

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

30P/70
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Limited Distribution

Committee on Balance-of-Payments Restrictions

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1967 CONSULTATION UNDER ARTICLE XVIII:12(b) WITH PAKISTAN

Basic Document for the Consultation¹

1. Legal and administrative basis of the restrictions

Since the last consultation, there has been no essential change in the legal and administrative basis of import and export trade regulations in Pakistan. Details concerning this point were given in BOP/36.

2. Methods used in restricting imports

- (i) All imports are subject to licence to be obtained in advance, except
 - (a) those on free list;
 - (b) certain goods imported over the land route from Iran and Afghanistan; and
 - (c) certain other types of imports, such as passengers' baggage, samples, advertising material, gifts, etc. (specified in Ministry of Commerce Notification 335/260/24 of 12 June 1951, as amended).
- (ii) On the basis of forecast of foreign exchange earnings of the country, a foreign exchange budget is prepared annually which makes allocations for public and private sector requirements.

¹Prepared by the Government of Pakistan. Last previous background paper on Pakistan BOP/36.

(iii) Private sector imports are admitted through the following procedures within the allocation made for such imports:

- (a) imports by established commercial importers and industrial consumers;
- (b) imports by newcomers;
- (c) imports under the Export Bonus Scheme;
- (d) individual licensing;
- (e) free imports against country's own resources of foreign exchange or against foreign aid/loan.

(a) Imports by established commercial importers and industrial consumers

(i) The greater proportion of private imports for such items as are notified as licensable is effected through licences issued to established commercial importers and industrial consumers.

(ii) In the case of commercial importers, each importer is assigned a "category" (reference quota) representing his imports in a previous representative period. At present the "category" of an importer represents his average imports in the five licensing periods from 1 July 1950 to 31 December 1952. On the basis of the ceilings set by the Import Policy Committee and the "categories" given to importers, the licensing boards determine the "basis of licensing" for each item expressed as a percentage of the importers' "categories". The basis of licensing is published by the licensing boards and licences are issued accordingly to the importers without individual application.

(iii) In the case of industrial consumers, licences are issued on the basis of requirements of capital equipment, spares and raw materials assessed by the Provincial Industries Department.

(iv) The present licensable list for established commercial importers and/or industrial consumers valid for the current period July 1966 to June 1967 includes items listed in Annex I and consists principally of essential industrial materials and equipment needed for industrial production, as well as certain essential consumer goods.

(v) On the recommendation of the Tariff Commission, the Government decides to levy protective duty or removes an item of which there is adequate local production, from the normal import list. Most of such items are, however, importable under the bonus import schedule.

(b) Imports by newcomers

Under the schemes of "newcomers", introduced from time to time, persons or firms fulfilling prescribed conditions may apply for licences to import specified items. The purpose of such schemes is to enable people who are at present not established importers but are doing trade in the less-developed regions, or in the interior of the country to participate in import trade. As a result of these schemes, the number of registered importers in the country has increased considerably.

(c) Export Bonus Scheme

This Scheme, introduced in January 1959, enables the exporters of the goods included in the Scheme to receive bonus entitlement vouchers for the import of items notified from time to time such as machinery and equipment, spare parts, industrial raw materials and a wide range of essential consumer goods. This Scheme has helped Pakistan in expanding export earnings, increasing imports and consequently raising industrial production. The Scheme is temporary in nature.

A copy of the bonus import list is attached at Annex III.

(d) Imports under individual licensing

In addition to the regular licensing procedure, applications for individual licences to the import of particular products for applicant's own use are considered by the licensing authorities. Actual users like physicians, educational institutions, etc., are given licences on ad hoc basis for their requirements.

(e) Free imports against country's own resources of foreign exchange or against foreign aid/loans

This procedure was introduced with effect from 15 July 1963 when the import of grey cement into East Pakistan was allowed under the Free List. Later on, more items were brought within the purview of this procedure. Four items of iron and steel, namely, pig iron, billets, tin plate and strips were placed on the Free List with effect from 1 January 1964. The

List was expanded to fifty-one items with effect from 1 July 1964 and continued to operate as such up to 30 June 1965. During the period from July to December 1965, the number of items on this List was reduced to thirty-one (mainly because of postponement in July 1965 of the Consortium meeting and declaration of emergency in consequence of the outbreak of hostilities between India and Pakistan on 6 September 1965). In the period January-June 1966, the Free List continued to consist of thirty-one items. During the current period, July 1966 to June 1967, the number of items on the Free List has been increased to sixty-seven. These items, which are listed in Annex II, may be imported by qualified importers (in some cases those located in only one region of the country) up to the amount for which they have been authorized to open letters of credit and, against evidence of utilization of such facilities, they may be authorized to open additional credits proportioned to the original amount. In some cases, where required because of the nature of the foreign credits available, imports are limited to a specified source of procurement.

3. Treatment of imports from different sources including information on the use of bilateral agreements

(i) Generally, there is no discrimination against any country or currency areas. Licences are valid for global imports, except for sub-authorizations under foreign aid which may be valid from restricted sources and single country licences. Imports covered by single country licences form only a small percentage of total imports. Imports under foreign aid or loan and under single country licences are made according to the terms and conditions of aid/loan or trade agreements reached between the Government of Pakistan and other countries.

(ii) Pakistan has good-will trade agreements based on most-favoured-nation treatment with Albania, Austria, Belgium-Luxemburg, Bulgaria, Cameroon, Ceylon, China, Czechoslovakia, Federal Republic of Germany, Finland, Greece, Hungary, Indonesia, Iran, Iraq, Italy, Jordan, Morocco, Nepal, Norway, Philippines, Poland, Portugal, Rumania, Somalia, Turkey, United Arab Republic, USSR and Yugoslavia. Treaties of Friendship and Commerce have also been concluded with the United States and Japan. There is also a transit trade agreement between Pakistan and Nepal.

(iii) Besides these general trade agreements, Pakistan has concluded some specific agreements. These are mostly payments arrangements stipulating balanced trade particularly with the countries having centrally planned economies. Such are currently in force with Bulgaria, Mainland China, Czechoslovakia, Hungary, Indonesia, Nepal, Poland, Rumania, US3R and Yugoslavia. These balanced trade deals have helped in geographic diversification of Pakistan's foreign trade, promotion of exports of manufactured goods, disposal of burdensome surplus of slow-moving commodities and balancing of payments.

4. Commodities or groups of commodities affected by the restrictions

(i) Prior to 1959, all categories of imports were subject to quantitative restriction in Pakistan. The trend since then has been to relax restrictions on imports of certain basic materials and consumer goods and a few agricultural and industrial products.

(ii) The normal import schedule for the current period July 1966 to June 1967, consists of ninety-seven items (Annex I), in addition to sixty-seven items on the Free List (Annex II). The list of items generally not importable under normal licence but importable against a licence issued under the Export Bonus Scheme is given in Annex III.

