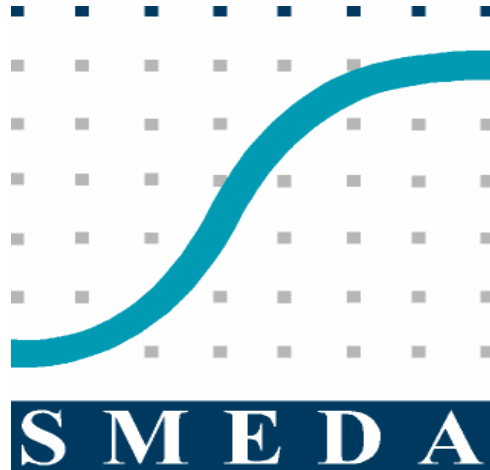


# EXPORT PROCESS FLOW, PROCEDURE AND DOCUMENTATION



Revised on November 10, 2005

Prepared By: Policy & Planning  
**Small and Medium Enterprise Development Authority**  
Ministry of Industries, Production & Special Initiatives  
Government of Pakistan  
[www.smeda.org.pk](http://www.smeda.org.pk)

**HEAD OFFICE  
LAHORE**

6<sup>th</sup> Floor, L.D.A Plaza,  
Egerton Road  
Lahore-54792  
Tel: 111-111-456  
Fax: (042) 6304926  
[helpdesk@smeda.org.pk](mailto:helpdesk@smeda.org.pk)

**REGIONAL OFFICE  
SINDH**

5<sup>th</sup> Floor, Bahria Complex 2,  
M.T.Khan Road,  
Karachi  
Tel: (021) 111-111-456  
Fax: (021) 5610572  
[helpdesk-khi@smeda.org.pk](mailto:helpdesk-khi@smeda.org.pk)

**REGIONAL OFFICE  
NWFP**

Ground floor  
State Life Building  
The Mall, Peshawar  
Tel: (091) 9213046-47  
Fax: (091) 286908  
[helpdesk-pew@smeda.org.pk](mailto:helpdesk-pew@smeda.org.pk)

**REGIONAL OFFICE  
BALOCHISTAN**

Bungalow No. 15-A  
Chaman Housing Scheme  
Airport Road, Quetta.  
Tel: (081) 2831702/2831623  
Fax: (081) 2831922  
[helpdesk-qta@smeda.org.pk](mailto:helpdesk-qta@smeda.org.pk)

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## INTRODUCTION OF SMEDA

The Small and Medium Enterprise Development Authority (SMEDA) was established with the objective to provide fresh impetus to the economy through the launch of an aggressive SME development strategy.

Since its inception in October 1998, SMEDA had adopted a sectoral SME development approach. A few priority sectors were selected on the criterion of SME presence. In depth research was conducted and comprehensive development plans were formulated after identification of impediments and retardants. The all-encompassing sectoral development strategy involved overhauling of the regulatory environment by taking into consideration other important aspects including finance, marketing, technology and human resource development.

After successfully qualifying in the first phase of sector development SMEDA reorganised its operations in January 2001 with the task of SME development at a broader scale and enhanced outreach in terms of SMEDA's areas of operation. Currently, SMEDA along with sectoral focus offers a range of services to SMEs including over the counter support systems, exclusive business development facilities, training and development and information dissemination through a wide range of publications. SMEDA's activities can now be classified into the three following broad areas:

Creating a Conducive Environment; includes collaboration with policy makers to devise facilitating mechanisms for SMEs by removing regulatory impediments across numerous policy areas

Cluster/Sector Development; comprises formulation and implementation of projects for SME clusters/sectors in collaboration with industry/trade associations and chambers

Enhancing Access to Business Development Services; development and provision of services to meet the business management, strategic and operational requirements of SMEs

SMEDA has so far successfully formulated strategies for sectors, including fruits and vegetables, marble and granite, gems and jewellery, marine fisheries, leather and footwear, textiles, surgical instruments, transport and dairy. Whereas the task of SME development at a broader scale still requires more coverage and enhanced reach in terms of SMEDA's areas of operation.

