



GOVERNMENT OF PAKISTAN  
COLLECTORATE OF CUSTOMS APPRAISEMENT- EAST  
CUSTOMS HOUSE, KARACHI



No.195/KAPE/DC/PCT/2023

Dated: 31.03.2026

PUBLIC NOTICE NO. 04/2026

Subject: - CLASSIFICATION OF "MULTI-VITAMINS / NATURAL HEALTH PRODUCTS / FOOD SUPPLEMENTS" IMPORTED BY M/S BASE6 (PVT) LTD UNDER THE PAKISTAN CUSTOMS TARIFF IN COMPLIANCE OF THE HONORABLE LAHORE HIGH COURT ORDER DATED 05.12.2025 IN WRIT PETITION NO 77116 OF 2024.

Reference: -

The Collectorate of Customs, Allama Iqbal International Airport (AIIA), Lahore, referred for determination the correct classification of consignments of "Multi-Vitamins / Natural Health Products / Food Supplements" imported by M/s Base6 (Pvt.) Ltd., declared under PCT 3004.5010. The Appraisal Group proposed classification under PCT 2106.9090.

Facts: -

M/s Base 6 (Pvt.) Ltd., Lahore imported various consignments of "Multi-Vitamins / Natural Health Products / Food Supplements" under different GDs, declaring PCT 3004.5010 instead of 2106.9090 on the basis of DRAP clearance/enlistment. The Collectorate referred the matter to this Committee for a ruling. The Committee earlier issued Public Notice 04/2024 dated 20.03.2024 which was subsequently upheld by FBR vide C. No. 12(3) TAR-1/2024 dated 09.10.2024. The importer assailed Public Notice 04/2024 before the Lahore High Court, which set aside the Public Notice and directed fresh consideration and a reasoned speaking order after hearing within 45 days of receipt of certified copy.

Issue for determination: -

Whether the subject goods are classifiable under PCT 3004.5010 / 3004.5090 (medicaments, Chapter 30), or under PCT 2106.9090 (food preparations—dietary/food supplements, Chapter 21).

Proceedings: -

Hearing was held at Customs House, Karachi on 05.03.2026. Representatives of the importer presented product labels describing composition of imported goods. The Committee examined in detail;

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(a) composition and labelling/presentation (capsules/soft gels/tablets/powders; "Supplement Facts"; general well-being/support claims) provided by the importer.

(b) DRAP Act, 2012; Alternative Medicines & Health Products (Enlistment) Rules, 2014 (S.R.O. 412(I)/2014); DRAP Forms (Form-6; Form-7).

(c) HS Explanatory Notes (EN) to headings 21.06 and 30.04 and relevant paras are reproduced as under: -

*21.06(14)—Products consisting of a mixture of plants or parts of plants (including seeds or fruits) of different species or consisting of plants or parts of plants (including seeds or fruits) of a single or of different species mixed with other substances such as one or more plant extracts, which are not consumed as such, but which are of a kind used for making herbal infusions or herbal "teas", (e.g., those having laxative, purgative, diuretic or carminative properties), including products which are claimed to offer relief from ailments or contribute to general health and well-being*

*21.06(16) —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's with indications that they maintain general health or well-being.*

*30.04— 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. 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.*

(d) Fifth Schedule to the Customs Act, 1969—Part-II, Table A (APIs) and DRAP letter No.F.8-1/2026-(Health & OTC) dated 25.02.2025 in respect of regulatory status of imported products.

(e) The Committee also examined the importer's written submissions on 05.03.2026, including reliance on DRAP's broad regulatory framework, therapeutic nature of the products, certain judicial precedents regarding administrative versus judicial interpretations, and foreign regulatory references including Health Canada's treatment of natural health products.

**Submissions by the importer: -**

(a) Products are DRAP-enlisted "therapeutic goods" having valid (Form-7) and without enlistment imports cannot occur, therefore, Chapter 30 applies.

