

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE

C.No.3(6)tar-I/90

Islamabad, the 20th May, 1999.

CUSTOMS GENERAL ORDER NO. 13/99

**Subject :- CLASSIFICATION OF MILK PREPARATION NAMELY “MORINAGA” CHIL-MIL,
FOLLOW-UP FORMULA**

The issue regarding classification of Milk preparation namely “Morinaga” Chil-Mil Follow-up Formula has been examined by the Board. It is hereby ruled that the product “Morinaga” is classifiable under PCT heading 1901.1090 if out up for retail sale and under PCT 1901.9030 if not put up for retail sale.

(RAJA TAHIR MAJEED)
SECRETARY (Customs Tariff-I)