(iii) The following is a resumé of the changes made since the July-December 1964 shipping period in the list of items on the normal import list as a result of increased availability of various items from adequate local production or on account of the items being not essential consumer items:

July-December 1964: as against 178 items which were subject to licensing in the preceding period, the number of licensable items during July-December 1964 was 131. Fifty-one important items were placed on the Free List.

January-June 1965: the liberal pattern of imports was maintained. Fifty-one items were kept on the Free List. One additional item was included in the Open General Licensing List while six new items which were on Bonus Import List exclusively, were brought on to the Licensable List.

July 1965-June 1966: the import policy for 1965-66 was announced on yearly basis. In this policy fifty-six items were included in the Free List while Open General Licensing and Licensable Lists virtually remained intact. This policy could not, however, be implemented due to the postponement of the Pakistan Consortium meeting scheduled to be held in early July 1965 and the declaration of emergency in consequence of the outbreak of hostilities between India and Pakistan on 6 September 1965.

October-December 1965: the import policy for 1965-66 was modified during October-December 1965 keeping in view the defence requirements. Thirty-one items were allowed to be imported on the Free List and twenty-one items on Licensable List.

January-June 1966: due to the continuation of the emergency it was not possible to restore the same liberal pattern of imports as was prevalent before July 1965. However, thirty-one items continued on the Free List and 115 items were subject to licensing.

July 1966-June 1967: despite the continuance of the emergency not only the same liberal trend of imports has been resumed as was prevailing before the unusual period of 1965-66, but also imports have been further liberalized inasmuch as sixty-seven items can now be imported under the Free List as compared to fifty-one items during 1964-65 period. In addition to the Free List, ninety-seven items are importable under the normal import schedule and a number of items are also importable under the Bonus Import Schedule.

On the recommendation of the Tariff Commission, revenue duties on laminated plastic sheets, car and truck tyres and tubes, sulphur black, basic chromium sulphate, umbrella ribs, filament lamps and aluminium sheets were made protective and raised. In respect of finished slates, barytes, safety razor blades and asbestos cement manufacturing industry, revenue duties were changed into protective. These steps were taken in the interest of the indigenous industry.

5. Import under State trading

Government purchases abroad account for some 20 to 30 per cent of total import expenditure. State trading for ordinary purposes is, however, limited to certain essential foodstuffs (i.e. wheat and rice) and coal and is intended to ensure proper marketing and adequate supply at reasonable prices inside the country. The following table shows the value of such imports in recent years:

(in million rupees).

Commodity	1955	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
Foodgrains	389.9	546.4	461.9	414.8	601	547.1	144.2	149.4	698.9	507.4	93.2
Coal	63	80	70	50	82	118	9.8	15.9	56	43.9	55.5

6. Measures taken in the last year in relaxing or otherwise modifying restrictions

(i) The basic objective of the import policy is to make a careful and judicious utilization of the country's foreign exchange resources for the import of essential goods needed by the consumer and raw materials and capital goods required by the industries. Consistent with the availability of foreign exchange, continuous efforts have been made over the past six years to relax import restrictions gradually. Developments in this regard up to December 1964 were reported in BOP/36.

(ii) The import policy for 1965-66 (i.e. July 1965-June 1966) was announced on yearly basis as against six-monthly basis in the past. This measure represented another step forward in the process of liberalization of import restrictions. The number of items on the Free List was increased to fifty-six. One item was added to the Open General Licence List and a number of items were added to the Licensable List. This Policy could not, however, be implemented due to the sudden announcement in early July 1965 of the postponement of the World Bank sponsored Pakistan Consortium meeting. As the date for the postponed Consortium meeting was drawing near, a state of emergency was declared in the country due to outbreak of hostilities between India and Pakistan on 6 September 1965. The operation of the import policy was immediately suspended. The entire position was reviewed and a new policy was put into effect for the period October-December 1965. In this policy, import of thirty-one items was permitted on the Free List and of twenty-one items subject to licences.

(iii) In the period January-June 1966 due to the continuance of the emergency it was not possible to restore liberalization of imports to the same level as before July 1965. However, thirty-one items continued on the Free List and 115 items were subject to licensing. In the industrial sector, all industries were placed in three Categories A, B and C for the purpose of import licensing. Important and essential industries were in List A (total seventy-five) and were entitled to repeat licensing facility. Category B consisted of seventy-two industries which were comparatively less essential and were licensed on specific basis. Category C consisted of 150 industries representing the rest of industries in the country. They were allowed to import their requirements exclusively on bonus but could obtain such of their requirements as were on the Free List without surrender of bonus vouchers. In addition to normal licensing, almost all industries in the country were eligible to receive special licences against export performance.

(iv) The import policy for July 1966-June 1967 has been announced on a yearly basis. Sixty seven items have been included in the Free List and ninety seven items are on the normal import schedule. In addition, a number of items are included in the Bonus Import Schedule.

The classification of industries into categories A, B and C for purposes of licensing continues. One hundred and forty eight industries are in Category A, 110 in Category B and forty-four in Category C. Facility for the issue of special licences against export performance for an amount not exceeding 50 per cent of the f.o.b. value of exports continues to remain available to almost all the industries in the country. These licences can be utilized for the import of raw materials, balancing and modernization machinery and packing materials.

7. Effects of restrictions on trade and general policy in the use of restrictions for balance-of-payments reasons

(i) It is the declared policy of the Government to inject liberal trends in the economy and switch over from direct controls to a policy of regulation of the economy through suitable fiscal and monetary measures.

(ii) The object of the import policy and the consequent restrictions on imports in certain fields is to conserve the largest possible share of the country's foreign exchange earnings for the import of essential supplies, particularly raw materials for industries, replacement and spare parts of machinery, capital goods and essential consumer items. The import pattern has, therefore, a pronounced industrial bias.

(iii) By restricting the import of some luxury and non-essential items and items for which there is adequate local production, the Government has sought to increase the availability of foreign exchange for the expanding industrial requirements and for essential consumer items. But for these restrictions on non-essential items and the budgeting of its foreign exchange resources, it would not have been possible to make such liberal provision for industries and essential consumer goods. The result of this policy is clearly evident from the larger availability of consumer goods in the market than ever before and from their price trends. Supplies of all consumer goods are now adequate and prices also have shown downward tendency. This has been possible because industries which were working below their capacity now have an opportunity to work almost at the level of 100 per cent of their capacity. Their requirements of raw materials and spare parts are

being met in full. As a result, industrial production has gone up with consequential increase in economic activity. Supplies of local industrial products have built up and prices are showing downward tendency much to the relief of the consumers.