(b) "Alternative medicines" are medicinal products for therapeutic/preventive use and goods are in finished pharmaceutical dosage forms with therapeutic purposes.

(c) EN 21.06(16) excludes disease-purpose preparations to 30.03/30.04.

(d) DRAP clearance certificates and exporter declarations (HS 3004) corroborate classification in Chapter 30.

(e) The importer further submitted that the broad definition of "drug" under the DRAP Act and the definition of "therapeutic goods" should govern the characterization of the products, and that since the goods are enlisted under DRAP and cannot be imported without DRAP authorization, the same ought to be treated as therapeutic/pharmaceutical products for customs purposes. It was additionally argued that the products are supported by clinical literature, are used for particular health-related purposes, and therefore are not ordinary food supplements meant merely for general health.

(g) The importer also relied upon case law, including PLD 2020 Lah. 899 and PLD 2018 Sindh 448, to contend that products regulated/enlisted under the DRAP framework fall within the broader therapeutic domain and should not be treated at par with ordinary food preparations. The importer further contended that decisions of the Customs Appellate Tribunal, being judicial in nature, should prevail over administrative interpretations or public notices, and that any contrary classification approach would be contrary to settled principles of law.

**Submissions by the referring Collectorate:-**

(a) Explanatory notes of Chapter 30.04 expressly exclude food/dietary supplements (including vitamins/minerals and herbal mixtures for general well-being) as per VI-3004-3 of EN of Chap 30 and directs them to heading 21.06.

(b) Explanatory notes of 21.06(16) positively includes "preparations often referred to as food/dietary supplements," consisting of/based on vitamins, minerals, amino acids, concentrates/extracts/isolates (including synthetic versions), put up as supplements to the normal diet with indications that they "maintain general health or well-being."

(c) Measured-dose presentation alone does not confer "medicament" status in the absence of explicit therapeutic/prophylactic indications and drug status.

(d) DRAP Act/Enlistment Rules regulate market authorization and public health; they are evidentiary but not conclusive for HS classification. DRAP Form-7 provided by importer, Column 4 commonly states "supplement for maintenance of good health."

(e) It was additionally contended that the Fifth Schedule to the Customs Act, 1969, Part-II, Table A (Active Pharmaceutical Ingredients) does not cover the subject products as API-based medicaments. The imported goods are finished supplements comprising nutritional, herbal, vitamin, mineral, probiotic or similar constituents, but not API-based therapeutic formulations of the kind contemplated for medicaments under heading 30.04. A cross-check against the API list, therefore, supports their exclusion from the medicament heading.

(f) The referring Collectorate submitted that the importer's reliance on the broad definition of "drug" in the DRAP Act, 2012, and on foreign regulatory treatment/export declarations, is

misplaced. For customs classification, the governing test is not the broadest regulatory characterization but the objective characteristics of the goods as imported, read with the heading texts, Chapter Notes, WCO Explanatory Notes and the applicable GRIs. Foreign export declarations or foreign regulatory approaches may be persuasive at best, but they are not binding for the Pakistan Customs Tariff.

**DRAP Enlistment Rules (S.R.O. 412(I)/2014) -- Scope and effect: -**

(a) DRAP's enlistment rules split products into two groups:

(i) Food/dietary/health supplements are enlisted under (Rule 2(xxxi)) and "health products (non-drugs)" are enlisted under (Rule 2(xxxiii)). These can be tablets/capsules, but they are meant for general health/maintenance.

(ii) "Therapeutic claims" products are enlisted under (Rule 2(lxxxix))— they claim to diagnose, treat, prevent, or reduce a disease/abnormal condition.

(b) DRAP "enlistment" is only temporary permission to sell the product under (Rule 2(xxiii), 2(xxv); Rule 8(2)). It does not decide the customs (HS) heading. Further, if a product in tablet/capsule form says "supports/maintains health" and is enlisted by DRAP as a supplement (with no disease claims), it stays a food/dietary supplement for customs in HScode 21.06, not 30.04.

