

POLICY PAPER

ON

PAKISTAN – MAURITIUS

PREFERENCE TRADE

AGREEMENT

Contents

1. ECONOMIC OVERVIEW	3
1.1 Trade Overview	3
1.2 TRADE AGREEMENTS	5
2. BILATERAL TRADE OVERVIEW	6
2.1 Pakistan-Mauritius Preferential Trade Agreement.....	7
2.2 PAK-Mauritius Preferential Trade Agreement (PTA) Implication on Trade	7
2.3 Analysis of the Preference Margin Granted to Pakistan.....	8
2.3.1 Major utilized Tariff line of Preference margin.....	8
2.3.2 Tariff lines in Pak-Mauritius with Negligible Global exports.....	9
2.3.3 Tariff lines in Pak-Mauritius PTA with Zero Global exports	10
3. IMPEDIMENTS IN EXPORTS UNDER PAK-MAURITIUS PTA.....	11
3.1 Proposed potential products and their Rationale	11
4. CONCLUSION.....	12
5. RECOMMENDATION	12

List of Tables

Table 1: Global trade of Mauritius from 2016-2020.....	4
Table 2: List of Global trading items of Mauritius.....	4
Table 3: Bilateral trade between Pakistan-Mauritius from 2016-2020	6
Table 4: Pak-Mauritius PTA Major utilized Tariff lines.....	8
Table 5: Pak-Mauritius PTA concessional Tariff lines with negligible global exports	9
Table 6: Pak-Mauritius PTA concessional Tariff lines with zero global exports.....	10

1. ECONOMIC OVERVIEW

Since its independence in 1968, Mauritius has developed from a low-income, agricultural-based economy to an upper-middle-income diversified economy with growing industrial, financial, ICT and tourist sectors. For most of the period, annual growth has been roughly 4%. This compares very favourably with other sub-Saharan African countries and is largely due to sustained progress in economic conditions; between 1977 and 2008, growth averaged 4.6% compared with a 2.9% average in sub-Saharan Africa.

Moreover, it has achieved, more equitable income distribution, which remains a distant dream for most economies (as measured by the Gini coefficient). This remarkable achievement has been reflected in increased life expectancy, lowered infant mortality, and a much-improved infrastructure. Sugarcane is grown on about 90% of the cultivated land area and accounts for 25% of export earnings, and investment in the banking sector alone has reached over \$1 billion.

1.1 Trade Overview

Mauritius has a liberal economic and trade policy, with a trade-to-GDP ratio of 78.7% (World Bank, 2020). Comparatively, the island does not have many trade barriers and customs duties are low (the average applied tariff is only 0.92%). In 2020, Mauritius exports were led by prepared or preserved fish, cane or beet sugar and clothing (mainly t-shirts, shirts and suits); while the country imported chiefly petroleum products, frozen fish, cars, medicaments and radio transmission equipment.

The country's main trading partners are South Africa (11.8% of the total), France (11.4%), the United Kingdom (10%), the United States (9.7%), and Madagascar (6.8%); with imports originating in China (16.6%), the UAE (12.3%), India (9.5%), South Africa (7.7%), and France (7.3%).

Mauritius imports more than it exports, resulting in a structural trade deficit. Traditionally, the country is a net service exporter, having a vibrant tourism sector. According to the published data from trade map Mauritius, total merchandise export proceeds for the year 2020 were valued at the US \$ 1.548 billion, representing a decrease of 17.3% over the 2019 figure. As per imports, they reached the US \$ 4.241 billion, representing a significant decrease of 24.2% year-on-year due to Covid related global contractions.

Below is Mauritius's global trade overview in the last five years.

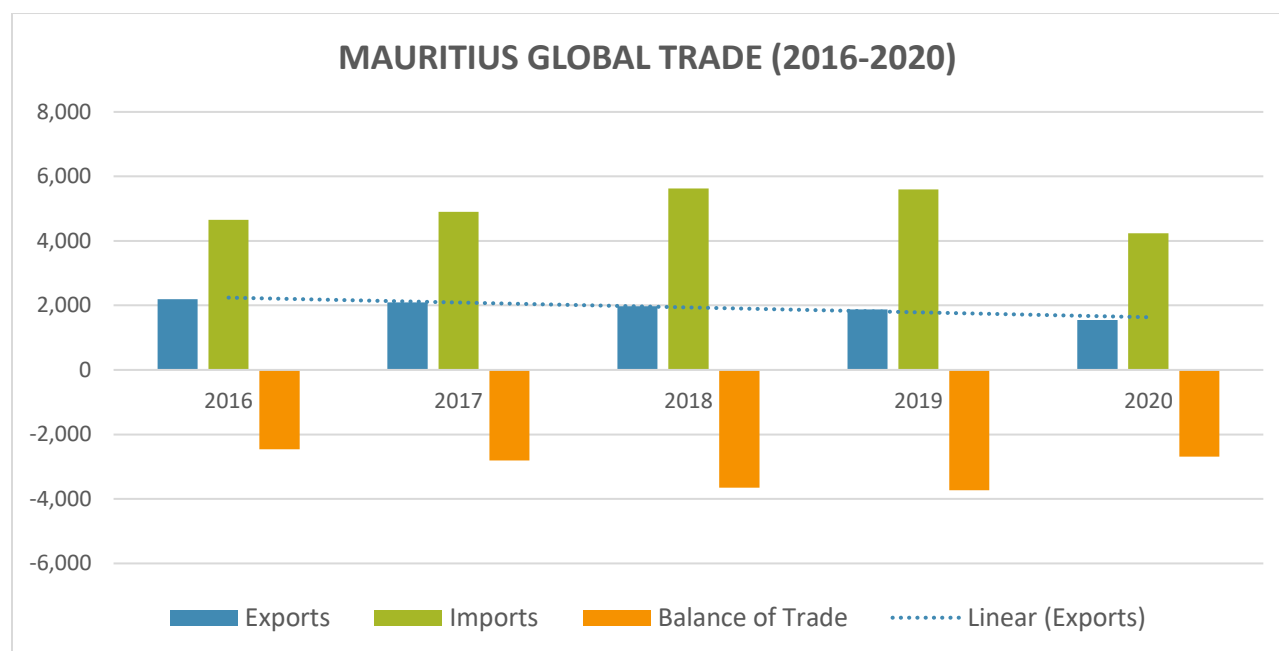
Table 1: Global trade of Mauritius from 2016-to 2020

Mauritius Global Trade	2016	2017	2018	2019	2020	CAGR
Exports	2,197	2,094	1,979	1,873	1,548	-8%
Imports	4,654	4,904	5,627	5,600	4,241	-2%
Balance of Trade	-2,457	-2,809	-3,648	-3,726	-2,692	2%
Total Trade Volume	6,851	6,999	7,607	7,474	5,789	-4%

Source: ITC Trade Map

USD Million

Graphically representation of the five years global trade statistics of Mauritius



Source: ITC Trade Map

USD Millions

The underlying table 02 highlights the list of top 15 Mauritius's global trading items with its export proceeds in the year 2020 in the US \$ million for an overview of the market.