(iv) While restrictions on the import of non-essential consumer goods are to continue, there has been a gradual relaxation of import restrictions on development imports. In January 1964, four main items of iron and steel were placed on the free import list, while in July 1964, this was further enlarged to include all raw materials and spare parts. These liberalization measures are expected to stimulate economic activity, expand industrial production and assist in the maintenance of price stability and stepping up exports. The liberalization measures are accompanied by appropriate tariff changes to avoid undue substitution of local materials and labour inputs.

(v) Since the industries are able to run economically and supplies are adequate to meet local demand, the industries manufacturing a wide range of items have turned their gaze to the export market. The Government has also extended all import facilities to industries to fulfil their export orders. As already stated, special licences to almost all industrial units in the country have been allowed not exceeding 50 per cent of the f.o.b. value of their exports. These licences will be in addition to the imports which these units can make under free import policy and under normal licences issued to them for import of items, other than on free import list.

(vi) Details concerning earnings and requirements during the Second Five-Year Plan are shown in the following two tables:

TABLE I
Foreign Exchange Earnings
During the Second Plan (1960-65)
(Rupees in millions)

Items	1959-60	1960-61	1961-62	1962-63	1963-64	1964-65	Total Second Plan
1	2	3	4	5	6	7	8
Raw jute	760	872	870	848	776	926	4,292
Jute manufactures	223	320	339	317	341	320	1,637
Raw cotton	171	195	163	401	443	331	1,532
Cotton manufactures	230	122	50	92	115	188	567
Hides and skins	94	74	90	81	76	61	382
Wool	83	83	87	91	97	73	431
Rice		54	112	125	71	117	479
Fish							
Paper and newsprint	285	204	254	326	378	455	1,618
Other exports							
Invisibles	314	409	464	500	515	611	2,498
Total:	2,160	2,333	2,429	2,781	2,811	3,082	13,436
Less freight prepaid	-60	-47	-45	-33	-26	-67	-218
	2,100	2,286	2,384	2,748	2,785	3,015	13,218

Note: The recorded export figures published by the State Bank of Pakistan are on a mixed c.i.f. and f.o.b. basis. The amount adjusted represents earnings on f.o.b. basis.

TABLE II
Expenditure on Imports
During the Second Plan Period

(Rupees in millions)

	1960-61	1961-62	1962-63	1963-64	1964-65	Total Second Plan
1	2	3	4	5	6	7
<u>I. Payments for Development</u>	<u>1,905</u>	<u>2,155</u>	<u>2,398</u>	<u>2,892</u>	<u>3,160</u>	<u>12,510</u>
1. Capital goods	1,166	1,421	1,690	1,860	2,050	8,187
2. Raw material for capital goods	549	460	411	634	740	2,794
3. Freight charges and insurance	127	210	220	270	309	1,136
4. Technical assistance	63	64	77	128	61	393
<u>II. Non-Development</u>	<u>1,391</u>	<u>1,424</u>	<u>1,502</u>	<u>1,627</u>	<u>2,041</u>	<u>7,985</u>
1. Consumer goods	580	547	563	598	572	2,860
2. Raw materials for consumer goods	316	334	306	334	637	1,927
3. Freight charges and insurance	67	92	93	95	149	496
4. Invisibles	428	451	540	600	683	2,702
Total:	3,296	3,579	3,900	4,519	5,201	20,495

(vii) As Table I shows the country's exports have been increasing at an annual rate of about 7 per cent.

(viii) The import figures shown in Table II do not include imports for the Indus Basin Works and under PL-480 programme, since the former is outside the Plan and the latter constitutes self-financing imports. The table shows that the import of capital goods increased from Rs 1,166 million in 1960-61 to Rs 2,050 million in 1964-65, reflecting a sharp increase in the imports of machinery and transport equipment. The import of raw materials for capital goods increased from Rs 549 million to Rs 740 million. Non-development imports

and payments increased from a level of Rs 1,391 million in 1960-61 to Rs 2,041 million in 1964-65. As a proportion of total imports non-development imports have decreased from 42 per cent in 1960-61 to 39 per cent in 1964-65. While the import of consumer goods showed a slight decline during the Plan period the import of raw materials for consumer goods increased by 100 per cent. This led to full utilization of installed capacity of the consumer goods industries.

(ix) Out of total payments for imports amounting to Rs 20,495 million, an amount of Rs 13,218 million was financed by export earnings and the balance was met by external assistance. It now appears that external assistance will account for 36 per cent of total imports as against 50 per cent envisaged in the Second Plan.

(x) Revised estimates of foreign exchange earnings and payments are shown in the following two tables:

TABLE III
Revised Export Projections for 1966-67

(Rupees in millions)

Items	1964-65 Actuals	1965-66 Actuals	1966-67 Estimates
1	2	3	4
1. Raw jute	925.9	977.8	900.0
2. Jute manufactures	319.9	591.7	750.0
3. Raw cotton	330.5	286.3	300.0
4. Cotton manufactures	188.3	229.6	250.0
5. Hides and skins	61.2	30.0	20.0
6. Wool	73.1	67.4	50.0
7. Rice	116.7	127.0	180.0
8. Miscellaneous exports	455.3	459.0	650.0
9. Invisible receipts	611.9	707.4	700.0
	3,082.8	3,476.2	3,800.0
Less freight prepaid	-67.4	-	-
Total earnings	3,015.4	3,476.2	3,800.0

Source: State Bank of Pakistan.

TABLE IV
Revised Projections of
Balance of Payments for 1966-67

(Rupees in millions)

	1964-65 Actuals	1965-66 Actuals	1966-67 Estimates
I. Payments:			
1. Development imports	3,160	2,708	3,657
2. Non-development imports	1,358	1,187	1,645
3. Invisibles	383	849	780
4. Debt servicing	300	360	450
	5,201	5,104	6,532
Financed by:			
II. Own earnings	<u>3,015</u>	<u>3,476</u>	<u>3,800</u>
III. External assistance	1,936	1,891	2,589
Project assistance	1,055	1,262	1,600
Non-project assistance	820	552	900
Technical assistance	61	77	89
IV. Foreign private investment	77	100	143
V. Changes in reserves including drawings from IMF	284	-312	-
	-	(175)	-
VI. Short-term movements	-111	-51	

Note: Indus Basin and PL-480 Imports are not included in this table.

(xi) Foreign exchange earnings during 1965-66 show an increase of about 15 per cent over the level of 1964-65 as against an average increase of 9.5 per cent per annum forecast in the Third Plan. The main factors contributing to this increase are larger exports of manufacturing goods, opening up of new markets particularly in Eastern Europe through the instrument of barter agreements, and the doubling of remittances from abroad in recent months.