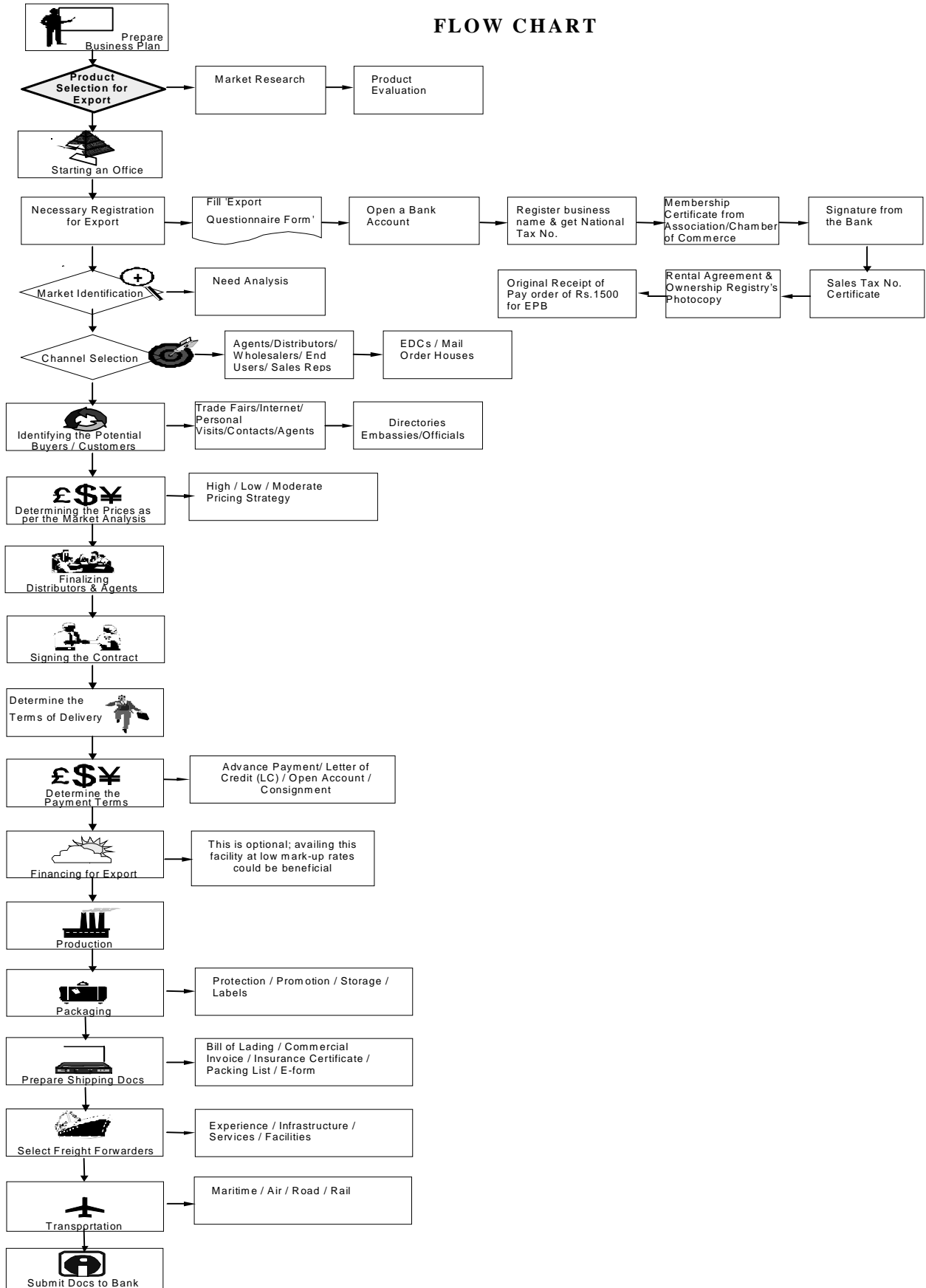
Along with the sectoral focus a broad spectrum of services are now being offered to the SMEs by SMEDA, which are driven by factors like enhanced interaction amongst the stakeholders, need based sectoral research, over the counter support systems, exclusive business development facilities, training and development for SMEs and information dissemination through wide range of publications.

## ROLE OF POLICY AND PLANNING

The Policy & Planning department of SMEDA is the hub of policy and regulatory research that feeds national, provincial and local government institutions, SME associations, industrial clusters and individual entrepreneurs with the ultimate objective of creating a conducive business environment. It has a mandate to identify and where suitable initiate strategic projects. The Policy & Planning of SMEDA plays a key role in providing an overall

policy direction to SMEDA, under which SMEDA provides support to SMEs. The PP provides guidance based on field realities pertaining to SMEs in Pakistan and other parts of the world. Information resource centre of SMEDA is an integral part of Policy & Planning department while development of Regulatory Procedures is a part of an overall information dissemination function of the department.

**FLOW CHART**



## INTRODUCTION

Exporting is merely a selling but when it is selling at home, it does not bother you because you are in personal contact with a buyer for which you do not need to comply with several procedural requirements including filling and exchanging of a lot of documents. But the difference comes when you intend to sell to some one who is thousands of miles away from you, speaking different language, having different customs, preferences, currency and import regulations. In order to facilitate trade with other countries, certain sets of rules have been developed by the trading nations over the centuries, which are normally followed in foreign trade today. The International Trade is governed by rules made by the World Trade Organisation (WTO). Details on WTO can be obtained from Information Advisory Centre (IAC) of the EPB.

## SELECTION OF A PRODUCT

If you want to enter export trade, the first thing you have to do is to decide about the product, which you intend to trade. You should have intimate knowledge about the product and sources of supply. If you have varied sources of supply, you will have no problem in procurement and shipment. But if you produce the product yourself at effective cost and exercise quality control, then you can become a successful exporter within shortest possible time. You can also analyse which products are exported to which country. This information is available in the IAC of EPB.

## OPENING OF AN OFFICE

After selection of product, you may open an office, give it a name, print letterheads, install phone and fix a signboard on your business premises.

## REGISTRATION FOR EXPORT

Previously it was mandatory to register your firm as an exporter for-five years from the nearest office of the EPB against payment of nominal fee. However registration procedures for both imports and exports have been abolished and now registration is not required for either export or import.

## SELECTION OF MARKET

The exporter cannot go to every country in the world to persuade people to buy his product.

Even the largest international firms do not trade with the whole world and not every country can or will buy what a particular exporter may sell to them. In view of scarce resources and shortage of experienced marketing personnel, the exporters should be selective and concentrate on markets, which could yield the best results. For this one has to examine

- i. The economic position of the country
- ii. Size of the Market and whether it is expanding or shrinking.
- iii. Market growth in a given product.
- iv. Unit price of the product. Whether it is more or less than other countries.
- v. Import regime in the importing country.
- vi. Location of the market etc

### QUOTING A PRICE

It is easy to quote price at home. For this one has just to calculate cost of production with packing and transportation charges and add profit. But in case of export, quoting of price means many things. For this one has to examine several things including the following: -

- i. What price to charge to remain competitive abroad?
- ii. While calculating prices one has to think about all the cost including, packing, insurance, credit, agent's commission, octroi duties, documentation fee, marking charges, transportation charges, export duties etc.
- iii. For securing good price one has also to check up price of the same product abroad. If there is a good mark up in price in foreign market, one should not lose sight of it. EPB can help you get price information further its trade offices posted abroad.

