ANNEXURE 3

The effect of tariffs on an economy

Tariff is the device most widely used for regulating trade flows. Moreover, except under very special circumstances, tariffs are practically the only measure of trade regulation permitted by GATT. Imposition of tariff on imported goods can affect the economy in different ways. Import tariff is more important than export tariffs and most of our discussion will focus on the tariff on imported commodities.

A tariff can be imposed in various ways but the most commonly applied measure is an ad-valorem tariff that levies as a percentage of the value of import. Sometime some countries apply a specific tariff i.e. a simple per unit charge. If the tariff were specific, the post tariff domestic price of an import \( P_D \) would amount to

\[ P_D = P_m + t_s \]

where \( P_m = \) world price of import and \( t_s = \) specific tariff.

If it is ad-valorem tariff, the post tariff domestic price will be

\[ P_D = P_m (1 + t_a) \]

where \( t_a \) is the rate of tax.

Ad-valorem tariff have the advantage that they are self-adjusting in inflationary periods. One major advantage of specific tariff, however, is that tax evasion through under invoicing becomes extremely difficult. Where ad valorem tariffs are concerned, tax liability can be reduced by under declaring the value of the commodity imported.

In general, when the tariff levies on imported goods, the effects may initially fall on the selling price of the imported goods, and then it effect widespread on the consumers, the producers and the government revenue. These effects may be positive or negative. So it have to be analyzed who loss and who gain from tariff imposing. To examine the economic effects of a given ad-valorem import tariff, first we have to study the case of small open economy – which is unable to influence its term of trade by imposing an import tariff.
In the case of small open economy, world prices are given datum. In effect, therefore, it can purchase any volume of imports it chooses at a given prices. In the above figure (3.1), the price is $P_w$. The domestic demand and supply are represented by $D_h$ and $S_h$. Thus where trade is unrestricted, imports amount to $AB$. If a tariff of $t_1$ is imposed on all imports, then a wedge is driven between the world price of import and its domestic price. In fact, the domestic price increases to $P_w(1+t_1)$. So demand for importable contracts to $DB$ while supply of import substitutes expands by $AC$. The extent to which domestic demand and supply respond to the price increase clearly depends on domestic price elasticity of demand for importable, and domestic price elasticity of import substitutes. The post tariff volume of imports amounts to $CD$. The tariff is therefore the non-prohibitive in that some imports remain. If tariff is set at $t_2$, it will be prohibitive. There is no importation.

**Figure (3.1) Economic effect of import tariff on small open economy**

![Graph showing the economic effect of import tariff on small open economy.](source: Greenaway. D., (1983) figure 3.1,p.47)
The static welfare effects of this tariff can be evaluated by reference to changes in producer and consumer surplus. When the tariffs are levied on imported goods, it is apparent that the price of such goods will naturally rise in the tariff imposing countries. Thus the incidence of tariffs will fall on the domestic consumers. The higher price and consequent contraction of demand generates a fall in consumer surplus equivalent to \((a + b + c + d)\). But this is not the net change associated with tariff. Some part of the reduction of consumer surplus redistributes to other economic agent. But raising the domestic price of imported goods stimulates the increasing of the domestic production. And then the tariff yields government revenues. In Figure (3.2), area “a” represents an increase in producer surplus and area “c” as government revenue. The rest area “b” and “d” are the net changes in welfare.

**Figure 3.2 Distribution of consumer loss**

![Diagram showing the distribution of consumer loss](image)

So from the point of view, in small economy, domestic consumers lose and producer gain after imposing tariff. Part of the consumer loss was gained by government as a revenue and part by domestic producers. The loss of consumer’s surplus is transferred into the government in the form of government revenue (government effect) and to domestic producer in the form of producers’ surplus (redistribution effect). It is a redistribution of real income from consumer to producer. Raising the price of imported goods due to tariffs, consumption shifts from imported goods to domestic goods and thereby it may cause an increase in the demand for domestic industries and will help increase the employment level and domestic income. So domestic industries will able to absorb higher production cost at larger scale of production and enable them to expand their output with minimums cost. It is protective effect. But consumers lose more than
what producers and government gain. Area “b” and “d” in Figure (3.2) are dead weight loss.