(xii) The overall increase in foreign exchange earnings during 1966-67 is expected to be 9.5 per cent. This increase is entirely attributable to larger manufactured exports which are estimated to grow by 30 per cent. The export of

primary commodities may just maintain the previous year's level because of lower than expected jute crops. The exports of rice and miscellaneous primary commodities will be higher but these gains will be almost balanced by declines in the export of fish, hides and skins and wool.

(xiii) Reserves: Gold, dollar and sterling reserves, which stood at Rs 1,408.1 million at the end of March 1964, declined to Rs 1,106.8 million at the end of July 1964. After an increase of Rs 124.3 million in the following month, the reserves declined again and stood at Rs 1,042.8 million at the end of December 1964. The fall in reserves during the six months ending December 1964 was of the order of Rs 192.5 million and reflected the impact of expanded import liberalization programme. As a result of a drawing of Rs 76.2 million from the International Monetary Fund against the gold tranche, the reserves rose to Rs 1,127.4 million in January 1965. The liberal import policy was maintained in the second half of 1964-65 with only minor modifications. Reserves at the end of June 1965 stood at Rs 951.7 million. A drawing was made from the IMF in July 1965 against the stand-by agreement for Rs 178.6 million signed in March 1965. This increased the reserves to Rs 1,074.5 million at the end of July 1965. However, the subsequent decline in reserves had brought down the gold, dollar and sterling reserves of the country to Rs 898.6 million by November 1965. By the end of May 1966 these reserves again improved to Rs 1,336.3 million. Since then gold, dollar and sterling reserves have gradually declined from Rs 1,263.3 million at the end of June 1966 to Rs 939.3 million at the end of December 1966 and further to Rs 846.6 million at the end of February 1967. Thereafter the reserves position appears to have improved. The balances with the Bank of England, the main component of our foreign exchange reserves, have risen from Rs 292.8 million on 28 February 1967 to Rs 332.7 million as on 20 April 1967. The need for judicious use of the available foreign exchange reserves continues for achieving the Plan targets of industrial and agricultural production and employment.

Annexes:

I	-	Licensable List	page 15
II	-	Free List	page 23
III	-	Bonus Import List	page 25

ANNEX I
Licensable List

Serial No.	Description	Remarks
1.	Aluminium foil paper backed	For East Pakistan only
2.	Arms	For recognized Rifle Clubs only
3.	Ammunition including cartridges	
4.	Explosives	
5.	Journals, magazines and other periodicals including daily newspapers (excluding horror comics, anti- Islamic literature, obscene literature and subversive literature and those on free list)	
6.	Books of all sorts, n.o.s. (bound or unbound) including blue prints, proofs, manuscripts, illustrations specially made for binding in books (excluding horror comics, anti-Islamic literature, obscene literature, subversive literature and those on free list)	
7.	Asbestos manufactures, excluding cement sheets and asbestos fibre	
8.	Asphalt, pitch and tar	In East Pakistan not more than 20 per cent of the value of the licence shall be utilized for import of asphalt and tar
9.	Gas in cylinders the following: (i) nitrogen (ii) hydrogen (iii) oxygen (iv) acetylene (v) compressed air	For West Pakistan only
10.	Acetone	For East Pakistan only
11.	Drugs and medicines (allopathic) all sorts n.o.s. (subject to notified lists)	

Serial No.	Description	Remarks
12.	Homoeopathic and biochemic medicines all sorts	
13.	Medicinal herbs and crude drugs (excluding notified items)	Import shall be permissible from Turkey, China, Iran, Afghanistan, Nepal and Indonesia only
14.	Saccharine excluding Dulcin and P 4000	
15.	Glass bottles, jars, phials and glass ampoules the following only: (a) all types of glass ampoules for injectables (b) flat bottomed tubes for tablet packing (c) all vials of neutral glass for antibiotics (d) blue glass bottles (e) amber bottles for packing of vitamins	
16.	Specially designed electric lamps (bulbs) (as notified)	
17.	Electric cables and wires all sorts, n.o.s. excluding notified types but including the following: (1) hard drawn bare copper wire single conductor 6 SWG to 8 SWG (for fan manufacturing industry only) (2) four core cables for all 3 phase industrial connections above 400 volts (for East Pakistan only) (3) underground armoured cable (4) electrical resistance wires (all types) (5) screened flexible cord (6) enamelled copper wire	
18.	Electro-medical apparatus and appliances and parts and accessories thereof (excluding items covered by free list)	For actual users only
19.	Accumulators and batteries (raw material only)	
20.	Round cell dry batteries of 1.5 volts	
21.	Anchors and cables	
22.	Hardware ironmongery other than domestic all sorts n.o.s. excluding tools, crown corks, brass water fittings and panel pins over $\frac{1}{2}$ in. to $1\frac{1}{2}$ in.	

Serial No.	Description	Remarks
23.	Lacquered cans for canning industry	
24.	Metal cores for cycle tubes and wire beads for cycle tyres	
25.	Needles all sorts, n.o.s. including sewing-machine needles	
26.	Iron or steel rivets	
27.	Iron or steel nails and washers (special types only)	
28.	Iron or steel wire ropes and wire strand	
29.	Iron and steel wire nails other than from 1½ in. to 6¼ in. with different head designs except "lost heads"	
30.	Boot and shoe grindery, the following only:	
	<ul style="list-style-type: none"> (i) shoe eyelets (ii) protector studs (metal) (iii) round hob nails (metal) (iv) boot protectors (Blackey's stars) (v) iron and steel toe tips and heel tips (vi) tubular shoe rivets 	
31.	Empty gas cylinders	
32.	Electrodes (raw materials)	
33.	Instruments, apparatus and appliances all sorts, and component parts and accessories thereof (excluding those on free list and geometry boxes of c. and f. value Rs 3 and below)	
34.	Domestic sewing machines with accompanying parts and accessories	For East Pakistan only
35.	Typewriter and parts thereof n.o.s. (new)	
36.	Office machines and office equipment and parts and accessories thereof	
37.	Ball roller and taper bearings	
38.	Machinery and millwork and parts and accessories thereof all sorts n.o.s. (excluding notified items)	

Serial No.	Description	Remarks
39.	Tractors and power tillers (standardized notified makes only) and mechanical farming equipment, n.o.s. and parts and accessories thereof (excluding spark plugs of 14 mm. and 18 mm. sizes)	
40.	Brake fluid	
41.	Essential oils all sorts n.o.s. including synthetic essential oils (in bulk packing only)	
42.	Petroleum and products thereof including greases, kerosene and motor and aviation spirits	
43.	Cottonseed/soyabean oil (edible)	Subject to availability under PL 480
44.	Coconut oil	(Also for commercial importers in East Pakistan)
45.	Clear varnish lacquers waterproof for bobbin manufacturing and sports goods industries only	
46.	Paper all sorts, n.o.s. including paper for the manufacture of paper bags for packing cement and filter paper for laboratories (excluding notified items)	
47.	Paste board, mill board and cardboard, all sorts, excluding ivory board and pulp board	
48.	Transfer paper labels	
49.	Cinematographic films unexposed	Licences shall issue to film producers as well
50.	Photographic films, plates and paper excluding sensitized paper	For printing industry only
51.	Unframed optical lenses and rough blanks for making lenses (excluding gradel and mercury glasses)	
52.	Optical instruments, apparatus and accessories thereof	
53.	Onions, onion seeds and potato seeds	
54.	Milk condensed and sweetened	For East Pakistan only

