Copper wire.	4.64	10.77	0.15	10.92	-		0.00	
7409	49	6203	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm	13.60	28.56	13.62	42.17	-		0.00	
7410	49	6203	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.	14.42	126.46		126.46	-		0.00	
7411	49	6203	Copper tubes and pipes .	39.10	174.46	0.54	175.00	-		0.00	
7412	49	6203	Copper tube or pipe fittings (for example ,couplings , elbows sleeves).	7.07	7.77	5.00	12.77	-		0.00	

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
7413	49	6203	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	0.59	0.23	22.99	23.22	-		0.00	
7414	49	6203	Cloth (including endless bands) , grill and netting of copper wire; expanded metal , of copper.	0.43	0.32	0.01	0.33	-		0.00	
7415	49	6203	Nails , tacks , drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts , nuts , screw hooks , rivits , cotters, cotter-pins.	3.38	2.79	1.56	4.35	-		0.00	
7416	49	6203	Copper springs	-	-		-	-		0.00	
7419	48	6203	Other articles of copper.	1.35	1.03		1.03	-		0.00	
7501	48	6203	Nickel mattes, nickel oxide sinters and other intermediate products of nickel matallurgy.	0.09	-		-	-		0.00	
7502	48	6203	Unwrought nickel.	18.57	2.00	-	2.00	-		0.00	
7503	48	6203	Nickel waste and scrap.	-	-		-	-		0.00	
7504	48	6203	Nickel powders and flakes.	0.09	0.28		0.28	-		0.00	
7505	48	6203	Nickel bars, rods, profiles and wire.	0.53	1.71		1.71	-		0.00	
7506	48	6203	Nickel plates, sheets, strip and foil.	0.42	1.29		1.29	-		0.00	
7507	49	6203	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves.	2.07	1.78	2.42	4.20	-		0.00	
7508	49	6203	Other article of nickel.	52.92	0.25	4.81	5.06	-		0.00	
7601	48	6203	Unwrought aluminium.	61.22	1,069.53	3.37	1,072.90	-		0.00	

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7602	48	6203	Aluminium waste or scrap.	18.74	286.65	-552.00	-265.35	-		0.00	
7603	48	6203	Aluminium powders and flakes.	1.40	4.45		4.45	-		0.00	
7604	48	6203	Aluminium bars, rods and profiles.	21.33	27.09	5.99	33.08	-		0.00	
7605	48	6203	Aluminium wire.	10.36	11.15		11.15	-		0.00	
7606	48	6203	Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.	90.49	185.12		185.12	-		0.00	
7607	48	6203	Aluminium foil (whether or not printed or packed with paper, paperboard, plastics or similar backing materials) of a thickness excluding any backing) not exceeding 0.2 mm.	265.42	361.02	2.51	363.53	-		0.00	
7608	49	6203	Aluminium tubes and pipes.	10.05	18.21	0.59	18.80	-		0.00	
7609	49	6203	Aluminium tubes or pipe fittings (for example , couplings elbows, sleeves).	2.42	2.17		2.17	-		0.00	
7610	49	6203	Aluminium structures (excluding prefabricated buildings of heading 94.06 and parts of structures (for example , bridges and bridge-sections , towers, lattice masts roofs , roofing frameworks doors.	24.23	18.10	19.56	37.66	-		0.00	
7611	49	6203	Aluminium reservoirs tanks , vats and similar containers for any material (other than compressed or liquefied gas) , of a capacity exceeding 300I , whether or not lined or heat - insulated, but not fitted with mechanical or thermal equipment.	0.08	0.05	-	0.05	-		0.00	
7612	49	6203	Aluminium casks, drums, cans, boxes and similar containers including rigid or collapsible tubular containers) for any material (other than compressed or liquefied gas) , of a capacity not exceeding 300 I.	37.56	57.06	1.20	58.26	-		0.00	
7613	49	6203	Aluminium containers for compressed or liquefied gas.	3.37	2.53		2.53	-		0.00	

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7614	49	6203	Strandered wire , cables , plaited bands and the like, of aluminium, not electrically insulated.	27.82	20.86		20.86	-		0.00	
7615	49	6203	Table, kitchen or other household articles and parts thereof , of aluminium ; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof , of aluminium.	3.06	2.30	-90.71	-88.41	-		0.00	
7616	49	6203	Other articles of aluminium.	41.11	33.98	0.71	34.69	-		0.00	
7901	49	6203	Unwrought zinc.	176.34	572.69	-	572.69	-		0.00	
7902	48	6203	Zinc waste and scrap.	-	-		-	-		0.00	
7903	48	6203	Zinc dust, powders and flaskes.	0.70	1.67		1.67	-		0.00	
7904	48	6203	Zinc bars, rods, profiles and wire.	3.27	6.20		6.20	-		0.00	
7905	48	6203	Zinc plates, strip and foil.	0.06	0.10		0.10	-		0.00	
7906	49	6203	Zinc tubes and tubes or pipe fittings(for exampe coulings, elbows, sleeves)	-	-		-	-		0.00	
7907	49	6203	Other articles of zinc.	0.79	42.43	0.07	42.50	-		0.00	
8001	48	6203	Unwrought tin	1.78	7.95		7.95	-		0.00	
8002	48	6203	Tin waste and scrap.	1.58	4.97	2.36	7.34	-		0.00	
8003	48	6203	Tin bars , rods, profiles and wire.	0.33	0.54	2.21	2.75	-		0.00	
8004	48	6203	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	0.05	0.08		0.08	-		0.00	

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8005	48	6203	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials , of a thickness (excluding any backing) not exceeding 0.2mm : tin powders and flakes.	0.00	0.00		0.00	-		0.00	
8006	48	6203	Tin tubes, pipes and tube or pipe fittings (for example, couplings , elbows sleeves).	1.54	1.38		1.38	-		0.00	
8007	49	6203	Other articles of tin.	0.06	0.03		0.03	-		0.00	
8101	49	6203	Tungsten (wolfram and articles , thereof , including waste and scrap.	0.16	0.51	0.01	0.52	-		0.00	
8102	48	6203	Molybdenum and articels thereof , including waste and scrap.	0.38	1.36		1.36	-		0.00	
8103	48	6203	Tantalum and articles thereof , including waste and scrap.	0.01	0.02		0.02	-		0.00	
8104	48	6203	Magnesium and articles thereof , including waste and scrap .	0.57	1.80		1.80	-		0.00	
8105	48	6203	Cobalt mattes and other intermediate products of cobalt metallurgy ; cobalt and articles thereof , including waste and scrap.	5.22	16.45		16.45	-		0.00	
8106	48	6203	Bismuth and articles thereof , including waste and scrap.	0.03	0.00		0.00	-		0.00	
8107	48	6203	Cadmium and articles thereof , including waste and scrap.	0.03	0.09		0.09	-		0.00	
8108	48	6203	Titanium and articles thereof , including waste and scrap.	1.44	3.74		3.74	-		0.00	
8112	48	6203	Beryllium chromium , germanium. Vanadium, gallium, hafnium, indium, niobium (columbium) rhenium and thallium, and articles of these metals, including waste and scrap.	0.06	0.14		0.14	-		0.00	
8113	48	6203	Cerment and articles therreof , including waste and Scrap.	-	-		-	-		0.00	

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8111	48	6204	Maganaese And articles thereof , including waste and scrap.	0.78	2.46		2.46	-		0.00	
	Sub Total		**Housing Durable Items**	**8,541.53**	**17,096.32**	**3,169.31**	**20,265.63**	**-**	**-**	**0.00**	**-**
4402	37	6301	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	0.08	0.34	-	0.34	-		0.00	
4403	37	6301	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	0.38	225.78	1.37	227.15	-		0.00	
4404	37	6301	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked,suitable for the manufacture of walking-sticks chipwwod and the like.	1.30	0.12		0.12	-		0.00	
4405	37	6301	Wood wool; wool flour.	0.01	0.01		0.01	-		0.00	
4406	37	6301	Railway or tramway sleepers(cross-ties) of wood.	0.87	3.52	0.07	3.59	-		0.00	
4407	37	6301	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or end jointed, of a thickness exceeding 6 mm.	0.51	189.92		189.92	-		0.00	
4408	37	6301	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded,spliced or peeled , whether or not planed, sanded.	25.28	52.62		52.62	-		0.00	
4409	37	6301	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped(tongued, grooved, rebated chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces.	1.59	1.73		1.73	-		0.00	

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4410	37	6301	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	43.01	40.04	41.37	81.41	-		0.00	
4411	37	6301	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	328.32	300.56	23.24	323.80	-		0.00	
4412	37	6301	Plywood, veneered panels and similar laminated wood.	17.42	15.38	24.01	39.39	-		0.00	
4413	37	6301	Densified wood, in blocks, plates, strips or profile shapes.	1.47	3.75		3.75	-		0.00	
4414	37	6301	Wooden frames for paintings, photographs, mirrors or similar objects.	1.43	1.29		1.29	-		0.00	
4415	37	6301	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	0.93	0.83	0.22	1.05	-		0.00	
4416	37	6301	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	-	-		-	-		0.00	
4417	37	6301	Tools, tool bodies, tool handles,broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	0.18	0.16		0.16	-		0.00	
4418	37	6301	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.	23.20	20.73	5.15	25.88	-		0.00	
4419	37	6301	Tableware and kitchenware, of wood.	1.20	1.09	0.68	1.77	-		0.00	
4420	37	6301	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood;statuettes and other ornaments , of wood;wooden articals of furnoiture not faling in Chapter 94.	1.35	1.22		1.22	-		0.00	

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4421	37	6301	Other articles of wood.	12.65	11.34	-9.39	1.95	-		0.00	
4701	37	6301	Mechanical wood pulp.	18.80	60.35		60.35	-		0.00	
4702	37	6301	Chemical wood pulp, dissolving grades.	8.12	25.58		25.58	-		0.00	
4703	37	6301	Chemical wood pulp, soda or sulphate, other than dissolving grades.	95.00	320.73		320.73	-		0.00	
4704	37	6301	Chemical wood pulp, sulphite, other than dissolving grades.	10.42	33.49		33.49	-		0.00	
4706	38	6301	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	0.09	0.28		0.28	-		0.00	
4707	38	6301	Recovered (waste and scrap) paper or paperboard.	123.88	145.16	0.06	145.22	-		0.00	
7801	48	6302	Unwrought lead.	6.75	225.60		225.60	-		0.00	
7802	48	6302	Lead waste and scrap.	1.97	12.21		12.21	-		0.00	
7803	48	6302	Lead bars , rods profiles and wire.	0.60	2.57		2.57	-		0.00	
7804	48	6302	Lead plates, sheets , strip and foil; lead powders and flakes.	0.03	0.03		0.03	-		0.00	
7805	48	6302	Lead tubes, pipes and tubesor pipe fittings (for example, couplings, elbows, sleeves).	0.01	0.01		0.01	-		0.00	
7806	49	6302	Other articles of lead	0.00	0.27		0.27	-		0.00	
8301	49	6304	Padlocks and locks (key, combination or electrically operated) , of base metal; clasps and frames with clasps , incorporating locks, of base metal ; keys for any of the foregoing articles , of base metal.	73.41	83.40	15.58	98.98	0.02		0.02	

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8302	49	6304	Base metal mountings , fittings and similar articles suitable for furniture , doors staircases, windows , blinds, coachwork, saddlery, trunks , chests, caskets or the like ; base metal hat -racks.	55.33	40.62	0.35	40.97	-		0.00	
8303	49	6304	Armoured or reinforced safes, strong -boxes and doors and safe deposit lockers for strong -rooms , cash or deed boxes and the like , of base metal.	1.80	1.31	12.54	13.85	-		0.00	
8304	49	6304	Fillings cabinets, card -index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	2.71	2.03		2.03	-		0.00	
8305	49	6304	Fittings for loose -leaf binders or files , letter clips, letter cornerss, paper clips, indexing tags and similar office articles , of base metal; staples in strips (for example , for offices, upholstery, packaging), of base metal.	7.76	5.98	-	5.98	-		0.00	
8306	49	6304	Bells, gongs and the like, non -electric, of base metal ; statuettes and other ornaments , of base metal ; photograph , picture or similar frames , of base metal; mirriors of base metal.	2.83	2.12		2.12	-		0.00	
8307	49	6304	Flexible tubing of base metal, with or with out fittings ,	13.54	9.98		9.98	-		0.00	
8308	49	6304	Clasps , frames with clasps , buckles, buckle - clasps , hooks , eyes eyelets and the like , of base metal , of a kind used for clothing. Footwear , awnings , handbags, travel goods or other made up articles.	12.26	5.20	-0.06	5.15	-		0.00	
8310	48	6304	Sign-plates , name plates , address -plates and similar plates, numbers , letters and other symbols, base metal, excluding those of heading 94.05.	0.01	0.00		0.00	-		0.00	

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8309	48	6304	Stoppers , caps and lids (including Crown corks, screw caps aand pouring stoppers), capsules for bottles , threded bungs , bung covers seals and other packing accessorirs, of base metal.	69.79	58.84	23.69	82.53	-		0.00	
8311	48	6304	Wire , rods , tubes , plates , electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material,of a kind used for soldering , brazing , welding or deposition of metal or of metal carbides.	110.36	87.01	8.87	95.88	-		0.00	
	Sub Total		**Furniture & Fixture Misc.**	**1,076.67**	**1,993.22**	**147.76**	**2,140.98**	**0.02**	**-**	**0.02**	**-**
7101	56	6400	Pearls , natural or cultured, whether or not worked or graded but not strung, mounted or set ; pearls, natural or cultured , temporarily strung for convenience of transport.	0.01	0.02		0.02	-		0.00	
7102	56	6400	Diamonds, whether or not worked, but not mounted or set.	0.00	0.00		0.00	-		0.00	
7103	56	6400	Precious stones(other than diamonds(and semi- precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi -precious stones temporarily strung for convenience of transport.	0.02	0.05		0.05	-		0.00	
7104	56	6400	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set ;ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	0.08	0.24		0.24	-		0.00	
7105	56	6400	Dust and powder of natural or synthetic precious or semi -precious stones.	0.00	0.00		0.00	-		0.00	