(c) DRAP registers product under (Form-7) which has strict rules for labelling. Importer's products under Form-7 (k) and (o) legally "fence in" enlisted products as non-drug supplements with maintenance-type claims. That aligns them with HS 21.06 (PCT 2106.9090) and excludes them from HS 30.04.

(d) Further, if a product in tablet/capsule/softgel form is enlisted by DRAP as a supplement/health product, shows "Supplement Facts," and claims "supports/maintains" general health (not "treats/prevents" a disease) as the importer's products claims evident from labels, then it is a non-drug "health product/supplement," not a "therapeutic claim" product in light of (Rules 2(xxxi), 2(xxxiii), Form-7 (k), (o)).

**Counter-submissions and reasons: -**

(a) The Committee has carefully considered the importer's reliance on DRAP enlistment, pharmaceutical dosage form, DRAP clearances, exporter-side declarations showing HS 3004, and the broader regulatory remit of DRAP over alternative medicines and health products. However, these factors do not, in themselves, determine classification under the Pakistan Customs Tariff. Tariff classification is governed by the terms of the headings, the relevant Section and Chapter Notes, and the General Rules for Interpretation, particularly GRI

Rule 1 and GRI Rule 3, read with the WCO Explanatory Notes as recognized under Pakistan Rule 1.

(b) The Committee notes that EN 21.06(16) positively includes preparations often referred to as food supplements or dietary supplements, consisting of or based on vitamins, minerals, amino acids, concentrates, extracts, isolates, probiotics, collagen, omega-3 and similar substances, where such products are put up as supplements to the normal diet and presented with indications that they maintain general health or well-being. At the same time, EN 30.04 expressly excludes from heading 30.04 food supplements containing vitamins or mineral salts that are put up for the purpose of maintaining health or well-being, even where such products are presented in measured doses such as tablets, capsules, powders or soft gels. Thus, the mere fact that the products are packed in pharmaceutical-type dosage forms does not, by itself, confer the legal character of "medicaments" under heading 30.04.

(c) The importer's reliance on DRAP enlistment as "therapeutic goods" is also not decisive. The DRAP framework regulates market authorization and public health compliance, whereas customs classification is governed by the tariff schedule and the interpretative rules applicable thereto. The Form-7 documents produced by the importer generally describe the purpose of the products as "supplement for maintenance of good health", which is language consistent with health maintenance / nutritional supplementation, and not with explicit disease-specific therapeutic or prophylactic use. Likewise, the product labels examined by the Committee display "Supplement Facts" format and contain expressions such as supports, helps, maintains, wellness, joint support, immune support and other non-disease-specific wording, which aligns the goods with heading 21.06 and brings them within the explicit exclusions from heading 30.04.

For classification under heading 30.04, the governing test is whether the goods, as imported and presented, are products for therapeutic or prophylactic use within the meaning of the tariff heading and the corresponding WCO Explanatory Notes. In practical terms, this requires that the goods exhibit the essential character of a medicament, i.e., that they are represented for the diagnosis, treatment, mitigation or prevention of a disease or abnormal condition, and that such representation is supported by their formulation, dosage and regulatory status as a drug.

(d) The Committee notes that the DRAP Act, 2012 (Schedule I) defines "drug" broadly as a substance or mixture represented for treatment, mitigation, prevention or diagnosis of disease, or for restoration, correction or modification of organic functions. However, this definition must be read harmoniously with the Alternative Medicines and Health Products (Enlistment) Rules, 2014, which draw an important distinction between "therapeutic claim" products and "health-related purpose" products. In particular, Rule 2(lxxxix) defines a therapeutic claim as a claim relating to the diagnosis, treatment, mitigation or prevention of disease, disorder or abnormal physical state, whereas Rule 2(xxxiv) defines health-related purpose more broadly, covering