Serial No.	Description	Remarks
55.	Milk food for infants and malted milk, ovaltine and milo	
56.	Patent and farinaceous food, n.o.s. excluding cereal products and preparations thereof except rolled oats	
57.	Tea for blending (superior quality)	
58.	Stabilized dried whole eggs solids (gas packed)	Subject to availability under PL 480
59.	Sago	
60.	Dates	Import from Iraq only
61.	Tyres and tubes for tractors (excluding factory rejects)	
62.	Rubber thread	
63.	Latex and reclaimed rubber	
64.	Rubber scrap excluding rubber coated canvas and rubber belting scrap	
65.	Crêpe rubber sheets	
66.	Rubber patches and solution (excluding hot patches)	
67.	Printers' ink (excluding ink of the c. and f. value of Rs 2.50 per lb. or below)	The price restriction shall not apply to the import of rotary printing ink by the recognized units under printing industry
68.	Stationery all sorts, n.o.s. (excluding notified items)	
69.	Cotton raw (superior quality staple length 1-1/16 in. and above)	Import from Turkey only
70.	Manila hemp	
71.	Flax twist yarn	

Serial No.	Description	Remarks
72.	Umbrella cloth (grey)	For East Pakistan only
73.	Cotton banding and cotton driving ropes	}
74.	Fire fighting hose	
75.	Ropes sisal and manila	
76.	Cycle tyre cord fabrics including square wove cotton and nylon cord	
77.	Typewriter ribbon cloth	
78.	Coir cordage or string	For tubewell strainers manufacturing industry only
79.	Aeroplanes and parts and accessories thereof	
80.	Parts and accessories of cycles (as notified)	
81.	Canes and rattans	
82.	Wood and timber all sorts n.o.s. excluding teak, kuring, kail and pine wood	Licences for teak wood shall issue to recognized units of boat building industry only
83.	Celluloid	Not more than 20 per cent of the value of the licence shall be utilized for import of conical tubes
84.	Cork manufactures	
85.	Fittings for parasols up to 19 in. and for sunshades 30 in. and above only and fittings for umbrellas the following: (i) ribs (ii) notches (iii) handles of steel and celluloid	
85A.	Synthetic resins	Import shall be allowed by the paint industry only

Serial No.	Description	Remarks
86.	Tallow (inedible)	
87.	Animals living (for breeding purposes only)	
88.	Buttons (special types) excluding press buttons	
89.	Conch shells	
90.	Ivory (unmanufactured)	
91.	Polishes and composition, n.o.s. excluding shoe polishes but including such shoe polishes as are meant for application to shoes made of silver leather, gold leather, glacé kid (other than black, brown and tan) and patent leather	
92.	Requisites for games and sports including fish hooks but excluding cricket bats, pads and wickets, hockey sticks, volley balls, footballs, badminton and tennis rackets	
93.	Buffalo horns	
94.	Nylon monofilament of sizes other than 0.80 to 1.40 mm.	For fishing tackles and brush industry
95.	Biscuit material, matrices and lacquer disc	
96.	Viscose packing and wrapping films and plastic wrapping films	Not more than 5 per cent of the value of licence shall be utilized for import of plastic wrapping films

ANNEX II

List of items on Free List¹

Serial No.	Description
1.	Iron and steel items (excluding notified items)
2.	Metals, non-ferrous and ferro-alloys (excluding notified items)
3.	Tools and workshop equipment including fork lift trucks, hand tools and small size cranes and hoists but excluding notified items.
4.	Electroplating polishes, compositions and salts
5.	Technical, scientific, reference and text books (bound or unbound) including manuscripts thereof specially made for binding in books, maps, charts and geographical globes (excluding horror comics, anti-Islamic literature, obscene literature and subversive literature.
6.	Technical and scientific journals and magazines including Reader's Digest
7.	Asbestos fibre
8.	Chalk and clay in bulk, all sorts, n.o.s. including China clay
9.	Jointing cement (in tubes and cartons)
10.	Fire bricks with alumina content of 40 per cent and above
11.	Slate stone
12.	Gas in cylinders
13.	Soda ash
14.	Chemicals, all sorts, n.o.s. (excluding notified items)
15.	Insecticides and pesticides
16.	Raw material of life saving drugs and medicines - allopathic (as notified)
17.	Coal-tar dyes including dyes for textile printing
18.	Dyeing and tanning substances all sorts n.o.s. (excluding henna, sulphonated oils including sulphonated castor oil, cremol sulphonated oils, turkey red oil and kid finishing oil)
19.	Gas black and carbon black

¹The Pakistan notification included details concerning conditions of importation of various items here omitted but available for inspection in the secretariat.

Serial No.	Description
20.	Laboratory glassware, graduated and ungraduated
21.	Raw material for fluorescent tubes
22.	Material for manufacture of electric bulbs, other than lampshells
23.	X-ray and E.C.G. equipment and parts and accessories thereof
24.	Carbon block
25.	Porcelain insulators above 11 K.V.
26.	Electric insulating material all sorts n.o.s.
27.	Coal, other than for domestic use
28.	Medical appliances made of silk or artificial silk
29.	Instruments, apparatus and appliances all sorts n.o.s. and parts and accessories thereof (as notified)
30.	Surgical instruments, apparatus and appliances and parts and accessories thereof n.o.s. other than those made in Pakistan and excluding absorbent cottonwool but including artificial teeth
31.	Packing for engines and boilers including boiler tubes
32.	Maintenance spares, packing for engines and boilers including boiler tubes for all industries (excluding jute industry) and components including other items for assembly, manufacture of electric meters, motors, transformers and switch gears (excluding notified items)
33.	Drilling rigs for tube well drilling
33A.	Fractional power pumps (pumping sets complete with and without pumps and engines)
34.	Graphite electrodes
35.	Marine diesel engines connected with variable speed gear box and reversing clutch system and outboard engines and parts thereof
36.	Spares for diesel locomotives
37.	Road rollers of specific sizes
38.	Palm oil including palm kernel oil
39.	Linseed oil (other than raw)
40.	Copra