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7106	56	6400	Silver (including silver plated with gold or platinum) , unwrought or in semi -manufactured forms, or in powder form.	2.49	7.85	0.82	8.67	-		0.00	
7107	56	6400	Base metals clad with silver, not further worked than semi - manufactured.	0.48	1.52		1.52	-		0.00	
7108	56	6400	Gold (includeing gold plated with platinum) unwrought or in semi - manufacture forms	23.53	0.00	5.19	5.19	-		0.00	
7110	56	6400	Platinum ,unwrought or in semi - manufactured forms , or in powder form.	0.33	0.00		0.00	-		0.00	
7111	56	6400	Base metals, silver or gold, clad with platinum, not further worked than semi -manufactured.	-	-		-	-		0.00	
7113	56	6400	Articles of Jewellery, and parts thereof, of presious metal or of metal clad with precious metal.	0.84	2.63	2.49	5.12	-		0.00	
7114	56	6400	Articles of goldsmiths, or silversmiths wares and parts thereof , of precious metal or of metal clad with precious metal.	0.02	0.07	-	0.07	-		0.00	
7115	56	6400	Other articels of preciuos metal or of metal clad with pricious metal .	4.47	4.61		4.61	-		0.00	
7116	56	6400	Articles of natural or cultured pearls, precious semi precious stones (natural , synthetic or reconstructed)	-	-	0.00	0.00	-		0.00	
7117	56	6400	Imitation Jewellery.	22.57	37.27	0.38	37.65	0.22		0.22	
7118	56	6400	Coin.	-	-		-	-		0.00	
8201	48	6400	Hand tools , the following; spades , shovels , mattocks, picks , hoes, forks and rakes ; axes , bill hooks and similar hewing tools; secateurs and pruners of any kind ; scythes, sickles , hay knives, hedge shears.	0.57	0.52		0.52	-		0.00	

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8202	49	6400	Hands saws ; blades for saws of all kinds (including slitting , slotting or toothless saw blades).	6.54	11.79	0.06	11.85	-		0.00	
8203	49	6400	Files , rasps, pliers (including cutting pliers) , pincers, tweezers , metal cutting shears, pipe-cutters , bolt croppers , perforating punches and similar hand tools.	7.66	12.45		12.45	0.03		0.03	
8204	49	6400	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches): interchangeable spanner sockets, with or without handles.	5.23	15.26	23.85	39.11	-		0.00	
8205	48	6400	Hand tools(including glaziersw diamonds) , not elsewhere specified or included;blow lamps; vices , clamps and the like , other than accessories for and parts of , machine -tools; anvils; portable forges.	11.41	17.93	48.63	66.55	-		0.00	
8206	49	6400	Tools of two or more of the headings 82.02 to 82.05 put up in sets for retail sale.	2.75	2.01		2.01	-		0.00	
8207	49	6400	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing , stamping, punching, tapping, threading , drilling , boring, broaching, milling, turning or screw driving), including dies for drawing.	58.44	60.24	3.82	64.06	-		0.00	
8208	49	6400	Knives and cutting blades for machines or for mechanical appliances.	25.73	30.22	0.67	30.89	-		0.00	
8209	49	6400	Plates , sticks , tips and the like for tools, unmounted , of cermets	2.11	6.34		6.34	-		0.00	
8210	49	6400	Hand-operated mechanical appliances., weighing 10 kg or less , used in the preparation, conditioning or serving of food or drink.	0.55	0.90		0.90	-		0.00	
8212	49	6400	Razors and razor blade (including razor blades balnks in strips)	94.46	70.85	19.40	90.25	-		0.00	

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8211	49	6400	Knives and cutting blades, serrated or not (including pruning knices), other than knives of heading 82.08, and blades therefor.	4.09	2.79		2.79	-		0.00	
8213	49	6400	Scissors, tailor's sheares and similar shears, and blades therefor.	1.93	1.40		1.40	-		0.00	
8214	49	6400	Other articles of cutlery (for example, hair clippers, butchers, or kitchen cleavers, choppers and mincing knives, paper knives);manicure or padicure sets and instruments (including nail files)	4.57	3.06	-15.65	-12.59	-		0.00	
8215	49	6400	Spoons , forks , ladles, skimmers, cake-servers, fish-knives, butcher-knives, sugar tongs and similar kitchen or tableware.	5.72	4.29		4.29	-		0.00	
8418	51	6401	Refregerators, freezers and other refregerating or freezing equipment, electric or other; heating pumps other than air conditioning machines of heading 84.15.	377.37	368.86	543.25	912.12	-		0.00	
8501	51	6401	Electric motors and generators (excluding generator sets)	327.40	176.01	3.18	179.19	-		0.00	
8502	51	6401	Electric generating sets and rotary converters	1,914.03	17.65	22.17	39.82	-		0.00	
8503	51	6401	Parts suitable for use solely or principally with the machines of inductors heading 85.01or 85.02.	47.78	18.61		18.61	-		0.00	
8504	51	6401	Electrical transformers static converters(for example, rectifiers) and inductors .	537.19	278.73	-211.88	66.85	-		0.00	
8505	51	6401	Electro -magnets;permanent magnets and articles intended to become permanent magnet after magnetisation electro -magnetic or perminant magnett chucks, clamps and similar holding devices; electro-magentic couplings.	10.85	26.24		26.24	-		0.00	

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8506	51	6401	Primery cells and primary batteries.	65.55	94.34	20.96	115.30	-		0.00	
8507	51	6401	Electric accumulators , including separators thereof , wheather or not rectangular /(including square).	78.90	54.54	323.66	378.20	-		0.00	
8508	51	6401	Vacuum cleaners.	0.63	0.58	6.17	6.74	-		0.00	
8509	51	6401	Electro -mechanical domestic appliances, with self -contained electric motor, other than vacuum cleanerd of heading 85.08.	94.39	86.26	2.06	88.32	-		0.00	
8510	51	6401	Shavers, hair clippers and hair - removing appliances, with self - contained electric motor.	1.72	5.39	0.25	5.63	-		0.00	
8511	51	6401	Electrical ignition or starting equipment of a kind used for spark-ignition or compression ignition internal combustion engines (for example; ignition magnetos, magneto-dynamos, lightion coils, sparking plugs .	91.78	72.67	1.23	73.91	0.01		0.01	
8512	51	6401	Electrical lighting or signalling equipment (excluding articles of heading 85.39), Windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	207.78	158.13	29.16	187.29	0.42		0.42	
8514	51	6401	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss."	25.88	1.06		1.06	-		0.00	
8515	51	6401	Electric (including electrical heated gas), laser or other light of photon beam, ultrasonic, electron beam, magnetic pulse or plasma are soldering, brazing or welding machines and apparatus, electric machines and apparatus for hot spraying of cermets	27.41	8.72	6.62	15.34	-		0.00	

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8516	51	6401	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and of a kind used for domestic purposes; other than thouse of heading 85.45.	245.67	232.10	2.61	234.71	0.13		0.13	
8517	51	6401	Telephone sets, including telephones for cellular networks or for other wireless networks ; other appratus for the transmission or reception of voice, immages or other data, appratus for communication in a wired or wireless.	472.14	197.88	509.96	707.83	0.01		0.01	
8518	51	6401	Microphones and stands therefor; loudspeakers, headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeeakers; audio-frequency electric amplifiers; electric sound amplifier sets.	73.67	68.89	0.32	69.22	0.02		0.02	
8519	51	6401	Sound recording or reproducing apparatus,	28.56	25.65	41,611.45	41,637.10	-		0.00	
8520	51	6401	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.	8.90	1.26	2.25	3.51	-		0.00	
8521	51	6401	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	53.38	44.69	2.33	47.01	-		0.00	
8522	51	6401	Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 to 85.21	15.31	47.74		47.74	-		0.00	
8523	51	6401	Disks, tapes, solid-state non -voltage devises, "smart cards'and other media for the recording of sound or of other ohenomena, whether or not recorded, included matrices and masters for the production of discks, but excluding products of chapter 37.	58.94	65.82	63.25	129.07	-		0.00	

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8524	51	6401	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.	567.22	13.33	15.64	28.97	-		0.00	
8525	51	6401	Transmission apparatus for radio - telephony , radio - telegraphy , radio - broadcasting or television, appartus or sound recrding or reproducing appratus : television cameras; digital cameras and vidio camera recorders.	3,411.92	612.96	0.99	613.95	-		0.00	
8526	51	6401	Radar appratus , radio navigation aid apparatus and radio remote control apparatus.	1.54	0.02		0.02	-		0.00	
8527	51	6401	Reception apparatus for radio-broadcastingtelephony ,wheather or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	62.24	65.99	34.64	100.63	0.01		0.01	
8528	51	6401	Monitors and projectors not incorporating television reception appratus; reception appratus for televisiion,whether or not incorporating radio -broadcast recievers or sound or video recording or reproducing appratus.	324.39	375.89	385.18	761.07	0.04		0.04	
8529	51	6401	Parts suitable for use solely or principally with the apparatus of heading 85.25 to 85.28.	286.30	347.16	6.30	353.46	-		0.00	
8530	51	6401	Electrical signalling , safety or traffic control equipment for railways, tramways , roads, inland waterways, parking facilities, port instalations or airfields (otherthan those of heading 86.08)	3.18	1.24	0.05	1.30	-		0.00	
8531	51	6401	Electrical sound or visual signalling appratus (for example, bells, sirens, indicator panels, burglar or fire alarms)other than those of heading 85.12 or 85.30.	18.46	38.76	6.28	45.04	0.00		0.00	

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8532	51	6401	Electrical capacitors fixed , variable or adjustable (pre -set).	61.95	38.16	4.84	43.00	0.01		0.01	
8533	51	6401	Electrical resisters (including rheostats and potentiometers) other than heating resistors.	5.35	13.01		13.01	-		0.00	
8534	51	6401	Printed circuits.	33.55	38.15	2.19	40.34	-		0.00	
8535	51	6401	Electrcal applaratus for switching or protecting electrical circuits , or for making connectins to or in electrical circuits (for example swithes, fuses, lighting arresters ,plugs and other connectors, junction boxes), for a voltage exeeding 1000 volts.	180.43	28.69	-8.17	20.52	-		0.00	
8536	51	6401	Electricl appratus for switching or protecting electrical circuits, (for example, switchers, relays, fuses, surgee suppressors other connectors, junction boxes) , excedding 1000 volts ; connectors for optical fibres, optical fibre bundles or cables.	306.43	366.55	6.90	373.46	0.40		0.40	
8537	51	6401	Board , panels , consoles , desks , cabnits and other bases, apparatus of heading 85.35 or85.36,control or the distribution of electricity, apparatus of heading 85..35 or 85.36 , appratus of chapter 90,	110.13	30.86	9.84	40.70	0.00		0.00	
8538	51	6401	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36or 85.37.	123.76	87.16		87.16	-		0.00	
8539	51	6401	Electric filament or discharge lamps , including sealed beam lamps unit and -violet or infra-arc-lamps.	356.77	480.74	57.91	538.64	-		0.00	
8540	51	6401	Thermionic , cold cathde or photo - cathode valves and tubes (for example, vacuum or gasfilled valves and tubes, mercurt arc rectifying valves and tubes, Cathiode -ray tubes , television cemera tubes, telivision camera tubes).	5.81	185.28	415.15	600.43	-		0.00	

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8541	51	6401	Diodes, transistors and similar semi-conductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.	13.67	34.51	1.03	35.53	-		0.00	
8542	51	6401	Electronic integrated circuits.	148.04	390.19	0.46	390.65	-		0.00	
8543	51	6401	Electrical machines and apparatus, having individual functions, not specified or included elshere in this Chapter.	24.43	8.95		8.95	-		0.00	
8544	51	6401	Insulated (including enamelled or anodised) wire , cable (including co-axial cable) and other insulated electric conductors , wheather or not fitted with connectiors; or not assemble with electrin conductors or fitted with connectors.	586.17	372.77	535.22	907.98	0.08		0.08	
8545	51	6401	Carbon electrodes, carbon brushes , lamp carbons, battery carbons and other articals of graphite or other carbon, with or without metal, of a kind used for electrical purposes.	13.11	28.22	-9.62	18.60	-		0.00	
8546	51	6401	Electrical insulators of any meterial.	34.68	19.54	3.06	22.60	-		0.00	
8547	51	6401	Insolating fittings or electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated other than insulatorsof heading 85.46; electrical conduit with insulating material.	20.35	8.69		8.69	-		0.00	
8548	51	6401	Waste and scrap of primary cells , primery batteries and electric accumaloterrs; electricl accumulaters ; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	0.84	25.20		25.20	-		0.00	

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8401	50	6402	Nuclear reactors ; fuel elements (cartridges) , non irradiated , for nuclear reactors ; machinery and apparatus for isotopic separation .	0.06	0.14		0.14	-		0.00	
8402	50	6402	Steam or other vapour generating boilers (other than central heating hot water biolers capable also of producing low pressure steam); super -heated water boilers.	44.67	2.28	-43.88	-41.60	-		0.00	
8403	50	6402	Central heating boilers other than those of heading 84.02.	3.08	2.39		2.39	-		0.00	
8404	50	6402	Auxiliary plant for use with boilers of heading 84.02 or 84.09 (For example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.	21.07	11.14		11.14	-		0.00	
8405	50	6402	Producer gas or water gas generaters , with or without their purifiers acetylene gas generaters and similar water process gas generators, with or without their purefiers.	53.72	0.77		0.77	-		0.00	
8406	50	6402	Steam Turbines and other vapours turbines,	91.58	4.21	-	4.21	-		0.00	
8407	50	6402	Sparks -ignition reciprocating or rotary internal combustion piston engines.	79.65	38.47		38.47	-		0.00	
8414	50	6402	Air or vacuum pumps , air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan , wheather or not fitted with filters.	774.88	1,303.04	220.33	1,523.36	-		0.00	
8415	50	6402	Air conditioning machines , comprsing a motor -driven fan and elements for changing the temprature and humidity , including those machines in which the humdity cannot be separately.regulated.	1,126.37	1,092.14	267.35	1,359.49	-		0.00	
8417	51	6402	Industrial or laboratory furnaces and ovens , including incinerators, non - electric.	64.13	1.47	13.93	15.40	-		0.00	

