



Government of Pakistan  
Model Customs Collectorate of Appraisement (East)  
Custom House, Karachi

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C. No. (950)KAPE / DC (PCT) 2015

Dated: 02 February, 2016

**Mr. Ahmad Rauf,**  
Director,  
Directorate of Customs Post Clearance Audit,  
Custom House, Nabha Road,  
Lahore.

Subject: **DETERMINATION OF CLASSIFICATION RULING FOR NUTRIENT PREMIX BLEND OF VITAMIN MINERALS FOR FOOD**

Directorate of Customs Post Clearance Audit, Custom House, Nabha Road, Lahore forwarded the matter of classification vide letter C. No. PCA/LHR/A/95/2015/1619 dated 29<sup>th</sup> October, 2015 of the product titled 'Fortivim - WF - BIS - PK' imported and got cleared by M/s Asian Food Industries Limited, Lahore under HS Code 2936.9000. The Directorate is of the view that the impugned product being the mixture of vitamins and minerals is not classifiable under PCT Heading 2936.9000 since the headings of the Chapter apply only to separately defined organic compounds in terms of Note 1 (a) of Chapter 29 but vitamins mixed with minerals etc are not organic and such excluded from Chapter 29.

2. Conversely, importers, through their consultants, argued that the said product is a micronutrient premix for biscuits fortification, comprised of vitamins and minerals and Indian Customs is also classifying this product under Heading 2936.9000. They further contended that the product does not constitute food preparation wholly or partly, therefore, the micro nutrient premix cannot be classified under Heading 2106.9000.

3. The issue has been examined in the Classification Committee. As per Certificate of Analysis issued by M/s Hexagon Nutrition (P) Ltd., the imported commodity is micronutrient premix presented in yellow coloured powder form having product code E-HN-108, Batch No. EHE 1506. On test, the product was found to contain Vitamins A, B1, B2, B6, B12, Niacin (*vitamin B3*), Folic Acid (*B vitamin & also referred to as vitamin M, vitamin B9, vitamin Bc, pteroyl-L-glutamic acid, and pteroyl-L-glutamate*), Iron (*a mineral that is naturally present in many foods, added to some food products, and available as a dietary supplement.*), Zinc (*an important trace mineral*) and Iodine (*a non-metallic trace element*).

4. The Classification Committee deliberated on the issue of classification of under reference product and has observed that:

- (i) Sub-chapter Note XI of Chapter 29 includes *pro-vitamins, vitamins and hormones* and the PCT Heading 29.36 covers "*Pro-vitamins and vitamins, natural or reproduced by synthesis (including natural*

*concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent”.*

Further Chapter Note 1 (a) prescribes that headings of the Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities. The claimed heading (29.36) includes intermixtures of vitamins, provitamins or concentrates, such as natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has subsequently been added provided that the quantity added or the processing in no case exceeds that is necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use [EN (c) VI-2936-2].

In view of above, the imported product cannot be classified under PCT Heading 29.36 for the following reasons:-

- (a) product under reference has been processed for use as supplementing the dietary value (nutrient value) of the food product (biscuits);
  - (b) product consists of the mixtures of the vitamins and minerals; and
  - (c) product has been processed beyond the extent which is necessary for preservation or transportation.
- (ii) The Committee then considered the classification of the product in Chapter 30 which covers pharmaceutical products. However, this Chapter is not found relevant since it does not cover foods or beverages such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters [Note 1 (a) to Chapter 30]. The exclusion of the instant product from Chapter 30 is further strengthened through the ENs to PCT Headings 30.03 and 30.04 which provide that this heading excludes **food supplements containing vitamins or mineral salts** which are put up for the purpose of maintaining health or well-being but have no indication as to use for the prevention or treatment of any disease or ailment and these products which are usually in liquid form but may also be put up in powder or tablet form are generally classified in heading 21.06 or Chapter 22 [EN VI-3003-3].
- (iii) The Committee also resorted to the alternative provisions for classification of the impugned product under Chapter 22 as indicated by the ENs and noted that this Chapter covers beverages, spirits and vinegar, which are all liquids and observed that since the product is in dry powder form, therefore, Chapter 22 is not relevant.



- (iv) The next option for classification of the product under was Chapter 21 which covers miscellaneous edible preparations. As the product is a food preparation and has not been found to be specified or included elsewhere in the Pakistan Customs Tariff, a heading in this Chapter would be more appropriate for classification. The only heading in Chapter 21 that appears to provide for the product is 21.06 which provides for 'food preparations not elsewhere specified or included'. ENs to this heading prescribes preparations often referred to as food supplements, based on extracts from plants, fruit concentrates, honey, fructose, etc and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packaging with indications that they maintain general health or wellbeing. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04). It has been observed that the EN is consistent with the previously discussed EN to heading 30.03, wherein heading 21.06 is specifically identified as an appropriate heading for the classification of vitamin or mineral salts usually in liquid form but may also be put up in powder or tablet form. In the instant case, the impugned product clearly assimilates the above criterion.

5. In view of the above discussion, the Committee concludes that imported micronutrient in powder form suitable for addition to human food for fortification purpose are properly classified as *food preparations not elsewhere specified* in heading 2106.9090 of the Pakistan Customs Tariff, in application of GRI 1.



(Muhammad Haris Ansari)

Additional Collector-II

Chairman Classification Committee

Copy to:

1. Chief Collector of Customs (Appraisement-South), Custom House, Karachi.
2. Chief Collector of Customs (Enforcement-South), Custom House, Karachi.
3. Chief Collector of Customs (Central/North) Custom House, Lahore / Islamabad.
4. M/s Asian Food Industries Limited, 46-49, Industrial Area, Gulberg-III, Lahore.