### SIGNING OF A CONTRACT

When prices are accepted then a contract is signed with the firm for supply of goods which becomes binding on both the buyer & seller. Contract is a document, which normally contains.

- i. Name of exporter
- ii. Name of importer
- iii. Item of sale
- iv. Unit price
- v. Total quantity
- vi. Terms of delivery (FOB, C&F, CIF etc.)\* Incoterms deal with the questions related to the delivery of the products from the seller to the buyer. This includes the carriage of products, export and import clearance responsibilities, who pays for what, and who has risk for the condition of the products at different locations within the transport process. Incoterms are always used with a geographical location and do not deal with transfer of title.
- vii. Terms of payment (There could be basically two arrangements for payment; first being through direct funds transfer without involving any credit facility. This funds transfer could be both before the shipment of goods or after the shipment of goods generally referred as Cash Against Documents (CAD). Second arrangement is through the Letter of Credit (LC). The customer's bank provides a 'letter of credit', which promises to pay the supplier as long as the terms are met. There are two types of LC, LC sight and LC Deferred payment. The payment may be paid immediately at sight or at a later date).
- viii. Mode of shipment (Sea, Air, Road)
- ix. Currency in which transaction will be made.
- x. Validity period of a contract & delivery period.
- xi. Shipping marks if any.
- xii. Arbitration clause.

### TERMS OF DELIVERY

When the exporter is making an offer, he quotes the price of his product. If the offer is accepted then a contract is signed between the buyer & the seller. The contract includes terms and conditions under which goods are delivered.

The buyer sitting in the overseas market is normally not interested to receive charge of goods at one's factory site but he may be interested to get charge of goods on FOB basis which means free on Board at airport or seaport. It means that charges of the consignment are fully paid up to that point and the rest of the freight is paid by the buyer. Terms of delivery are not only important for quoting price but it also makes clear as to who is responsible for the goods if anything goes wrong. The most frequently used terms of delivery are as under: -

### FINANCING FOR EXPORT

The exporter should accept order, which he can fulfil easily. He should have the necessary finances or access to finances for effecting shipment and the capacity to wait till the sale proceeds are received. In this connection, term of payment plays an important role, as it should be timed to keep you solvent at the time of need. For export pre-shipment and post-shipment credits are available from the Govt. on concessionaire rate. The exporter can make use of it.

### PACKING

Packing should be sea, air and roadworthy. The container should be in a position to carry contents to the destination in perfect condition. For reduction in cost most economical packing material be used. Pakistan Packing Institute can help you.

### TRANSPORT

Light and costly items are normally sent by air whereas as heavy items are shipped by sea. In each case the most economical mode should be used to reduce cost.

### INSURANCE

Insurance is necessary to recover cost in case of loss. But where the exporters are sure that the chances of loss are minimum they do not insure consignment. In case the buyer insists on Insurance then it must be done.

### DOCUMENTATION

The following documents are normally used in exports: -

1. E-Form (Through authorised Commercial Bank).
2. Shipping Bill (Through authorised Clearing agents).
3. B/L or AWB (Through Clearing agents)
4. Commercial Invoice
5. Packing List
6. Certificate Country of origin (Through Chamber) or  
6(a) GSP (Through EPB)
7. Textile quota Export licence/visa document required for textile items under quota restraint
8. Pre-shipment certificate through EPB for certain textile items for exports to management textile item.
9. Export contract registration details



## POST SHIPMENT DOCUMENTS

1. Textile quota Export licence/visa document required for textile items under quota restraint 4th copy of shipping (through customs) bill to be used for rebates on bank/sales tax refund/textile quota.
2. BCA (Bank Credit Advice) to be received from commercial banks after foreign exchange is received. The BCA is considered proof for the purpose of rebates, refinance scheme etc.

## HOW TO CLAIM DUTY DRAWBACKS

Duty Drawback is the most commonly availed incentive by exporters. It is the amount reimbursed by the government to exporters as compensation for Customs Duty collected at the time of import. For the purpose, CBR sets aside a certain percentage of customs duty collected on imported raw material for incentivising export production. The following documents must be in order when Exporter files the claim for export rebate and submits the file to the customs rebate section

1. Bank Credit Advice ( B.C.A )
2. Bill of Lading (First Original).
3. Railway Receipt (Attested by the Railways).
4. Customs Signed Invoice with Two Photocopies.
5. Packing List.
6. Exchange Rate Certificate
7. Copy of Shipping Bill.
8. Photo Copy of Form "E".
9. Laboratory Test Report. (if required)
10. Photocopy of SRO. (relevant to exporter's product)
11. Copy of Cross Border Certificate (In case of export through land route).
12. Sales Tax Return of clearing agent of previous month (if claim launched through clearing agent)

Additional information may be found in the regulatory procedures for claiming duty drawbacks

## ANNEXURE A

ADDRESSES OF IMPORTANT OFFICES

## EXPORT PROMOTION BUREAU

Head Office - Karachi

5<sup>th</sup> floor, Finance & Trade Center Block-A  
 Shahrah-e-Faisal, P.O.Box No.1293, Karachi-  
 75200  
 Tel: (92-21) 9206487-90, UAN: 111-444-111  
 E-mail: [epb@epb.kar.erum.com.pk](mailto:epb@epb.kar.erum.com.pk)  
 URL: [www.epb.gov.pk](http://www.epb.gov.pk)