Table 2: List of Global trading items of Mauritius

MAURITIUS GLOBAL TOP 15 TRADE ITEMS			
Import Items	\$(Mn)	Export items	\$(Mn)
Mineral fuels, mineral oils	638	Preparations of meat, fish or of staceans	232
Machinery, mechanical appliances	324	Articles of apparel not knitted	201
Vehicles other than railway	284	Articles of apparel knitted or crocheted	192

Electrical machinery and equipment	275	Sugars and sugar confectionery	187
Fish and crustaceans, molluscs	219	Fish and crustaceans, molluscs	89
Pharmaceutical products	155	Natural or cultured pearls, precious or semi-precious stones	72
Plastics and articles thereof	118	Knitted or crocheted fabrics	54
Cereals	114	Optical, photographic, cinematographic	43
Dairy produce; birds' eggs; natural honey	110	Cotton	39
Cotton	102	Plastics and articles thereof	33
Articles of iron or steel	95	Live animals	33
Natural or cultured pearls, precious or semi-precious stones	79	Machinery, mechanical appliances	27
Optical, photographic, cinematographic	70	Beverages, spirits and vinegar	27
Iron and steel	68	Pharmaceutical products	25
Preparations of cereals, flour, starch or milk; pastrycooks' products	66	Electrical machinery and equipment	23

1.2 TRADE AGREEMENTS

Mauritius is a member of the WTO and it aims to transform the island into an open and globally competitive economy, fully integrated into the world trade system through its trade policies. It is a member of the following regional economic groups in Africa.

- Common Market for Southern and Eastern Africa (COMESA) and
- Southern African Development Community (SADC).
- Indian Ocean Commission (IOC)
- Africa Continental Free Trade Agreement (AfCFTA) entered into force in May 2019. Trade under the AfCFTA started on January 1, 2021.

Mauritius has a Free Trade Agreements with:

- The Mauritius- Turkey Free Trade Agreement. (Signed on 9 September 2011 in Istanbul. The agreement entered into force on 01 June 2013).
- The Mauritian-China Free Trade Agreement (Signed in 2018 and became effective on January 1, 2021).

Mauritius has Preferential Trade Agreements with:

- Preferential Trade Agreement with Pakistan (Signed on 30th October 2007 and became effective on 30th November 2007).
- Mauritius also signed an agreement with the UK in January 2019 to safeguard the trade preferences it currently enjoys under the interim Economic Partnership Agreement (iEPA) with the European Union. The new agreement, known as the UK-ESA EPA entered into force in January 2021.
- Mauritius and India signed a Comprehensive Economic Partnership Agreement (CECPA) in February 2021, and it took effect in April 2021.
- Negotiations for a preferential trade agreement with Indonesia are ongoing.

2. BILATERAL TRADE OVERVIEW

Mauritius is a traditional trading partner of Pakistan and in the year 2020 bilateral trade between Pakistan and Mauritius stood at the US \$ 20.56 million whereas the trade balance remained tilted in favour of Pakistan, As the country's imports have significantly declined over the years to merely the US \$ 4.73 million in the year 2020.

Though, in the same period, Pakistan's exports have also contracted from the US \$19.36 million in 2018 to US \$ 15.82 million in the year 2020. Similarly, the overall trade volume has declined by the compound annual growth rate of 1 per cent in the year 2020.

This shows that Pakistan and Mauritius have failed to tap the potential of bilateral trade even after signing PTA as the trade volume between the two countries remains insignificant, thereby the PTA needs to be revamped for better outcomes. Given below are the bilateral trade figures

Bilateral trade figures for the last five year

Table 3: Bilateral trade between Pakistan-Mauritius from 2016-to 2020

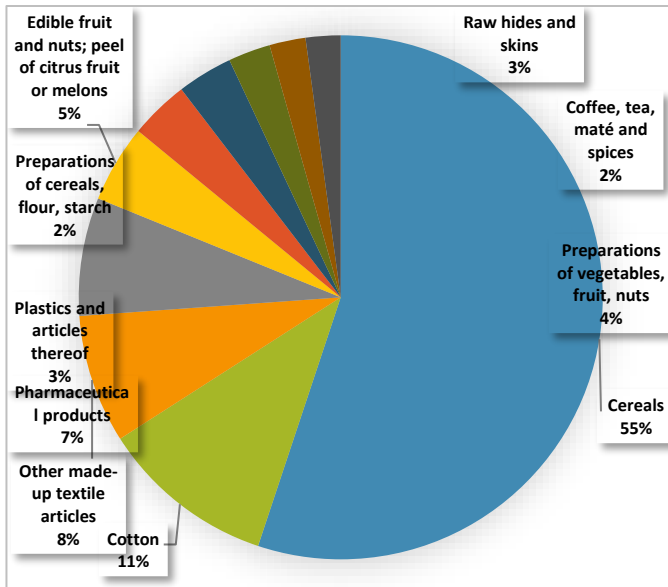
Pak-Mauritius Trade	2016	2017	2018	2019	2020	CAGR
Pakistan Exports	17,166	19,490	19,360	17,637	15,828	-2%
Pakistan Imports	4,200	4,039	8,657	5,326	4,733	3%

Balance of Trade	12,966	15,451	10,703	12,311	11,095	-4%
Total Trade volume	21,366	23,529	28,017	22,963	20,561	-1%

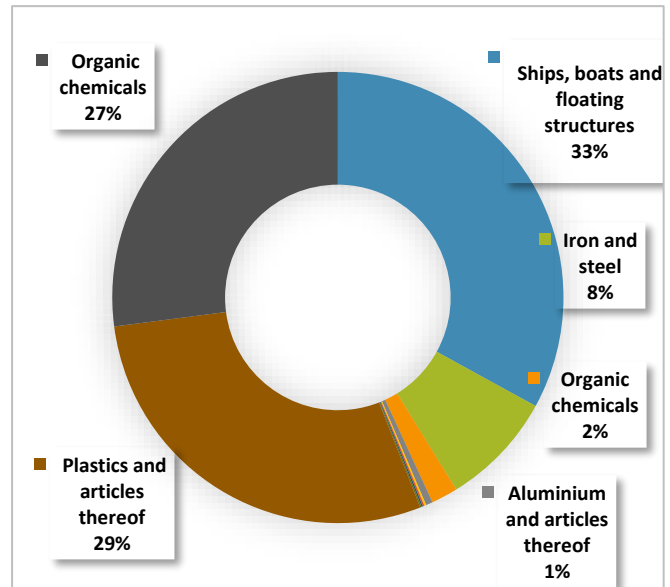
Source: ITC Trade Map

USD Thousands

PAKISTANS MAJOR EXPORTS TO MAURITIUS



PAKISTAN'S MAJOR IMPORTS FROM MAURITIUS



2.1 Pakistan-Mauritius Preferential Trade Agreement

Pakistan and Mauritius signed a Preferential Trade Agreement on 30th July 2007 at Port Louis Mauritius. The Cabinet ratified the same on 30th October 2007 and it has become operational on 30th November 2007. Under the Agreement, Pakistan offered concessions to Mauritius on 130 items/tariff lines i.e., 1.9% of its total existing national tariff lines, whereas Mauritius has given a concession on 102 items/tariff lines i.e., 1.64% of its total existing national tariff lines.¹