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8416	51	6402	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including ash dischargers and similar appliances.	51.87	1.84		1.84	-		0.00	
9405	57	6402	Lamps and lighting fitting including fittings including searchlights and spotlights and parts thereof , not elsewhere specified or included ; illuminated signs, the like , and parts thereof not elsewhere specified or included.	146.41	110.00	16.27	126.26	-		0.00	
9932	57	6402	Heing , zeera and other medical herbs, if imported temporaily into Pakistan from Afghanistan with a view to subsequent exportation.	-	-		-	-		0.00	
8444	51	6403	machines for extruding , drawing texturing or cutting man -made textile materials.	5.36	0.01		0.01	-		0.00	
8445	51	6403	Machines for preparation textile fibres ; spinning, doubling or twisting machines and other machinary for producing textile yarns ; textile reeling or winding (includingwelf -winding) machines and machinnes of heading 84.46or 84.47..	605.95	0.43	-13.54	-13.10	-		0.00	
8446	51	6403	Weaving machines (looms).	283.96	0.02	-2.17	-2.15	-		0.00	
8447	51	6403	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	174.21	0.45		0.45	-		0.00	
8448	51	6403	Auxiliary machinery for use with machines of heading 84,44,84,45,84,46 or 84.47(for example, dobbies, Jacquards, automatic , shuttle changing mechanisms,) parts and accessories suitable for use solely or principally of heading 84.44,84.45, 84.46or 84.47.	215.38	7.70		7.70	-		0.00	

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8449	51	6403	Machinery for the manufaacture of finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	2.73	-		-	-		0.00	
8451	51	6403	Machinery (other than machines of heading 84.50) for washing cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, fabrics or made up textile articles and machines.	191.27	1.15	-8.20	-7.05	-		0.00	
8452	51	6403	Sewing machines, other than book-sewing machines of heading 84.40; Furniture, bases and covers specially designed for sewing machines; sewing machine needles.	120.73	16.06	4.04	20.10	-		0.00	
8453	51	6403	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or ther articles of hides, skins or leather, other than sewing machines.	13.07	0.34	0.08	0.42	-		0.00	
4202	35	6404	Trunks, suit-cases, vanity-cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bages, insulated food or beverages bages.	102.75	72.10	-0.34	71.76	0.00		0.00	
9101	56	6404	Wrist -Watches, pocket - watches , including stop -watches , with case of precious metal or of metal clad with precious metal.	8.50	26.78		26.78	-		0.00	
9102	56	6404	Wrist -Watches, pocket - watches and other watches, including stop-watches, other thon those of heading 91.01.	15.13	47.60		47.60	-		0.00	
9103	56	6404	Clock with watch movements , excluding clocks of heading 91.04.	0.45	0.73	1.10	1.83	-		0.00	

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9104	56	6404	Instrument panel clocks and clocks of similar type for vehicles, aircraft, spacecraft or vessels.	0.05	0.03		0.03	-		0.00	
9105	56	6404	Other clocks.	17.07	15.32		15.32	0.04		0.04	
9106	56	6404	Time of day recording apparatus and apparatus for measuring, recording or otherwise including intervals of time , with clock or watch movement or with synchronous motor (for example , time -registers, time-recorders).	1.39	4.09	0.29	4.39	-		0.00	
9107	56	6404	Time switches with clock or watch movement or with synchronous motor .	2.80	4.82	-	4.82	-		0.00	
9108	56	6404	Watch movements , complete and assembled.	0.52	0.85	11.15	11.99	-		0.00	
9109	56	6404	Clock movements, complete and assembled.	4.33	7.14	-	7.14	-		0.00	
9110	56	6404	Complete watch or clock movements,unassembled or partly assembled (movement sets :) incomplete watch or clock movements , assembled : rough watch or clock movement.	0.36	1.12		1.12	-		0.00	
9111	56	6404	Watch cases and parts therof .	0.57	1.78		1.78	-		0.00	
9112	56	6404	Clock cases and cases of a similar type for other goods of this Chapter, and parts therof.	0.36	1.11		1.11	-		0.00	
9113	56	6404	Watch straps , watch bands and watch braceletes, and parts therof.	0.30	0.75		0.75	-		0.00	
9114	56	6404	Other clock or watch parts.	0.24	0.76		0.76	-		0.00	
	Sub Total		**Other households**	**15,977.47**	**8,737.21**	**44,962.92**	**53,700.13**	**1.42**	**-**	**1.42**	**-**

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
8702	52	6505	Motor vehicles for the transport of ten or more persons , including the driver.	438.00	409.55	24.99	434.54	0.48		0.48	
8703	52	6505	Motor cars and other moter vehicles principally designed for the transport of persons (other than those of heading 87.02) , including station , wagons and racing cars.	20,550.73	10,353.39	1,790.93	12,144.33	4.06		4.06	
8704	52	6505	Motor Vehicles for the transport of goods.	3,729.41	1,221.14	-31.34	1,189.79	11.01		11.01	
	Sub Total		**Transport**	**24,718.14**	**11,984.08**	**1,784.58**	**13,768.66**	**15.55**	**-**	**15.55**	**-**
4001	43	6500	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	7.03	144.80	0.05	144.85	-		0.00	
4002	43	6500	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip	39.07	125.34	-	125.34	-		0.00	
4003	43	6500	Reclaimed rubber in primary forms or in plates, sheets or strip.	3.11	9.84		9.84	-		0.00	
4004	43	6500	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	9.93	14.76	579.93	594.69	-		0.00	
4005	43	6500	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	5.44	9.19	0.21	9.40	-		0.00	
4006	43	6500	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	0.21	0.31		0.31	-		0.00	
4007	43	6500	Vulcanised rubber thread and cord.	12.85	0.90	-	0.90	-		0.00	
4008	43	6500	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	22.06	31.82	-	31.82	-		0.00	

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4009	43	6500	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	41.66	35.66		35.66	-		0.00	
4010	43	6500	Conveyor or transmission belts or belting, of vulcanised rubber.	129.33	108.04	13.82	121.86	-		0.00	
4011	43	6500	New pneumatic tyres, of rubber.	986.51	1,432.02	26.73	1,458.75	-		0.00	
4012	43	6500	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	3.13	2.72		2.72	-		0.00	
4013	43	6500	Inner tubes, of rubber.	79.69	67.42		67.42	-		0.00	
4014	39	6500	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	0.75	1.93		1.93	-		0.00	
4015	34	6500	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.	24.52	6.17		6.17	-		0.00	
4016	34	6500	Other articles of vulcanised rubber other than hard rubber.	201.71	178.43	0.75	179.18	35.01		35.01	
4017	43	6500	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	1.74	1.53		1.53	-		0.00	
4101	35	6500	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	0.04	0.01	-0.20	-0.19	-		0.00	
4102	35	6500	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter.	0.19	0.30		0.30	-		0.00	

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4103	35	6500	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to this chapter.	0.12	0.17		0.17	-		0.00	
4104	35	6500	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	0.02	0.01	-182.99	-182.97	-		0.00	
4105	35	6500	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	0.14	-	-	-	-		0.00	
4106	35	6500	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	0.04	-	-	-	-		0.00	
4107	35	6500	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14	0.11	-	-25.80	-25.80	-		0.00	
4112	35	6500	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	0.02	0.01	-	0.01	-		0.00	
4113	35	6500	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.	0.10	0.14		0.14	-		0.00	
4114	35	6500	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	0.00	0.00		0.00	-		0.00	

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4115	35	6500	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather.	0.07	0.01		0.01	-		0.00	
4201	35	6500	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dogcoats and the like), of any material.	0.01	0.01	-0.38	-0.37	-		0.00	
6901	45	6500	Bricks , blocks , tiles and other ceramic goods of silceous fossil meals (for example, kieselguhr , tripolite or diamite) or of similar siliceous earths.	2.25	1.19	0.67	1.85	-		0.00	
6902	45	6500	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods , other than those of siliceous fossil meals or similar siliceous earths.	79.28	64.02	3.65	67.67	-		0.00	
6903	45	6500	Other refractory ceramic goods (for example , retorts , crucibles, muffles, nozzlies, plugs, supports , cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals of similar siliceous erths.	23.66	24.44	0.00	24.44	-		0.00	
6904	45	6500	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	2.63	1.97	0.38	2.35	-		0.00	
6905	45	6500	Roofing tiles , chimney-pots, cowls , chimney liners, architectural ornaments and other ceramic constructional goods.	2.39	1.79		1.79	-		0.00	
6906	45	6500	Ceramic pipes, conduits, guttering and pipe fittings.	0.00	0.00		0.00	-		0.00	
6907	45	6500	Unglazed ceramic flags and paving, hearth or wall tiles: unglazed ceramic mosaic cubes and the like, whether or not on a backing.	12.25	9.03	300.13	309.16	-		0.00	

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6908	45	6500	Glazed ceramic flags and paving, hearth or wall tiles : glazed ceramic mosaic cubes and the like, whether or not on a backing.	869.40	651.44		651.44	-		0.00	
6909	45	6500	Ceramic wares for laboratory , chemical or other technical users: ceramic troughs, tubs and similar receptacles of a kind used in agriculture: ceramic pots, jars and similar articels of a kind used for the conveyance or packing of goods.	6.59	4.04	0.82	4.85	-		0.00	
6910	45	6500	Ceramic sinks , wash basins, wash basin pedestals , baths, bidets , water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	46.41	34.41	-8.51	25.90	-		0.00	
6911	45	6500	Tableware, kitchenware, other household articels and toiled articles of porcelain or china.	194.06	144.53	0.67	145.20	-		0.00	
6912	45	6500	Ceramic tableware ,kitchen-warre , other household articles and toiled articles other than of porcelain or china.	6.62	4.97	0.95	5.91	-		0.00	
6913	45	6500	Statuettes and other ornamental ceramics articles.	0.75	0.55		0.55	-		0.00	
6914	45	6500	Other ceramic articles.	7.16	5.21		5.21	-		0.00	
8408	50	6500	Compression - ignition internal combustion piston engines (diesel or semi -diesel engines)	232.58	60.27	3.15	63.41	-		0.00	
8409	50	6500	Parts suitamle for use solely or principally with the engines of heading 84.07or 84.08	446.56	297.61	0.77	298.38	0.24		0.24	
8410	50	6500	Hydraulic turbines , water wheels and regulator therefor .	16.43	0.25	0.86	1.11	-		0.00	
8411	50	6500	Turbo-jets , turbo -propellers and other turbines .	120.50	32.07		32.07	-		0.00	
8412	50	6500	Other engines and motors.	7.65	4.51	6.66	11.18	-		0.00	
8413	51	6500	Pumps for liquids, whether or not filled with a measuring device ; liquid elevators.	317.94	80.80	40.36	121.16	0.01		0.01	

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8419	51	6500	Machinary , plant or laboratory equipment, wheather or not electrically heated (excluding furnaces , ovens and other equipments of headings 85.14), a change of temperature such as heating, cooking,roasting, condensing or cooling.	264.53	24.17	5.79	29.96	-		0.00	
8420	51	6500	Celendering or other rolling machines, other than for metals for metals or glass, and cylinders therefor.	4.92	0.19		0.19	-		0.00	
8421	51	6500	Centrifuges, including centrifugal dryers; filtering or puriying machinary and appratus, for liquids or gases.rta	426.60	145.62	12.83	158.45	0.14		0.14	
8423	51	6500	Weighing machinery excluding balances of a sensitivity of 5 cg or better) , including weight operated counting or checking machines ; weighing machine weights of all kinds.	16.59	8.17	5.86	14.03	-		0.00	
8424	51	6500	Machanical appliances (wheather or not hand -operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers , wheather or not charged ; steam or sand blasting machines and similar jet projecting machines.	50.91	12.92	15.89	28.81	-		0.00	
8425	52	6500	Pulley tackle and hoists other than skip hoists; winches and capstans;jacks.	30.46	14.01	0.39	14.40	0.00		0.00	
8426	52	6500	Ships, derricks : cranes, including cables cranes : mobile lifting frames, straddle carriers and works trucks fitted with a crane.	105.96	13.87		13.87	-		0.00	
8427	52	6500	Fork -lift trucs : other works trucks fittedwith lifting or handling equipment.	43.72	11.73		11.73	-		0.00	

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8428	52	6500	Other lifting , handling , Loading or un Loading machinery (for example, lifts, escalators, conveyors , teleferics).	99.53	7.43	1.62	9.04	-		0.00	
8429	52	6500	Self-propelled bulldozers, angledozers graders, levellers, scrapers, mechanical shovels , excavators, shovels loaders, tamping machines and road rollers.	119.47	6.66	0.00	6.66	-		0.00	
8430	52	6500	Other moving ., grading , levelling , scraping , excavating , tamping, compacting, extracting or boring machinary, for earth , minerals or ores; pile-drivers and pile -extractors; snow-ploughs and snow blowers.	14.69	0.34		0.34	-		0.00	
8431	52	6500	Parts , suitable for use solely or principally with the machinery of headings 84.25 to 84.30.	116.73	7.05		7.05	-		0.00	
8432	52	6500	Agricultural, horticultural or forestry machinery for soil preparation or cultivation ; lawn or sports -ground rollers.	0.28	0.10	8.36	8.46	-		0.00	
8433	52	6500	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning , sorting or grading eggs, fruit or other agricultural produce , other than machinery of heading 84.37	1.46	0.30	0.16	0.46	-		0.00	
8434	51	6500	Milking machines and dairy machinery.	2.52	0.03		0.03	-		0.00	
8435	51	6500	Presses , crushers and similar machinary used in the manufacturer of wine , cider, fruit juices or similar beverages	0.36	0.00		0.00	-		0.00	
8436	51	6500	Other agricultural, horticultural , forestry, poultry -keeping or bee-keeping machinary, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	3.14	0.24	2.01	2.26	-		0.00	