These less or more effects of tariff are varying according to the tariff level as well as the demand and supply of particular goods. If the tariff had been prohibitive, consumption possibilities would have been constrained to the production frontier and welfare would have been reduced even further. The more inelastic the domestic supply curve, the smaller will be the efficiency effect of tariff, and the smaller the cost of tariff to the economy. Fewer productive resources will be diverted into the protected sector, and the forgone output in other sectors will be smaller. Similarly, the more inelastic the domestic demand for the product, the smaller will be the consumption effect and associated cost of the tariff. In either case, the tariff will achieve a smaller reduction in imports and the burden it imposed on the economy will be correspondingly smaller.

Figure 3.3 Economic Effect of Tariff on Large Open Economy

Whereas the small open economy cannot affect its term of trade by tariff imposition, the large open economy can. The large open economy purchases a significant part of global production of particular goods, which faces a less than perfectly elastic foreign supply curve $S_f$. In figure (3.3) if it supposes that country levies on import of X goods by ad-valorem rate $t\%$, the foreign supply curve shifts from $S_f$ to $S_f'$. The crucial
difference between this case and that of the small open economy is that price of the importable on the domestic market does not increase by the full amount of tariff. In fact, part of tariff is borne by oversea producers. Their price falls from $P_w$ to $P_w'$ as they absorb a portion of the tariff.

Like a previous analysis of small open economy, the figure (3.3) shows that domestic consumers surplus $(a + b + c + d)$ are lost. Among of these losses, area $(b + d)$ is net reduction in welfare. But foreign producers bear part of tariff. It is an additional area $e$ in figure. If it is $e > |b + d|$, then the country is actually better off as a consequent of levying an import tariff. If on the other hand $e < |b + d|$, then clearly the deadweight losses outweigh the redistribution effect and the country will be worse off.

Therefore we can state that when the tariff imposing country can influence world price, it can raise its level of welfare by imposing tariff. In this study, retaliation of other country does not consider. If tariff-facing country retaliates actions, both countries' welfare will be worse off. Nevertheless, restricted trade is still inferior to unrestricted trade.

**APPENDIX (5.A)**

In this Appendix we reproduce part of the model developed by Patnaik and Chandrasekhar in their 1988 study for UNDP, which they apply to the case of Burma to argue that following the neo-liberal paradigm may merely "keep the LDC trapped in a stagnation-cum-inflation-cum-social strife syndrome". While the market-oriented strategy of trade liberalisation and open door to FDI has been the official policy of many developing countries including Burma in the SLORC period, this strategy is being questioned after the East Asian crisis starting in 1997. The following critical argument which was made a decade earlier draws renewed interest in the context of the recent developments.

"Direct foreign investment does not flow into the LDCs just for the asking; even loan finance does not flow in except on very stiff terms just because an LDC has "liberalised" its economic regime; and what is more, the domestic business class has neither the experience, nor the vigour, nor the confidence in, and commitment to, the future of the
country's economy to undertake the kind of decisions required for a sustained boom in a "liberal" regime. In such a situation, the pursuit of a development strategy based on liberalisation, may merely trap the LDC in a low-growth scenario where poverty and unemployment continue much as before.

One can illuminate the problem as it might appear in two different cases. In one case, of which Burma would constitute an example, suppose the growth process is disrupted by an acute shortage of foreign exchange brought about by exogenous developments, such as a collapse in commodity prices. Since the economy has a low degree of diversification, it is dependent on imports both for its investment programme, as well as for its current input requirements. Had there been no collapse in commodity prices, i.e. had the relative prices of imports, exports and non-traded goods been fixed (at a given exchange rate), the level of output and investment in the economy would have been determined as follows: if \( m_1 \) and \( m_2 \) denote the import requirement per unit of investment and domestic output respectively, then, using obvious notations, it must be the case that

\[
X + F = m_1 I + m_2 O \quad (1)
\]

where \( F \) denotes the magnitude of capital in flow. At the same time

\[
I - F = O - C - G \quad (2)
\]

where \( C \) and \( G \) are consumption and government expenditure respectively.

Given the coefficients \( m_1 \) and \( m_2 \) and the values of \( X, F, C \) and \( G \), the two equations determine \( I \) and \( O \).