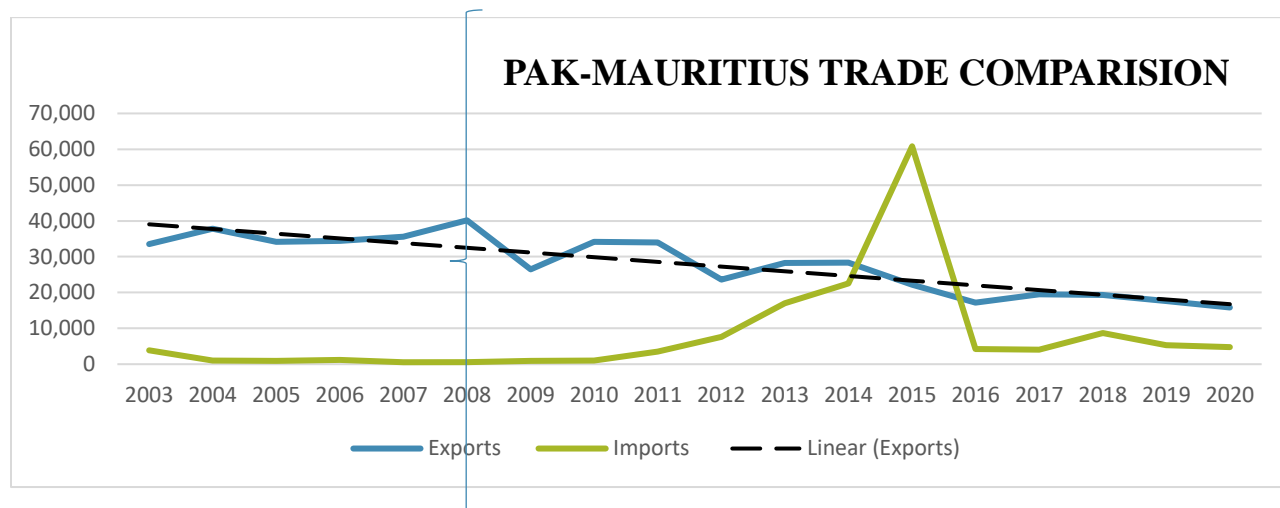
2.2 PAK-Mauritius Preferential Trade Agreement (PTA) Implication on Trade

The underlying graphs depict the bilateral trade between Pakistan and Mauritius from the year 2003 to 2020. This shows a declining trend of Pakistan exports to Mauritius after the subject Preferential agreement between the two parties, which seems to have not yet produced the desired

¹ The list of the concession's items/tariff lines are enclosed in the annexure for reference

outcome as no considerable impact on trade has been reported, instead, Pakistan’s exports have started declining from the very next year it has been signed in 2009.

However, the spike in Pakistan’s imports bill in this period is due to a single product of ship boats and floating structures, which doesn’t have preference margin under Pak-Mauritius PTA rather its traditional item showing demand in that particular period with imports value of the US \$ 34.84 million out of total imports of the US \$ 60.28 million in that period.



2.3 Analysis of the Preference Margin Granted to Pakistan

This study has analyzed the complete list of concessional tariff lines granted to Pakistan in the Pakistan-Mauritius Preference trade agreement for its export proceeds to Mauritius and globally.

2.3.1 Major utilized Tariff line of Preference margin

In this section, the concessional preference has been analyzed for its utilization in the year 2020, in doing so different categories are being drawn for a better understanding of the composition of tariff lines/preference margin. Therefore, table 04 shows tariff lines in which Pakistan has major exports to Mauritius and the given tables also depict its global exports by 2020.

Table 4: Pak-Mauritius PTA Major utilized Tariff lines

Sr #	Product code	Product label	Pak Export Mauritius Value in 2020	Pak Global exports Value in 2020
1	100630	Semi-milled or wholly milled rice, whether or not polished or glazed	7,788	1,532,879
2	630260	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton (excluding ...	690	776,514
3	630210	Bedlinen, knitted or crocheted	209	726,151

4	190531	Sweet biscuits	130	18,840
5	630239	Bedlinen of textile materials (excluding of cotton and man-made fibres, printed, knitted or ...	65	636,722
	070320	Garlic, fresh or chilled	45	1,959
7	630231	Bedlinen of cotton (excluding printed, knitted or crocheted)	28	923,831
8	100620	Husked or brown rice	25	307,203
9	630291	Toilet linen and kitchen linen of cotton (excluding of terry fabrics, floorcloths, polishing ...	13	4,934
10	960340	Paint, distemper, varnish or similar brushes, paint pads and rollers (excluding artists' and ...	10	39
11	190532	Waffles and wafers	2	469

Source: ITC Trade Map

USD Thousands

2.3.2 Tariff lines in Pak-Mauritius with Negligible Global exports

This section highlights the tariff lines of the Pak- Mauritius PTA in which Pakistan has zero exports to Mauritius in the year 2020 in table 05 and also that there are negligible global exports of the same tariff lines, which suggests that these tariff lines are not competitive in its global supplies.

Table 5: Pak-Mauritius PTA concessional Tariff lines with negligible global exports

Sr #	Product code	Product label	Pak Export Mauritius Value in 2020	Pak Global exports Value in 2020
1	81310	Dried apricots	0	776
2	240110	Tobacco, unstemmed or unstripped	0	718
3	81350	Mixtures of nuts or dried fruits	0	645
4	570320	"Carpets and other floor coverings, of nylon or other polyamides, tufted ""needle punched"", ...	0	585
5	630229	Printed bedlinen of textile materials (excluding cotton and man-made fibres, knitted or crocheted)	0	559
6	251620	Sandstone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks ...	0	493
7	80420	Fresh or dried figs	0	459
8	80711	Fresh watermelons	0	400
9	630221	Printed bedlinen of cotton (excluding knitted or crocheted)	0	380
10	630312	Curtains, incl. drapes, and interior blinds, curtain or bed valances of synthetic fibres, knitted ...	0	346
11	251611	Granite, crude or roughly trimmed (excluding already with the characteristics of setts, curbstones ...	0	301
12	570299	"Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, ...	0	293
13	570190	Carpets and other textile floor coverings, of textile materials, knotted, whether or not made ...	0	246
14	570249	"Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, ...	0	225
15	60311	Fresh cut roses and buds, of a kind suitable for bouquets or for ornamental purposes	0	181