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8437	51	6500	Machinary for cleaning , sorting, or grading seed , grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguninous vegitables, other than farm-type machinary .	7.48	0.31	-0.07	0.24	-		0.00	
8438	51	6500	Machinery , not specified or included elsewhere in the Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	104.50	0.71	4.98	5.69	-		0.00	
8439	51	6500	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	240.86	5.12		5.12	-		0.00	
8440	51	6500	Book -binding machinery , including book-sewing machines.	1.20	0.02	0.09	0.11	-		0.00	
8441	51	6500	Other machinery for making up paper pulp, paper or paperboard including cutting machines of all kinds.	17.99	2.99	0.00	2.99	-		0.00	
8442	51	6500	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) ,for preparing or making plates, cylenders or other printing components; plates, cylinders plates , prepared for printing purposes.	5.27	3.16	253.71	256.87	-		0.00	
8443	51	6500	Printing machinery used for printing by means of plates, cylenders and other printing components of heading 84.42; other printers, copying machines and facimile machines, whether or not combined; parts and accessories thereof.	109.75	29.93	129.66	159.60	-		0.00	
8454	51	6500	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	7.88	0.95	13.46	14.41	-		0.00	
8455	51	6500	Metal-rolling mills and rolls therefor.	86.69	46.62	0.28	46.90	-		0.00	

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8456	51	6500	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma are processes.	5.51	0.05		0.05	-		0.00	
8457	51	6500	Machining centres unit construction machines (single station)and multi-station transfer machines, for working metal.	9.02	0.00		0.00	-		0.00	
8458	51	6500	Lathes (including turning centres)for removing metal	17.32	0.64	0.05	0.69	-		0.00	
8459	51	6500	Machine-tools (including way-type unit head machines)for drilling, boring, milling threading or tapping by removing metal, other than lathes (indcluding turning centres)of heading 84.58.	22.75	5.67	2.72	8.39	-		0.00	
8460	51	6500	Machine-tools for deburring, sharpening, grinding, honing, lapping polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products finishing machines of heading 84.61.	6.80	0.55		0.55	-		0.00	
8461	51	6500	Machine -tools for planning , shaping , slotting , broaching , gear cutting, off and other machine -tools working by removing metal or cermets, not elsewhere specified or included.	13.25	0.57		0.57	-		0.00	
8462	51	6500	Machine tools (including presses for working metal by forging , hammering or die -stamping ; machine-tools (including presses) for working metal by bending ; folding, straightening, metal carbidges, not specified above.	40.08	5.51	4.24	9.75	-		0.00	
8463	51	6500	Other machine -tools for working metal or ceramics , without removing material.	5.77	0.06		0.06	-		0.00	

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8464	51	6500	Machine-toos for working stone, ceramics concreate , asbestos-cement or like minerals or for coldworking glass.	6.82	0.20	-	0.20	-		0.00	
8465	51	6500	Machine -tools (including machines for nailing , stapling , glueing or otherwise assembling) for working wood cork , hard rubber, hard plastics similar hard materials.	9.78	0.26	-	0.26	-		0.00	
8466	51	6500	Parts and accessories suitable for use solely or principally with the machines of heading 84.56 to 84.65, including work or tools holders, self - opening dieheads tool holders for any type of tools for working in the hand.	11.73	5.84		5.84	-		0.00	
8467	51	6500	Tools for working in the hand, pneumetic, hydraulic or with self-contained eletric or non -electric motor.	20.99	2.52	-	2.52	-		0.00	
8468	51	6500	Machinery and apparatus for soldering , brazing or welding, whether or not capable of cutting, other than those of heading 85.15 gas -operated surface tempering machines and appliances.	3.00	1.09	-	1.09	-		0.00	
8474	51	6500	Machinery for sorting , screening , separating, washing crushing, grinding , mixing or kneading earth,stone, ores or other mineral substances, in solid(including power or paste) form ; machinery for agglomerating.	384.89	6.86	26.73	33.58	-		0.00	
8475	51	6500	Machines for assembling electric or electric lamps, tubes or valves or flashbulbs, in glass envelops; machines for manufacturing or hot working glass or glassware.	13.69	2.04		2.04	-		0.00	

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8476	51	6500	Automitic goods -vending machines (for example, postage stamps, cigarattes, food or becerages machines) , including money - changing machines.	0.68	0.73		0.73	-		0.00	
8477	51	6500	Machinery for working rubber or plastic or for the manufacture of pruducts from these materials not spesified or included elsewhere in this Chapter.	253.07	4.03		4.03	-		0.00	
8478	51	6500	Machinery for preparing or making up tobacco , not specified or included elasewhere in chapter.	35.76	7.25		7.25	-		0.00	
8479	51	6500	Machines and mechanical appliances having individuals functions , not specified or included elsewhere in this chapter.	521.79	32.81	0.30	33.11	-		0.00	
8480	51	6500	Moulding boxes for metal foundry; mould bases ; moulding patterns; moulds for metal (other than ingot moulds, Metal carbides, glass, mineral materials , rubber or plastics,	71.80	25.53	0.56	26.09	-		0.00	
8481	51	6500	Taps, cocks, valves and similar appliances for pipes, bloiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	445.33	430.80	1.36	432.17	-		0.00	
8482	51	6500	Ball or roller bearings.	141.24	303.64	31.94	335.57	-		0.00	
8483	51	6500	Transmission shafts (including cam shafts and crank shafts) and caranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys	437.95	289.25	1.53	290.79	0.20		0.20	
8485	51	6500	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter.	37.31	19.77		19.77	-		0.00	

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8484	51	6500	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	109.28	82.51	0.13	82.64	0.00		0.00	
8486	52	6500	Machines and appratus of a kind used solely or principally for the manufacture of semiconductorr oules or wafers, semiconductor devises, electronic intergrated circuits or flat panel displays.	-	-		-	-		0.00	
8487	52	6500	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter.	0.43	0.22		0.22	-		0.00	
9017	57	6500	Drawing, marking -out or mathematical calculating instruments (for example, drafting machines , pantographs, protractors, drawing sets, slide rules , disc calculators)not specified or included elsewhere in this chapter.	9.54	9.64	3.76	13.39	-		0.00	
9018	53	6500	Instruments and appliances used in medical , surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight -testing instruments.	220.82	142.79	-59.80	82.99	-		0.00	
9019	57	6500	Mechano -therapy appliances ;massage apparatus; psychological aptitude -testing apparatus; ozone therapy ; oxygen therapy , aerosol therapy , artificial respiration or other therapeutic respiration apparatus.	13.90	13.94		13.94	-		0.00	

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9020	57	6500	Other breathing appliances and gas masks excluding protective Masks having neither mechanical parts nor replaceable filters.	2.77	0.98		0.98	-		0.00	
9021	57	6500	Orthopaedic appliances , including crutches , surgical belts and trusses; splints and other fracture appliances ; artificial parts of the body; hearing aids and other appliances which are worn or carried,	7.83	0.89	0.04	0.93	-		0.00	
9022	57	6500	Apparatus based on the use of X-rays of alpha , beta or gamma radiations , wheather or not medical , surgical , dental or veterinary uses , including radiography or radiotherapy apparatus, X-ray tubes and other X-generators.	50.65	2.13	0.07	2.21	-		0.00	
9023	57	6500	Instruments apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	1.84	4.34		4.34	-		0.00	
9024	57	6500	Machines and appliances for testing the hardness, strength, compressibility , elasticity or other mechanical properties of materials (for example , metals , wood, textiles, paper , plastics)	21.04	2.18		2.18	-		0.00	
9025	57	6500	Hydrometers and similar floating instuments , thermometers pyrometers , barometer , hygrometers and psychrometers , recording or not , and any combination of these instruments.	8.91	8.28		8.28	-		0.00	
9026	57	6500	Instruments and apparatus for measuring or checking the flow , level, pressure or other variables of liquids or gases (for example , flow , level, pressure or other variables of liquids or gasesof heading 90.14,90.15, 90.28 or 90.32.	50.69	22.26	14.22	36.48	-		0.00	

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9027	57	6500	Instruments and appratus for physical or chemical analysis and appratus for measuring or chaking viscosity, porosity, expamtion, surface tention or the like; instruments and appratus for measuring or checking quantitty of heet , sound or light.	62.47	12.25		12.25	0.00		0.00	
9028	57	6500	Gas , liquid or electricity supply or production meters , including calibrating meters thereof.	147.64	203.63	55.03	258.66	-		0.00	
9029	57	6500	Revolution counters , production counters taximeters , mileometers.pedometers and the like; speed indicators and tachometers , other than those of heading 90.14 or 90.15; stroboscopes.	32.89	24.93		24.93	0.05		0.05	
9030	57	6500	Oscilloscopes , spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28: instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray,	31.14	13.45		13.45	-		0.00	
9031	57	6500	Measuring or checking instruments, appliances and machiners, not specified or included elsewhere in this Chapter ; profile projectors.	38.46	12.06		12.06	-		0.00	
9032	57	6500	Automatic regulating or controling instroment and apparatus.	79.59	135.66	0.56	136.22	-		0.00	
9033	57	6500	Parts and accessories (not, specified or included elsewhere in this Chapter) for machines, appliances, instruments or appliances, instruments or apparatus of Chapter 90.	5.97	5.14	-8.73	-3.59	-		0.00	
9209	57	6500	Pars (for example , mechanisms for musical boxes) and accessories (for example, cards , discs and rolls for mechanical instruments of musical instruments : metronomes , tuning forks and pitch pipes of all kinds.	0.02	0.02		0.02	-		0.00	

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9301	57	6500	Military weapons , other than revolvers , pistols and the arms of heading 93.07.	0.93	0.06		0.06	-		0.00	
9302	57	6500	Revolvers and pistols , other tham those of heading 93.03 or 93.04.	33.83	29.20	60.83	90.02	-		0.00	
9303	57	6500	Other firearms and similar devices which operates by the firing of an explosive charge (for example , sporting shotguns and rifles , muzzle -loading firearms , very pistols and other devices designed to project only signal flares.	8.28	6.15		6.15	-		0.00	
9304	57	6500	Other arms (for example, spring, air or gas guns and pistols , truncheons) , excluding those of heading 93.07.	0.17	0.15		0.15	-		0.00	
9305	57	6500	Parts and accessories of articals of heading 93.01 to 93.04.	6.50	5.63	-	5.63	-		0.00	
9306	57	6500	Bombs , grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof : cartridges and other ammunition and projectiles and parts thereof , including shot and cartridge wads.	14.94	12.57		12.57	-		0.00	
9307	57	6500	Swords , cutlasses , bayonets, lances and similar arms and parts therof and scabbards and sheaths therefor.	0.00	0.00		0.00	-		0.00	
9401	57	6500	Seats other than those of heading 94.02), wheather or not convertible into beds , and parts thereof.	31.62	19.58	0.94	20.52	-		0.00	
9402	57	6500	Medical , surgical ,. Dental or veterniary furniture (for example, operating tables examination, hospital beds with mechanical fittings , dentists, chairs) ; barbers, chairs similar chairs,	12.64	11.00		11.00	-		0.00	
9403	57	6500	Other furniture and parts thereof.	220.36	165.02	127.43	292.45	-		0.00	
9406	57	6500	Prefabricated buildings.	143.48	91.29	0.01	91.31	-		0.00	

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9404	57	6500	Mattress supports; articles of bedding and similar furnishing (for example, mattresses , quilts , eiderdowns, cushions , Pouffes and pillows) fitted with springs or stuffed or internally fitted with springs or stuffed or of cellular rubber or plastic,	6.15	3.41	28.89	32.29	-		0.00	
9502	57	6500	Dolls representing only human beings.	1.64	1.30	0.20	1.50	-		0.00	
9504	57	6500	Articles for funfair , table or parlour games, including pintables, billiards , special tables for casino games and automatic bowling alley equipment.	21.76	13.21	0.44	13.65	-		0.00	
9505	57	6500	Festivel, carnival or other entertainment articals, including conjuring tricks and novelty jokes.	3.68	2.72	-0.22	2.50	-		0.00	
9506	57	6500	Articles and equipment for general physical exercise , gymnastics athletics, other sports (including table -tenis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and padding pools..	50.45	6.78	-260.26	-253.48	-		0.00	
9507	57	6500	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets ; decoy birds (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.	0.35	0.58		0.58	-		0.00	
9508	57	6500	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries ; travelling theatres.	1.21	1.78		1.78	-		0.00	
9601	57	6500	Worked ivory, bone, tortoise -shell , horn, antlers , coral, mother-of -pearl and other animal carving materials, and articals of these materials (including articales obtained by moulding).	0.06	0.05		0.05	-		0.00	

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
9602	57	6500	Worked vegitable or mineral carving material and articals of these materials; moulded or caved articals of wax, of stearin , of natural gums or natural resins and other moulded or carved articles, worked, and articals of unhardened gelatin.	26.68	24.00		24.00	-		0.00	
9603	57	6500	35.03)and articals of unhardened gelatin.	49.24	36.12	48.65	84.77	0.02		0.02	
9604	57	6500	Hands sieves and hand riddles.	0.08	0.06		0.06	-		0.00	
9926	57	6500	Machinery and equipment, not manufactured locally , namely navigational equipment, fish finders, sortage and handling equipment, if imported by fish farming or catching stage operators, who will enjoy the status of indirect exporters.	-	0.07		0.07	-		0.00	
8450	51	6501	Household or laundry-type washing machines, including machines whith both wash and dry.	81.16	60.83	111.88	172.71	-		0.00	
8469	51	6502	Typewriters other than printers of heading 84.71 world -processing machines.	0.14	0.43	15.52	15.95	-		0.00	
8470	51	6502	Calculating machines and pockets - size data recording, reproducing and displaying machines with calculatin functions ; accounting machines , postage -franking machines .	8.58	26.79		26.79	-		0.00	
8471	51	6502	Automatic data processing machines and units thereof ; magnetic or optical fiber readers, machines for transcribing data onto data media in codes form and machines for processing such data , not elsewhere specified or included.	218.92	2,089.25	168.47	2,257.72	-		0.00	
8472	51	6502	Other office machines (for example , hectograph or stencil duplicating machines , addressing machines , automatic banknote dispensers, coin - sorting machines, coin -countting or wrapping machines.	44.50	76.81		76.81	-		0.00	