Now, suppose with all other prices remaining unchanged, the export price falls by a magnitude \( e \) (in terms of the numeraire) and that the increase in external assistance \( dF \) which is occasioned by the fall in export earnings, does not entirely offset the fall; the belief is that a "regime change" will bring in larger direct foreign investment, but this fails to materialise immediately. Then in the place of (1) and (2), we shall have

\[
X - eX + F + dF = m_1 I + m_2 O \quad (1')
\]

where \( dF < eX \) and

\[
I - F - dF = O - C - G \quad (2')
\]

It can be easily seen that if \( C \) and \( G \) remain unchanged both \( I \) and \( O \) must fall on account of the decline in export earnings not being fully made up by increased capital.
inflows. If a decline in investment is to be prevented in the interests of long run growth, than either C or G or both have to be curtailed. The only way that investment can be maintained in such a situation without impinging on the living standards of the poor, is by curtailing the consumption of the affluent sections of the population through larger direct taxation, or at the very least larger indirect taxation of a variety of luxury goods. But this is precisely the kind of policy that tends to discourage the inflow of direct foreign investment; an economy embarking upon a "regime change" can ill afford to raise direct tax rates if it is to entice larger direct foreign investment. As a result, typically the government tries to maintain the level of investment either by inflationary forced savings, or through a hike in indirect taxes or administered prices which necessarily impinge on the poor, or through a cutback in government expenditures where subsidies and welfare expenditures are among the first victims. In short, a development strategy of this kind, which while creating a hospitable climate for foreign capital, fails immediately to entice any, succeeds only in converting external shocks to the economy into squeezes on the living standards and quality of life of the ordinary people.

And what is more, to the extent that both inflation as well as fiscal austerity have the effect of reducing work incentives and increasing social strife, they not only lower capital productivity, but have the added effect of dissuading foreign capital from coming into the economy even in subsequent years. In other words, the initial non-entry of foreign capital upon which hopes are pinned, create conditions for its future non-entry as well, keeping the LDC trapped in a stagnation-cum-inflation-cum-social strife syndrome. And to the extent that "liberalization" has the effect of encouraging foreign exchange outflows from the economy, the scenario only worsens.

To be sure, in the case of a small LDC like Burma, there may not be an adequate potential cushion, which can be tapped, via direct taxation or reduction in luxury consumption, to prevent the effect of external shocks from impinging on the living standards of the poor. In such an economy it can be argued that obtaining larger capital inflows represents the only life-line in the face of external shocks. But in such situations the international community owes it to itself to provide much larger flows of ODA to prevent such economies, in the first instance, from sliding into crisis situations which are not of their own making.
Burma, owing to its past trade links with other S.E. Asian economies especially Thailand, its historical familiarity to Japanese capital, its cultural affinity to parts of East and South East Asia, its rich mineral base, and, above all, its vastly superior record in terms of literacy and basic health indicators, appears best-placed for attracting direct foreign investment, even though its internal political turmoil would have a negative influence upon such inflows. It is not impossible, however, that Burma may succeed in attracting much foreign capital in the way that Thailand has done. But the point here is an altogether different one: this cannot become the sole plank of a development strategy for any LDC including Burma. The social and economic problems of these countries are much too pressing, for them to simply sit back after creating a hospitable environment for foreign capital, and await with resignation its inflow as the sole means of salvation

(Part XII of Patnaik and Chandrasekhar, 1988, UNDP Report.)

ANNEXURE 6.1

Commodities whose Export is Prohibited

I. The following commodities are prohibited as regards export through overseas trade under conventional trade system.

(a) Agricultural products:

1. Rice, broken rice, rice bran
2. White sugar, red sugar, brown sugar
3. Brown slab-sugar
4. Groundnut, groundnut oil
5. Sesamum, sesamum oil
6. Groundnut cake, sesames cake
7. Gram whole/gram Hal
8. Cotton

(b) Minerals and metals:

Petroleum

10. Gems & jewellery.
11. Jade
12. Gold
13. Pearl
14. Diamond
15. Lead
16. Tin
17. Wolfram
18. Tin-scheelite
19. Silver
20. Bronze
21. Zinc
22. Coal
23. Other metal

(c) Animal & animal products
24. Ivory
25. Buffalo, cow, elephant, horse and rare animals
26. Leather

(d) Marine Products
27. Shrimp bran

(e) Miscellaneous
28. Arms & ammunition
29. Antiques

(f) Forest products
30. Rubber

II. Commodities whose export is prohibited through border Areas under conventional trade system
Same as the above list I of commodities, plus no.
31. teak.
Annexure 6.2

