PAKISTAN

Product	Type of Restriction	Remarks
Quantitative Restrictions		
Nearly all commercial imports	Import and exchange licensing	
Automobiles	Virtual embargo	Only autos with a landed cost of up to $2331 may be imported.
Valuation and Taxes		
Most products imported for sale	Sales tax of 15% in most instances, levied on c.i.f. duty-paid value	Single-point sales tax, generally levied on both imported and domestically produced goods, levied at import, manufacturer, or wholesale point (but only one of these). Exemption for capital goods and certain other items. On a few items, tax is levied on imported but not on domestically produced goods.
Iron and steel, cement, coal, edible oils, electrical and pumping equipment, and diesel engines	Equalization payments on landed cost of imports	Equalization surcharge is levied on products from the cheaper of various foreign sources equal to the difference between lower priced and highest priced imports.
Other Restrictions		
Motion picture films	Import and remittance restrictions	
Most imports	Varying exchange rates	Rates vary among commodities according to periodic import policy announcements.
Iron and steel, nonferrous metals, sulphur, and rubber	State trading	