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
8473	51	6502	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.	3.60	243.68		243.68	-		0.00	
9201	57	6503	Pianos, including automatic pianos ; harpsichords and other keyboard stringed instruments.	0.03	0.04	-0.17	-0.13	-		0.00	
9202	57	6503	Other string musical instruments for example , guitars , violins, harps)	0.22	0.37		0.37	-		0.00	
9203	57	6503	keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	-	-		-	-		0.00	
9204	57	6503	Accordions and instruments ; mouth organs.	0.00	0.00		0.00	-		0.00	
9205	57	6503	Other wind musical instruments (for example, clarinets, trumpets, bagpipes)	0.17	0.27		0.27	-		0.00	
9206	57	6503	Percussion musical instruments (for example , drums, Xylophones, cymbals , castanets, maracas)	0.02	0.03		0.03	-		0.00	
9207	57	6503	Musical instruments , the sound of which is produced, or must be amplified, electrically (for example, organs , guitars, accordions).	0.13	0.21		0.21	-		0.00	
9208	57	6503	Musical boxes , fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; call horns and other mouth-blown sound signalling instruments.	0.14	0.22		0.22	-		0.00	
9001	57	6504	Optical fibres and optical fiber bundles ; optical fibre cables other than those of heading 85.44: sheets and plates of polaraising material; lenses (including contact lenses),Prisms , mirrors.	9.12	21.16	0.53	21.69	-		0.00	
9003	57	6504	Frames and mountings for spectacles , goggles or the like , and parts thereof .	1.26	2.07	-	2.07	-		0.00	

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
9002	57	6504	Lenses, prisms , mirrors and other optical elements of any material, mounted , being parts of or fittings for instruments or apparatue, other than such elements of glass not optically worked.	0.72	1.97	1.66	3.64	-		0.00	
9004	57	6504	Spectacles, goggles and the like , corrective , protective or other .	3.12	8.14	0.01	8.15	-		0.00	
9005	57	6504	Binoculars , monoculars , other optical telescopes, and mountings thereof : other astronomical instruments and mountings there of , but not including instruments for radio -astronomy.	2.54	4.18		4.18	-		0.00	
9006	57	6504	Photographic (other than cinematographic) cameras: photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39	2.47	3.75	0.09	3.84	-		0.00	
9007	57	6504	Cinematographic cameras and projectors , whether or not incorporating sound recording or reproducing apparatus.	0.52	1.64		1.64	-		0.00	
9008	57	6504	Image Projectors, other than cinematographic photographic (other than cinematographic) enlargers and reducers.	0.87	0.86	0.10	0.96	-		0.00	
9009	57	6504	Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying appratus.	45.89	72.30	30.48	102.78	-		0.00	
9010	57	6504	Apparatus and equipment for photographic (including cinematographic) laboratories not specified or included elsewhere in this Chapter; negatoscopes; protection screens.	6.46	4.37		4.37	-		0.00	
9011	57	6504	Compound optical microcopes, including those for photomicrography, cinephotomicrography or microprojection.	2.87	7.38	-	7.38	-		0.00	

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
9012	57	6504	Microscopes other than optical microscopes : diffraction apparatus.	0.26	0.77		0.77	-		0.00	
9013	57	6504	Liquid crystal devices not constituting articles provided for more specifically in other headings: lasers, other than laser diodes; other optical appliances and instuments, not specified or included elsewhere in this Chapter.	0.36	0.53	1.01	1.53	-		0.00	
9014	57	6504	Direction finding compasses : other navigational instruments and appliances.	0.16	0.17		0.17	-		0.00	
9015	57	6504	Surveying (including photogrammetrical surveying) , hydrographic,oceangraphic, hydrological, meteorological or geophycal instruments and appliances, excluding compassess , rangefinders.	18.70	6.31		6.31	-		0.00	
9016	57	6504	Balances of a sensitivity of 5cg or better, with or without weights.	0.95	2.58		2.58	-		0.00	
8601	52	6505	Rail locomotives powered from an external source of electricity or by electric accumulators .	-	-		-	-		0.00	
8602	52	6505	Other rail locomotives ; locomotive tenders.	58.56	184.40	0.06	184.46	-		0.00	
8603	52	6505	Self - propelled railway or tramway coaches. Vans and trucks , other than those of heading 86.04.	-	-		-	-		0.00	
8604	52	6505	Railway or tramway maintenance or service vehicles , whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	-	-		-	-		0.00	
8605	52	6505	Railway or tramway passenger coaches , not self -propelled ; luggage vans, post office coaches and other special purposes railway or tramway coaches not self -propelled (excluding those of heading 86.04).	-	-		-	-		0.00	

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
8606	52	6505	Railway or tramway goods vans and wagons , not self -propelled.	0.00	0.01		0.01	-		0.00	
8607	52	6505	Parts of railway or tramway locomotives or rolling -stock.	66.69	209.65		209.65	-		0.00	
8608	52	6505	Railway or tramway track fixtures and fittings : mechanical Signalling , safety or traffic control equipment for railways, tranways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	0.62	1.94	-	1.94	-		0.00	
8609	52	6505	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	3.10	4.45	5.12	9.57	-		0.00	
8701	52	6505	Tractor (other than tractor of heading 87.09)._	109.47	20.60	-1,017.52	-996.92	0.64		0.64	
8705	52	6505	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, concrete -mixer lorries, road sweeper lorries, spraying lorries, mobile workshops	70.65	52.86	25.40	78.26	0.11		0.11	
8706	52	6505	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	24.27	10.87		10.87	-		0.00	
8707	52	6505	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	3.00	1.35	-868.47	-867.11	-		0.00	
8708	52	6505	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	1,479.80	878.73	2,753.01	3,631.74	4.17		4.17	
8709	52	6505	Works trucks, self-propelled, not fitted with lifting or handing equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms.	4.32	2.67		2.67	-		0.00	

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
8710	52	6505	Tanks and other armoured fighting vehicles , motorised whether or not fitted with weapons , and parts of such vehicles.	5.33	4.79		4.79	-		0.00	
8711	52	6505	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side -cars; side -cars.	1,399.32	923.86	448.75	1,372.61	0.18		0.18	
8712	52	6505	Bicycles and other cycles (including delivery tricycles), not motorised.	15.54	8.60	1.60	10.19	-		0.00	
8713	52	6505	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	0.07	1.93		1.93	-		0.00	
8714	52	6505	Parts and accessories of vehicles of headings No.s 87,11 to 87,13	378.92	246.00	48.40	294.40	3.13		3.13	
8715	52	6505	Baby carriages and parts thereof	4.05	3.65		3.65	-		0.00	
8716	52	6505	Trailers and semi-trailers; other vehicles, not mechanically propelled parts thereof.	32.06	16.21	0.02	16.23	-		0.00	
8801	52	6505	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	0.11	0.35		0.35	-		0.00	
8802	52	6505	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satallites) and suborbital and spacecraft launch vehicals.	0.07	-		-	-		0.00	
8803	52	6505	Parts of goods of heading 88.01 or 88.02	2.56	7.18	10.67	17.85	-		0.00	
8804	52	6505	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	0.10	0.04		0.04	-		0.00	
8805	52	6505	Aircraft launching gear, deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	0.06	0.18		0.18	-		0.00	
8901	52	6505	Cruise ships, excursion boats, ferry-boats, cargo ship, barges and similar vessels for the transport of person or goods	0.05	0.16	-20.26	-20.10	-		0.00	

HS Code	IO Code	HIES Code	Tariff Description	Custom Duties	Sales Tax (Import)	Sales Tax (Domestic)	Total Sales Tax	Federal Excise (Import)	Federal Excise (Domestic)	Total Federal Excise	Total Indirect Taxes
8902	52	6505	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	-	-	-3.57	-3.57	-		0.00	
8903	52	6505	Yachts and other vessels for pleasure or sports; rowing boats and canoes.	4.07	2.01	-3.04	-1.03	-		0.00	
8904	52	6505	Tugs and pusher craft	0.05	0.05		0.05	-		0.00	
8905	52	6505	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks, floating or submersible drilling or production platforms.	4.38	10.82		10.82	-		0.00	
8906	52	6505	Other vessels, including warships and lifeboats other than rowing boats	0.02	0.01		0.01	-		0.00	
8907	52	6505	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	0.01	0.04		0.04	-		0.00	
8908	52	6505	Vessels and other floating structures for breaking up.	2.30	358.05		358.05	0.24		0.24	
9501	57	6505	Wheeled toys designed to be ridden by children (for Example, tricycles , scooter, pedal cars) dolls carriages.	12.44	9.31	-	9.31	-		0.00	
9503	57	6505	Trycycles, scooters, pedal cars and similar wheeled toys; dolls; reducingd-size (" Scale) models and similar recreational models, working or not; puzzles all kinds.Other toys; reduced -size (Scale): puzzles of all kinds.	196.80	145.48	3.87	149.35	0.07		0.07	
	Sub Total		**Misc.**	**14,227.08**	**11,954.33**	**3,012.90**	**14,967.23**	**44.19**	**-**	**44.19**	**-**
			Total	132299.00	175908.00	133487.00	309395.00	3412.66	68392.34	71805.00	0.00

Table 1: Filers as a share of NTN holders (income tax)

Year	NTN	Filers	Filing Compliance (percent)
2000-01	1,230,199	1,050,602	85.4
2001-02	1,359,778	973,638	71.6
2002-03	1,521,939	1,019,108	67.0
2003-04	2,099,638	1,029,279	49.0
2004-05	2,276,395	1,229,952	54.0
2005-06	2,316,580	1,497,817	64.7
2006-07	2,753,864	1,812,351	65.8

Source: PRAL and Federal Bureau of Revenue

Table 2: Distribution of Sales Taxpayers by Turnover: FY 06-07

Turnover Ranges (millions)	Units	Turnover (millions)	Collection (millions)
> 300	1,945	4,433,443	138,215
200-300	815	198,924	2,254
100-200	2,283	321,376	3,412
50-100	3,365	237,568	2,573
20-50	6,896	220,601	3,023
10-20	6,659	95,554	1,814
5-10	7,158	51,837	1,054
1-5	12,854	33,122	1,118
Less than 1	46,700	4,761	488
TOTAL	88,675	5,597,186	153,951
Non/Null Filers	36,365		
Refund Paid			32,341
Net Collection			121,571

Source: Sales tax (DPC) FBR

Table 3: General Sales Tax Filing Compliance FY2006-07

	No. of Registered Persons	Share	Filers	Compliance: Filers/Registered Persons
Wholesalers & Retailers	33,03	25.3	18,890	57.1
Exporters	11,637	8.9	7,668	65.9
Manufacturers	32,270	24.7	24,130	74.8
Service Providers	9,197	7.0	5,676	61.7
Importers	34,665	26.5	25,482	73.5
Distributors	9,796	7.5	6,072	62.0
Ship breakers	42	0.01	39	92.9
Total:	130,710	100.0	87,957	67.3

Source: Sales tax (Data Processing Centre), FBR

Table 4: Thresholds for VAT in Middle Eastern Countries

Countries	Threshold (in Euros)
Algeria	43,000
Egypt	25,000
Jordan	90,000
Lebanon	90,000
Mauritania	45,000
Morocco	18,000
Pakistan	80,000
Sudan	21,000
Tunisia	70,000

Source: IMF staff calculations available from FBR.

Table 5: Thresholds for VAT Other Countries

Countries	Threshold (in Euros)
Austria	22,000
Finland	8,500
France	76,300
Germany	16,620
Greece	9,000
Ireland	51,000
Italy	None
Korea	None
Luxembourg	10,000
Mexico	None
Poland	10,000
Spain	None
Sweden	None
Turkey	None

Source: IMF staff calculations available from FBR.

Table 6: Distribution of Households by Household Consumption and Income Decile 2006-07 (pre and post tax gross-up)

	Households sorted by consumption					
HH Decile	Average annual Consumption 2004-05 (no adjustment)	Percent of consumption 2004-05 levels (no adjustment)	Average annual Consumption Pre-gross up 2006-07 levels	Average annual Consumption Post-gross up 2006-07 levels	Percent of Consumption Pre 2006-07 levels	Percent of Consumption Post 2006-07 levels
1	28,585	3.30	44,861	47,526	3.16	2.99
2	41,029	4.73	64,676	69,009	4.56	4.34
3	49,488	5.71	78,522	83,733	5.54	5.27
4	57,687	6.65	91,903	97,490	6.43	6.13
5	65,138	7.51	103,005	110,474	7.27	6.96
6	72,295	8.34	116,846	125,310	8.24	7.86
7	83,265	9.60	134,433	144,768	9.48	9.11
8	101,202	11.68	160,364	174,833	11.32	10.99
9	129,999	14.93	209,678	231,360	14.79	14.56
10	238,595	27.50	414,166	505,808	29.21	31.79

Notes: Distribution is based on the 2004-05 HIES inflated to 2006-07 levels as explained in text. The gross up is for taxes as noted in the text.

