

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

No.PCT/CC/08/96-A-SI/MISC/513/96-I

Dated 30.07.1997

PUBLIC NOTICE NO. 09 / 97-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF FLAVOURED MILK.

A dispute has arisen regarding classification of flavoured milk (counter brand) imported from Belgium. The description of goods and details of ingredients are as follows.

1	Description of goods.	Sterilized full cream Flavoured	
2	Packing	½ litre in plastic bottles.	
3	Ingredients :	Fat.	3.2%
		Lactose	4.5%
		Protein	3.10%
		Mineral	1.00%
		Sugar	5.32%

The importer claimed classification under PCT heading 0402.2910 on the basis that the same has been determined by PSI Company. The appraising group however classified the product under heading 19.01 on the basis that it contains chocolate. The importer however explained what the product cannot be classified under PCT heading 19.01 as a food preparation containing less than 5% by weight of cocoa or not containing cocoa (calculated on totally defatted basis) and argued that PCT heading 19.01 covers following types of foods preparation:-

- Preparation in powder or liquid form used as an infant food or for dietetic purposes and consisting of milk to which secondary ingredients like cereal, groats and yeast have been added.
- Milk preparation obtained by replacing one or more constituents of milk (butyric fat) by another substance (eg oleic acid)

The importer further explained that the goods imported did not fulfill the above criteria therefore the product could not be classified under PCT heading 19.01.

PCT HEADING 2202.

The committee considered the view point and it was further observed that the product is not a beverage of PCT heading 22.02 because the natural water content of milk has not been altered which is a pre requisite condition for the preparation of beverage.

PCT HEADING 0402.9910

The PCT committee therefore, unanimously decided that sterilized full flavoured milk is classified under PCT heading 0402.9901 because it only contains permitted additions like vitamins, mineralizing agents, anti oxidants etc. the addition of other flavoring substances such as chocolate, strawberry, vanilla and banana do not bring any change in the milk except to make it more palatable. It does not exclude milk from chapter 4 as envisaged in the Explanatory Notes to PCT heading 04.03 further that the product is neither a non alcoholic beverage ready of consumption.

It is thus notified for information of all concerned that sterilized full cream milk (counter brand) which has flavoured substances like chocolate, vanilla, strawberry, banana have been added is classified under PCT heading 0402.9910.

s/d
(Muhammad R. M.)
Collect