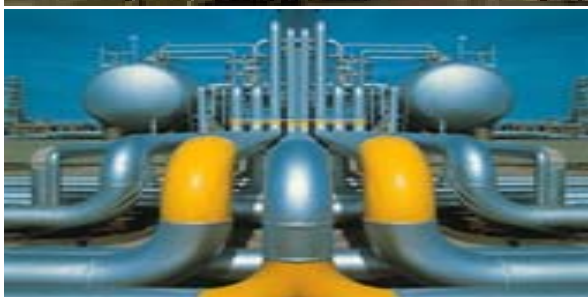
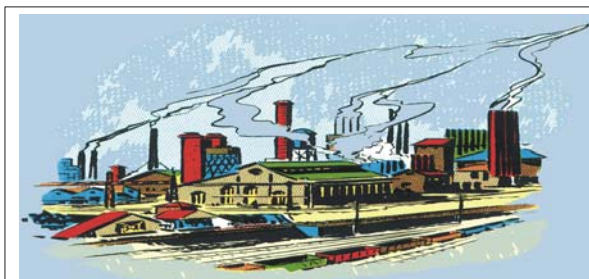


COST OF DOING BUSINESS IN PAKISTAN

February, 2007



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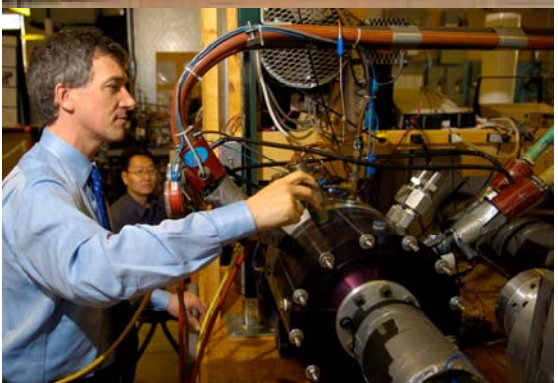
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Engineering Development Board



DISCLAIMER

This document has been prepared for information purposes only and aims at enabling the investors to make a preliminary assessment of the major costs involved in doing business in Pakistan. All the material included in this document is based on data/information gathered from various sources which we believe to be reliable. Although, due care and diligence has been taken to compile this document, however, the contained information may vary due to any change in any of the concerned factors, and the actual results may differ slightly / substantially from the presented information. EDB does not assume any liability for any financial or other loss resulting from this document in consequence of undertaking any activity. The costs presented here provide general information rather than specific. All monetary numbers are listed in Pak Rupee as well as in US\$.

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COST OF DOING BUSINESS IN PAKISTAN

STARTING A BUSINESS

Companies wishing to do business in Pakistan must register with the Registrar of Companies, Securities & Exchange Commission of Pakistan (SECP) under the Companies Ordinance, 1984.

Fees to be paid in the name of SECP

	<u>Rupees</u>	<u>US\$</u>
▪ Availability of name (for each name). Normally application is filled with 3 names	200	3.33
▪ For Registration of a company whose nominal share capital does not exceed 100,000 rupees (US \$ 1,666.67), a fee of:	2,500	41.67
▪ For registration of a company, whose nominal share capital exceeds 100,000 rupees (US \$ 1,666.67), a fee of two thousand five hundred rupees (US \$ 41.67), along with an additional fee to be determined according to the amount of nominal share capital as follows		
i. For every 100,000 rupees (US\$ 1,666.67) of nominal share capital or part of 100,000 rupees (US\$ 1,666.67) after the first 100,000 rupees, upto 5,000,000 rupees (US\$ 83,333.33), a fee of:	500	8.33
ii. For every 100,000 rupees (US\$ 1,666.67) of nominal share capital or part of 100,000 rupees (US\$ 1,666.67), after the first 5,000,000 rupees (US\$ 83,333.33) a fee of.	250	4.17
Provided that for registration of a company the total amount of fee to be paid shall not exceed ten million rupees.		
▪ Filing fee per return	200	3.33
▪ Documents relating to registration/satisfaction of mortgage/charge	5,000	83.33
▪ Copying fee: Certificate of incorporation, Certificate of commencement of business, per Certificate of mortgage/charge certificate	50	0.83
▪ Other documents	20	0.33
▪ Inspection of file	200	3.33
▪ Application u/s 21 for alteration	5,000	83.33
▪ Application u/s 158 for extension in holding of A.G.M		
Public Company	15,000	250.00
Private Company	5,000	83.33
▪ Application for change of name	1,000	16.67
▪ Any other application from the company other than above	500	8.33
▪ For an application to the Commission seeking approval to issue, circulate and publish the prospectus, a non-refundable fee in the following manner according to the size of total issue including all types of securities: -		
- Upto Rs 250 million (US\$ 4.17 million)	25,000	416.67
- More than Rs 250 million and up to Rs 1,000 million (more than US\$ 4.17 million and upto US\$ 16.67 million)	50,000	833.33
- More than Rs 1000 million (US\$ 16.67 million)	100,000	1,666.67

Source: Securities & Exchange Commission of Pakistan



Rental Rates for Prime Office Space

The following rates are approximate rentals (gross) per sq.ft. per month in some major cities of Pakistan.

City	Rupees	US\$
Islamabad	65 – 200	0.65 – 1.38
Lahore	45 – 150	0.37 – 0.65
Karachi	80 – 150	0.28 – 0.83
Karachi (Finance & Trade Centre)	150 – 250	1.66 – 2.50
Peshawar	35 – 100	0.28 – 0.55
Quetta	30 – 80	0.28 – 0.47