Regional OfficesIslamabad

26-d, West Kashmir Plaza, Blue Area, Islamabad  
 UAN: 111-444-111, Fax: (92-51) 920 1736  
 E-mail: [epbisb@ntc.net.pk](mailto:epbisb@ntc.net.pk)

Lahore

62 Garden Block, New Garden Town, Lahore  
 UAN: 111-444-111, Fax: (92-42) 586 5114, 588  
 2525  
 E-mail: [eiac@epblhr.gov.pk](mailto:eiac@epblhr.gov.pk)

Peshawar

Plot No. 24 Phase-V, Hayatabad, Peshawar  
 Tel: (92-91) 9217120 - 25, Fax: (92-91) 9217126  
 Telex: 27050 EXPOM PK  
 E-mail: [epb@pesh.paknet.com.pk](mailto:epb@pesh.paknet.com.pk)

Quetta

Opp. Sessions court Building, Shahrah-e-Iqbal,  
 Quetta  
 Tel: (92-81) 920 2562, 920 1109, Fax: (92-81) 920  
 2053  
 E-mail: [epbquetta@hotmail.com](mailto:epbquetta@hotmail.com)

Sub-Regional OfficesFaisalabad

Gulistan Colony No. 2, Public Building Area  
 Sheikhpura Road, Faisalabad  
 Tel: (92-41) 9210202, Fax: (92-41) 9219294  
 E-mail: [epbfds@fsd.comsats.net.pk](mailto:epbfds@fsd.comsats.net.pk)

Hyderabad

18-A Govt. Officers Residence (GOR) Colony,  
 Hyderabad  
 Tel: (92-221) 9200172, Fax: (92-221) 9200156

Sialkot

Paris Road, Sialkot  
 Tel: (92-432) 9250081, 9250083  
 Fax: (92-432) 9250082

Gujranwala

20- E, Pasroor Road Satellite Town, Gujranwala  
 Tel: (92-431) 9200138-39, Fax: (92-431) 9200140,  
 E-mail: [epbguj@brain.net.pk](mailto:epbguj@brain.net.pk)

Multan

79-A, Gulgash Colony, Multan Cantt  
 Tel: (92-61) 9210171-74  
 Fax: (92-61) 9210172  
 E-mail: [epbmul@brain.net.pk](mailto:epbmul@brain.net.pk)

Abbottabad

Mubarak Plaza, Main Mansehra Road, Abbottabad  
 Tel: (92-992) 38 0203, Fax: (92-992) 38 0181

Sukkur

Pakistan Red Crescent Society Building, Parsi  
 Colony Road, Sukkur  
 Tel: (92-071) 9310536  
 Fax: (92-071) 9310537

Swat

Saidu Sharif, Gul Kada, Swat  
 Tel: (92-936) 9240301, Fax: (92-936) 738554

(Mirpur) Azad Kashmir

House- no 63, Sector F-1, Mirpur, (Azad Kashmir)  
 Tel: (92-58610) 44927, Fax: (92-58610) 45158

## PAKISTAN TRADE OFFICES ABROAD

AUSTRALIA (Sydney)  
 Consul General  
 Consulate General of Pakistan  
 Suit No.2, Level-9, 36 Carrington Street N.S.W.  
 Sydney 2000  
 G.P.O. Box No. 5256, N.S.W. 2001, Australia  
 Tel: (61-2) 92993066, 92993250, Fax: 92997319  
 E-mail: parepsydney@comcen.com.au

AFGHANISTAN (Kabul)  
 Commercial Counsellor  
 Embassy of Pakistan, Commercial Section  
 Tel: (0093-20) 230 0911 230 0913  
 E-mail:embassy@pakembassykbl.com

AFGHANISTAN (Kandahar)  
 Commercial Counsellor  
 Consulate General of Pakistan, Commercial  
 Section, Shahr-a-Nau, Heart Road, Kandahar  
 Tel: (0092-81) 837715 822443  
 Fax: (92-81)-820066

BANGLADESH (Dhaka)  
 Commercial Secretary  
 High Commission for Pakistan  
 Commercial Section, House No. 2,  
 Road No. 71 Gulshan Avenue, Dhaka - 1212  
 Tel: (880-2) 8811900, 8825388, Fax: 8823677

BELGIUM (Brussels)  
 Economic Minister  
 Embassy of Pakistan  
 57-Avenue Delleur, 1170-Brussels  
 Tel: (32-2) 6759746, Fax: 6753137, 6738394  
 E-mail: [economic.section@belgacom.net](mailto:economic.section@belgacom.net)

BRAZIL (Sao Paulo)  
 Commercial Counsellor  
 Tel: (55-61) 3641632 3641761  
 Fax: (55-61) 2480246  
 E-mail: parepbra@brturbo.com

CANADA (Montreal)  
 Consul General  
 Consulate General of Pakistan  
 3421 Peel Street, Montreal, QC H3A 1W7  
 Tel: (1-514) 8452297, 8452298, Fax: 8451354  
 E-mail: parepmontreal@bellnet.ca

CHINA (Hong Kong)  
 Consul General  
 Consulate General of Pakistan  
 Room No. 3706, 37th Floor, China Resources  
 Building,26, Harbour Road, Wanchai, Hong Kong  
 Tel: (852) 2827 1966 2827 0295 2827 0681  
 Fax: (852) 2827 2189, 2827 1066  
 E-mail: parephk@netvigator.com