maintenance, support and well-being. The Rules also separately define food supplements / dietary supplements / health supplements / nutraceuticals under Rule 2(xxxi) and health products (non-drugs) under Rule 2(xxxiii), thereby making it clear that dosage-form presentation alone does not necessarily place a product in the category of medicaments. This distinction is also reflected in the tariff structure. EN 21.06(16) positively includes dietary supplements of the type under reference, whereas EN 30.04 expressly excludes supplements put up for maintaining health or well-being. Therefore, for a product to qualify under heading 30.04, there must be clear evidence of disease-specific therapeutic/prophylactic use, accompanied by the character of an API-based medicinal formulation. Such evidence is absent on record in respect of the goods under reference.

**Products analysis (on record): -**

(a) The Committee has examined the labels, product literature, DRAP enlistment material and the information produced by the importer. The products are consistently presented in "Supplement Facts" format and are marketed with wording that indicates health support, nutritional supplementation, maintenance of normal body functions, and general well-being, such as *supports, helps, maintains, immune support, joint support, digestive support, cardiovascular support* and similar expressions. Such language is characteristic of dietary or health supplements rather than medicaments for therapeutic or prophylactic use. The record does not establish that any of the products carry explicit therapeutic or prophylactic disease indications together with DRAP drug registration and API-based therapeutic dosing. Nor is there any evidence that the goods, as imported, are represented as medicaments in the sense required by heading 30.04. Rather, they are products intended to supplement the diet, maintain general health, or address sub-optimal nutrient levels. In consequence, the Committee finds that the goods squarely fall within EN 21.06(16) and, by operation of EN 30.04, are excluded from heading 30.04.

(b) The Committee further notes that, for **WN Women's Most Complete Multi**, the product literature itself expressly characterizes the item as a "Nutritional/Dietary Supplement" and states that "No medical claims are made or implied." The same literature presents the product as a one-per-day multivitamin/mineral supplement for support of energy, immune function, bone health, cardiovascular health and general well-being, and not for diagnosis, treatment, mitigation or prevention of disease. This express disclaimer is directly inconsistent with classification as a medicament of heading 30.04 and instead supports placement under heading 21.06, particularly in light of EN 21.06(16) and the exclusionary language of EN 30.04, further strengthened by Base 6 weblink as <https://www.myvitaminstore.pk/products/webber-naturals-womens-most-complete-multi> and <https://base6.co/product-range-2/> which clearly describe **WN Women's Most Complete Multi** is a Vegetarian product type food Supplements and should not be used as a

substitute for a varied and balanced diet and healthy lifestyle. No medical claims are made or implied for any product and these are being sold as Nutritional/Dietary Supplements. Use as suggested or as advised by health provider.

**Findings: -**

(a) The Committee has examined the entire record, including the importer's written submissions, the product labels and literature placed on record, the DRAP enlistment material (particularly Form-6 and Form-7), the DRAP letter dated 25.02.2025, the relevant provisions of the DRAP Act, 2012 and the Alternative Medicines and Health Products (Enlistment) Rules, 2014, the Fifth Schedule API list, and the applicable WCO Explanatory Notes to headings 21.06 and 30.04. Upon such examination, the Committee finds that the subject goods are marketed, presented and regulated as supplements for maintenance and support of health and well-being, and not as medicaments for explicit therapeutic or prophylactic use within the meaning of heading 30.04.