16	70610	Fresh or chilled carrots and turnips	0	144
17	251612	Granite, merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular ...	0	114
18	70690	Fresh or chilled salad beetroot, salsify, celeriac, radishes and similar edible roots (excluding ...	0	101
19	851650	Microwave ovens	0	85
20	80719	Fresh melons (excluding watermelons)	0	66
21	570390	"Carpet tiles of vegetable textile materials or coarse animal hair, tufted ""needle punched"", ...	0	24
22	441820	Doors and their frames and thresholds, of wood	0	19
23	81320	Dried prunes	0	14
24	570232	Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flopped, ...	0	13
25	570242	Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flopped, ...	0	13
26	441810	Windows, French windows and their frames, of wood	0	10
27	630293	Toilet linen and kitchen linen of man-made fibres (excluding floorcloths, polishing cloths, ...	0	10
28	70390	Leeks and other alliaceous vegetables, fresh or chilled (excluding onions, shallots and garlic)	0	9
29	251400	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or ...	0	9
30	570241	Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flopped, ...	0	7
31	60319	Fresh cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes (excluding ...	0	7
32	81110	Frozen strawberries, uncooked or cooked by steaming or boiling in water, whether or not sweetened	0	6
33	570310	"Carpets and other floor coverings, of wool or fine animal hair, tufted ""needle punched"", ...	0	4
34	570500	"Carpets and other textile floor coverings, whether or not made up (excluding knotted, woven ...	0	2

Source: ITC Trade Map

USD Thousands

Lastly, in the third section, this study highlights tariff lines of Pak-Mauritius PTA in table 06 in which there are zero global exports of Pakistan, which accounts for approximately 15 per cent of the total tariff lines on which preference margin was granted.

2.3.3 Tariff lines in Pak-Mauritius PTA with Zero Global exports

Table 6: Pak-Mauritius PTA concessional Tariff lines with zero global exports

Sr #	Product code	Product label	Pak Export Mauritius Value in 2020	Pak Global exports Value in 2020
1	570292	Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flopped, ...	0	0
2	570330	"Carpets and other floor coverings, of man-made textile materials, tufted ""needle punched"", ...	0	0
3	060314	Fresh cut chrysanthemums and buds, of a kind suitable for bouquets or for ornamental purposes	0	0
4	190510	Crispbread	0	0
5	080440	Fresh or dried avocados	0	0
6	441879	Flooring panels, assembled, of wood (excluding multilayer panels and flooring panels for mosaic ...	0	0

7	240210	Cigars, cheroots and cigarillos containing tobacco	0	0
8	080720	"Fresh pawpaws ""papayas"""	0	0
9	570239	"Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, ...	0	0
10	251810	"Crude dolomite, not calcined or not sintered, incl. dolomite roughly trimmed or merely cut, ...	0	0
11	441840	Wooden shuttering for concrete constructional work (excluding plywood boarding)	0	0
12	251820	Calcined or sintered dolomite (excluding broken or crushed dolomite for concrete aggregates, ...	0	0
13	080430	Fresh or dried pineapples	0	0
14	081330	Dried apples	0	0
15	570250	"Carpets and other textile floor coverings, woven, not tufted or flocked, not of pile construction, ...	0	0

Source: ITC Trade Map

USD Thousands

3. IMPEDIMENTS IN EXPORTS UNDER PAK-MAURITIUS PTA

The utilization rate of Pakistan Mauritius PTA was merely 10.7 per cent in the period under study as only 11 tariff lines was being utilized in the year 2020. It is believed that one of the major reasons for the non-utilization of the Pakistan Mauritius Preference trade agreement is the poor composition of concessional list, which is relatively small and covers products which doesn't complement the exports basket of Pakistan. And it is evident that the negotiated concessional tariff line includes 51% of tariff lines in which Pakistan has either a negligible or zero global export. Therefore, in order to harness trade benefits from the Mauritius market, Pakistan need to renegotiate its PTA and incorporate product of its prime exports

In the given scenario this study has identified potential products which shall help in prospect future bilateral trade negotiations.

3.1 Proposed potential products and their Rationale

This study filters products based on the criterion of demand & supply of the Mauritius market at HS 06 code. Further, these products are analyzed for the complementarity industry to be identified as potential products. Therefore, products that record demand of more than \$5 million are defined as potential based on the size of the economy and their world imports.

Potential products recommended for the Mauritius Market at HS 06

Code	Product label	Pak-Export to Mauritius 2020	Pak-Export to world 2020	Mauritius Imports from world 2020
300490	Medicaments consisting of mixed or unmixed products for therapeutic or prophylactic purposes	290	105,609	137,834
252329	Portland cement (excluding white, whether or not artificially coloured)	0.0	143,724	42,073

901890	Instruments and appliances used in medical, surgical or veterinary sciences, n.e.s.	27	361,298	9,664
640399	Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather . . .	8	79,423	7,810
030617	Frozen shrimps and prawns, even smoked, whether in shell or not, incl. shrimps and prawns i	0.0	68,360	7,464
100640	Broken rice		259,132	11,042

Source: ITC Trade Map

USD Thousands

4. CONCLUSION

This study stresses the importance of the Mauritius market and suggests that it may not be taken as a single market but rather as a strategic partner for Pakistan’s “Look Africa policy”. As Mauritius is the only African country with whom Pakistan has Preference Trade Agreements (PTA), however, unfortunate it has been, it is yet to harness its potential benefits once targeted interventions are achieved.

Moreover, Mauritius is a member of some very important trading blocs in the African region such as the Common Market for Southern and Eastern Africa (COMESA) and the Southern African Development Community (SADC). and Africa Continental Free Trade Agreement (AfCFTA) which may offer tremendous trading opportunities for Pakistani enterprises for their activities in the African continent due to their Free trade arrangements, customs unions and common external tariffs and especially SADC blocs which encompass southern African countries, where Ministry of Commerce is planning to organize its 3rd Pakistan Africa Trade Development Conference (3rd PATDC) in series of its conference in Africa.

Lastly, citing the financial impediments of trade with the African countries, Mauritius can play a vital role as a financial centre for the African region for trade proceeds.

5. RECOMMENDATION

This study recommends a thorough engagement with Mauritius’s counterpart trade bodies and government organizations for furthering overall trade potential and people to people contacts which may help Pakistan to achieve its Look Africa policy targets by using Mauritius as a bridge for further penetration in the African continent through its trade agreements.