CHINA (Shanghai)

Consul General  
 Consulate General of Pakistan  
 7th Floor, HongQiao Business Centre, 2272,  
 Hongqiao Road Shanghai 200336 China  
 Tel: 0086-21-6237-7000 (PABX) 62377166  
 62377266  
 Fax: 0086-21-62377066  
 E-mail: pakrepshanghai@yahoo.com

FRANCE (Paris)  
 Commercial Counselor  
 Embassy of Pakistan  
 Commercial Section  
 1, rue Washington 75008, Paris  
 Tel: (33-1) 45635362, 45619977, Fax: 45635366  
 E-mail: [pak.emb.comm.@wanadoo.fr](mailto:pak.emb.comm.@wanadoo.fr),

GERMANY (Frankfurt)  
 Commercial Counselor  
 Embassy of Pakistan  
 Commercial Division, Beethoven Strabe 4, 60325-  
 Frankfurt am Main  
 Tel: (0049-69) 697 6970,  
 Fax: (0049-69) 6976 9720  
 E-mail: parep.ccf@t-online.de

HUNGARY (Budapest)  
 Commercial Secretary  
 Embassy of Pakistan  
 Commercial Section  
 Adonisz Ut. 3/A, Budapest 11125  
 Tel: (36-1) 3558017, 3558210 Fax: 3751402  
 E-mail: pakemb@mail.mata.vu

INDIA (New Delhi)  
 Commercial Secretary  
 High Commission for Pakistan  
 No. 2/5-G, Shantipath  
 Chanakyapur, New Delhi - 110021  
 Tel: (91-11) 6110601 to 4, Fax: 6888353  
 E-mail: pakhc@nda.vsal.net.in

INDONESIA (Jakarta)  
 Commercial Secretary  
 Embassy of Pakistan  
 Commercial Section, 50, Jalan Tenku Umar  
 P.O. Box 1461, Jakarta Pusat  
 Tel: (62-21) 3103947, 3144008, Fax: 3103947  
 E-mail: pakistan@rad.net.id

IRAN (Tehran)  
 Commercial Counsellor  
 Embassy of Pakistan  
 Khayaban-e-Dr. Hussein Fatimi  
 Koocha-e-Ahmed Eitmadzadeh  
 Block #1, Jamshedabad Shomali

Shomali. P.O.Box. 4551-11465, Tehran  
 Tel: (0098-21) 694 4888-90  
 Fax: (0098-21) 694 4889(Com) 935154 (Dip)  
 E-mail: tehrancomm@yahoo.com

ITALY (Rome)  
 Commercial Counsellor  
 Embassy of Pakistan  
 Commercial Section Via Della Camilluccia 682,  
 00135 Rome  
 Tel: (39-6) 3294836, 36301775, Fax: 3296660  
 E-mail: comsec@tiscali.it

JAPAN (Tokyo)  
 Commercial Counsellor  
 Embassy of Pakistan  
 Commercial Section  
 2-14-9, Moto Azabu, Minato-Ku, Tokyo-106-0046  
 Tel: (81-3) 34545088 3454 4861/4, Fax: 34514280  
 E-mail: [comsecjp@yahoo.com](mailto:comsecjp@yahoo.com)

KAZAKHSTAN (Almaty)  
 Commercial Secretary  
 Embassy of Pakistan  
 Commercial Section, 25-Tulebaeva Street, Almaty  
 Tel: (7-3272) 731502, 733831, Fax: (7-3273)731300  
 E-mail: parepalmaty@hotmail.com

KENYA (Nairobi)  
 Commercial Counsellor  
 High Commission for Pakistan, (Commercial  
 Section), St. Michael Road, Off Waiyakiway  
 Westlands, P.O.Box 30045, Nairobi  
 Tel: (+254-20) 4447170, 444 3911  
 Fax: (+254-20) 444 3803 (Dip) 444 6507 (Inf)  
 E-mail: pakistan@nbi.ispkenya.com

SOUTH KOREA (Seoul)  
 Commercial Counsellor  
 Embassy of Pakistan  
 Commercial Section  
 258-13 Itaewon 2 Dong, Youngsan-gu, Seoul 140-230  
 Tele: (82-2) 7975015, Fax: 7961141  
 E-mail: [commerce@pakistan-korea-trade.org](mailto:commerce@pakistan-korea-trade.org)  
 Website: [www.pakistan-korea-trade.org](http://www.pakistan-korea-trade.org)

MALAYSIA (Kuala Lumpur)  
 Commercial Counsellor  
 High Commission for Pakistan  
 Commercial Section  
 132-Jalam Ampang 50450, Kuala Lumpur  
 Tel: (60-3) 21618877 to 9, Fax: 2162543  
 E-mail: commerce\_hcpkl@yahoo.com

MYANMAR  
 Commercial Counsellor  
 Embassy of Pakistan  
 A-4 Diplomatic Quarters, Pyay Road, Yangon  
 Tel: (95-1) 227340, 222881, Fax: 221147

MEXICO (Mexico City)  
 Commercial Counsellor  
 Embassy of Pakistan, Hegel 512, Colonia  
 Polames, Del. Miguel Hidalgo, Mexico C.P. 11520  
 Tel: (+52-55) 5203 4280, 5203 3636  
 E-mail: parepmex@hotmail.com

NETHERLANDS (Hague)  
 Commercial Secretary  
 Embassy of Pakistan  
 Amaliastraat 8, 2514 JC, The Hague  
 Tel: (31-70) 3648948, 3648949, Fax: 3106047  
 E-mail: comwing@planet.nl