List of Priority Item (A) - 80% to be imported

1. Machinery & spare parts (as per list)
2. Industrial raw materials (as per list)
3. Agriculture related materials
   - Fertilizer
   - Pesticide, Insecticide
   - Hybrid seeds
4. Foodstuff
   - Wheat Grains
5. Construction Materials
   - Cement
   - Round bars
   - Pipes (both G.I and P.V.C)
   - Refractory bricks
6. Building materials
   - Galvanized corrugated iron sheets
   - Other roofing sheets
   - Wire nails
   - G.I wires
   - Paints and varnishes all sorts
7. Materials for fisheries
   - Assorted fishing nets & mending twines & ropes
   - Steel wire ropes
   - Outboard motors
   - Marine gear, engines and spare parts (up to 240 H.P)
   - Cold storage, Ice plant, chemical & spare parts for them
   - Fish/prawn processing materials, equipment for the export of marine products
8. Components & spare parts for transportation
   (a) Logging truck
   (b) Dump trucks (3 tons and above)
(c) Bus for 45 passengers and above
(d) Trucks (3 tons and above)
(e) Bicycle
(f) Vehicles tyres, tubes and flaps
(g) Brand new motor vehicle spares
(h) Battery

9. Medicines
   X-ray film
   Surgical goods instruments
   Optical frames/ lenses
   Medicine and medical equipment

10. Material for livestock breeding
    Pure live stocks of high quality
    Foodstuff additive
    Veterinary medicines

11. Electrical goods
    i. Fluorescent lamp, bulbs, switch and related component parts
       Street lantern

12. Stationeries
    Paper all sort

13. Petroleum products
    Lubricants (brake oil, engine oil, grease, and gear oil. Hydraulic oil)

14. Agricultural supporting items

15. Sports supporting items

16. Educational supporting item

17. Health supporting item
    Item to be prescribed from time to time.

List of priority Item (B) –(20% to be imported)

Personal goods
Baby powder
Blades Assorted
Razors
Tooth paste
Tooth brush
Baby Diaper
Umbrella
Foot wears
Hats
(10) Watches and Clocks all sorts
Household Goods
(11) Glue All sorts
(12) Dried Cell Battery All sorts
(13) Flask All sorts
(14) Mosquito Coils all sorts
(15) Soaps
(16) Detergent Powder for Auxiliary Washing preparation
(17) Sanitary wares
(18) Torch Lights
(19) Mirror All sorts
(20) Kitchen Wares (glass, earth, ceramic and steel wear)
Foodstuffs
(21) Malted food
(22) Cereal
(23) Corn Flour/ wheat flour
(24) Coffee mix, tea mix
(25) Sweetened Condensed milk
(26) Evaporated filled milk
Construction Materials
(27) Tiles All Sorts
(28) Ceiling Board All Sorts
(29) Painting Brush All sorts
Textile
(30) Ready-made Garments
(31) Cotton, polyester, Suiting Fabrics
(32) Vest All sorts
(33) Nylon Mosquito Nets
(34) Bed sheet
(35) Towel All sort
(36) Socks & Stocking
Electrical Product
(37) Electric Fans
(38) Emergency lamps
(39) Electric stoves/ Ovan
(40) Gas Stove/ovans
(41) Hair dryer
(42) Exhaust Fans
(43) Rice cooker
(44) Calculator
(45) Radio
(46) Cassettes
(47) Cassette tapes
Electronic products
(48) Washing Machine
(49) Freezer
(50) Refrigerator
(51) Air Conditioners
(52) Laser Disc (Video/ Audio)
(53) Video tapes
(54) Video Camera all sorts
Miscellaneous items
(55) Paper linens
(56) Photograph paper
(57) Film All sorts
(58) Camera all sorts
(59) P.V.C. Floor Coverings