(b) By application of **GRI Rule 1**, classification must first be determined according to the terms of the headings and the relevant Chapter Notes. In this regard, EN 21.06(16) positively includes preparations often referred to as food supplements or dietary supplements, consisting of or based on vitamins, minerals, amino acids, concentrates, extracts, isolates, probiotics, collagen, omega-3 and similar substances, when such goods are put up as supplements to the normal diet and carry indications that they maintain general health or well-being. Conversely, EN 30.04 expressly excludes from heading 30.04 food supplements containing vitamins or mineral salts that are put up for the purpose of maintaining health or well-being, even where they are presented in measured doses such as tablets, capsules, softgels or powders. The Committee also finds that no product has been demonstrated, on the record, to carry explicit therapeutic or prophylactic disease indications together with DRAP drug registration and API-based therapeutic dosing. In the absence of such API-based therapeutic character, measured-dose presentation alone is insufficient to confer the legal character of "medicament" under heading 30.04. To the extent that the importer has relied on judicial authorities concerning the broader regulatory jurisdiction of DRAP or the distinction between administrative and judicial interpretation, the Committee notes that such authorities do not displace the tariff test mandated by the First Schedule to the Customs Act, 1969. The classification issue before the Committee must ultimately be resolved by applying the heading texts, Chapter Notes, GRIs and WCO Explanatory Notes to the objective characteristics of the goods as imported.

(c) Accordingly, the Committee finds that the subject goods are dietary / food supplements and health products of the type covered by heading 21.06, and are expressly excluded from heading 30.04. The same conclusion is further supported by GRI Rule 3, as the essential character of the

goods remains that of nutritional supplementation and health maintenance, rather than therapeutic or prophylactic medicament use.

**Conclusion: -**

After thorough examination, the Committee determines, in terms of GRI Rule 1, GRI Rule 3 and Pakistan Rule 1, that the "Multi-Vitamins / Natural Health Products / Food Supplements" under reference are classifiable under PCT heading 2106.9090. This determination is specific to the products and are based on the documents, labels of the products and information provided by the importer

**Encl: -Annex-A — Product-wise determination**

Sd/-

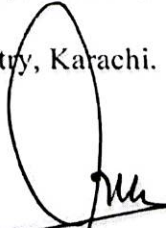
**(Ammara Durrani)**

Additional Collector /

Secretary to the Classification Committee

**Copy for information to:**

1. Member (Customs-Policy), Federal Board of Revenue, Islamabad.
2. Member (Customs-Operations), Federal Board of Revenue, Islamabad.
3. Member (Customs-Legal & Accounting), Federal Board of Revenue, Islamabad.
- ✓ 4. Member (FATE), Federal Board of Revenue, Islamabad.
5. The Chief (Tariff & Trade), Federal Board of Revenue, Islamabad.
6. The Chief Collector of Customs (Appraisalment) South, Custom House, Karachi.
7. The Chief Collector of Customs (Enforcement) Islamabad.
8. The Chief Collector of Customs (Exports / IOCO), Custom House, Karachi.
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10. The Chief Collector of Customs (North), Custom House, Islamabad.
11. The Chief Collector of Customs (Khyber Pakhtunkhwa), Custom House, Peshawar.
12. The Chief Collector of Customs (Baluchistan), Custom House, Quetta.
13. The Secretary (Tariff -I), Federal Board of Revenue, Islamabad
14. All Collectors / Directors of Customs.
15. M/s. Base6 (Pvt) Limited, House No. 216-E, Cavalry Ground, Cantt, Lahore
16. M/s. Haroon Dugal Law Chambers, Office No. 222-C, D.H.A. Phase 8, Zulfiqar & Al Murtaza Commercial Area Phase-8, Defence Housing Authority, Karachi,
17. The Karachi Chamber of Commerce & Industry, Karachi.
18. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
19. The Karachi Customs Agents Association, Karachi.
20. Notice Board.