POLAND (Warsaw)  
 Commercial Secretary  
 Embassy of Pakistan ul.Staroscinska 1,  
 Apt.1/2,02-516 Apt.1/2,02-516 Warsaw  
 Tel: (0048-22) 8494808, 8494938  
 Fax: (0048-22) 8491160  
 E-mail: parepwarsaw@wp.pl

RUSSIA (Moscow)  
 Minister (Trade)  
 Ulisa Sadova Kudrinskaya 17, 103001 Moscow  
 Tel: (7-95) 2549791, Fax: 9569097  
 E-mail: aab2712@yahoo.com

SAUDI ARABIA (Jeddah)  
 Commercial Counsellor  
 Consulate General of Pakistan  
 Commercial Section  
 No. 17 E 7 Sector, Mushrefah, Ibrahim  
 Al-Tassan Street 19,  
 Building No. 58-60, P.O. Box 182  
 Jeddah 21411  
 Tel: (966-2) 6691054, 6692371, Fax: 6693309  
 E-mail: pakcom@zajil.net

SPAIN (Madrid)  
 Commercial Counsellor  
 Embassy of Pakistan, (Commercial  
 Section), Avenida. PIO XII, 11, 28016 Madrid.  
 Tel: (+34-91) 345 9138, 350 4943  
 Fax: (+34-91) 450 4946 (Com) 345 8158 (Dip)  
 E-mail: comercio@embajada-pakistan.org  
 Website: <http://www.embajada-pakistan.org/>

SINGAPORE  
 Commercial Counsellor  
 High Commission for Pakistan  
 Commercial Section  
 Sector Road, Shaw Centre, No. 24-02/04,  
 Singapore. 228208  
 Tel: (65) 7345747, 7376988, Fax: 7331296  
 E-mail: pakistan@mbox3.singnet.com.sg

SOUTH AFRICA  
 Commercial Secretary  
 Trade Commission for Pakistan

59 Oxford Road, Saxonwold 2196, Johannesburg  
Tel: (27-11) 8808637/74, Fax: 8808675  
e-mail: [paktrade@mweb.co.za](mailto:paktrade@mweb.co.za)

SWEDEN (Stockholm)  
Commercial Counsellor  
Embassy of Pakistan, Commercial Section  
Karlavagen 65, SE 11449 Stockholm.  
Tel: (0046-8) 203300, Fax: 223555  
E-mail: [anjum.assad@pakistanembassy.se](mailto:anjum.assad@pakistanembassy.se)

SWITZERLAND (WTO Mission Geneva)  
Ambassador  
Permanent Mission of Pakistan To The UN,  
56 Rue de Moillebeau, 1209 Geneva-19  
Tel: (0041-22) 740 1332 , Fax: 740 3509  
E-mail: [info@wto-pakistan.org](mailto:info@wto-pakistan.org)

THAILAND (Bangkok)  
Commercial Counsellor  
Embassy of Pakistan  
Commercial Section  
31, Soi Naua Nua, Sukhumvit Road, Bangkok,  
10110  
Tel: (662) 2530288-9, Fax: 2530290  
E-mail: [pakthaitrade@hotmail.com](mailto:pakthaitrade@hotmail.com)

TURKEY (Istanbul)  
Consul General  
Consulate General of Pakistan  
Cengiztopel caddesi Gulsen sokak No.5, Beyaz ev:3  
ETILER Istanbul- Turkey.  
Tel: (0090-212) 358 4506  
Fax: (0090-212) 358 4508  
E-mail: [parepistanbul@hotmail.com](mailto:parepistanbul@hotmail.com)

UNITED ARAB EMIRATES (Dubai)  
Commercial Secretary  
Consulate General of Pakistan  
Khalid bin Walid Road, P.O. Box 340, Bur Dubai  
Tel: (971-4) 3972425, 3970412, Fax: 3976599  
E-mail: [paktradedxb@hotmail.com](mailto:paktradedxb@hotmail.com)

UNITED KINGDOM (London)

Economic Counsellor  
Economic & Commercial Division  
High Commission of Pakistan  
35/36, Lowndes Square, London SW1X 9JN  
Tel: (0044-20) 7664 9215  
Fax: (0044-20) 7664 9215(Com) 7664 9224 (Dip)  
Email: [ecodiv@hotmail.com](mailto:ecodiv@hotmail.com)

USA (Los Angeles)  
Commercial Counsellor  
Consulate General of Pakistan,(Trade  
Division)10850 Wilshire Blvd. Suite No. 1250,Los  
Angeles CA 90024  
Tel: (310)474-6861  
Fax: (310) 4744871  
E-mail: [pakcomm@aol.com](mailto:pakcomm@aol.com)  
Website: [www.paktrdela.org](http://www.paktrdela.org)

USA (New York)  
Commercial Counsellor  
Consulate General of Pakistan,(Commercial  
Division),12 East, 65th Street,New York NY 10021.  
Tel: (+212) 472 6123  
Fax: (+212) 472 6780 (Com) 517 6987 (Dip)  
E-mail: [pakistantrade@aol.com](mailto:pakistantrade@aol.com)

USA (Washington)  
Minister (Trade)  
Embassy of Pakistan,3517 International Court, NW  
Washington DC 20008  
Tel: (202) 243 3266 (direct)  
Fax: (202) 686 1589 686 1495  
E-mail: [compk@rcn.com](mailto:compk@rcn.com).