ANNEXURE

Pakistan Concession List for Mauritius(Non-Textile Items)				
	H.S CODE	DESCRIPTION	PAKISTAN TARIFF RATES	PAKISTAN'S MARGIN OF PREFERENCE OFFER TO MAURITIUS
1	603.1100	-- Roses	20%	50% MOP at entry, 100% at the end of the year
2	603.1200	-- Carnations	20%	50% MOP at entry, 100% at the end of the year
3	603.1300	-- Orchids	20%	50% MOP at entry, 100% at the end of the year
4	603.1400	-- Chrysanthemums	20%	50% MOP at entry, 100% at the end of year
5	603.1900	-- Other	20%	50% MOP at entry, 100% at the end of year
6	604.9100	-- Fresh part of plant without flower/bud for bouquet	15%	50% MOP at entry, 100% at the end of year
7	804.3000	-Pineapples	25%	50% MOP at entry, 100% at the end of year
8	810.9090	--- Other	25%	50% MOP at entry, 100% at the end of year
9	902.3000	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	10%	50% MOP at entry, 100% at the end of year
10	902.4000	Other black tea (fermented) and other partly fermented tea:	10%	50% MOP at entry, 100% at the end of year
11	902.4010	--- Tea dust	10%	50% MOP at entry, 100% at the end of year
12	902.4020	--- Black tea in a packing exceeding 3 kg	10%	50% MOP at entry, 100% at the end of year
13	902.4090	--- Others	10%	50% MOP at entry, 100% at the end of year
14	1504.2000	-Fats and oils and their fractions, of fish, other than liver oils	5%	50% MOP at entry, 100% at the end of year
15	1604.1400	-- Tunas, skipjack and bonito (Sarda spp)	20%	50% MOP at entry, 100% at the end of year
16	1604.2010	--- Fish maws	20%	50% MOP at entry, 100% at the end of year
17	1604.2020	--- Fish fillet	20%	50% MOP at entry, 100% at the end of year

18	1604.2090	--- Other	20%	50% MOP at entry, 100% at the end of year
19	1701.1100	-- Cane Sugar	15%	50% MOP at entry, 100% at the end of year
20	1704.9010	--- White Chocolate	25%	50% MOP at entry, 100% at the end of year
21	1704.9090	--- Other	25%	50% MOP at entry, 100% at the end of year
22	1901.9010	--- Malt extract	20%	50% MOP at entry, 100% at the end of year
23	1901.9020	--- Preparations other than in retail paking, not containing cocoa	20%	50% MOP at entry, 100% at the end of year
24	1901.9090	--- Other	20%	50% MOP at entry, 100% at the end of year
25	1902.1100	-- Uncooked Pasta, not stuffed or otherwise prepared, containing eggs.	20%	50% MOP at entry, 100% at the end of year
26	1902.1910	--- Uncooked Pasta, not stuffed or otherwise prepared, not containing eggs, Macroni raw	20%	50% MOP at entry, 100% at the end of year
27	1902.1920	--- Uncooked Pasta, not stuffed or otherwise prepared, not containing eggs, Vermacelli	20%	50% MOP at entry, 100% at the end of year
28	1902.1990	--- Uncooked Pasta, not stuffed or otherwise prepared, not containing eggs, Other	20%	50% MOP at entry, 100% at the end of year
29	1902.2000	-Stuffed pasta, whether or not cooked or otherwise prepared	20%	50% MOP at entry, 100% at the end of year
30	1902.3000	-Other pasta	20%	50% MOP at entry, 100% at the end of year
31	2202.9000	-Other	25%	50% MOP at entry, 100% at the end of year
32	2301.2010	-- Shrimp meal	5%	50% MOP at entry, 100% at the end of year
33	2301.2090	--- Other	10%	50% MOP at entry, 100% at the end of year
34	3401.1100	-- For toilet use (including medicated products)	25%	50% MOP at entry, 100% at the end of year
35	3401.1900	-- Other	25%	50% MOP at entry, 100% at the end of year
36	3401.2000	-Soap in other forms	25%	50% MOP at entry, 100% at the end of year
37	3401.3000	-Organic surface -active products and preparations for washing the skin in the form of liquid or cream and put up for retail sale, whehter or not containing soap.	25%	50% MOP at entry, 100% at the end of year

38	3402.1110	--- Sulphonic acid (Soft)	10%	50% MOP at entry, 100% at the end of year
39	3402.1190	--- Other	20%	50% MOP at entry, 100% at the end of year
40	3402.1210	--- Pharmaceutical grade	10%	50% MOP at entry, 100% at the end of year
41	3402.1220	--- Other than in retail packing	20%	50% MOP at entry, 100% at the end of year
42	3402.1290	--- Other	20%	50% MOP at entry, 100% at the end of year
43	3402.1300	--- Non ionic	20%	50% MOP at entry, 100% at the end of year
44	3402.1910	--- Cocoamidopropyl betaine (CAPB)	5%	50% MOP at entry, 100% at the end of year
45	3402.1990	--- Other	15%	50% MOP at entry, 100% at the end of year
46	3402.2000	- Preparations put for retail sale	25%	50% MOP at entry, 100% at the end of year
47	3402.9000	-Other	25%	50% MOP at entry, 100% at the end of year
48	4818.4010	--- Diapers for adults (patients) of weight exceeding 25 kg	10%	50% MOP at entry, 100% at the end of year
49	4818.4020	--- Diapers for infants and babies	25%	50% MOP at entry, 100% at the end of year
50	4818.4090	--- Other	25%	50% MOP at entry, 100% at the end of year
51	7204.1010	--- Re rollable	0%	50% MOP at entry, 100% at the end of year
52	7204.1090	--- Other	0%	50% MOP at entry, 100% at the end of year
53	7204.2100	--- Of stainless steel	0%	50% MOP at entry, 100% at the end of year
54	7204.2900	--- Other	0%	50% MOP at entry, 100% at the end of year
55	7204.3000	- Waste and scrap of tinned iron or steel	0%	50% MOP at entry, 100% at the end of year
56	7602.0090	--- Other	0%	50% MOP at entry, 100% at the end of year
57	9503.0020	--- Garments and accessories therefor, footwear and headgear	10%	50% MOP at entry, 100% at the end of year
58	9503.0090	Reduced sized model assembly kit of toy working models or not.	25%	50% MOP at entry, 100% at the end of year
59	9503.0090	Toys representing animals or non humans creatures ; stuffed	25%	50% MOP at entry, 100% at the end of year

60	9503.0090	Toys representing animals or non humans creatures - Other	25%	50% MOP at entry, 100% at the end of year
61	9503.0090	--- Other	25%	50% MOP at entry, 100% at the end of year
62	9505.9000	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.exluding articles for Christmas festivities	25%	50% MOP at entry, 100% at the end of year
63	9603.3000	-Aritist's brushes, writing brushes and similar brushes for the application of cosmetics	25%	50% MOP at entry, 100% at the end of year
64	8419..1900	Solar Heater	25%	50% MOP at entry, 100% at the end of year