Cost of Industrial Land

Cost per sq. meter			Cost per sq. meter		
Location	Rupees	US\$	Location	Rupees	US\$
Islamabad	8,610 - 11,840	144-197	Sindh Small Industrial Estates		
Punjab Small Industrial Estates			Dadu	90	1.5
Jhelum	598	9.96	Hyderabad	244	4.07
Gujarkhan	359	5.98	Badin	90	1.5
Chakwal	359	5.98	Thatta	90	1.5
Taxila	526	8.76	Hala	179	2.98
Gujranwala-II	957	15.95	Sehwan	90	1.5
Kasur	718	11.96	Mirpur Khas	90	1.5
Lahore	6,459	107.65	Tando Adam	173	2.88
Daska	478	7.96	Sangher	90	1.5
Faisalabad	2,249	37.48	Nawabshah	90	1.5
Sargodha	359	5.98	Gambat	116	1.93
Sahiwal	3,828	63.80	Rohri	150	2.5
Mian Channu	263	4.38	Larkana	244	4.07
Khanewal	359	5.98	Shikarpur	90	1.5
Bahawalpur	660	11.00	Kandhkot	90	1.5
Sunder	1,046	17.43	Sukkur	244	4.07
<i>Source: Punjab Small Industries Corporation</i>			<i>Source: Sindh Small Industries Corporation</i>		
NWFP Small Industrial Estates			Balochistan Small Industrial Estates		
Peshawar	297	4.95	Gwader	371	6.18
Hattar	297	4.95	Winder Ind. Trading Estate	75	1.25
Gadoon Amazai	148	2.07	Uthal Industrial Estate – Phase-I	74	1.23
D.I.Khan	105	1.13	Gadani (marble city)	297	4.95
Nowshera	210	2.27	Hub Ind. & Trading Estate	300	5.0
EPZs	395	6.58	Quetta Industrial & Trading Estate	250	2.67
<i>Source: Sarhad Development Authority</i>			Industrial Estate Dera Murad Jamali	300	2.67
			<i>Source: Lasbella Ind. Estates Dev. Authority, Gawadar Dev. Authority (Karachi office) and Directorate of Industries, Quetta.</i>		

Export Processing Zones

EPZs (Plots)	Cost of land per sq.meter		Annual Ground Rent per sq.meter	
	Rs.	US \$	Rs.	US \$
Risalpur (for Industrial)	390	6.50	30	0.50
Risalpur (for trading/commercial)	960	16.00	75	1.25
Karachi Phase I (for Industrial)	300	5.00	90	1.50
Karachi Phase I (for trading/commercial)	1,200	20.00	150	2.50
Karachi Phase II (for Industrial)	300	5.00	90	1.50
Karachi Phase II (for trading/commercial)	1,200	20.00	150	2.50
Sialkot (for Industrial)	313	5.21	Ownership	
Gujranwala (for Industrial)	763	12.71	Ownership	

Source: Export Processing Zones Authority



Taxation in Pakistan

- Generally, any income received / accrued in or deemed to be received / accrued in from any source is liable to tax in Pakistan. However, income remitted to Pakistan by resident companies, non-resident companies and non-resident individuals is exempted from tax.
- Income / Profits generated by an assessee from the following setups is exempted from tax:
 - a) An industrial undertaking, which is engaged in manufacturing of goods or material transformation, conversion, transmission or distribution or supply of electrical energy or hydel power.
 - b) An undertaking approved by CBR.
 - c) A setup in areas specified by CBR.
 - d) Export of software developed, income from export of computer software, IT services or IT Enabling services including medical transcriptions, remote monitoring, graphic designing, accounting services, HR services, data entry operators, insurance claims services in Pakistan.

Residential status determination

In case of individuals:

Person in that year is in Pakistan for a period / periods amounting 183 days or more.

In case of companies

A company shall be a resident company for a tax year if-

- a) it is incorporated or formed by or under any law in force in Pakistan;
- b) the control and management of the affairs of the company is situated wholly in Pakistan at any time in the year; or
- c) it is a Provincial Government or local authority in Pakistan.

Company Tax

Banking Companies	35%
Public Companies other than banking companies	35%
Private Companies other than banking companies	35%
Small companies*	20%
Modarba Companies	25%

Personal Income Tax

Resident Individuals / non resident individuals	3.5% -30%
---	-----------

Withholding Tax

The companies operating in Pakistan are required to seek NTN of the company which authorizes them to become withholding agents. The various applicable rates of withholding taxes are:

A) Profit / Interest	
♦ Interest on Securities (issued by Fed. Govt.)	10%
♦ Profit on debt (on Bank Account/Fin.Inst.)	10%
B) Tax on Supplies & Services	
I. Payment to Resident Person	
a. Sale of rice, cotton seed or edible oils	1.5%
b. Sale of any other goods	3.5%
c. For transport services	2.0%
d. For other services	6.0%
e. Execution of a contract	6.0%
f. Rent including furnishing	5.0%
g. Exports	0.75 – 1.5%
II. Payment to Non-Resident Person	
a. Fee for Technical Services	15%
b. Royalty	15%
c. Execution of Contract under construction, assembly, installation, supervisory or services and advertisement by TV Satellite Channel.	6.0%
d. Any Other	30%
Sales Tax	15%

Source: Central Board of Revenue

Federal Excise Duty

Description of Goods	On Retail Price	Addl. value	Specific in Rupees	Specific in US \$
Aerated Waters	12%			
Beverages concentrate		50%		
Cement			750 per M. ton	12.5 per M. ton
Cigarettes:			a) Two rupees and sixty three paisas per ten cigarettes plus sixty nine percent incremental rupee or part thereof b) Two rupees and sixty three paisas per ten cigarettes	a) 0.04 per ten cigarettes plus sixty nine percent per incremental dollar or part thereof c) 0.04 per ten cigarettes
POL products			0.06-0.88 per Ltr.	
Lubricating Oil in Bulk			7.15 per Ltr.	0.12 per Ltr.
Natural Gas in gaseous State			5.09 per MMBTU	0.08 per MMBTU
Edible Oil / Ghee / Vegetable Oil		15%		
LNG			17.18 / 100 cubic meter	
Services (5% - 15% of amount paid)				

* Company having: (1) Paid up capital of Rs. 25.0 million
(2) Turnover of Rs 200.0 million
(3) Incorporated after July 1, 2005

Source: Central Board of Revenue



Rates of Capital Allowance

Capital allowances are given on qualifying capital expenditure. Some of the items accorded allowances are shown below:

Initial Allowance

Newly purchased plant, machinery & equipment 50%

Annual Allowance

	<u>Rate percent of the written down value</u>
◆ Buildings (all types) : Factory, workshop, cinema, hotel, hospital, Residential quarters for labour	10
◆ Furniture (including fittings)	10
◆ Machinery & Plant (not otherwise specified)	10
◆ Computer hardware, including printer, monitor and allied items	30
◆ Technical or professional books	20
◆ Ships	
> New	5
> Second hand	10
Age at time of purchase:	
(a) Not more than ten years	20
(b) Ten or more years.	20
◆ Motor vehicles (all types).	
◆ Aircraft, aero-engines and aerial photographic apparatus.	30
◆ Below ground installations in mineral oil concerns the income of which is liable to be computed in accordance with the rules in Part I of the fifth Schedule.	100
◆ Below ground installations, including but not limited to the cost of drilling, casing, cementing, logging and testing of wells, in offshore mineral oil concerns the income of which is liable to be computed in accordance with the rules in Part I of Fifth Schedule.	100
◆ Offshore platforms and production installations in mineral oil concerns the income of which is liable to be computed in accordance with the rules in Part I of the Fifth Schedule.	20

Various Incentives available for setting up new business

In order to attract foreign investment, the Government of Pakistan has announced various incentive schemes and has given tax exemptions to the Companies who intend to invest in Pakistan.