UZBEKISTAN  
Commercial secretary  
Embassy of Pakistan, Commercial Section  
Building No.15, Abdurakhmonov Street, Sobir  
Rakhimov District, Tashkent  
Tel: (998-71) 148 0525 148 0509, Fax: (998-71)  
148 1391 (Com) 148 1548 (Pol.)  
E-mail: [comdiv@rol.uz](mailto:comdiv@rol.uz)

## ADDRESSES OF VARIOUS CHAMBERS OF COMMERCE OPERATING IN PAKISTAN

THE FEDERATION OF PAKISTAN CHAMBER OF  
COMMERCE AND INDUSTRY:

Head Office:  
Federation House  
Sharae Firdousi, Main Clifton  
P.O. Box: 13875  
Karachi-75600  
TEL 021-5873691-94  
FAX 92-21-5874332  
EMAIL [info@fpcci.com](mailto:info@fpcci.com) , [fpcci@digicom.net.pk](mailto:fpcci@digicom.net.pk)

Zonal Office  
50-A, Tufail Road  
Lahore Cantt-54810  
TEL 042-6670970-71  
FAX 92-042-6670972

Liaison Office  
Benazir Plaza, Jinnah Avenue  
P.O. Box: 1927  
Islamabad  
TEL 051-213117-18  
FAX 92-051-273177

## FPCCI HAS UNDER ITS UMBRELLA THE FOLLOWING 46 CHAMBERS OF COMMERCE AND INDUSTRY

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ABBASI SHAHEED ROAD, GPO BOX 1322  
KARACHI  
TEL 021-5676436  
FAX 021-5660135  
EML [abcpak@cyber.net.pk](mailto:abcpak@cyber.net.pk)  
URL [www.abcpk.org.pk](http://www.abcpk.org.pk)

AZAD JAMMU & KASHMIR CHAMBER OF  
COMMERCE & INDUSTRY  
52-F/1, JARI DAM ROAD  
TEL 058610-44890  
FAX 058610-39110  
EML [ajkcci@isb.paknet.com.pk](mailto:ajkcci@isb.paknet.com.pk)  
URL [www.ajkcci.com](http://www.ajkcci.com)

BAHAWALPUR CHAMBER OF COMMERCE &  
IND.  
43-A/1, TIPPU SHAHEED ROAD  
MODEL TOWN-A  
BAHAWALPUR  
TEL 062-2883192/2886283  
FAX 062-2889283  
EML [bcci@mnl.paknet.com.pk](mailto:bcci@mnl.paknet.com.pk)  
URL [www.bahawalpurchmber.com](http://www.bahawalpurchmber.com)

DADU CHAMBER OF COMMERCE & INDUSTRY  
816, 8TH FLOOR, PROGRESSIVE PLAZA  
BEAMOUNT ROAD  
KARACHI  
TEL 021-5219026-7  
FAX 021-5650006  
EML [daduchamber@hotmail.com](mailto:daduchamber@hotmail.com)

D.G. KHAN CHAMBER OF COMMERCE &  
INDUSTRY  
KHAKWANI HOUSE, BLOCK 34  
DERA GHAZI KHAN  
TEL 0641-62338/62645  
FAX 0641-64938

D.I. KHAN CHAMBER OF COMMERCE &  
INDUSTRY  
POST BOX 5, CIRCULAR ROAD  
D. I. KHAN  
TEL 0966-716310  
EML [sjbdn@epistemics.net](mailto:sjbdn@epistemics.net)

THE FAISALABAD CHAMBER OF COMMERCE &  
INDUSTRY  
2ND FLOOR, NATIONAL BANK BUILDING  
JAIL ROAD  
FAISALABAD  
TEL 041-2616045-47  
FAX 041-2615085

EML [fcci@fsd.paknet.com.pk](mailto:fcci@fsd.paknet.com.pk)

THE GUJRANWALA CHAMBER OF COMMERCE  
AND INDUSTRY  
AIWAN-E-TIJARAT ROAD  
GUJRANWALA  
TEL 055-3256701-04  
FAX 055-3254440  
EML [gcci@gjr.paknet.com.pk](mailto:gcci@gjr.paknet.com.pk)  
WWW [www.gcci.org.pk](http://www.gcci.org.pk)

HAZARA CHAMBER OF COMMERCE &  
INDUSTRY  
AL-MUMTAZ PLAZA, SUPPLY BAZAR  
MANSEHRA ROAD  
ABBOTTABAD  
TEL 05921-337871  
FAX 05921-330628/381701  
EML [hcci2000@yahoo.com](mailto:hcci2000@yahoo.com)

HARIPUR CHAMBER OF COMMERCE &  
INDUSTRY  
32 - HABIB PLAZA  
G. T. ROAD  
HARIPUR  
TEL 0995-613364  
FAX 0995-614257

HYDERABAD CHAMBER OF COMMERCE &  
INDUSTRY  
AIWAN-E-TIJARAT ROAD, SADDAR  
P.O. BOX NO. 99  
HYDERABAD  
TEL 0221-278472-5  
FAX 0221-2784977  
EML [hcci@paknet3.ptc.pk](mailto:hcci@paknet3.ptc.pk)

ISLAMABAD CHAMBER OF COMMERCE &  
INDUSTRY  
CHAMBER HOUSE, G-8/1  
AIWAN-E-SANAT-O-TIJARAT  
ISLAMABAD  
TEL 051-2250526/2253145  
FAX 051-2252950  
EML [icci@brain.net.pk](mailto:icci@brain.net.pk)

