

GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS (Appraisalment)
CUSTOM HOUSE, KARACHI

NO ITC/90/85-1

Dated 07.04.1987

PUBLIC NOTICE NO. 09 / 87-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF FRUIT SUGAR.

A question arisen regarding PCT Classification of Fruit Sugar (Fructors) imported under different brand names e.e. Dietade. According to the literature produced by the importer fruit sugar is in white crystalline powder form. It is a substitute for all natural sugars. It is $\frac{1}{2}$ times sweeter than ordinary sugar and ideal for use by any body specially for diabetic patients, and weight conscious persons. It is marketed in retail cardboard containers weighing 200 grams each and bearing the inscription "Pure Fructose".

The PCT Committee of the Custom House has examined the issue of its classification. Fruit Sugar is used by normal persons as sweeter as it is absorbed slowly and metabolized without disturbing the blood sugar balancing system. Certificate of quantitative analysis issued by the manufacturer shows that it contains not less than 99.5% fructose, less than 0.5% water and less than 0.1% residue. Since it consists of fructose weighing not less than, it cannot be termed as preparation. Its use is also not restricted to diabetic patients and it can be used by any body. As such it is excluded from PCT heading 21 07 which covers "Food preparations not else where specified or included".

The product under reference is in white crystalline powder form and it does not conform to the physical state and colour of Pure fructose falling under PCT heading 29.43. explanatory Notes to CCCN, Section XIII Page 450 define that fructose falling under heading 29.43 should be "Yellowish Crystals in pure state". Hence it does not qualify to fall under PCT heading 27.43.

The product under reference is an alternative for natural sugar, in the form of whitish crystalline powder sweeter than ordinary sugar and is suitable for use by diabetics and is specified under heading 17.02 as explained in Explanatory Notes to CCCN, Page 114, Section IV, vide para 3 which reads "Fructose or Laevulose (C₆H₁₂O₆) is present in large quantities with glucose in sweet fruits and in honey. Commercially it is produced by hydrolysis of inulin a substance found mainly in the tuber of dahlia and jerusalum artichoke. It occurs in form of whitish crystalline powder or as a viscous syrup. It is sweeter than ordinary sugar (sucrose) and is specially suitable for use by diabetics".

It is, therefore, ruled that on the basis of its composition, physical state, use and the Explanatory Notes to CCCN, fruit sugar (Fructose) under the trade name of Dietade or any other trade name falls for classification under PCT heading 17.02E.

Sd/-
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Collector