Major tax exemptions are as under:-

- Interest Income on foreign currency accounts held with authorized banks by resident of Pakistan.
- Interest in case of non-resident person from Islamic mode of financing
- Profit from educational institutes
- Profit from computer training and educational centres
- Capital gains on sale of shares of listed companies (uptil 30th June, 2007)
- Income from pioneer industrial undertakings
- Income from industrial undertaking in Export Processing / Special Industrial Zones
- Income from fruit processing
- Export of computer software or IT services or IT enabled services.

Duties & Tariffs

- Raw material duties and tariffs on imports (chemical & food) 0% - 20%
- Plant & Machinery 0% to 20% (depending upon nature of Plant & Machinery).

Source: Central Board of Revenue (FY2005-2006)

Human Resource

Minimum Conditions of Employment

Minimum wage : Rs 4,000 (US \$ 66.67)	90 days
Paid maternity leave (max.)	8 – 9 hours daily
Normal work hours	Per annum
	11 days
Paid holidays (Gazetted)	14 days
Paid Annual Leave for Employees	16 days
Paid Sick Leave for Employees	10 days
Paid Casual Leave for Employees	

Statutory Contributions

Provident Fund (Per employee per month)

Employer	8.33%
Employee	8.33%

Workers Welfare Fund (WWF)

2% of the income exceeding Rs 100,000(US\$ 1666.67)

Workers Profit Participation Fund (WPPF)

5% on pre-tax profit

Employees old-age benefits

The old age benefits Act-1976 covers industrial, commercial & other establishments where employees are ten or more in number.

Employer Contribution (per employee per month)

Rate : 6% of wages of insured worker subject to

Min. Contribution Rs. 240(US\$ 4)

Employee Contribution (per employee per month)

Rs. 40 only (US\$ 0.67)

Source: Employees Old Age Benefits Institution

Employees Social Security Scheme

The Provincial Employees Security Ordinance 1965 covers industrial, commercial & other establishments where employees are ten or more in number.

Employer Contribution:

Rate: 7% of wages of secured workers subject to

Min. Contribution Rs. 280(US\$ 4.67)

Max. Contribution Rs. 350(US\$ 5.83)

Source: Social Security Institution

Wages Rates

Average total remuneration in manufacturing sector:(Increase 15% per annum).

	←-----Per month rates-----→			
	Rupees		US \$	
Salaries & Benefits (Executives)				
Managing Director	287,500	– 575000	4791.67	– 9583.33
General Manager	143,750	– 316250	2395.83	– 5270.83
Senior Manager	86,250	– 172500	1437.50	– 2875.00
Manager	57,500	– 103500	958.33	– 1725.00
Deputy Manager	34,500	– 80500	575.00	– 1341.67
System Analyst	34500	– 80500	575.00	– 1341.67
Programmer	23000	– 57500	383.33	– 958.33
Salaries & Benefits (Non Executives)				
Foreman	13800	– 17250	230.00	– 287.50
Supervisor	10350	– 13800	172.50	– 230.00
Electronic Data Processing Supervisor	13800	– 17250	230.00	– 287.50
Boiler man	11500	– 13800	191.67	– 230.00
Electrician	11500	– 13800	191.67	– 230.00
Clerk/Typist	6900	– 8050	115.00	– 134.17
Data Entry Operator	6900	– 8050	115.00	– 134.17
Security Guard	5750	– 7475	95.83	– 124.58
Driver	5750	– 9200	95.83	– 153.33
Un-skilled worker	4600	– 6325	76.67	– 105.42

Utilities

Electricity Rates

	<u>Rupees/KWH*</u>	<u>US \$/ KWH</u>
<u>Domestic</u>		
Upto 50 Units	1.40	0.02
First 100 Units (1-100)	2.57	0.04
Next 200 Units (101-300)	3.47	0.06
Next 700 Units (301-1000)	5.76	0.10
Above 1000 Units	6.90	0.12
<u>Commercial</u>		
Upto 100 Units	6.80	0.12
Above 100 Units	7.17	0.12
For peak load (Exc: 20 KW)	4.17	0.07
<u>Industrial</u>		
B-1	5.21	0.09
B-2	3.67	0.06
B-3	3.58	0.06
B-4	3.37	0.06
<u>Industrial (TOD Tariff)</u>		
B-2 (Off Peak)	3.54	0.06
B-2 (Peak)	5.11	0.09
B-3 (Off Peak)	3.01	0.05
B-3 (Peak)	4.58	0.08
B-4 (Off Peak)	2.86	0.05
B-4 (Peak)	4.41	0.07
<u>Bulk Supply Tariff</u>		
C-1A	5.16	0.08
C-1B	4.79	0.07
C-2	4.51	0.07
C-3	4.42	0.07
<u>Agriculture</u>		
D-1 Scarp	5.06	0.08
D-2 (I)	3.12	0.05
D-2 (II)	2.75	0.04

*This includes energy charges, fixed additional surcharge, additional surcharge and surcharge @ 10.4 %, but exclusive of fixed charges ranging from Rs 70 to Rs 300 (US \$ 1.2 to US \$5.00) on general supply (peak load, exceeding 20KW), industrial tariff, bulk supply tariff and agriculture tariff.

Source: IESCO Computer Centre, Islamabad.

www.iesco.com.pk

Water Rates

In Pakistan, different Municipal corporations are responsible for the development, operation and maintenance of water supplies.