Second list of concession on Textile & Clothing

PAKISTAN'S CONCESSION LIST FOR MAURITIUS (TEXTILES & CLOTHING)				
	HS Codes	PAKISTAN'S CONCESSION LIST FOR MAURITIUS (TEXTILES & CLOTHING)	Pakista n Tariff	Pakistan Margin of Preference offer to Mauritius
1	6103.2200	Men's or boys' ensembles of cotton, knitted or crocheted	25%	50% MOP at entry, 100% at the end of year
2	6103.3200	<i>Men's or boys' jackets and blazers of cotton, knitted or crocheted</i>	25%	<i>40% MOP Tariff rate quota of 300,000 PC</i>
3	6103.4200	Men's or boys' trouser,bib,breech,short etc of cotton knitted/crocheted	25%	35% MOP Tariff rate quota of 200,000 PC
4	6103.4900	Men's or boys' trouser,bib,breech etc of other textiles,knitted/crocheted	25%	50% MOP at entry, 100% at the end of year
5	6104.2200	Women's or girls' ensembles, of cotton, knitted or crocheted	25%	50% MOP at entry, 100% at the end of year
6	6104.4210	Women's or girl's dresses of cotton,knitted or crocheted	25%	50% MOP at entry, 100% at the end of year
7	6104.4900	Women's or girl's dresses of other textile excl 610441- 44,knitted/crocheted	25%	50% MOP at entry, 100% at the end of year
8	6104.5200	Women's or girl's skirt/divided skirt of cotton,knitted/crocheted	25%	50% MOP at entry, 100% at the end of year
9	6104.6200	Women's or girls' trouser,bib,breech,short etc of cotton,knitted/crocheted	25%	50% MOP at entry, 100% at the end of year

10	6104.6300	Women/girls' trouser,bib,breech etc of synthetic fibre,knitted/crocheted	25%	50% MOP at entry, 100% at the end of year
11	6104.6900	Women's or girls' trouser,etc of textile excl 610461- 63,knitted/crocheted	25%	50% MOP at entry, 100% at the end of year
12	6105.1000	Men's or boys' shirts of cotton, knitted or crocheted	25%	40% MOP Tariff rate quota of 300,000 PC
13	6105.2000	Men's or boys' shirts of man-made fibres, knitted or crocheted	25%	40% MOP Tariff rate quota of 300,000 PC
14	6105.9000	Men's or boys' shirts of other textile,nes,excl 610510- 20,knitted/crocheted	25%	50% MOP at entry, 100% at the end of year
15	6106.1000	<i>Women's or girls' blousers,shirts etc of cotton,knitted/crocheted</i>	25%	50% MOP at entry, 100% at the end of year
16	6106.2000	<i>Women's or girls' blouser, etc, of man-made fibres, knitted or crocheted</i>	25%	50% MOP at entry, 100% at the end of year
17	6106.9000	<i>Women's or girls' blouser, etc, of other textiles,nes,knitted/crocheted</i>	25%	50% MOP at entry, 100% at the end of year
18	6108.3100	Women's or girls' nightdresses & pyjama of cotton , knitted/crocheted	25%	40% MOP Tariff rate quota of 300,000 PC
19	6108.3900	Women's or girls' nightdresses etc of other textiles,nes,knitted/crocheted	25%	40% MOP Tariff rate quota of 300,000 PC
20	6108.9100	Women's or girls' neglige,bathrobe,gown,etc of cotton,knitted/crocheted	25%	35% MOP Tariff rate quota of 200,000 PC
21	6108.9900	Women's/girl's neglige,bathrobe,etc of other textile,nes,knitted/crocheted	25%	50% MOP at entry, 100% at the end of year
22	6109.1000	T-shirts, singlets and other vests, of cotton, knitted or crocheted	25%	40% MOP Tariff rate quota of 300,000 PC
23	6109.9090	T-shirt,singlet & other vest of other textile excl cotton, knitted/crocheted	25%	40% MOP Tariff rate quota of 300,000 PC
24	6110.1100	Jerseys,pullovers,cardigan,waist-coat etc of wool, knitted/crocheted	25%	50% MOP at entry, 100% at the end of year
25	6110.2000	Jerseys, pullovers, cardigan,waist-coat etc of cotton, knitted/crocheted	25%	50% MOP at entry, 100% at the end of year
26	6110.3000	Jersey,pullover,cardigan,waist-coat etc of man-made fibre, knitted/crocheted	25%	50% MOP at entry, 100% at the end of year
27	6110.9000	Jersey,pullover,cardigan of other textile,excl 611010-30, knitted/crocheted	25%	50% MOP at entry, 100% at the end of year
28	6111.2000	Babies' garments & clothing accessory of cotton, knitted/crocheted	25%	35% MOP Tariff rate quota of 200,000 PC
29	6112.3900	Men's/boy's swimwear of other textile excl synthetic fibre, knitted/crocheted	25%	40% MOP Tariff rate quota of 300,000 PC

30	611241	Women's or girls' swimwear of synthetic fibres, knitted or crocheted	25%	35% MOP Tariff rate quota of 200,000 PC
31	611249	Women's/girls' swimwear of other textile, excl synthetic fibre, knit / crocheted	25%	35% MOP Tariff rate quota of 200,000 PC
32	<i>6201.1900</i>	<i>Men's or boys' overcoat, cloak etc of other textile, nes, excl 620111-13</i>	25%	50% MOP at entry, 100% at the end of year
33	6203.1100	Men's/boy's suit of wool or fine animal hair, not knitted/crocheted	25%	35% MOP Tariff rate quota of 200,000 PC
34	6203.1910	Men's or boys' suit of cotton textile, nes, excl 620311-12, not knitted/crocheted	25%	35% MOP Tariff rate quota of 200,000 PC
35	6203.1990	Men's or boys' suit of other textile	25%	35% MOP Tariff rate quota of 200,000 PC
36	6203.3100	Men's or boys' jacket&blazer of wool/fine animal hair, not knitted/crochet	25%	35% MOP Tariff rate quota of 200,000 PC
37	6203.3200	Men's or boys' jackets and blazers of cotton, not knitted or crocheted	25%	35% MOP Tariff rate quota of 200,000 PC
38	6203.3300	Men's or boys' jackets and blazers of synthetic fibres, not knitted/croche	25%	35% MOP Tariff rate quota of 200,000 PC
39	6203.3900	Men's/boys' jackets&blazers of textile, nes, excl 620331, not knitted/croche	25%	35% MOP Tariff rate quota of 200,000 PC
40	6203.4200	Men's/boys' trouser, bib, short etc of cotton, not knitted/crocheted	25%	40% MOP Tariff rate quota of 300,000 PC
41	6203.4300	Men's/boys' trouser, bib&brace etc of synthetic fibre, not knitted/crochete	25%	40% MOP Tariff rate quota of 300,000 PC
42	6204.3200	Women's or girls' jackets of cotton, not knitted or crocheted	25%	35% MOP Tariff rate quota of 200,000 PC
43	6204.6100	Women's/girls' trouser, bib, short etc of wool/animal hair, not knitt/croche	25%	35% MOP Tariff rate quota of 200,000 PC
44	6204.6200	Women's/girls' trouser, bib, short etc, of cotton, not knitted or crocheted	25%	35% MOP Tariff rate quota of 200,000 PC
45	6204.6210	Women's / girls' ghagra	25%	35% MOP Tariff rate quota of 200,000 PC
46	6204.6220	Women's / girls' charara	25%	35% MOP Tariff rate quota of 200,000 PC
47	6204.6300	Women's/girls' trouser, bib, short etc of synthetic fibre, not knitt/crochet	25%	35% MOP Tariff rate quota of 200,000 PC
48	6204.6310	Women's / girls' ghagra	25%	35% MOP Tariff rate quota of 200,000 PC
49	6204.6320	Women's / girls' charara	25%	35% MOP Tariff rate quota of 200,000 PC
50	6204.6900	Women's/girls' trouser, bib, short etc, of other textile, nes, not knitted/crochet	25%	35% MOP Tariff rate quota of 200,000 PC
51	620520	Men's or boys' shirts of cotton, not knitted or crocheted	25%	40% MOP Tariff rate quota of 300,000 PC
52	6205.9090	Men's or boys' shirts of textiles material, nes, not knitted/crocheted	25%	40% MOP Tariff rate quota of 300,000 PC