Table 7: Tax Receipts Used in Study (2006-07)
(Rs in Million)

Federal Tax Administered by CBR	
Direct Taxes(1 to 4)	**333,736**
1. Income Tax	315,618
of which CIT	200,242
of which Salaried Individuals	16,663
of which Non-salaried individuals	98,713
2. CVT	6,239
3. WWF+WPPF	11,848
4. Wealth Tax	31
Indirect Taxes	**513,499**
5. Sales Tax Total	309,395
of which Sales Tax Domestic	133,487
of which Sales Tax Import	175,908
6. Federal Excise	71,805
7. Customs	132,299
(A) Total CBR Taxes	**847,236**
(B) Federal taxes administered by M/O Finance (1+2)	**21,784**
1 Federal Surcharges (i+ii)	18,071
(i) Gas	18,071
(ii) Petroleum	0
2. Foreign Travel Tax	3,713
Total Federal Taxes (A+B)	**869,020**
(C) Provincial Tax (a+b)	**61,162**
a) Direct Taxes	9,854
b) Indirect Taxes (I to iv)	**51,308**
(i) Excise	2,649
(ii) Stamp Duties	15,110
(iii) Motor Vehicle Tax	8,206
(iv) Others	25,343
Total Tax Revenue (federal + provincial)	**930,182**

Source: FBR

Table 8: Incidence Assumptions

Tax	Incidence Assumption	Allocation (Data)	Level of Revenue Assigned (Rs millions)
Individual income tax on salaried individuals	Borne by salaried labor	Wages of salaried workers (HIES n1_5, n1_6)	16,663
Individual income tax on non-salaried individuals:			
Self-employed and small business	Labor in self-employed sector	Wages of self-employed (HIES n1_3, n1_4)	76,600
Rent and property income	50% owners of property, 50% by renters; alternative 100% by renters	Income from property (HIES n1_7), rent payments (HIES L 5401)	10,900
Capital gains, interest, dividends, etc	Domestic owners of capital	Capital income (n1_7, n1_9)	1,150 (87% of total)
Other income tax	All income earners	Total income (consumption-based)	9,910
Corporate income tax	50% borne by labor; 50% borne by capital; alternative 50% borne by consumers, 50% borne by capital	Wages (n1_5, n1_6) and capital income (n1_7, n1_9); consumption (total) and capital income	194,234 (97% of total)
Federal Consumption taxes:	Borne by consumers	Based on share of consumption of major	
Sales		items (see additional	309,395
Excise		tables, net of exports)	71,805
Customs			132,299
Capital Value Tax	50% consumers of motor vehicle purchases 50% owners of property	Purchase of new motor vehicles (M 714); income from property	6,239
Workers welfare fund and workers profit fund	Borne by salaried labor	Wages of individuals (n1_5, n1_6)	11,848
Wealth Tax	Borne by owners of capital	Income from capital	31
Federal Gas surcharge	Borne by consumers	Transportation expenditures (L 4301-4303)	18,071
Foreign travel tax	Borne by consumers	Transportation expenditures (airlines)	3,713

Table 8: Incidence Assumptions (continued)

Tax	Incidence Assumption	Allocation (Data)	Level of Revenue Assigned (Rs millions)
Provincial direct taxes			
Urban immovable property tax	Personal portion: 50% on owners of housing, 50% on renters; Commerical portion 50% on consumption, 50% on owners of capital	Value of owner occupied housing, rent payment	7,785
Agriculture income tax	Agricultural workers	Income from agriculture (>100,000)	1,281
Professions tax	Borne by salaried labor	Wages of salaried workers	788
Provincial excise taxes	Borne by consumers	Based on share of consumption of major items	2,649
Stamp duties	Borne by owners of capital	Income from property	15,110
Motor vehicle tax	Borne by owners of motor vehicles	Purchase of new motor vehicles	8,206
Others	Borne by general population	Based on share of income	25,343

Table 9: Reconciliation of Income tax on Wages (Salaried Employees) and Self-Employed

Data Source	Model number. Variable/description	Weighted value of simulated income tax liability	Notes
Household Integrated Economic Survey (2004-05)	1. Estimated individual household member annual wages (E13*E14) for paid employees (E07=1); grossed up for income tax liability	39.6 billion rupees	Does not exclude exempt categories (teachers, pensions) nor does it account for deductions (charity, etc.)
	2. Estimated individual household member self-employed income (E13*E14) for self-employed (E07=2); grossed up for income tax liability	35.3 billion rupees	
	3. Estimated household total annual wages (n1_5, n1_6) for paid employees (H1=5 or 6); grossed up for income tax liability	36.6 billion rupees	
	4. Estimated household total self-employed income (n1_3, n1_4) for owners of shop or other business (H1=3 or 4), grossed up for income tax liability	32.2 billion rupees	
	5. Estimated household non-wage, non-agriculture taxable income (n1_3, n1_4, n1_7, n1_9, n1_11), grossed up for income tax liability	66.8 billion rupees (43.2 billion without "other" category)	
Labour Force Survey (2005-06, deflated to 2004-05 levels)	6. Estimated individual wage income (q7_3) grossed up for income tax liability	25.1 billion rupees	

Notes:
FBR reported total income tax revenue for salaried employees (2004-05): 13.3 billion rupees
FBR reported total income tax revenue for non-salaried individuals (2004-05): 49.6 billion rupees (includes self-employed, income tax on capital withheld by banks, rental income, and other)
The weights used are those made available in the data files

Table 10a: Incidence of Taxes by HH Consumption Expenditure Group

Deciles	Households Distributed By Consumption Expenditure				
	Percent of taxes paid			Effective Tax Rate	
	Direct	Indirect	Total	Direct	Indirect
1	1.57	2.94	2.44	2.01	6.42
2	2.49	4.11	3.51	2.20	6.17
3	3.00	4.90	4.20	2.18	6.08
4	3.69	5.82	5.04	2.30	6.20
5	4.28	7.03	6.02	2.35	6.59
6	4.89	8.10	6.91	2.38	6.73
7	5.95	8.75	7.71	2.50	6.26
8	8.37	11.48	10.33	2.91	6.82
9	12.75	14.01	13.54	3.35	6.28
10	53.01	32.85	40.30	6.38	6.74
TOTAL	100	100	100		

Table 10b: Incidence of Taxes by Per Capita HH Consumption Expenditure Group

Deciles	Households Distributed By Per Capita Consumption Expenditure				
	Percent of taxes paid			Effective Tax Rate	
	Direct	Indirect	Total	Direct	Indirect
1	2.73	4.19	3.66	2.27	5.94
2	3.44	5.57	4.78	2.27	6.25
3	3.85	5.91	5.14	2.32	6.06
4	4.17	6.51	5.65	2.31	6.15
5	5.22	8.37	7.20	2.57	7.01
6	5.61	7.56	6.84	2.63	6.03
7	6.45	9.50	8.37	2.74	6.89
8	8.37	10.17	9.54	3.04	6.23
9	11.97	13.56	12.97	3.44	6.64
10	48.09	28.66	35.85	6.69	6.79
TOTAL	100	100	100		

Table 11: Effective Tax Rates by Tax
(Share of Household Consumption Expenditures)

Household Deciles (Sorted by Consumption)	Customs	GST	Federal Excise	Salaried Individuals	Self-employed	Corporate	Provincial Indirect	Provincial Direct
1	1.46	3.32	1.14	0	0.58	1.11	0.32	0.003
2	1.39	3.23	1.04	0	0.65	1.20	0.32	0.003
3	1.37	3.20	0.98	0.0003	0.67	1.93	0.33	0.003
4	1.41	3.27	0.98	0.0007	0.81	1.14	0.34	0.003
5	1.52	3.50	1.05	0.004	0.76	1.26	0.34	0.003
6	1.55	3.58	1.06	0.015	0.86	1.15	0.35	0.003
7	1.41	3.30	0.98	0.041	0.88	1.20	0.39	0.003
8	1.59	3.65	0.98	0.11	0.92	1.40	0.40	0.004
9	1.42	3.39	0.83	0.28	1.08	1.42	0.41	0.005
10	1.49	3.72	0.62	0.42	0.90	3.86	0.53	0.007

Table 12: Distribution of Consumption of Specific Commodities by Household Consumption Decile (Illustrative)

HH Decile	Total Consumption	Edible Oils	Home Fuel	Personal Care	Tobacco	Medicine	Education	Air Transportation
1	2.99	5.34	3.15	3.70	4.88	4.07	0.71	0
2	4.34	7.08	4.74	5.20	5.97	5.36	1.55	0
3	5.27	8.14	5.58	6.31	6.68	6.79	1.92	0
4	6.13	8.93	6.53	7.36	7.75	7.76	3.22	0
5	6.96	9.58	7.29	7.62	8.94	7.93	4.17	0
6	7.86	10.19	8.00	8.28	10.35	8.54	4.81	0
7	9.11	10.86	9.83	9.58	11.90	11.27	6.74	0.03
8	10.99	11.68	12.00	10.85	11.95	12.09	10.36	0.08
9	14.56	12.71	15.00	14.16	13.36	14.36	17.34	13.32
10	31.79	15.49	27.88	29.93	18.22	21.81	49.18	86.56
ALL	100	100	100	100	100	100	100	100

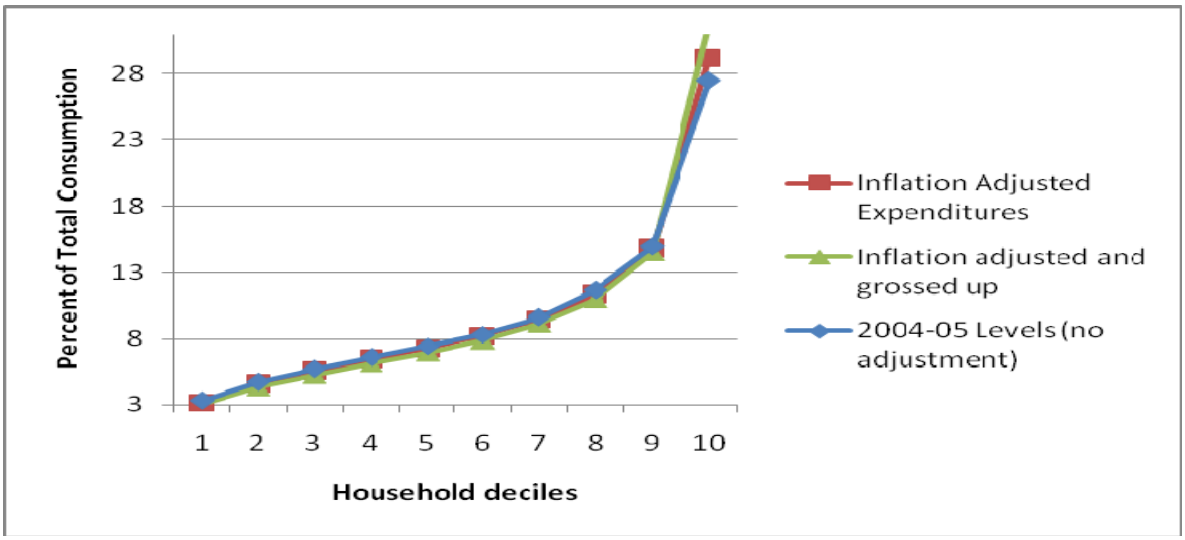
Table 13: Effective Tax Rates Illustrative Reform Option 1
(Share of Household Consumption Expenditures)

Household Deciles (Sorted by Consumption)	Original	Reform Option
1	8.44	8.54
2	8.37	8.41
3	8.26	8.30
4	8.50	8.54
5	8.94	9.02
6	9.11	9.17
7	8.76	8.87
8	9.74	9.77
9	9.63	9.68
10	13.12	12.88

Table 14: Effective Tax Rates Reform Option 2
(Share of Household Consumption Expenditures)

Household Deciles (Sorted by Consumption)	Original	Reform Option
1	8.44	8.46
2	8.37	8.38
3	8.26	8.27
4	8.50	8.52
5	8.94	8.95
6	9.11	9.12
7	8.76	8.77
8	9.74	9.75
9	9.63	9.64
10	13.12	13.13

Figure 1: Distribution of HH Expenditures
(2004-05 and 2006-07 levels, pre and post-gross up)



Source: Authors, based on HIES data 2004-05.