<u>Islamabad</u>	<u>Per 1000 Gallons</u>		<u>Lahore</u>	<u>Per 1000 Gallons</u>	
	<u>Rupees</u>	<u>US \$</u>		<u>Repees</u>	<u>US\$</u>
Domestic			Domestic		
Upto 250 Gallons	96.00	1.60	Upto 5,000 Gallons	9.20	0.15
251 to 499 Gallons	114.00	1.90	5,001 to 20,000 Gallons	14.90	0.24
500 to 999	140.00	2.33	20,001 and above	19.50	0.32
1000 - 1199	188.00	3.13			
1200 - 1499	254.00	4.23			
1500 - 1999	316.00	5.26	Commercial		
2000 & above	378.00	6.30	Upto 5,000 Gallons	19.53	0.46
			5,001 to 20,000 Gallons	34.89	0.81
			20,001 and above	50.48	1.18
Commercial					
277.77	552.00	9.20			
278 - 388	772.00	12.86	Industrial		
389 - 441	884.00	14.73	Upto 5,000 Gallons	19.53	0.46
445 - 555.55	1204.00	20.06	5,001 to 20,000 Gallons	34.89	0.81
556 - 666	1324.00	22.06	20,001 and above	50.48	1.18
667 - 777	1546.00	25.76			
778 - 900	1788.00	29.80			
901 - 1000	1988.00	33.13			
389 - 441					

Source: Water & Sanitation Agency, Lahore
www.lda.gov.pk/lda-wasa.html#

<u>Industrial</u>	<u>Per Month</u>		<u>Karachi</u>	<u>Per 1000 gallons</u>	
	<u>Rupees</u>	<u>US\$</u>		<u>Rupees</u>	<u>US\$</u>
For drinking,	600.00	10.00	Domestic	44.00	0.73
For Manufacturing	1200.00	20.00	Commercial	73.00	1.22
For raw material	3000.00	50.00	Industrial	73.00	1.22

Source: Capital Development Authority

Source: Karachi Water & Sewerage Board

Un-Metered Supply (Flat Rates)

- Industries using water for drinking and toilet purposes only: Rs 600.00 per month (US\$ 10.00).
- Industries where water is partly used for manufacturing purposes: Rs 1200.00 per month (US \$ 20.00).
- Industries where water is used as raw material: Rs 3,000.00 per month (US\$50.00).

Source: Capital Development Authority

Quetta

	<u>Rupees</u>	<u>US\$</u>
i. Quetta Industrial & Trading Estate (Per 1000 Gallon)	60.00	1.00
ii. Small Industrial Estate, Quetta (per day rates)		
½ Inch dia	12.00	0.20
1 Inch dia	18.00	0.30
¾ Inch dia	24.00	0.40

Source: Directorate of Industries & Commerce, Quetta

<u>Peshawar</u>	<u>Rupees</u>	<u>US\$</u>
Domestic	20	0.33
Commercial	300	5.00
Industrial*	300	5.00

* (Ice & Marble Factories only)

Source: Municipal Corporation Peshawar

Lasbela Ind. Estates Dev. Authority

	<u>Per 1000 gallon</u>	
	<u>Rupees</u>	<u>US\$</u>
i. Hub Industrial & Trading Estates / Winder Industrial & Trading Estates	40.00	0.66
ii. Gadani Industrial Area, Special Industrial Zone Winder and Uthal Industrial & Trading Estates	40.00	0.66

Source: Lasbela Industrial Estates Dev. Authority

Hattar Industrial Estates, Haripur

Sizes in Diameter	Per month Rates	
	Rs.	US \$
½ Inch	800	13.33
¾ Inch	1,200	20.00
1 Inch	1,600	26.67
1 ½ Inch	2,400	40.00
2 Inch	3,500	58.33

Source: Industrial Estate, Hattar

Sewerage Rates

Sewerage services and water supply in Pakistan is generally managed by Municipal corporations.

Lahore

Domestic	Per 1000 Gallons	
	Rs.	US \$
Upto 5,000 Gallons	6.44	0.11
5,001 to 20,000 Gallons	10.43	0.18
20,001 and above	13.65	0.29
Industrial	29.82	0.50
Drainage		
Upto 5,000 Gallons	19.53	0.33
5,001 to 20,000 Gallons	34.89	0.59
20,001 and above	50.48	0.84
ii. For industries, commercial, non-residential, govt. & semi govt organizations, corporate bodies not directly connected with WASA water/sewerage system but disposing sewerage through drainage system.	1,663 per acre per month	27.71
Commercial / non-residential		
Upto 5,000 Gallons	19.53	0.33
5,001 to 20,000 Gallons	34.89	0.59
20,001 and above	50.48	0.84

Source: Water & Sanitation Agency, Lahore.

www.lda.gov.pk/lda-wasa.html#8

Karachi

Sewerage Rates are charged @25% of water supply charges.

Domestic	11.00	0.18
Commercial / Industrial	18.25	0.30

Source: Karachi Water & Sewerage Board

Industrial Wastage / Treatment

Environmental Protection Agency (EPA) under the Ministry of Environment, Local Government & Rural Development is responsible for monitoring the pollution of industries. Similarly each province has established provincial Environmental Protection Agencies to monitor the environmental pollution in the respective province.

Wastage Treatment

The Wastage treatment is done by the municipal corporations and by the industrial establishments.



Gas & Fuel Costs

Natural Gas

Domestic

	<u>(Rupees/MMBTU)</u>	<u>US\$/MMBTU</u>
Upto 50 MMBTU	85.03	1.42
Over 50 upto 100 MMBTU	89.03	1.48
Over 100 upto 200 MMBTU	162.07	2.70
Over 200 upto 300 MMBTU	259.29	4.32
Above 300 MMBTU	337.30	5.62

Commercial

298.03 4.97

General Industry

264.87 4.41

Compressed Natural Gas (CNG) Stations

264.87 4.41

Cement Industry

305.15 5.09

Source: Oil & Gas Regulatory Authority

LPG / CNG (Average Per Kg)

	<u>Rupees</u>	<u>US \$</u>
LPG	37.70	0.63
CNG	33.46	0.56

Source: Local Market, Islamabad.
SHV Energy Pak (Pvt) Ltd.