Serial No.	Description
41.	Pigments and dry colours (excluding notified items)
42.	Lithopone
43.	Barytes (snow-white grade only)
44.	Painters' material all sorts, n.o.s. including artists' brushes (excluding notified items)
45.	Plumbago and graphite
46.	X-ray films and plates
47.	Plants living
48.	Vegetable and flower seeds (excluding onion and potato seeds)
49.	Tea seeds
50.	Raw rubber excluding reclaimed rubber and latex
51.	Synthetic rubber and camel back
52.	Scientific and surgical instruments, apparatus and appliances made of rubber including contraceptives
53.	Duplicating stencils
54.	Cotton yarn (80 counts and above)
55.	Nylon twine
56.	Coir ropes
57.	Raw agar wood
58.	Dome nuts
59.	Feathers of birds, other than those of wild birds
60.	Glue, gum and resins and lac and shellac (in bulk packing only) excluding synthetic resins, glue derived from bones, hides, nerves, tendons or from similar products
61.	Gelatine capsules
62.	Stearine and wax all sorts, n.o.s.
63.	Fertilizers
64.	Nylon bristles and animal bristles
65.	Shoe lasts
66.	Sizing material, excluding tallow, maize starch, sago flour; synthetic resins and glue derived from bones, hides, nerves, tendons or from similar products, but including flourspar, feldspar, bleaching earths and magnesia compositions

ANNEX III

Bonus Import List

Serial No.	Description
1.	Iron and steel - MS bars 3 in. diameter and below
2.	Iron and steel scrap for re-rolling purposes
2A.	G.I. pipes and iron and steel tubing up to 3 in. diameter
2B.	Iron and steel baling hoops the following: (1) Cold rolled baling hoops 26G x $\frac{1}{2}$ in. (2) Hot rolled baling hoops: 20G x $\frac{3}{4}$ in. 19G x $\frac{3}{4}$ in. 18G x $\frac{3}{4}$ in. 16G x 1 in.
3.	Aluminium foil paper backed
4.	Brass machine screws
5.	Brass wood screws excluding sizes $\frac{1}{2}$ in. x 4 gauge to 3 in. x 16 gauge
5A.	Metal scrap
6.	Lathes 3 ft. to 15 ft. bed length, height from 4 in. to 14 in.
7.	Drilling machine pillar type up to 25 in. x 32 in. drilling capacity and upright type up to 2 in. drilling capacity
8.	Shaping machine up to and including 18 in. stroke
9.	Bench grinding machine except such bench grinders as are fitted with motors of 50 cycle honing RPM over 3,000 and such drilling, honing, tapping and punching machines as have multiple speed and reversible motion and for which recommendations of the sponsoring authority have been obtained in individual cases
10.	Electric welding machine up to a capacity of 300 amps
10A.	Band saw blades for wood cutting up to 200 mm or 8 in. width
10B.	Parallel shank twist drills of 0.75 mm to 15 mm

Serial No.	Description
10C.	Hacksaw blades for hand and machine use and engineers' files, the following: (1) Flat files (2) Hand files (3) Mill files (4) Half-round files
11.	Straight grinding wheels up to 14 in. diameter
11A.	Sand paper, emery paper and emery cloth
12.	Hair and rubber belting all sorts
13.	Second-hand clothing
14.	Shotguns
15.	Arms
16.	Ammunition including lead shorts and cartridges
17.	Asbestos cement sheets
18.	Asbestos, manufactures excluding cement sheets
18A.	Alkatra
19.	Deleted
20.	Cement, portland white and coloured
21.	Cement (Grey)
22.	Conduit pipes and fittings
23.	Earthern wash basin, sinks, closets and earthenware pipes
24.	Plywood (excluding tea chest plywood)
25.	Fire board, hard board and insulating board
26.	Fire bricks with alumina content below 40 per cent and magnesite, chrome magnesite, magnesite chrome, silica, zircon and zirconia fire bricks
27.	Tiles and bricks, all sorts n.o.s.
28.	Building and engineering materials, all sorts (other than those made of iron or wood)
29.	Silica sand
30.	Anhydrous ammonia gas

Serial No.	Description
30A.	Camphor.
31.	Chemicals, the following: <ul style="list-style-type: none"><li data-bbox="494 556 894 600">(i) Aluminium sulphate<li data-bbox="494 600 885 633">(ii) Hydrogen peroxide<li data-bbox="494 633 894 666">(iii) Magnesium sulphate<li data-bbox="494 666 781 698">(iv) Nitric acid<li data-bbox="494 698 668 731">(v) Alum<li data-bbox="494 731 833 764">(vi) Potash citrate<li data-bbox="494 764 833 797">(vii) Sodium citrate<li data-bbox="494 797 833 829">(viii) Potash acetate<li data-bbox="494 829 833 862">(ix) Sodium acetate<li data-bbox="494 862 868 895">(x) Caffeine citrate<li data-bbox="494 895 720 928">(xi) Deleted<li data-bbox="494 928 963 1015">(xii) Sodium bichromate, Chromosol B, Chromosol SF and Chrome Tan<li data-bbox="494 1015 859 1048">(xiii) Sodium sulphide<li data-bbox="494 1048 928 1081">(xiv) Sodium hydrosulphite<li data-bbox="494 1081 859 1113">(xv) Copper sulphate<li data-bbox="494 1113 859 1146">(xvi) Sodium sulphate<li data-bbox="494 1146 885 1179">(xvii) Ammonium chloride<li data-bbox="494 1179 876 1212">(xviii) Bleaching powder<li data-bbox="494 1212 885 1244">(xix) Potassium nitrate<li data-bbox="494 1244 841 1277">(xx) Sodium nitrate<li data-bbox="494 1277 807 1310">(xxi) Caustic soda<li data-bbox="494 1310 720 1343">(xxii) Acetone
32.	Drugs and medicines (Allopathic) other than those permissible under normal licensing but excluding: <ul style="list-style-type: none"><li data-bbox="494 1430 1388 1463">(i) Thalidomide and preparations containing Thalidomide<li data-bbox="494 1463 1249 1496">(ii) Cocaine, Morphine and other narcotic drugs
33.	Vegetable oil brominated
34.	Medicinal herbs and crude drugs (excluding banned items)
34A.	Ambergria
35.	Saccharine (excluding tablets in small packings)
36.	Liquid gold

Serial No.	Description
37.	(a) Watches and parts thereof including assembled movements and metal bracelets for watches other than those made of gold or silver but excluding cases of watches (b) Clocks excluding: (i) Alarm clocks below c. and f. price of Rs 9 per piece and (ii) Cases of clocks (c) The following parts of clocks: (i) Main springs. (ii) Hairsprings (iii) Luminous dials (iv) Luminous hands (v) Balance wheels (vi) Balance screws (vii) Escapment and escapment wheels (viii) Balance staffs (ix) Pinions
38.	Cutch and gambier, all sorts
39.	Earthenware, china and porcelain, all sorts
40.	Sheet and plate glass including mirror sheets bevelled or plain
41.	Perspex laminated glass
42.	Glass bottles, jars, phials, glass ampoules and feeding bottles excluding the following: (a) All types of glass ampoules for injectables (b) Flat bottomed tubes for tablets packing (c) All vials of neutral glass for antibiotics (d) Amber glass bottles for packing of vitamins (e) Blue glass bottles
43.	Lamp shells
44.	Deleted
45.	Beads and false pearls
46.	Vacuum flasks including refills
47.	Electric lighting bulbs
48.	Coloured electric lighting lamps (bulbs and tubes)
49.	Electric bulbs (fluorescent lamps)