  
**(Ammara Durrani)**

Additional Collector /

Secretary to the Classification Committee

Sr. No.	Product Description	Ingredients Detail	Rationale	Holding PCT
1	NF Super Cod Liver Oil	Cod liver oil, omega-3 fatty acids, fat-soluble vitamins	Presented as a dietary supplement for health support, not as a disease-specific medication, therefore 2106 applies, not 3004.	2106 9090
2	WN Triple Strength Omega-3 w/ CoQ10	Omega-3 fish oil with CoQ10, EPA/DHA support formula	Label reflects wellness/cardiovascular support in supplement form. No medication character is established for 3004 or explicit drug-style disease treatment is established, so it remains under 2106	2106 9090
3	WN Triple Strength Omega-3 900 mg	Omega-3 fish oil 900 mg, EPA/DHA concentrated supplement	This is a nutritional fish-oil supplement in softgel form with support/maintenance positioning. Measured dose alone does not make it a medication under 3004.	2106 9090
4	NF RxOmega-3	Fish oil / omega-3 fatty acids, enteric/softgel supplement form	Despite the "Rx" branding, the product remains a supplement-type omega-3 formulation. No medication character is established for 3004; hence 2106, not 3004.	2106 9090
5	WN Wild Alaskan Salmon Oil 1000 mg	Wild Alaskan salmon oil, omega-3, EPA/DHA	The product is marketed as a nutritional oil supplement for general heart/mind support. Such supplement presentation falls within 2106 and is excluded from 3004 absent medication character.	2106 9090
6	WN Omega-3 Fish Oil	Fish oil, omega-3 fatty acids, EPA/DHA	It is a conventional dietary supplement for general health support. No medication character is established for 3004.	2106 9090
7	WN Omega 3-6-9 1200 mg	Blend of omega-3, omega-6 and omega-9 fatty acids	A combined fatty-acid nutritional supplement remains a food/dietary supplement. It is not presented as a therapeutic/prophylactic medication, so 2106 applies	2106 9090
8	NF Fermented Apple Cider Vinegar 500 mg	Fermented apple cider vinegar, capsule	Label supports antioxidant/maintenance of good health style use. This is a supplement/nutraceutical, not medication with disease-specific indications	2106 9090
9	NF Fenugreek 500 mg	Fenugreek seed powder/extract, capsule	Herbal support claims do not by themselves convert the product into Chapter 30 medication. Presented as a supplement with general health support, it falls under 2106	2106 9090
10	NF Flaxseed Oil 1000 mg	Flaxseed oil, Al, AOmega fatty acids, softgel shell	This is a nutritional oil supplement for general health maintenance. No medication character is established for 3004	2106 9090
11	NF Evening Primrose Oil 1000 mg	Evening primrose oil, omega-6 fatty acids, GLA	The label presents the product as an essential fatty acid supplement. Such supplement use and formulation place it in 2106 rather than 3004.	2106 9090
12	NF Evening Primrose Oil 500 mg	Evening primrose oil, omega-6 fatty acids, GLA	A lower-strength variation of the same nutritional oil supplement. It remains a health-maintenance supplement and not a medication	2106 9090
13	NF Ashwagandha 600 mg	Organic ashwagandha extract/powder, vegetarian capsule	Stress/anxiety resistance claims are expressed in support language on a supplement label. No medication character is established for 3004, therefore 2106 applies.	2106 9090
14	WN Maca with Ginseng	Maca root powder + Korean ginseng root powder,	This is a herbal combination supplement for vitality/stress support. Its supplement-style claims and dosage form do not satisfy the medication test of 3004.	2106 9090
15	NF Milk Thistle 250 mg	Milk thistle / silymarin extract,	"Promotes a healthy liver" is a support/maintenance claim, not a drug-style therapeutic indication. The product is a herbal supplement, so 2106 is appropriate	2106 9090
16	NF Ginkgo Biloba	Standardized Ginkgo biloba extract, rice powder, gelatin, magnesium stearate	Even though it claims memory/cognitive support, the product remains a standardized herbal supplement with "Supplement Facts"-type presentation. No medicinal status is established, so it does not enter 3004.	2106 9090
17	NF CurcuminRich Theracurmin DS	Curcumin / Theracurmin from turmeric rhizome	"Healily inflammatory response" is framed as a support claim. The product is a botanical supplement, not a registered medication for treatment/prevention of disease.	2106 9090
18	NF Olive Leaf Extract	Olive leaf extract standardized to oleuropein	Cardiovascular/immune support language on a capsule supplement remains within 2106. No medication character is established for 3004	2106 9090
19	NF Eye Factors Formula	Eye-support nutrient/herbal blend	Supports vision health in supplement format rather than treating a diagnosed disease as a drug. In absence medication character, classification remains 2106	2106 9090
20	NF Viex 80 mg	Viex / Agnus castus standardized extract	the claim is (menstrual regulation), the product is still presented as a health supplement in capsule form. No medication character is established for 3004.	2106 9090
21	NF Chromium Picolinate 250 mcg	Chromium picolinate, tablet	"Healily glucose metabolism" is a structure/function support claim. The product remains a nutritional mineral supplement and not a medication under 3004	2106 9090
22	NF Iron Chelate 25 mg	Iron chelate, tablet	Although iron supports deficiency-related states, the product is marketed in supplement format for nutritive/maintenance. On record, no medication character is established for 3004, so 2106 applies.	2106 9090
23	NF Magnesium Chelate 125 mg	Magnesium chelate, capsule	Healily muscle function support and mineral supplementation indicate 2106 treatment. It is a supplement, No medication character is established for 3004.	2106 9090