Figure 2: Distribution of Taxes by Households Sorted by Consumption Expenditure

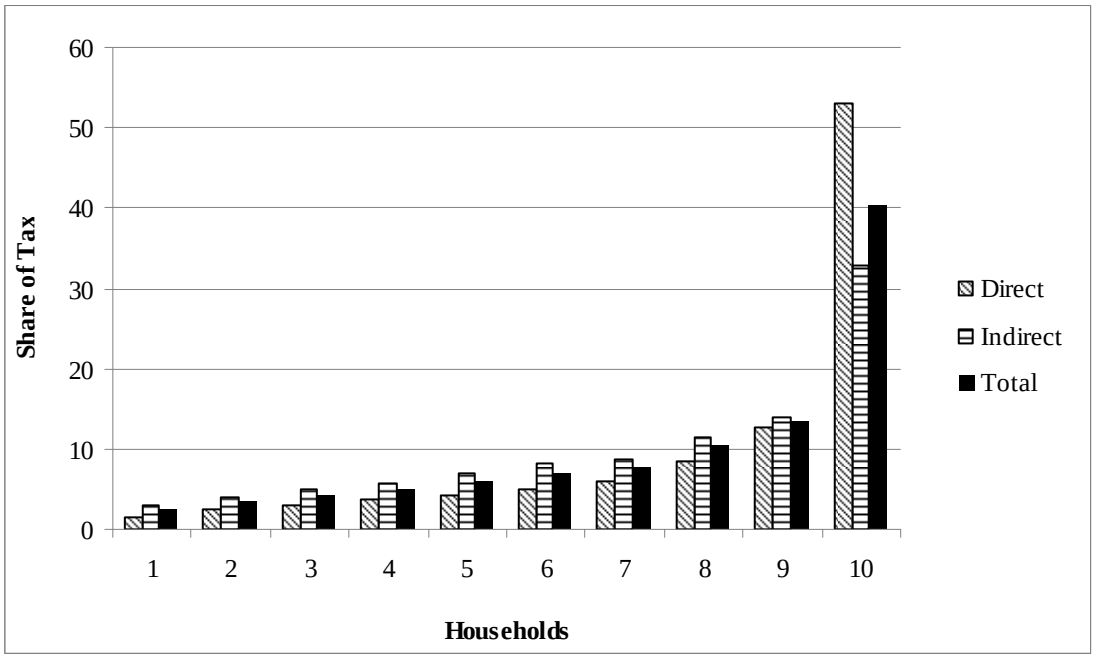


Figure 3: Effective Tax Rates All Taxes

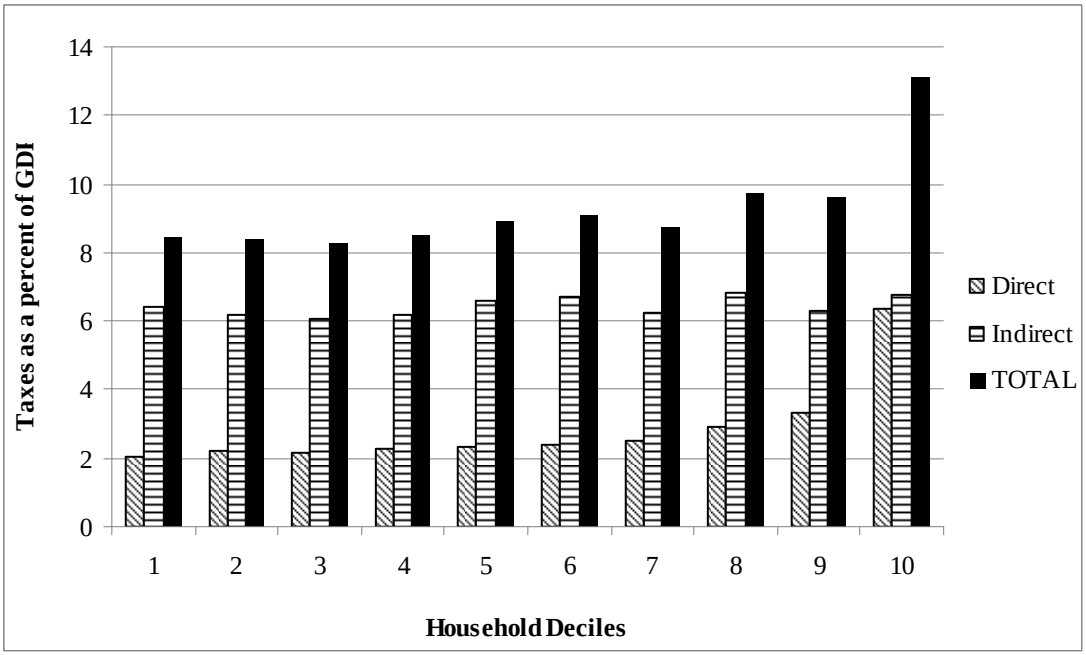


Figure 4: Effective Tax Rates Major Indirect Taxes

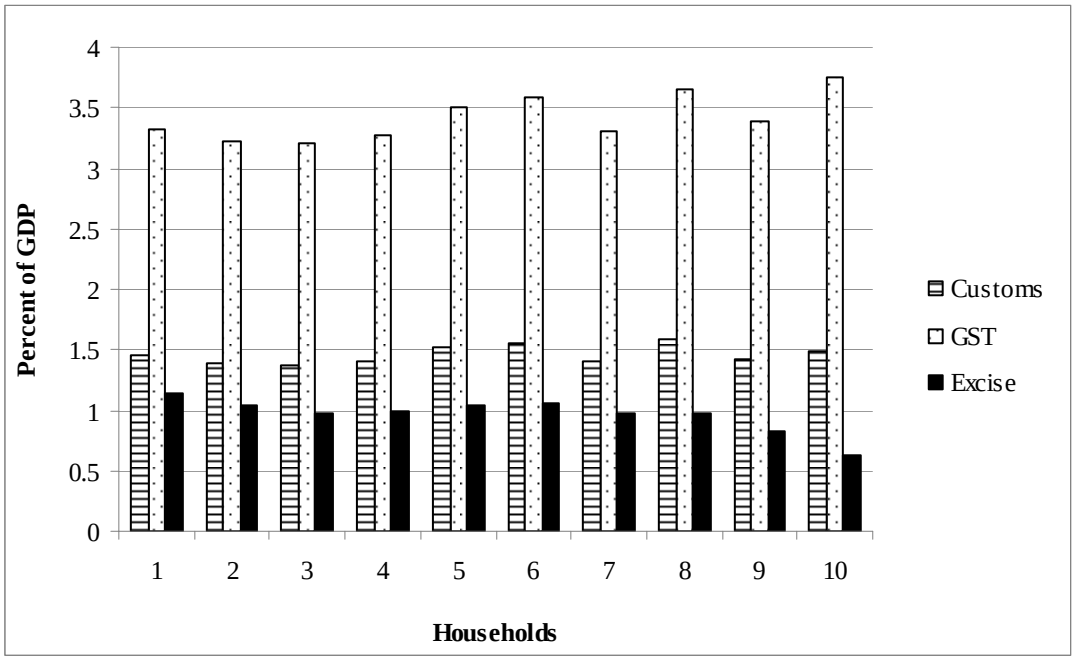


Figure 5: Effective Tax Rates Major Direct Taxes

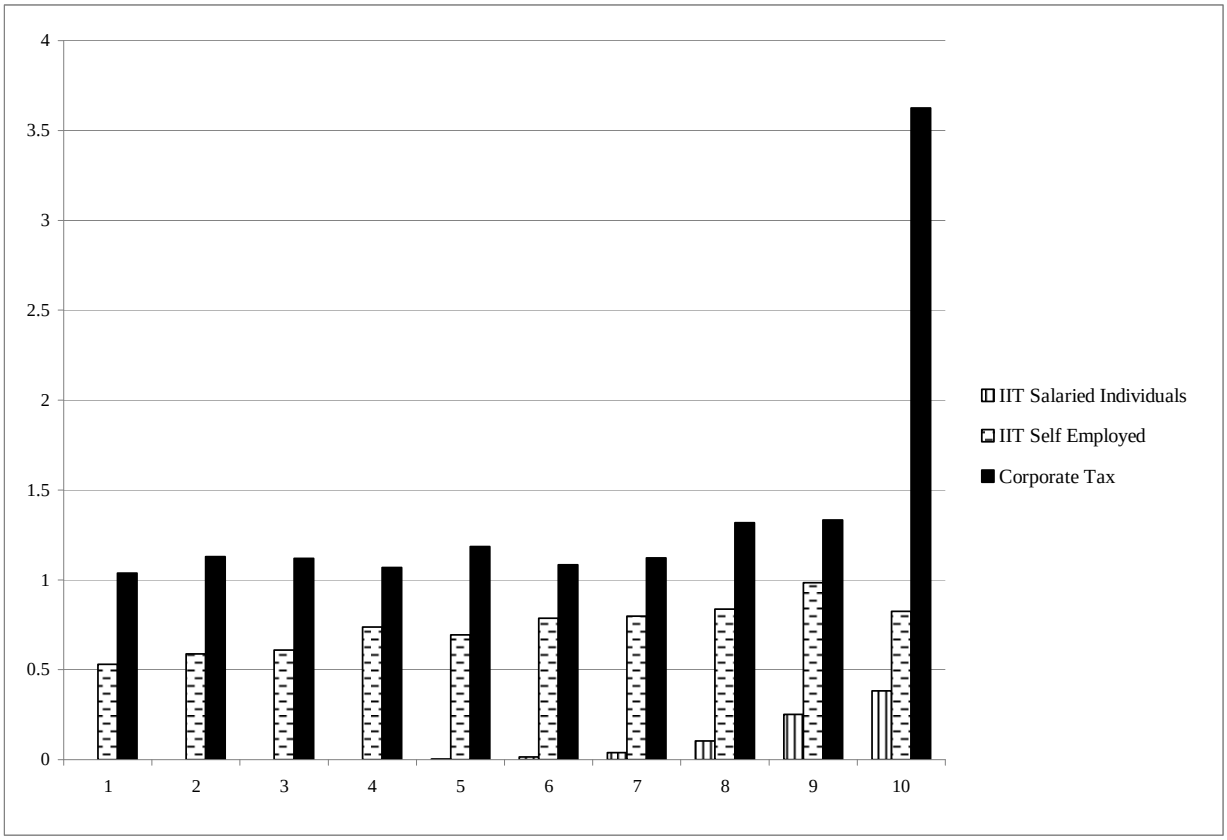


Figure 5a: Effective Tax Rates Corporate Income Tax, Alternative Distribution of Capital

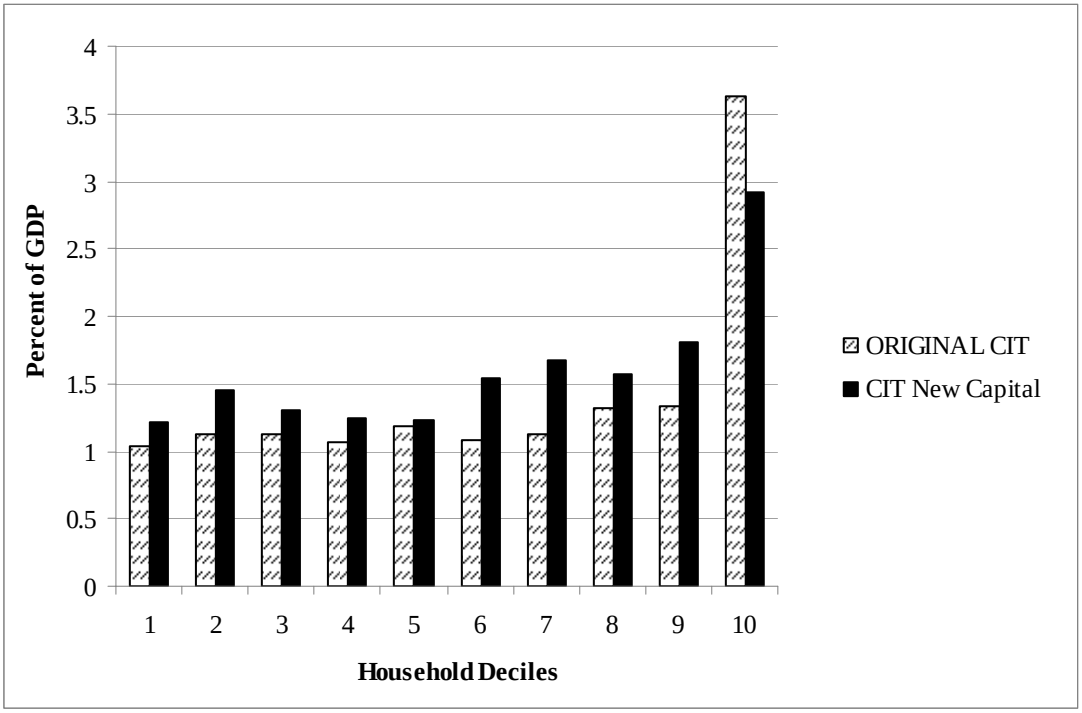


Figure 5b: Effective Tax Rates Direct Taxes with Alternative Distribution of Capital

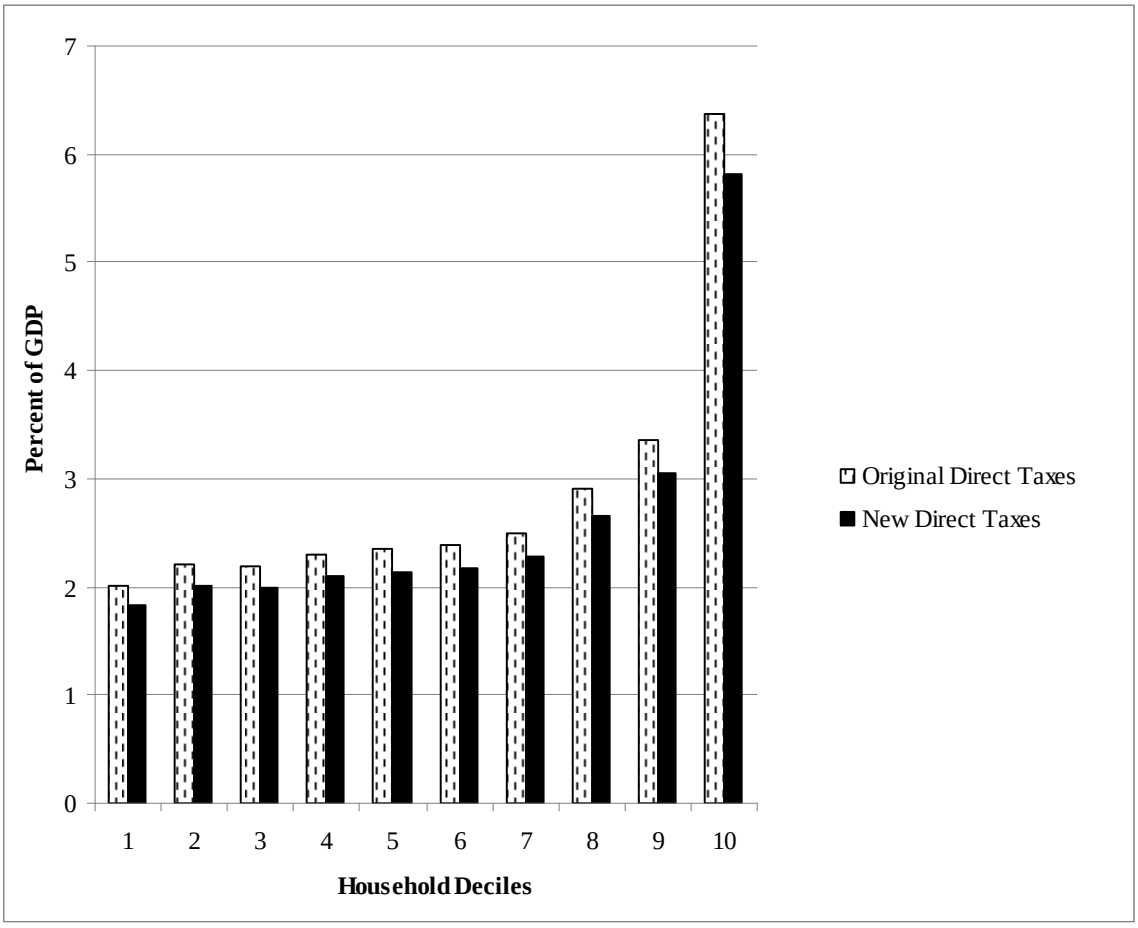


Figure 5c: Effective Tax Rates All Taxes with Alternative Distribution of Capital