Serial No.	Description
50.	Fluorescent electric lighting tubes and fittings, parts and accessories thereof
51.	Electric cables and wires other than those made in Pakistan
52.	Electric accessories n.o.s.
53.	Inter-office telephone communications system
54.	Television sets and parts and accessories thereof
55.	Spare parts of wireless reception instruments including components
56.	Electric instruments apparatus and appliances and parts and accessories thereof including cinema carbons but excluding the following: (i) Dish and other washing machines (ii) Ice cream freezer (iii) Coffee percolator (iv) Electric blankets (v) Vacuum cleaner
57.	Accumulators and batteries, parts and accessories thereof excluding round cell dry batteries of 1.5 volts
58.	Wood veneer
59.	Silver thread and wire including imitation gold and silver thread and wire, metallic, gelantine and plastic spangles
60.	Hair clippers including electric hair clippers
61.	Domestic cooker and hot water heaters based on gas
62.	Stainless steel sinks and chromium plated sanitary fittings
62A.	Hurricane lanterns
63.	Metal lamps including pressure lamps and parts thereof
64.	Cast iron pipes and tubes and cast iron fittings thereof
65.	Enamelled bath tubs
66.	Sanitary tin cans lined with lacquer paints
67.	Crown cork
68.	Chromium plated water fittings
69.	Lacquered cane for canning industry
69A.	Metal valves for cycles tubes

Serial No.	Description
69B.	Panel pins of over $\frac{1}{2}$ in. and up to $1\frac{1}{2}$ in.
70.	Deleted
71.	Iron and steel nails and washers excluding the following: <ul style="list-style-type: none"><li data-bbox="499 620 864 648">(i) Horse shoe nails<li data-bbox="499 655 892 683">(ii) Bullock shoe nails<li data-bbox="499 690 800 718">(iii) Button nails<li data-bbox="499 725 829 753">(iv) Umbrella nails<li data-bbox="499 760 753 788">(v) Tip nails<li data-bbox="499 794 847 823">(vi) Rose head nails<li data-bbox="499 829 1204 858">(vii) Chair nails (nickled and brass coated)<li data-bbox="499 864 956 893">(viii) Carriage roofing nails<li data-bbox="499 899 812 928">(ix) Roofing nails<li data-bbox="499 934 725 963">(x) U nails<li data-bbox="499 969 725 998">(xi) Tingles<li data-bbox="499 1004 770 1033">(xii) Dog spikes<li data-bbox="499 1039 770 1067">(xiii) Hand tacks<li data-bbox="499 1074 956 1102">(xiv) Bright iron shoe tacks<li data-bbox="499 1109 927 1137">(xv) Light hand cut tacks<li data-bbox="499 1144 829 1172">(xvi) Spring washers<li data-bbox="499 1179 847 1207">(xvii) Diamond washers<li data-bbox="499 1214 800 1242">(xviii) Lamp washers<li data-bbox="499 1249 800 1277">(xix) Lock washers<li data-bbox="499 1284 812 1312">(xx) Plain washers<li data-bbox="499 1319 725 1347">(xxi) Staples<li data-bbox="499 1354 725 1382">(xxii) Deleted
72.	Iron or steel wire nails of over $1\frac{1}{2}$ in. to 6 in. with different head designs except "lost head"
73.	Iron or steel wood screws
73A.	Valves for iron and steel pipes and tubes
74.	Electrodes, all sorts, n.o.s. including arc welding electrodes
75.	Steel wool
76.	Suitcase locks and fittings including safe locks and automatic door locks
77.	Unwrought leather (patent gold, silver and glacé kid)
78.	Leather scrap-bark tanned split
79.	Musical instruments and parts and accessories thereof including gramophones, parts and accessories thereof, record players, record changers and needles thereof

Serial No.	Description
79A.	Gramophone records (long playing)
80.	Essences used for the manufacture of beverages
81.	Domestic refrigerators and air conditioners and part thereof
82.	Domestic sewing machines
83.	Knitting machines and parts thereof
84.	Parts and accessories of domestic sewing machines except the following: <ul style="list-style-type: none">(i) Arms wheel (balance wheel)(ii) Counter balance(iii) Arm bed complete(iv) Arm shaft(v) Oscillating shaft(vi) Foot driving rock shaft(vii) Feed forked connexion (all types)(viii) Clamp stop motion flanged bushing(ix) Hand attachments (driver finger pinion, body, body bracket gear)(x) Fin and washers(xi) Presser bar spring(xii) Accessory box complete, with screw drivers, oil can and oil bottle
85.	Carbon ribbons for electric typewriters
86.	Typewriter ribbons
87.	Ball, roller and taper bearings
88.	Machinery and millwork and parts and accessories thereof (excluding items not importable under the general Import Policy)
88A.	Textile power looms, of both copchanging automatic type and non-automatic plain type of sizes ranging from 40 in. to 60 in. reed space
88B.	Sakamoto, reaction and plain type shuttles
89.	Animal and fish oil
90.	Deleted
91.	Oil for watches in small containers the contents of which will be about 2 oz. to 4 oz. net
92.	Mirbane oil

Serial No.	Description
92A.	Edible oils, all sorts
92B.	Coconut oil
93.	Linseed oil (raw)
94.	Mustard oil
95.	Deleted
96.	Mustard seed
96A.	Oilseeds for producing edible oils
96B.	Copra and coconut kernel
97.	Paints special types, the following:
	(i) Aircraft finishes (ii) Tin manufactures lacquer (iii) Nitro-cellulose lacquer of dipping quality for pencil manufacture (iv) Luminous paints (v) Motor car paints with cellulose base (not synthetic or other)
98.	Pigments, dry colours and painters materials, the following:
	(a) Dry powder distemper (b) Oil-bound distemper (c) White or coloured paste paints (d) Paint deal with colour composition (e) Chrome pigments of the following shades: (1) Light lemon chrome (2) Middle lemon chrome (3) Deep lemon chrome (4) Light middle chrome (5) Middle chrome (6) Orange chrome (7) Primrose chrome (8) Light green chrome (9) Middle green chrome (10) Deep green chrome (11) Prussian blue (f) Primers (g) Surfacer (h) Cellulose putty (i) Thinners (j) Undercoat and nitro-cellulose lacquer)