Petrol / Diesel / Fuel Oil

Ex-Depot prices as on 16th November, 2005

	<u>Rs. / Litre</u>	<u>US \$/Ltr.</u>
Premier Petrol	57.77	0.96
Hi-Octane Blending Compound (HOBC)	64.95	1.08
High Speed Diesel	38.80	0.65

Source: Pakistan State Oil

Telecommunications Rates

Pakistan Telecommunication Company Limited (PTCL) is the main Organization in Pakistan which provides telephone services. Service rates of PTCL are as under:

Local Call Charges

Particulars	From 0700-2230 Hours Pulse Duration: 5 Minutes		From 2230 to 0700 Pulse Duration: 10 Minutes	
	Rs.	US \$	Rs.	US \$
PTCL Call Charges	2.31	0.04	2.31	0.04

Landline NWD and Local rates on Mobile

Particulars	From 0700-2230 Hours Pulse Duration: 5 Minutes Local		From 2230 to 0700 Pulse Duration: 10 Minutes NWD	
	Rs.	US \$	Rs.	US \$
Landline to Mobile	2.50	0.04	2.50	0.04

Long Distance Calls (NWD)

PTCL charges for Long Distance Calls and PSTN to Mobile calls (excluding General Sales Tax) as follows:

S.No.	Call Type	Charges (per minute)
1.	NWD (Long distance) PSTN to PSTN Time less, Distance Less	Rs. 2.00
2.	Calls from PSTN to Local Mobile Time less, Distance Less	Rs. 2.50
3.	NWD (Long distance) Calls from PSTN to Mobile Time less, Distance Less	Rs. 2.50

International Telephone Call Tariff

International Calls (Far End Fixed Line Termination) with effect from January 01, 2007 00:00 Hrs (Midnight Sunday – Monday) Excluding GST are as follows:

Destination	ISD Call for 20 Sec	Demand Calls		Station Calls		ISDN Un-Restricted Data services per min.
		3 minute Charges	Additional Minute Charges	3 minute Charges	Additional Minute Charges	
Saudi Arabia, UAE						
Rs.	8.99	33.71	8.99	26.97	8.99	13.49
US \$	0.14	0.06	0.14	0.44	0.14	0.22
Afghanistan						
Rs.	15.00	56.25	15.00	45.00	15.00	22.50
US \$	0.25	0.94	0.25	0.75	0.25	0.38
Denmark						
Rs.	5.00	18.75	5.00	15.00	5.00	7.50
US \$	0.08	0.31	0.08	0.25	0.08	0.13
India						
Rs.	8.00	30.00	8.00	24.00	8.00	12.00
US \$	0.13	0.50	0.13	0.40	0.13	0.20
Thailand						
Rs.	10.00	37.50	10.00	30.00	10.00	15.00
US \$	0.17	0.63	0.17	0.50	0.17	0.25

Destination	ISD Call for 20 Sec	Demand Calls		Station Calls		ISDN
		3 minute Charges	Additional Minute Charges	3 minute Charges	Additional Minute Charges	Un-Restricted Data services per min.
US, Canada, UK, China, Malaysia, Spain, Germany, Italy, Greece, France, Australia, South Korea, Netherlands, Belgium, Hong Kong & Norway.						
Rs.	2.00	7.50	2.00	6.00	2.00	3.00
US \$	0.03	0.13	0.03	0.10	0.03	0.05

1. International Calls to Far End Fix Termination.

Destination	ISD Call for 20 Sec	Demand Calls		Station Calls		ISDN
		3 minute Charges	Additional Minute Charges	3 minute Charges	Additional Minute Charges	Un-Restricted Data services per min.
Austria, Azores, Belgium, Canada, Denmark, Greece, Hong Kong, Ireland, Italy, Netherlands, Norway, Russian Federation, Spain, Sweden etc.						
Rs.	5.00	18.75	5.00	15.00	5.00	7.50
US \$	0.08	0.31	0.08	0.25	0.08	0.13
Argentine Republic, Cyprus, Finland, New Zealand, Poland, Portugal, Brazil, Croatia etc.						
Rs.	10.00	37.50	10.00	30.00	10.00	15.00
US \$	0.17	0.63	0.17	0.50	0.17	0.25

2. International Calls (Far End Mobile Termination)

Destination	ISD Call for 20 Sec	Demand Calls		Station Calls		ISDN
		3 minute Charges	Additional Minute Charges	3 minute Charges	Additional Minute Charges	Un-Restricted Data services per min.
USA, Canada, China, Hong Kong						
Rs.	2.00	7.50	2.00	6.00	2.00	3.00
US \$	0.03	0.13	0.03	0.10	0.03	0.05
Afghanistan						
Rs.	18.00	67.50	18.00	54.00	18.00	27.00
US \$	0.30	1.13	0.30	0.90	0.30	0.45
Belgium, Denmark, France, Germany						
Rs.	15.00	56.25	15.00	45.00	15.00	22.50
US \$	0.25	0.94	0.25	0.75	0.25	0.38
India						
Rs.	8.00	30.00	8.00	24.00	8.00	12.00
US \$	0.13	0.50	0.13	0.40	0.13	0.20
Thailand						
Rs.	10.00	37.50	10.00	30.00	10.00	15.00
US \$	0.17	0.63	0.17	0.50	0.17	0.25

Source: www.ptcl.com.pk

ii. Fixed Wireless Terminal (FWT) with Internal Antenna.

FWT with internal Antenna Price Rs.			Connection Charges Rs.			Total Package Price Rs.	Total Package Price US \$
FWT	GST	Total	Connection	GST	Total		
2,890	434	3,324	500	75	575	3,899	64.98

iii. External Antenna with Cable and Connector

External Antenna Price Rs.			Total Package Price Rs.	Total Package Price US \$
Set	GST	Total		
260	39	299	299	4.98

Call Centres

Bandwidth	Monthly Tariff on All Pakistan Basis Rs.	Monthly Tariff on All Pakistan Basis US \$
256 Kbps	24,720	412
512 Kbps	42,000	700
1024 Kbps	72,000	1,200
2 Mbps	120,000	2,000
8 Mbps	432,000	7,200
34 Mbps	1,440,000	24,000
45 Mbps	1,880,880	31,348

Regular Dial up Connection (Monthly Package)

Internet Service Provider	Package	Monthly Charges	
		Rs.	US \$
Paknet Limited	Regular Unlimited (30 Days)	1,499	24.98
	Day Unlimited	999	16.65
National Telecommunication Corporation (NTC)	Regular Unlimited (30 Days) Single Login	999	16.65
	Regular Unlimited (30 Days) Double Login	1,799	29.98
Comsats	Regular Unlimited (30 Days) Single Login	1,600	26.67
	Regular Unlimited (30 Days) Multi Login	3,500	58.33