### Annexure 6.3 Number of tariff lines covered in the Inclusion List

<table>
<thead>
<tr>
<th>Sector</th>
<th>HS</th>
<th>Tariff line</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Live Animal</td>
<td>01-05</td>
<td>213</td>
<td>9.04%</td>
</tr>
<tr>
<td>Vegetable products</td>
<td>06-14</td>
<td>56</td>
<td>2.38%</td>
</tr>
<tr>
<td>Fats and oils</td>
<td>15</td>
<td>58</td>
<td>2.46%</td>
</tr>
<tr>
<td>Prepared Foodstuffs</td>
<td>16-24</td>
<td>5</td>
<td>0.21%</td>
</tr>
<tr>
<td>Mineral products</td>
<td>25-27</td>
<td>7</td>
<td>0.30%</td>
</tr>
<tr>
<td>Chemicals</td>
<td>28-38</td>
<td>218</td>
<td>9.25%</td>
</tr>
<tr>
<td>Plastics</td>
<td>39-40</td>
<td>63</td>
<td>2.67%</td>
</tr>
<tr>
<td>Hides and Leather</td>
<td>41-43</td>
<td>32</td>
<td>1.36%</td>
</tr>
<tr>
<td>Wood and wood articles</td>
<td>44-46</td>
<td>15</td>
<td>0.64%</td>
</tr>
<tr>
<td>Pulp and paper</td>
<td>47-49</td>
<td>135</td>
<td>5.73%</td>
</tr>
<tr>
<td>Textiles and Apparel</td>
<td>50-63</td>
<td>189</td>
<td>8.02%</td>
</tr>
<tr>
<td>Footwear</td>
<td>64-67</td>
<td>51</td>
<td>2.16%</td>
</tr>
<tr>
<td>Stone/cement/Ceramics</td>
<td>68-70</td>
<td>91</td>
<td>3.86%</td>
</tr>
<tr>
<td>Gems</td>
<td>71</td>
<td>38</td>
<td>1.61%</td>
</tr>
<tr>
<td>Base metal and metal articles</td>
<td>72-83</td>
<td>469</td>
<td>19.91%</td>
</tr>
<tr>
<td>Machinery &amp; electrical Appliances</td>
<td>84-85</td>
<td>332</td>
<td>14.09%</td>
</tr>
<tr>
<td>Vehicles</td>
<td>86-89</td>
<td>124</td>
<td>5.26%</td>
</tr>
<tr>
<td>Optical precision &amp; musical instrument</td>
<td>90-92</td>
<td>231</td>
<td>9.80%</td>
</tr>
<tr>
<td>Arms</td>
<td>93</td>
<td></td>
<td>--</td>
</tr>
<tr>
<td>Miscellaneous Manufactured Articles</td>
<td>94-96</td>
<td>29</td>
<td>1.23%</td>
</tr>
<tr>
<td>Antiques &amp; works of art</td>
<td>97-98</td>
<td></td>
<td>--</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>2356</td>
<td>100.0%</td>
</tr>
</tbody>
</table>

Source: ASEAN Secretariat, AFTA Reader, Vol. 1.
**Annexure 6.4 Products covered under the CEPT Scheme**

<table>
<thead>
<tr>
<th>Fast Track Products</th>
<th>Major Normal Track Products</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vegetable oils</td>
<td>Machinery and Equipment</td>
</tr>
<tr>
<td>Cement</td>
<td>Electrical equipment</td>
</tr>
<tr>
<td>Chemicals</td>
<td>Iron and Steel</td>
</tr>
<tr>
<td>Pharmaceutical</td>
<td>Live animals</td>
</tr>
<tr>
<td>Fertilizer</td>
<td>Meat</td>
</tr>
<tr>
<td>Plastics</td>
<td>Fish products</td>
</tr>
<tr>
<td>Rubber products</td>
<td>Dairy products</td>
</tr>
<tr>
<td>Leather products</td>
<td>Animal products</td>
</tr>
<tr>
<td>Pulp and paper</td>
<td>Live plants</td>
</tr>
<tr>
<td>Textiles</td>
<td>Vegetables</td>
</tr>
<tr>
<td>Ceramic and glass</td>
<td>Fruits</td>
</tr>
<tr>
<td>Copper cathodes</td>
<td>Coffee, Tea</td>
</tr>
<tr>
<td>Electronics</td>
<td>Cereals</td>
</tr>
<tr>
<td>Gems and Jewellery</td>
<td>Milled products</td>
</tr>
<tr>
<td>Wooden and rattan furniture</td>
<td>Oil seeds</td>
</tr>
<tr>
<td></td>
<td>lac, gums</td>
</tr>
<tr>
<td></td>
<td>Vegetable products</td>
</tr>
<tr>
<td></td>
<td>Animal fats and Oil</td>
</tr>
<tr>
<td></td>
<td>Prepared meat</td>
</tr>
<tr>
<td></td>
<td>Sugar</td>
</tr>
<tr>
<td></td>
<td>Cocoa</td>
</tr>
<tr>
<td></td>
<td>Cereal preparation</td>
</tr>
<tr>
<td></td>
<td>Prepared Vegetables</td>
</tr>
<tr>
<td></td>
<td>Miscellaneous edibles</td>
</tr>
<tr>
<td></td>
<td>Beverages</td>
</tr>
<tr>
<td></td>
<td>Residue and waste</td>
</tr>
<tr>
<td></td>
<td>Tobacco</td>
</tr>
</tbody>
</table>