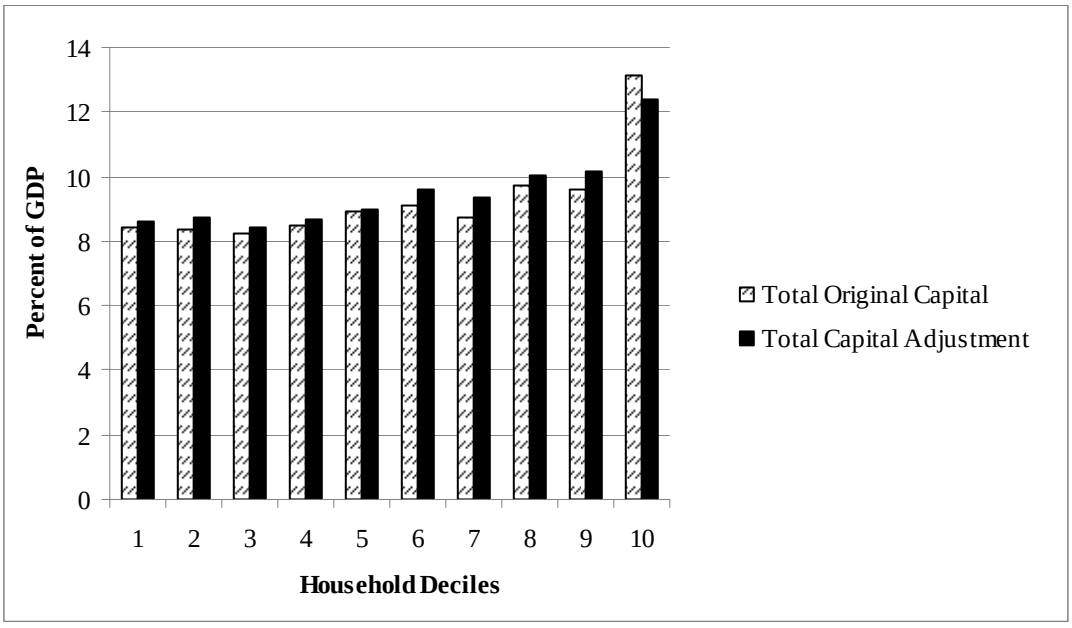
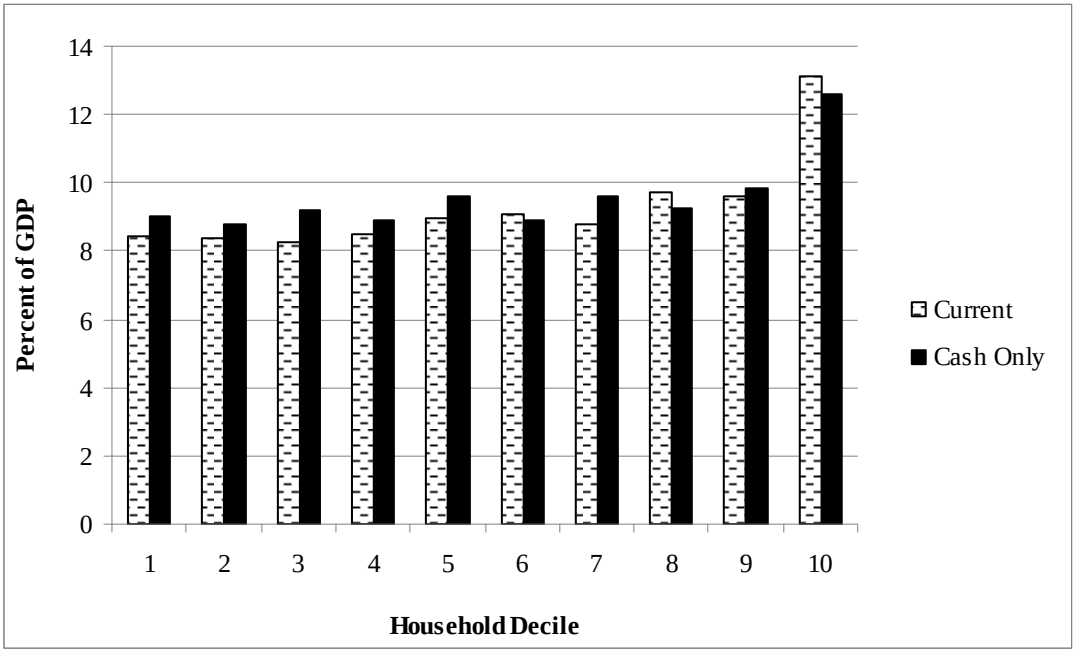


Figure 6: Effective Tax Rates Current Expenditure Base and "Cash-only" Expenditure Base



Note: Current base refers to total household consumption as defined in the text to include cash, in-kind, and home production.

Figure 7: Effect of Changing Assumption Regarding Withholding Tax

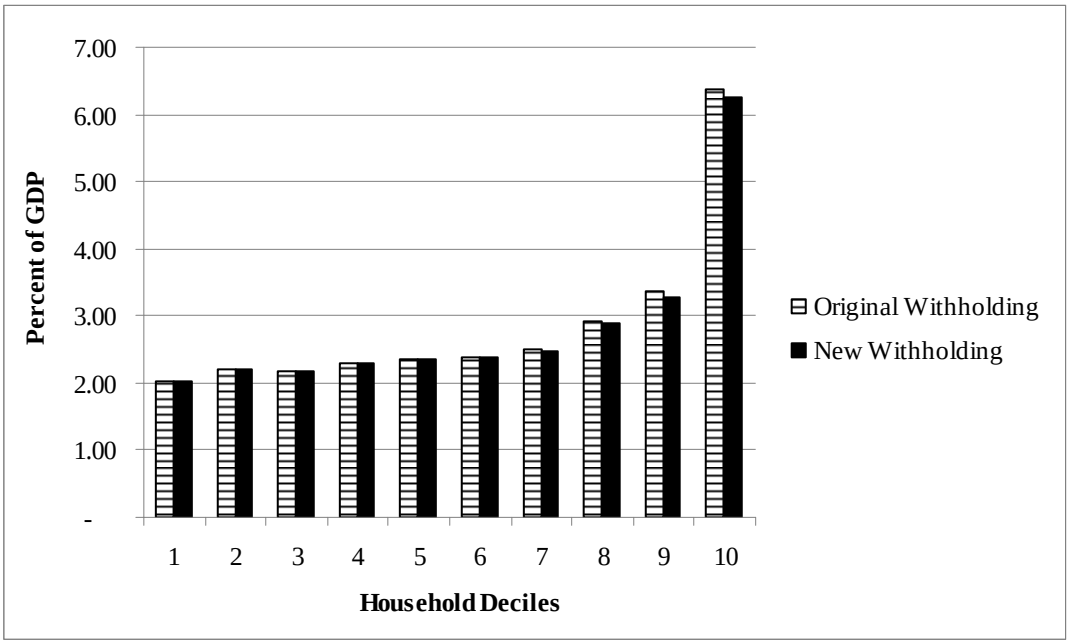
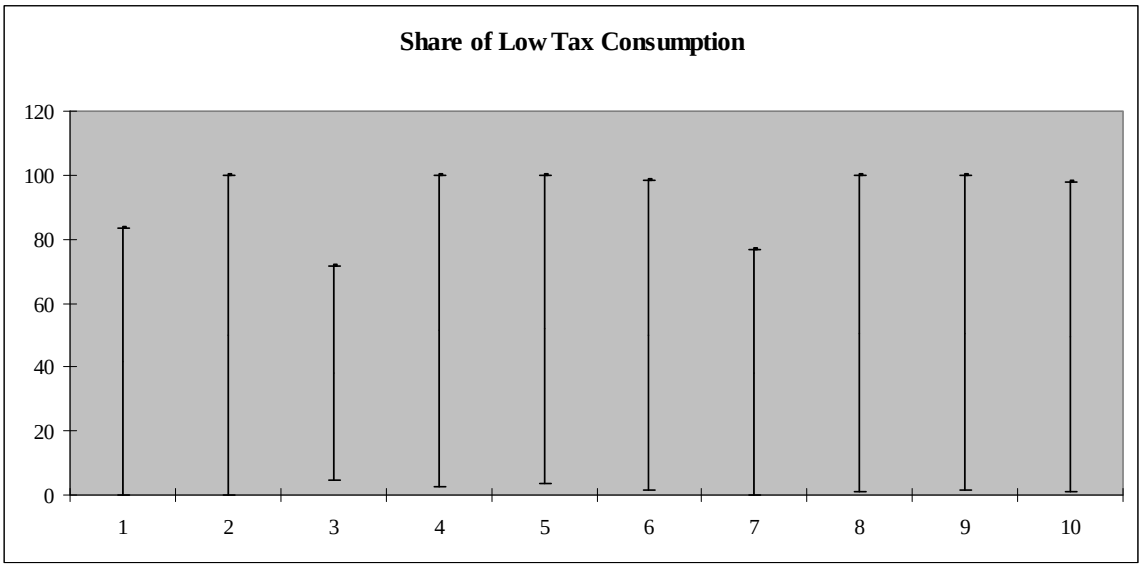


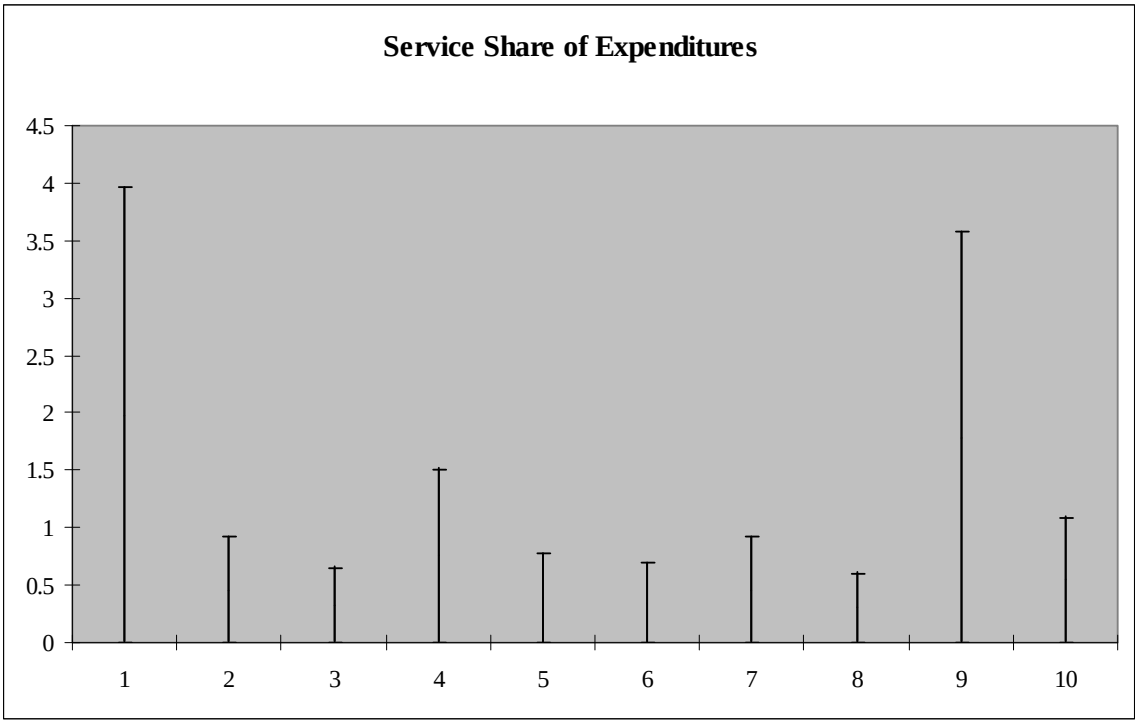
Figure 8: Within Household Decile Consumption of Low Taxed Items



Means by decile:

HH Decile	Actual Mean (%)
1	26.1
2	26.13
3	25.51
4	25.98
5	25.79
6	25.81
7	24.61
8	24.50
9	24.24
10	20.88

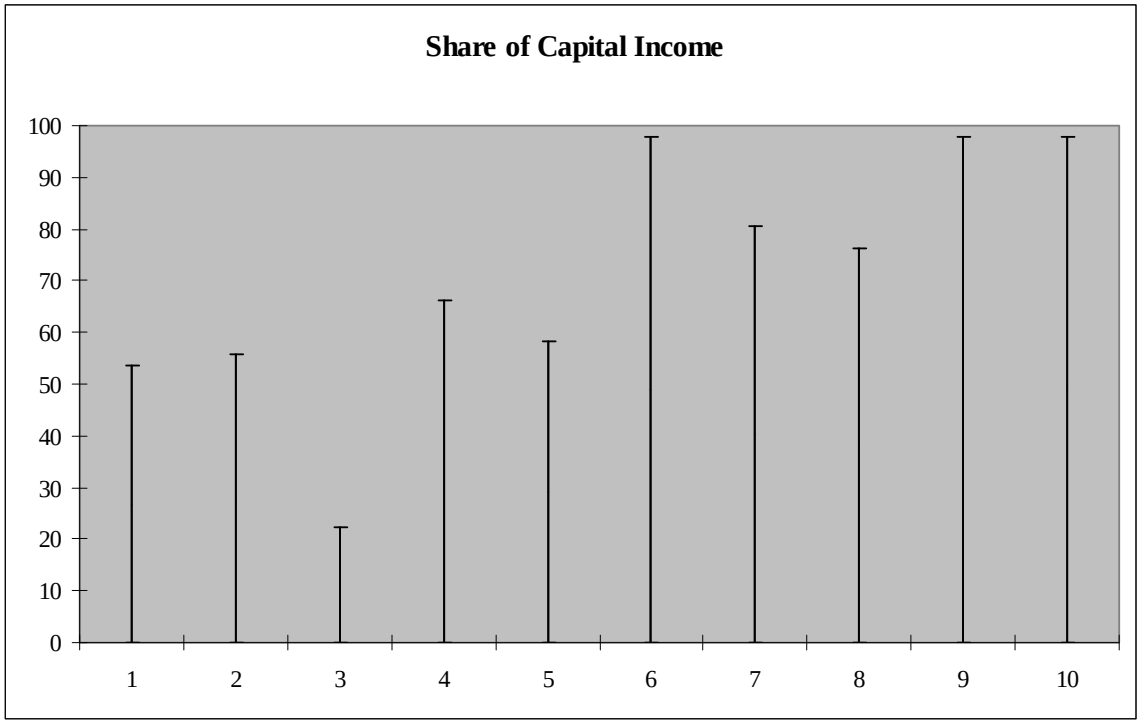
Figure 9: Within Household Decile Consumption of Services



Means by decile:

HH Decile	Actual Mean (%)
1	0.11
2	0.091
3	0.093
4	0.092
5	0.082
6	0.083
7	0.081
8	0.084
9	0.082
10	0.084

Figure 10: Within Household Share of Capital Income



Means by decile:

HH Decile	Actual Mean (%)
1	0.04
2	0.14
3	0.08
4	0.32
5	0.17
6	0.25
7	0.27
8	0.71
9	1.31
10	4.25