24	NF Selenium 200 mcg	Selenium; tablet	Antioxidant protection is a wellness/support claim typical of supplements. No medicament character is established for 3004.	2106.9090
25	NF Zinc Chelate 25 mg	Zinc chelate; tablet	"Healthy skin & immune function" is classic supplement wording. This places the product in 2106, not Chapter 30 medicaments.	2106.9090
26	NF Betaine HCL + Fenugreek	Betaine hydrochloride; fenugreek seed.	"Healthy digestion" is a support claim in supplement format. The combination is not established as an medicinal formulation, so 2106 applies.	2106.9090
27	NF CoQ10 100 mg	Coenzyme Q10 100 mg; softgel/capsule	Cardiovascular/energy support remains within the sphere of nutritional supplementation. No explicit therapeutic/prophylactic drug use is demonstrated for 3004.	2106.9090
28	NF Alpha Liponic Acid 200 mg	Alpha-lipoic acid 200 mg; capsule	"Healthy glucose levels / antioxidant protection" are support claims. The product is a dietary supplement rather than a medicament.	2106.9090
29	NF MSM Joint Formula	Glucosamine sulfate, chondroitin sulfate, MSM	This product carries stronger joint-support and is still sold as a supplement formula in capsule form. In the absence of medicament evidence, it is retained under 2106.	2106.9090
30	NF Melatonin 3 mg	Melatonin 3 mg; peppermint/sublingual or tablet; incl lactose	The product is presented as a supplement for sleep support. Supplement-style presentation and No medicament character is established for 3004.	2106.9090
31	NF Acetyl-L-Carnitine 500 mg	Acetyl-L-carnitine hydrochloride 500 mg; vegetarian capsule	"Boosts physical & mental energy" is a support/energy claim. The amino-acid supplement remains classifiable under 2106, not 3004.	2106.9090
32	NF L-Carnitine 500 mg	L-carnitine 500 mg; vegetarian capsule	"Healthy body composition" is a structure/function claim; supplement format. No medicament character under Chapter 30 is shown.	2106.9090
33	NF Glutathione Lipovital Matrix	Glutathione in liquid micellar / higher absorption softgel matrix	Despite enhanced absorption wording, the product is still a supplement. No disease-specific medicament indication is established.	2106.9090
34	NF L-Glutamine 500 mg	L-glutamine 500 mg; vegetarian capsule	"Natural muscle food" and immune/stress support are supplement-type claims. No medicament character is established for 3004.	2106.9090
35	NF L-Arginine 500 mg	L-arginine 500 mg; vegetarian capsule	"Healthy immunity" is a general support claim. The product is an amino-acid supplement and not a medicament.	2106.9090
36	NF Magnesium 500 mg	Magnesium (as magnesium bisglycinate / glycerophosphate blend)	Healthy bone/muscle function are nutritional support claims. The formulation remains a supplement, not an ATP-based medicinal product.	2106.9090
37	NF Digestive Enzymes	Alpha amylase, betaine HCL, bromelain, papain, papaya, tablet	Although aimed at digestion and reduction of gas/indigestion, it is still presented as a dietary enzyme supplement. No medicament character is established for 3004.	2106.9090
38	NF Magnesium Bisglycinate 200 mg	Buffered magnesium bisglycinate / oxide blend, capsule	Muscle/heart function and nutrient metabolism claims remain within supplement use. Therefore it stays under 2106.	2106.9090