DSL Connection - Unlimited Monthly Package

Internet Service Provider	Monthly Rates for Bandwidth used in Kbps / Mbps									
	64 Kbps		128 kbps		256 kbps		512 kbps		1 Mbps	
	Rs.	US \$	Rs.	US \$	Rs.	US \$	Rs.	US \$	Rs.	US \$
Paknet Limited (PL)	5,500	91.67	8,500	141.67	15,500	258.33	26,500	441.67	66,000	1,100.00
National Telecommunication Corporation (NTC)	9,999	166.65	12,999	216.65	21,999	366.65	39,999	666.65	69,999	1,166.65
Micronet Broadband (Pvt.) Ltd (MBL)	-	-	10,900	181.67	18,900	315.00	32,100	535.00	55,000	916.67
Dancomm Pakistan Pvt Ltd (DPPL)	7,500	125.00	12,500	208.33	24,500	408.33	45,500	758.33	110,000	1,833.33
Comsats	5000	83.33	9000	150.00	16,200	270.00	29,000	483.00	54,000	900.00

Transportation Costs

Ocean Freight Rates

Ocean freight rates applicable for general cargo from Karachi Port to some other major ports of countries / continents:

From Karachi to:	20 – ft Dry Box STD		40 – Dry Box STD	
	Rupees	US \$	Rupees	US \$
Osaka, Yokohamma	60,000	1,000	120,000	2,000
Xingang, Shanghai	60,000	1,000	120,000	2,000
Busan, Korea	54,000	900	108,000	1,800
Keelung / Taiwan	54,000	900	108,000	1,800
Singapore	24,000	400	48,000	800
Europe (Flixtowe, Hamburg, Bremen)	90,000	1,500	180,000	3,000
USA (New York, Baltimore, Houston)	180,000	3,000	240,000	4,000

Source: Pakistani National Shipping Corporation

Courier Service Rates

A number of Pakistani and International companies provide courier services in Pakistan.

Countries	Documents Upto 500 gms.				Merchandise Upto 1000 gms.			
	TCS		DHL		TCS		DHL	
	Rupees	US \$	Rupees	US \$	Rupees	US \$	Rupees	US \$
Australia	1,784	29.73	2,154	35.90	3,515	58.58	4,378	72.96
Germany	1,475	24.58	1,740	29.00	2,285	38.08	3,880	64.66
Japan	1,784	29.73	2,154	35.90	3,515	58.58	4,377	72.95
Taiwan	1,660	27.66	2,071	34.51	2,777	46.28	4,212	70.20
U.K	1,475	24.58	1,745	29.08	2,285	38.08	3,890	64.83
United States	1,660	27.66	2,160	36.00	2,777	46.28	4,389	73.15
Canada	1,660	27.66	2,160	36.00	2,777	46.28	4,389	73.15
India	1,475	24.58	1,578	26.30	2,285	38.08	3,558	59.30
Russia	1,784	29.73	2,991	49.85	3,515	58.58	5,386	89.77

Source: Technology Communication Supplies (TCS) & DHL Pakistan (Pvt) Ltd.

Air Cargo Rates

The cargo rates of Pakistan International Airlines (PIA) for some of the countries are:

Destination Country	Minimum Weight (Kg)	Rates		For each addl. Kg.	
		Rupees	US \$	Rupees	US \$
America (Washington)	3 - 7	2,984	49.73	386	6.43
Canada (Toronto)	3 - 5	2,984	49.73	449	7.48
Australia (Sydney)	3	906	15.10	282	4.70
Europe (Paris)	3 - 4	1,179	19.65	223	3.72
Middle East (Dubai)	4 - 5	845	14.08	123	2.05
Singapore	3 - 5	906	15.10	171	2.85
Thailand (Bangkok)	3 - 5	906	15.10	130	2.17
Burma (Yangon)	4 - 7	906	15.10	116	1.93

Air Way Bill (AWB) fees Rs 350 (US\$ 5.83), other carrier charges Rs 100 (US\$ 1.67) and fuel surcharge per Kg Rs 20.00 (US \$ 0.33), Custom clearance charges Rs. 2,000-2,500 (US\$ 33.33 – 41.66).

Source: Pakistan International Airlines (PIA).

Living in Pakistan

Rented Residential Accommodation

In major cities of Pakistan i.e. Karachi, Lahore, Islamabad, Peshawar and Quetta, the rental rates ranges between:

	←-----Per month charges-----→			
	Rupees		US \$	
<u>Bungalows</u>				
Bungalow (2, 3 bed rooms)	35,000	– 40,000	583.33	– 666.66
Bungalow (4, 5 bed rooms)	70,000	– 120,000	1166.66	– 2000.00
Semi-detached	20,000	– 25,000	333.33	– 416.66
<u>Apartments (Unfurnished)</u>				
One bed room	20,000	– 25,000	333.33	– 416.66
Two bed room	30,000	– 35,000	500.00	– 583.33
Three bed room	40,000	– 45,000	666.66	– 750.00

Non-dutiable Goods

The following items can be brought to Pakistan duty free under personal baggage scheme:

1. One Mobile Phone
2. One Tape Recorder / Cassette Player, CD Player
3. Personal Jewellery in reasonable quality.
4. One Personal Computers or one Laptop Computer along with Printer, Monitor, Keyboard, Mouse and cables etc.
5. Any other gifts worth 225 US \$ (Rupees 13,500).

Source: Central Board of Revenue

Hotel Rates

	←-----Rupees per day-----→					
	<u>3-Star</u>		<u>4-Star</u>		<u>5-Star</u>	
	<u>Rupees</u>	<u>US\$</u>	<u>Rupees</u>	<u>US\$</u>	<u>Rupees</u>	<u>US\$</u>
<u>Islamabad</u>						
Single bed	12,000	200.00	15,000	250.00	21,500	450.00
Double bed	13,500	225.00	20,000	333.33	22,000	533.33
<u>Lahore</u>						
Single bed	6,570	109.50	10,000	166.66	14,000	233.33
Double bed	8,032	133.86	11,500	191.66	15,000	250.00
<u>Karachi</u>						
Single bed	7,500	125.00	11,000	193.33	13,000	216.66
Double bed	9,000	158.33	12,000	200.00	15,000	250.00

Club Membership

Islamabad

	Registration Fee		Monthly Fee	
	Rupees	US \$	Rupees	US \$
Islamabad Club				
Resident –Private	600,000	10,000	810	135
Non-Resident – Diplomats	45,000	750	4,500	75
Non-Resident - Non-Diplomats	45,000	750	4,500	75
Islamabad Golf Club: Membership*				
Resident –Private	150,000	2,500	1,980	33
*Members already having club membership need not to register again but will pay additional Rs 1,400 per month (US \$ 23.33)				
Non-Resident – Diplomats	90,000	1,500	3,540	59.00
Per Annum				
Non-Resident - Non-Diplomats	90,000	1,500	4,580	76.33
It is life time registration				
Gun Club:				
Private	500,000	8,333.33	1,250	20.83
It is life time registration				