CHAMBER OF COMMERCE & INDUSTRY,  
KARACHI  
AIWAN-E-TIJARAT ROAD  
OFF: SHAHRAH-E-LIAQUAT  
P. O. BOX NO. 4158  
KARACHI  
TEL 021-2416091-94/2412414/2410587  
FAX 021-2416095  
EML [ccikar@cyber.net.pk](mailto:ccikar@cyber.net.pk)  
WWW [www.karachichamber.com](http://www.karachichamber.com)



KHAIRPUR CHAMBER OF COMMERCE &  
INDUSTRY  
SHOP 8, SACCHAL SHOPING CENTRE  
KHAIRPUR  
TEL 0792-4903/51505

LAHORE CHAMBER OF COMMERCE &  
INDUSTRY  
11, SHARAH-E-AIWAN-E-TIJARAT  
LAHORE  
TEL 042-6305538-40/6365737-42  
FAX 042-6368854  
EML sect@lcci.org.pk  
WWW www.lcci.org.pk

LARKANA CHAMBER OF COMMERCE &  
INDUSTRY  
21-23, J. F. KENNEDY MARKET  
LARKANA  
TEL 074-4040709  
FAX 074-4057136

THE MIRPURKHAS CHAMBER OF COMMERCE  
& INDUSTRY  
KHAN CHAMBERS, NEW TOWN  
P.O.BOX NO. 162  
MIRPURKHAS  
TEL 0233-872175  
FAX 0233-86181

MULTAN CHAMBER OF COMMERCE &  
INDUSTRY  
M. D. A. ROAD  
MULTAN  
TEL 061-4517087/4543530  
FAX 061-4570463  
EML mccimul@mul.paknet.com.pk

OVERSEAS INVESTORS CHAMBER OF  
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CHAMBER OF COMMERCE BUILDING  
TALPUR ROAD, P.O. BOX 4833  
KARACHI  
TEL 021-2410814-15  
FAX 021-2427315  
EML [info@oicci.org](mailto:info@oicci.org)  
URL [www.oicci.org](http://www.oicci.org)

CHAMBER OF COMMERCE & INDUSTRY,  
QUETTA  
ZARGHOON ROAD, P. O. BOX 117  
QUETTA  
TEL 081-2835717/2821943  
FAX 081-282128  
EML qcci@hotmail.com

THE RAWALPINDI CHAMBER OF COMMERCE &  
INDUSTRY  
CHAMBER HOUSE, 39-MAYO ROAD  
CIVIL LINES

RAWALPINDI  
TEL 051-5111051-4  
FAX 051-5111055  
EML rcci@rcci.org.pk  
WWW www.rcci.org.pk

SARGODHA CHAMBER OF COMMERCE &  
INDUSTRY  
14 NEW CIVIL LINES  
SARGHODA  
TEL 048-3715664  
FAX 048-3700766  
EML sgdacci@hotmail.com

SARHAD CHAMBER OF COMMERCE &  
INDUSTRY  
SARHAD CHAMBER HOUSE  
G. T. ROAD  
PESHAWAR  
TEL 091-9213314-15  
FAX 091-9213316  
EML sccip@brain.net.pk

SHIKARPUR CHAMBER OF COMMERCE &  
INDUSTRY  
OPP. GOLE MARKET  
SHIKARPUR  
TEL 0761-3342

SIALKOT CHAMBER OF COMMERCE &  
INDUSTRY  
SHARAH-E-AIWAN-E-SANAT-O-TIJARAT  
P.O. BOX 1870  
SIALKOT  
TEL 052-4261881-3  
FAX 0452-4268835/4267910  
EML scci@skt.comsats.net.pk  
WWW www.scci.org.pk

SUKKUR CHAMBER OF COMMERCE &  
INDUSTRY  
"SUKKUR CHAMBER HOUSE"  
1ST FLOOR, OPP. MEHRAN VIEW PLAZA  
BUNDER ROAD  
SUKKUR  
TEL 071-5623938/5623059  
FAX 071-5623059  
EML scci\_sukkur@yahoo.com

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LAHORE SHEIKHUPURA ROAD  
SHEIKHUPURA  
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FAX 04931-7722577/205306

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INDUSTRY  
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GUJRAT  
TEL 053-3523012-13/3525395  
FAX 053-3523011

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FAX 0544-646533

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INDUSTRY  
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THATTA  
TEL 029-/021-7726243/7771190  
FAX 029-7725122

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INDUSTRY  
SALEEM MANZIL, MUQAM MANDI MALAKAND  
ROAD MARDAN  
TEL 0931-9230215  
FAX 0931-9230214  
EML mrdcci@brain.net.pk

KASUR CHAMBER OF COMMERCE & INDUSTRY  
C/O. MEHBOOB TOWEL FACTORY  
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TEL 04952-450644-45

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CHAMAN (BALOCHISTAN)  
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TEL 0894-420325  
FAX 0894-420325

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INDUSTRY  
TURBAT  
MEKRAN  
EML mcci.mek@hotmail.com

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KHANEWAL ROAD, MULTAN  
TEL 061-772487  
EML mtc@mul.paknet.com.pk

GAWADAR CHAMBER OF COMMERCE &  
INDUSTRY  
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GAWADAR (BALOCHISTAN)  
TEL 0864-211498-99  
FAX 0864-211470  
EML gawadar\_chamber\_commerce@hotmail.com

TRIBAL AREAS CHAMBER OF COMMERCE &  
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TEL 091-270468  
FAX 091-274649

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FAX-021-7733706

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TEL 0442-523840

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KOTLI  
TEL 058660-42203

BHIMBER CHAMBER OF COMMERCE &  
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TEL 058650-42478