Serial No.	Description
99.	Barytes (other than snow-white grade)
100.	Bituminous black paints (Alkatra)
101.	Papers, all sorts, n.o.s.
102.	Strawboard, pasteboard, millboard and cardboard, all sorts, n.o.s.
103.	Transfer stamps, transfer labels and paper cartons.
104.	Cinematograph films unexposed
105.	Cinematograph films exposed, other than films wholly or partly exposed in any Indian or Pakistani language with or without a sound track and all films depicting Indian or Pakistani way of living either silent or dubbed or in which the leading rôles have been played by Indian or Pakistani actors or actresses.
106.	Photographic films, plates and papers including sensitized paper
107.	Photographic instruments apparatus and appliances and parts and accessories thereof
108.	Gradel or mercury lenses
109.	Onion seeds ungranulated
110.	Synthetic stones including glass stones
111.	Hi-Test caramal
112.	Coffee (including coffee beans)
113.	Cocoa and chocolate powder including coverture and cocoa beans
114.	Glucose including non-medicinal glucose
115.	Hops
115A.	Milk powder
116.	Spices, all sorts; n.o.s., excluding chillies, ginger and turmeric
116A.	Tea not exceeding c. and f. price Rs 1.70 per lb.
117.	Miscellaneous provisions, all sorts, n.o.s., including saffron
118.	Sago flour
119.	Barley malt in bulk
120.	Food colours
121.	Cycle tyres of sizes not manufactured in Pakistan to be notified by C.C.I. & E.

Serial No.	Description
122.	Cycle tubes of sizes not manufactured in Pakistan to be notified by C.C.I. & E.
123.	Solid rubber tyres
124.	Tyres and tubes n.o.s. excluding factory rejects and tyres and tubes for tractors (not more than 30 per cent of the value of the licence shall be utilized for import of tyres and tubes of the description notified).
125.	Rubber manufactures, all sorts n.o.s. excluding hot water bottles
126.	Fountain pens and parts including metallic parts and nibs, ball point pens and refills, thereof (excluding fountain pens of c. and f. value below Rs 3 each and parts thereof)
126A.	Pencils (coloured and copying)
127.	Printers' ink up to the c. and f. value of Rs 2.50 per lb
128.	Printers' ink
129.	Slate and slate pencils
130.	Stationery, the following only: <ul style="list-style-type: none">(1) Paper stationery(2) Paper pins (excluding pins of c. and f. value below Rs 2 per lb)(3) Gem clips (excluding clips of c. and f. value below Rs 2 per packet of 1,000 clips)(4) Staples
131.	Labels
132.	Wool raw
133.	Wool tops, shoddy wool and noil
134.	Coir fibre and coir yarn
135.	Aloe fibre and synthetic fibre, all sorts n.o.s.
136.	Silk yarn and thread, all sorts
137.	Yarn and thread made of synthetic fabrics and nylon/grillon monofilament
138.	Knitting wool and woollen/worsted yarn
139.	Cotton yarn of higher counts
140.	Super combed Peruvian cotton yarn in counts 36, 40 and 50
141.	Cotton thread, all sorts n.o.s.
142.	Linen thread

Serial No.	Description
143.	Flax twist yarn
144.	Lining material (e.g. buckram, alpaca, striped taffeta) provided that the import of cloth required for the manufacture of bows, ties and bathing costumes shall be permissible only against bonus vouchers earned from the export of these items
145.	Umbrella cloth
146.	Karakuli cloth
146A.	Felt
147.	Cycle tyre cords fabrics including square woven cotton and nylon cord
148.	Polishing cloth
148A.	Book binding cloth
149.	Cigars
150.	Pipe tobacco
151.	Deleted
152.	Denture powder
153.	Shaving and tooth brushes
154.	Perfumery concentrates (raw) and Kewra
155.	Razors, razor sets and razor blades
156.	Medicinal soap (special brands notified by C.C.I. & E.)
157.	Bicycles complete, of c. and f. value exceeding Rs 90
158.	Children's cycles of below 18 in. size
159.	Parts and accessories of cycles:
	(a) excluding the following:
	(for East Pakistan only)
	(i) Bells (ii) Carriers (iii) Stands (iv) Oil lamps

Serial No.	Description
159. (cont'd)	(b) the following only: (for West Pakistan only)
	(i) Hubs
	(ii) B.B. axles
	(iii) Front fork fittings (set of five)
	(iv) B.B. fittings
	(v) Chains $\frac{1}{2}$ in. x $\frac{1}{8}$ in.
	(vi) Cycle dynamos
	(vii) Free wheels
	(viii) B.B. shells
	(ix) Fork crown
	(x) Chains adjuster with nut
	(xi) Lubricators
	(xii) Steel balls of sizes $\frac{1}{4}$ in. and below
160.	Motor cars (new), the landed cost of which does not exceed Rs 11,000
161.	Motor cycles and motor scooters
162.	Motor vans, omnibuses, lorries and trucks
163.	Motor vehicles four wheel drive 4 x 4 (new)
164.	Component parts and accessories for tramcars
165.	Automotive conveyances, n.o.s. including rickshaws without bodies and equal number of fare-meters
166.	Parts and accessories of all automotive vehicles
166A.	Unserviceable ships for scrapping
167.	Canes and rattans
168.	Wood and timber all sorts, n.o.s. including teak wood
169.	Agar wood excluding raw agar wood
170.	Bamboo
171.	Celluloid
171A.	Umbrella fittings other than ribs, notches and handles of steel and celluloid
172.	Flourspar, feldspar, bleaching and fullers earth and magnesia composition
173.	Glues dried from bones, hides, nerves, tendons or from similar products and synthetic resins
174.	Plastic moulding compounds

Serial No.	Description
175.	Unwrought plastic rods, tubes and other profiles and unwrought plastic sheets 10/1,000 in. and above
176.	Tallow (inedible)
177.	Foreign birds and animals excluding race horses, pet dogs, cats and animals and birds for breeding purposes
178.	Press buttons of c. and f. value of Rs 7.50 and above per great gross
179.	Mother of pearl
180.	Ivory (unmanufactured)
181.	Fish refuse
182.	Deleted
183.	Foreign stamps, used/unused
184.	Smokers requisites, all sorts
185.	Stearin and wax, all sorts n.o.s.
186.	Deleted
187.	Cameophane paper trimmings
188.	Plastic packing materials
189.	Deleted
190.	Deleted
191.	Sinews
192.	Nylon nets for catching fish and nylon mesh
193.	Plastic cartons
194.	Stamping paste
195.	Deleted
196.	Factice
197.	Capping powder
198.	Resin finishing material
199.	Mixture of odoriferous substances non-alcoholic
200.	Glass wool
201.	Viscose packing and wrapping films and plastic wrapping films