Lahore

	Registration Fee		Monthly Fee	
	Rupees	US \$	Rupees	US \$
Gymkhana				
Resident – Private	300,700	5,011.67	550	9.17
Non-Resident – Diplomats	300,000	5,000	550	9.17
Non-Resident - Non-Diplomats	300,000	5,000	550	9.17
Golf Club: Membership				
Resident - Private	Members already having club membership automatically become golf club members but will pay additional Rs 750/- per month (US \$ 12.50)			
Non-Resident (Diplomats)				
Non-Resident (Non-Diplomats)				

Karachi

	Registration Fee		Monthly Fee	
	Rupees	US \$	Rupees	US \$
Gymkhana				
Married	10,000	166.66	660*	11.00*
Un Married	5,000	83.33	660*	11.00*

English Medium School Fees

Description	Rupees		US \$	
	One time charges at the time of Admission	15,000	– 50,000	250.00
Monthly Fee				
Upto Class-8	2,500	– 8,000	41.67	– 133.33
O-Level	4,000	– 10,000	66.67	– 166.67
A-Level	6,000	– 9,500	100.00	– 158.33

Health Care

Consultation fees charged by General Practitioners	Rupees		US \$	
	Minor	200	– 300	3.33
Intermediate	400	– 600	6.67	– 10.00
Major	700	– 800	11.67	– 13.33

Consultation fees charged by Physicians, Pediatricians and Psychiatrists

	Rupees			US \$		
Simple	600	-	1,000	10.00	-	16.67
Intermediate	1,000	-	1,500	16.67	-	25.00
Complex	1,200	-	2,000	20.00	-	33.33

Private Hospital Charges

	←-----Rates per day-----→					
	Rupees			US \$		
General Ward	700	-	1,000	11.67	-	16.67
Officers Ward	1,000	-	3,000	16.67	-	50.00
Special Ward with A/C	3,000	-	5,000	50.00	-	83.33

Domestic Help

	←-----Rates per month-----→					
	Rupees			US \$		
Maid (full-time)	5,000	-	6,000	83.33	-	100.00
Gardner	4,000	-	5,000	66.67	-	83.33
Driver	5,000	-	6,000	83.33	-	100.00

Public Transport

Rupees

Taxi Fares

Minimum charges upto 2 k.m. 40 – 50 (US\$ 0.67 – 0.83)
 For every subsequent k.m. 15

Bus Fares

Minimum (1 – 2 k.m.) 6

Railway Fares

Rail Fares as on 14th March, 2005 from Rawalpindi to main cities:

<u>City</u>		<u>A/C Sleeper</u>	<u>A/C Parlour</u>	<u>A/C Lower</u>	<u>Economy</u>	<u>Cargo Rate per kg.</u>
Karachi	(Rs)	2,560	-	1,195	720	4.50
	US\$	42.67	-	19.91	12.00	0.08
Lahore	(Rs)	635	410	310	150	1.70
	US\$	10.58	6.83	5.17	2.50	0.03
Peshawar	(Rs)	570	-	240	110	1.40
	US\$	9.50	-	4.00	1.83	0.02
Quetta	(Rs)	2,444	-	1,605	815	5.00
	US\$	40.73	-	26.75	13.58	0.08
Multan	(Rs)	1,257	-	855	330	2.30
	US\$	20.95	-	14.25	5.50	0.04

Source: Pakistan Railway

Domestic Air Fares

Pakistan International Airlines (PIA) is the main domestic Airline which provides travel services between big cities of Pakistan. One-way air fares from Islamabad to main cities are as under:

<u>City</u>	<u>Economy class Fare</u>	
	<u>Rupees</u>	<u>US \$</u>
Lahore	3,390	56.50
Karachi	6,390	106.50
Quetta	5,870	97.83
Peshawar	2,150	35.83

International Air Fare

One way international Air Fare of PIA from Karachi, Pakistan to major international cities.

<u>City</u>	<u>Economy Class</u>		<u>Business Class</u>	
	<u>Rupees</u>	<u>US \$</u>	<u>Rupees</u>	<u>US \$</u>
New Delhi	13,285	221.41	18,200	303.33
Dhaka	18,785	313.08	34,350	572.50
Dammam	19,235	320.58	33,880	564.66
Beijing	38,650	644.16	52,450	874.16
Bangkok	16,900	281.66	37,540	625.66
New York	58,050	967.50	108,035	1800.58
Toronto	68,640	1144.00	100,977	1682.95
London	40,510	675.16	725,580	1209.66
Paris	37,590	626.50	54,182	903.33
Dubai	17,740	295.66	27,880	464.66

Source: Pakistan International Airlines (PIA).

Eating Out In Pakistan

Average lunch rates on single person basis are as under:

	<u>Rupees</u>			<u>US \$</u>		
At Fast Food Restaurant	300	-	400	5.00	-	6.67
At 3 / 4 Star Hotel	500	-	1,000	8.33	-	16.66
At 5 Star Hotel	1,000	-	1,500	16.66	-	25.00

Shopping in Pakistan

Average Rates of some of the daily use items are as under:

<u>ITEMS</u>	<u>Rupees</u>		<u>US \$</u>	
• Shirt	500	– 1,500	8.33	– 25.00
• Trouser	700	– 1,500	11.67	– 25.00
• Coat + Pant (Suit)	7,000	– 10,000	116.67	– 166.67
• Track Suit	2,000	– 3,000	33.33	– 50.00
• Dress Shoes	1,200	– 2,000	20.00	– 33.33
• Jogger Shoes	1,200	– 2,500	20.00	– 41.67
• Tennis Shoes	500	– 1,500	8.33	– 25.00
• Hand Bag	500	– 1,500	8.33	– 25.00
• Brief Case	1,500	– 5,000	25.00	– 83.33
• Suit Case	2,000	– 7,000	33.33	– 116.67
• Calculator	800	– 2,000	13.33	– 33.33
• Computer P-IV (local)	18,000	– 26,000	300.00	– 433.33
• Tape Recorder	3,000	– 7,000	50.00	– 116.67
• VCD Player	5,000	– 20,000	83.33	– 333.33
• T.V. Set 20"	15,000	– 25,000	250.00	– 416.66
• Bed Sheet	1,500	– 3,000	25.00	– 50.00