53	6206.3000	Women's/girls' blouses,shirts,shirt blouses, of cotton, not knitted/croche	25%	35% MOP Tariff rate quota of 200,000 PC
54	6206.3010	Women's/girls' multani choli	25%	35% MOP Tariff rate quota of 200,000 PC
55	6206.3020	Women's/girls' punjabi kameez	25%	35% MOP Tariff rate quota of 200,000 PC
56	6206.3030	Women's/girls' baluchi kameez	25%	35% MOP Tariff rate quota of 200,000 PC
57	6206.3040	Women's/girls' kurta	25%	35% MOP Tariff rate quota of 200,000 PC
58	6206.4000	Women's /girls' blouses,shirts,etc,of man-made fibres, not knitted/crochet	25%	35% MOP Tariff rate quota of 200,000 PC
59	6206.4010	Women's/girls' multani choli	25%	35% MOP Tariff rate quota of 200,000 PC
60	6206.4020	Women's/girls' punjabi kameez	25%	35% MOP Tariff rate quota of 200,000 PC
61	6206.4030	Women's/girls' baluchi kameez	25%	35% MOP Tariff rate quota of 200,000 PC
62	6206.4040	Women's/girls' kurta	25%	35% MOP Tariff rate quota of 200,000 PC
63	6208.2100	Women's/girls' nightdress & pyjama of cotton, not knitted or crocheted	25%	40% MOP Tariff rate quota of 300,000 PC
64	6209.2010	Babies' garment & clothing accessories of cotton, not knitted or crocheted	25%	35% MOP Tariff rate quota of 200,000 PC
65	6209.3000	Babies'garment & clothing accessories of synthetic fibre, not knit/crochet	25%	35% MOP Tariff rate quota of 200,000 PC
66	6212.1000	Brassieres, whether or not knitted or crocheted	25%	40% MOP Tariff rate quota of 300,000 PC

Annex A				
Mauritius Concession List to Pakistan				
HS Code 2007 Version	Description	Mauritius Customs Duty	Year 1 MOP	Year 2 MOP
06	LIVE TREES & OTHER PLANTS			
	<i>0603 cut flowers & buds for bouquet etc., prepared</i>			
060311	Roses	30%	50%	50%
060312	Carnations	30%	50%	50%
060313	Orchids	30%	50%	50%
060314	Chrysanthemums	30%	50%	50%

060319	Other	30%	50%	50%
060390	Other	0%	100%	100%
0703	<i>onions, shallots, garlic, leeks etc, fresh or chilled</i>			
070320	Garlic	15%	50%	50%
070390	Leeks and other alliaceous vegetables	15%	50%	50%
0706	<i>carrots, turnips & other edible roots, fresh or chilled</i>			
070610	Carrots and turnips	15%	50%	50%
070690	Other	15%	50%	50%
0707	<i>cucumbers and gherkins, fresh or chilled</i>			
070700	Cucumbers and gherkins, fresh or chilled	15%	50%	50%
0709	<i>other vegetables, fresh or chilled</i>			
070920	Asparagus	15%	50%	50%
070951	Mushrooms	15%	100%	100%
070960	Fruits of the genus Capsicum (peppers) or of the genus Pimenta (eg, allspice)	15%	100%	100%
070970	Spinach, New Zealand spinach and orache spinach (garden spinach)	15%	50%	50%
08	EDIBLE FRUITS & NUTS, PEEL OF CITRUS/MELONS			
0804	<i>dates, figs, pineapples, avocados etc, fresh or dried</i>			
080410	Dates	0%	100%	100%
080420	Figs	15%	50%	50%
080430	Pineapples	15%	50%	50%
080440	Avocados	15%	50%	50%
080450	Guavas, mangoes and mangosteens	15%	50%	50%
0807	<i>melons (including watermelons) and pawpaws (papayas), fresh</i>			
080711	Watermelons	15%	50%	50%
080719	Other	15%	50%	50%
080720	Pawpaws (papaya)	15%	50%	50%
0811	<i>fruit & nuts (uncooked or cooked by steaming or boiling in water , frozen, whether or not containing added sugar or other sweetening matter</i>			
				Annex A
	Mauritius Concession List to Pakistan			

HS Code 2007 Version	Description	Mauritius Customs Duty	Year 1 MOP	Year 2 MOP
081110	Strawberries	0%	100%	100%
0813	<i>fruit dried, mixtures of nuts or dried fruit</i>			
081310	Apricots	15%	50%	50%
081320	Prunes	15%	50%	50%
081330	Apples	15%	50%	50%
081340	Other fruit	15%	50%	50%
081350	Mixtures of nuts or dried fruits of this chapter	15%	50%	50%
10	CEREALS			
1006	<i>rice</i>			
100610	Rice in the husk (paddy or rough)	0%	100%	100%
100620	Husked (brown) rice:	0%	100%	100%
100630	Semi-milled or wholly milled rice, whether or not polished or glazed	0%	100%	100%
100640	Broken rice	0%	100%	100%
1905	<i>bread, pastry cakes etc: communion wafers, empty cachets</i>			
190510	Crispbread	15%	100%	100%
190520	Ginger Bread, Other Similar Bakers' Wares	30%	100%	100%
190531	Sweet Biscuits	30%	16.5%	33%
190532	Waffles and wafers	30%	16.5%	33%
24	TOBACCO & MANUFACTURED. TOBACCO SUBSTITUTES			
2401	<i>tobacco, unmanufactured, tobacco refuse</i>			
240110	Tobacco (Not Stemmed)	30%	50%	100%
240120	Tobacco (Partly or Wholly Stemmed)	30%	50%	100%
240210	Cigars, Cheroots, Cigarillos (Containing Tobacco)	30%	60%	60%
240220	Cigarettes (Containing Tobacco)	30%	20%	50%
25	SALT, SULPHUR, EARTH & STONE, LIME & CEMENT			
2514	<i>slate or roughly trimmed</i>			
251400	Slate whether or not roughly trimmed	15%	50%	100%
2515	<i>marble, travertine etc. and alabaster, crude</i>			
251511	Marble, Travertine (Crude or Roughly Trimmed)	15%	50%	100%