Source: ASEAN Secretariat, AFTA Reader, Vol. 1.
### Annexure 7.1 Items of tradable commodities by trade routes

#### Myanmar-China trade

<table>
<thead>
<tr>
<th>Export items</th>
<th>Import item</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Rice &amp; by products</td>
<td>1. Tyres</td>
</tr>
<tr>
<td>2. pulses &amp; beans</td>
<td>2. electronic appliances</td>
</tr>
<tr>
<td>3. fish, prawn, crabs, &amp; lobster</td>
<td>3. generator, engine head, tractor</td>
</tr>
<tr>
<td>4. Fruits &amp; vegetables</td>
<td>4. iron bar (nails)</td>
</tr>
<tr>
<td>5. forest products: cane, teak</td>
<td>5. personal &amp; household goods</td>
</tr>
<tr>
<td>6. vehicle (re-export)</td>
<td>6. cloths, medicines</td>
</tr>
</tbody>
</table>

#### Myanmar-Thai trade

<table>
<thead>
<tr>
<th>Export items</th>
<th>Import items</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. alive animals</td>
<td>1. electrical goods</td>
</tr>
<tr>
<td>4. Forest products: teak, raw rubber</td>
<td>4. Machinery and spare parts</td>
</tr>
<tr>
<td>5. Metal</td>
<td>5. Foodstuffs, watches</td>
</tr>
<tr>
<td>7. Antique and handicrafts</td>
<td>7. Medicines</td>
</tr>
<tr>
<td>8. Antique art objects</td>
<td>8. Seasoning powder (MSG)</td>
</tr>
</tbody>
</table>

#### Myanmar-India trade

<table>
<thead>
<tr>
<th>Export items</th>
<th>Import items</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. pulses and betel nuts</td>
<td>1. primary &amp; semi-finished iron and steel</td>
</tr>
<tr>
<td>2. wood &amp; wood products</td>
<td>2. glasswears, ceramics/ refractories/cement</td>
</tr>
<tr>
<td>3. sugar</td>
<td>3. manufactures of metals</td>
</tr>
<tr>
<td>4. metalliferous ores &amp; metal scrap</td>
<td>4. miscellaneous processed items</td>
</tr>
<tr>
<td>5. dyeing, tanning, colouring materials</td>
<td>5. Transport equipment</td>
</tr>
<tr>
<td>6. printed books, newspaper, journal, etc</td>
<td>6. rubber manufactured products</td>
</tr>
<tr>
<td>7. synthetic and regenerated fibres</td>
<td>7. Drugs, pharmaceuticals and fine chemicals</td>
</tr>
<tr>
<td>8. organic chemicals</td>
<td>8. oil meals</td>
</tr>
<tr>
<td>9. professional inst, etc, re-export products</td>
<td>9. cotton yarn</td>
</tr>
</tbody>
</table>

#### Myanmar-Bangladesh trade

<table>
<thead>
<tr>
<th>Export items</th>
<th>Import item</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Betel nuts</td>
<td>1. holick</td>
</tr>
<tr>
<td>2. pulses</td>
<td>2. milo</td>
</tr>
<tr>
<td>3. tamarind</td>
<td>3. overtin</td>
</tr>
<tr>
<td>4. rice</td>
<td>4. jute</td>
</tr>
<tr>
<td>5. foods &amp; beverage</td>
<td></td>
</tr>
<tr>
<td>6. stationery</td>
<td></td>
</tr>
<tr>
<td>7. textile &amp; glasswear</td>
<td></td>
</tr>
<tr>
<td>8. fishing nets</td>
<td></td>
</tr>
<tr>
<td>9. cigarette and re-export products</td>
<td></td>
</tr>
</tbody>
</table>