Prices of Consumer Items

• A bottle of Coke (disposable)	15	– 30	0.25	– 0.33
• A bottle of Coke (regular)	12	– 20	0.20	– 0.30
• A bottle of Mineral Water (1.5 liter)	30	– 40	0.42	– 0.67
• A pack of 20 cigarettes (Premier)	45	– 95	0.75	– 1.58
• A box of Corn Flakes	80	– 150	1.33	– 2.50
• A loaf of whole meal Bread (800 gms)	20	– 40	0.33	– 0.67
• Tetra Pack of Milk (1 Ltr)	44	– 50	0.73	– 0.83
• A bottle / tin of local Beer (500 ml)	100	– 250	1.66	– 4.16
• A bottle of local Whisky / Vodka / Gin / Rum etc. (500 ml)	1,000	– 1,500	16.66	– 25.00
• A bottle of imported Whisky / Vodka / Gin / Rum etc. (500 ml)	5,000	– 7,000	13.33	– 25.00

Useful Addresses

Ministry of Industries, Production and Special Initiatives

'A' & 'D' Blocks, Pak Secretariat,
Islamabad , Pakistan.
Tel: 92-51-9206031
Fax: 92-51-9205130, 9202165
E-mail: mind@moip.gov.pk
www.moip.gov.pk

Ministry of Commerce

Pak Secretariat,
'A' Block, Islamabad , Pakistan.
Tel: 92-51-9203999, 9210227
Fax: 92-51-9205241
E-mail: mincom@commerce.gov.pk
www.commerce.gov.pk

Ministry of Foreign Affairs

Constitution Avenue,
Sector G-5, Islamabad , Pakistan.
Tel: 92-51-9210971
Fax: 92-51-9213795
E-mail: admm@mfa.gov.pk
www.mfa.gov.pk

Ministry of Labour, Manpower & Overseas Pakistanis

Pak Secretariat, 5th & 6th Floors,
"B" Block, Islamabad , Pakistan.
Tel: 92-51-9209223
Fax: 92-51-9202588
E-mail: mol_gov@yahoo.com
www.pakistan.gov.pk/MinDiv.jsp

Board of Investment (BOI)

Ataturk Avenue,
Sector G-5/1,
Islamabad , Pakistan.
Tel: 92-51-9221823
Fax: 92-51-9206160, 9215554, 9217665, 9203281
E-mail: mail@pakboi.gov.pk
www.pakboi.gov.pk

The Federation of Pakistan Chambers of Commerce & Industry

Federation House,
Shahrah-e-Firdousi,
Main Clifton, Karachi , Pakistan.
Tele: 92-21-5873694, 5873691, 5873693
Fax: 92-21-5874332
E-mail: fpcci@cyber.net.pk; info@fpcci.com.pk
www.fpcci.com.pk

Small & Medium Enterprise Development Authority (SMEDA)

6th Floor LDA Plaza, Egerton Road
Lahore – 54792 , Pakistan.
UAN : 111-111-456
Fax: 92-42- 6304926-27
E-mail: helpdesk@smeda.org.pk
www.smeda.org.pk

Export Processing Zones Authority (EPZA)

Landhi Industrial Area, Ext.
Mehran Highway Road, Karachi 75510, Pakistan
Tel: 92-21-5082001-02 UAN # 111-777-222
Fax: 92-21-5082009-5
E-mail: info@epza.gov.pk
URL: www.epza.gov.pk

Export Promotion Bureau

Finance & Trade Centre,
Block-A, FTC Bldg., Shahrah-e-Faisal,
Karachi , Pakistan.
Tel: 92-21-111-444-111, 9206487-90
Fax: 92-21-9206497, 9206461
E-mail: epb@epb.gov.pk
www.epb.gov.pk

Central Board of Revenue (CBR)

Constitution Avenue, G-5,
Islamabad, Pakistan
Tel: 92-51-111-227-227 ; 111-227-228
Fax: 92-51-9207540, 9205593
E-mail: helpline@cbr.gov.pk
www.cbr.gov.pk

State Bank of Pakistan

Central Directorate,
I.I. Chundrigar Road, Karachi , Pakistan.
Tel: 92-21-111-727-111
Fax: 92-21-9212440
E-mail: info@sbp.org.pk
www.sbp.org.pk

Securities & Exchange Commission of Pakistan

NIC Building, Blue Area,
Jinnah Avenue, Islamabad , Pakistan.
Tel: 92-51- 9207091-3
Fax: 92-51- 9204915
E-mail: enquires@secp.gov.pk
www.secp.gov.pk

Pakistan Telecommunication Company Ltd.

PTCL Headquarter,
G-8/4, Islamabad, Pakistan.
Tel: 92-51-111-202-020
Fax: 92-51-111-212-121
E-mail: 3cisb@ptcl.com.pk
www.ptcl.com.pk

National Highway Authority

27, Mauve Area, G-9/1,
Islamabad, Pakistan
UAN: 92-51-111-000-642
E-mail: info@nha.gov.pk
www.nha.gov.pk

Pakistan Railways

Pakistan Railways Headquarters,
Empress Road, Lahore, Pakistan.
Tel: 92-42- 9201758
Fax: 92-42- 9201759
E-mail: aqmf@pr.gov.pk
www.pakrail.com

Water & Power Development Authority (WAPDA)

WAPDA House, The Mall,
Shahrah-e-Quaid-Azam,
Lahore , Pakistan.
Tel: 92-42-9202211
Fax: 92-42-9202454
E-mail: mis@wapda.gov.pk
www.pakwapda.com



Karachi Electric Supply Corporation Ltd (KESC)

7th Floor, State Life Building 11, Abdullah Haroon Road,
Opp. Zanib Market, Karachi, Pakistan
Tel: 92-21-9205142, 9205117
Fax: 92-21-9205192
E-mail: ceo@kesc.com.pk
www.kesc.com.pk

Sui Northern Gas Pipelines Ltd.

21, Kashmir Road,
P.O. Box. 56, Lahore, Pakistan.
Tel: 92-42-9201451-60,
Fax: 92-42-9201842, 9203537
E-mail: info@sngpl.com.pk
www.sngpl.com.pk

Sui Southern Gas Company Ltd.

ST – 4/B, Block-14, Sir Shah Suleman Road,
Gulshan-e-Iqbal, Karachi, Pakistan
Tel: 92-21-9021000
Fax: 92-21-9231550
E-mail: info@ssgc.com.pk
www.ssgc.com.pk

Pakistan National Shipping Corporation (PNSC)

PNSC Building, Moulvi Tamizuddin Khan Road,
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