251512	Marble, Travertine (Merely Cut By Sawing or Otherwise)	15%	50%	100%
2516	<i>granite, porphyry, basalt etc., crude or cut</i>			
251611	Granite (Crude or Roughly Trimmed)	15%	50%	100%
251612	Granite (Merely Cut By Sawing or Otherwise)	15%	50%	100%
251620	Sandstone	15%	50%	100%
2518	<i>dolomite, calcined or not, roughly trimmed etc.</i>			
251810	Dolomite (Not Calcined)	15%	50%	100%
				Annex A
	Mauritius Concession List to Pakistan			
HS Code 2007 Version	Description	Mauritius Customs Duty	Year 1 MOP	Year 2 MOP
251820	Dolomite (Calcined)	15%	50%	100%
2526	<i>natural steatite, roughly trimmed, talc</i>			
252610	Natural Steatite, Talc (Not Crushed, Not Powdered)	15%	50%	100%
44	WOOD & ARTICLES OF WOOD, WOOD CHARCOAL			
4418	<i>builders' joinery and carpentry of wood</i>			
441810	Windows, french-windows and their frames	30%	50%	50%
441820	Doors and their frames and thresholds	30%	50%	50%
441871	Assembled flooring panels for mosaic floors	15%	50%	50%
441872	other, multi layer	15%	50%	50%
441879	other	15%	50%	50%
441840	Shuttering for concrete constructional work	0%	100%	100%
441850	Shingles and shakes	10%	50%	50%
441890	Other	15%	50%	50%
57	CARPETS & OTHER TEXTILE FLOOR COVERINGS			
5701	<i>carpets & other textile floor coverings, knotted</i>			
570110	Carpets and Floor Coverings, Knotted, of Wool or Fine Animal Hair	15%	50%	100%
570190	Carpets and Floor Coverings, Knotted, of Other Textile Materials	15%	50%	100%
5702	<i>carpets & other text floor cover, woven, no tuft etc</i>			
570210	Kelem, Schumacks, Karamanie and Similar Hand woven Rugs	15%	50%	100%

570231	Carpets and Floor Coverings of Wool, of Pile Construction, Not Made Up	15%	50%	100%
570232	Carpets and Floor Coverings of Man-made Textile Materials, Not Made Up	15%	50%	100%
570239	Carpets and Floor Coverings of Other Textile Materials, Not Made Up	15%	50%	100%
570241	Carpets and Floor Coverings of Wool, of Pile Construction, Made Up	15%	50%	100%
570242	Carpets and Floor Coverings of Man-made Textile Materials, Made Up	15%	50%	100%
570249	Carpets and Floor Coverings of Other Textile Materials, Made Up	15%	50%	100%
570250	Other, not of pile construction, not made up	15%	50%	100%
570291	Carpets and Floor Coverings of Wool, Not of Pile Construction, Made Up	15%	50%	100%
570292	Carpets and Floor Coverings of Man-made Textile Materials, Made Up	15%	50%	100%
570299	Carpets and Floor Coverings of Other Textile Materials, Made Up	15%	50%	100%
5703	<i>carpets & other textile floor coverings, tufted</i>			
570310	Carpets and Floor Coverings of Wool or Fine Animal Hair, Tufted	15%	50%	100%
570320	Carpets and Floor Coverings of Polyamides, Tufted	15%	50%	100%
				Annex A
	Mauritius Concession List to Pakistan			
HS Code 2007 Version	Description	Mauritius Customs Duty	Year 1 MOP	Year 2 MOP
570330	Carpets and Floor Coverings of Other Man-made Textile Materials, Tufted	15%	50%	100%
570390	Carpets and Floor Coverings of Other Textile Materials, Tufted	15%	50%	100%
570500	Other Carpets and Other Textile Floor Coverings	15%	50%	100%
63	MADE-UP TEXTILE ARTICLES, NEEDLECRAFT SETS, WORN CLOTHING,			
6302	<i>bed linen, table linen, toilet linen & kitchen linen</i>			
630210	Bed Linen, Knitted or Crocheted	15%	50%	50%
630221	Bed Linen, Printed, of Cotton	15%	50%	50%
630222	Bed Linen, Printed, of Man-made Fibres	15%	50%	50%

630229	Bed Linen, Printed, of Other Textile Materials	15%	50%	50%
630231	Other Bed Linen of Cotton	15%	50%	50%
630232	Other Bed Linen of Man-made Fibres	15%	50%	50%
630239	Other Bed Linen, of Other Textile Materials	15%	50%	50%
630240	Table Linen, Knitted or Crocheted	30%	50%	100%
630251	Other Table Linen of Cotton	30%	50%	100%
630253	Other Table Linen of Man-made Fibres	30%	50%	100%
630259	Other Table Linen of Other Textile Materials	30%	50%	100%
630260	Toilet Linen, Kitchen Linen, of Terry Towelling, of Cotton	30%	50%	100%
630291	Toilet Linen, Kitchen Linen, of Cotton	30%	50%	100%
630293	Toilet Linen, Kitchen Linen, of Man-made Fibres	30%	50%	100%
630299	Toilet Linen, Kitchen Linen, of Other Textile Materials	30%	50%	100%
6303	<i>curtains & interior blinds, curtain & bed valances</i>			
630312	Curtain, Interior Blinds, Bed Valances, of Synthetic Fibres	30%	50%	100%
630319	Curtain, Interior Blinds, Bed Valances, of Other Textile Materials	30%	50%	100%
630391	Other Curtain, Interior Blinds, Bed Valances, of Cotton	30%	50%	100%
630392	Other Curtain, Interior Blinds, Bed Valances, of Synthetic Fibres	30%	50%	100%
630399	Other Curtain, Interior Blinds, Bed Valances, of Other Textile Materials	30%	50%	100%
6304	<i>furnishing articles of textile materials</i>			
630492	Other Furnishing Articles, Not Knitted or Crocheted, of Cotton	30%	50%	50%
				Annex A
	Mauritius Concession List to Pakistan			
HS Code 2007 Version	Description	Mauritius Customs Duty	Year 1 MOP	Year 2 MOP
630493	Other Furnishing Articles, Not Knitted or Crocheted, of Synthetic Fibres	30%	50%	50%
630499	Other Furnishing Articles, Not Knitted or Crocheted of other textile materials	30%	50%	50%
76	ALUMINUM & ARTICLES THEREOF			

7615	<i>household articles, pots scourers and scouring or polishing pads, gloves and the like of aluminum</i>			
761519	Other	15%	50%	100%
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS, TELECOMMUNICATIONS EQUIPMENT & SOUND RECORDERS & TELEVISION			
851650	Microwave Ovens	0%	100%	100%
96	MISCELLANEOUS MANUFACTURED ARTICLES			
9603	<i>brooms, brushes, mops, feather dusters etc</i>			
960340	Paint, Distemper, Varnish or Similar Brushes; Paint Pads and Rollers	15%	50%	100%