39	NF Lutein 40 mg	Lutein 40 mg + zeaxanthin 7 mg; flaxseed oil, safflower oil; beeswax; lecithin	Even with eye-health wording, the product is presented as a nutrient supplement. No medicament character is established for 3004.	2106.9090
40	NF Mild Iron 28 mg	Ferrous bisglycinate 28 mg + vitamin C + folic acid + vitamin B12	The label contains stronger deficiency/pregnancy language, but the overall presentation remains that of a dietary supplement. No medicament character is established for 3004, so 2106 applies on current record.	2106.9090
41	NF Collagen30 Marine Vcap	Marine collagen peptide complex; collagen/elastin capsules	Beauty/skin/joint support products are nutritional/cosmetic supplements. They are not medicaments of heading 3004.	2106.9090
42	NF Collagen30 Anti-Wrinkle Powder 150 g	Verisolv bioactive collagen peptides, type I & III hydrolyzed collagen (bovine), 2.5 g/scoop	Cosmetic/beauty anti-wrinkle claims do not by themselves create medicament character. The product remains a nutraceutical under 2106.	2106.9090
43	NF OsteoMove	Joint support blend;	Joint care/support presentation points to a supplement formula. No medicament character is established for 3004.	2106.9090
44	NF L-Theanine 250 mg	L-theanine 250 mg; vegetarian capsule	"Helps promote relaxation" is a temporary support claim in supplement form. This does not amount to a medicament under 3004.	2106.9090
45	NF Acidophilus & Bifidus 5B CFU	Lactobacillus rhamnosus, L. acidophilus, Bifidobacterium bifidum, lactose; whey; goat milk powder, skim milk, etc	This is a probiotic formula with nutritive food components and digestive balance claims. It is a dietary supplement under 2106, not a medicament.	2106.9090
46	NF Ullimate Multi Probiotic 128 CFU	12-strain probiotic blend; vegetarian capsule	Probiotic formulations for intestinal balance are classic dietary supplements. No medicament character is established for 3004.	2106.9090
47	NF Probiotic 30B	Multi-strain probiotic blend, 30 billion CFU, capsule	"Complete intestinal health" / digestion support remain supplement claims. Such probiotic products fit 2106 rather than 3004.	2106.9090

48	NF B-50 Complex	B-complex vitamins	A high-potency vitamin complex remains a nutritional supplement where labeled for maintenance/support. It is excluded from heading 3004.	2106 9090
49	NF Ca & Mg Citrate with D3	Calcium citrate, magnesium citrate, vitamin D3, and likely supporting minerals	Bone/mineral maintenance formula in tablet form is a dietary supplement. It is not a Chapter 30 medication on present record.	2106 9090
50	WN Vitamin B50 Complex 50 mg	B-complex vitamin blend	A vitamin complex for maintenance of good health falls within dietary supplements. No medicament character is established for 3004.	2106 9090
51	WN MultiSure for Men	Multivitamin/mineral formula for men	Men's health multivitamin with nutrient support is a supplement product. It does not satisfy the therapeutic/prophylactic medicament test of 3004.	2106 9090
52	NF SunVitamin 1000 IU	Vitamin D / D3 1000 IU;	This is a vitamin D maintenance supplement in ordinary dosage form. Such goods fall under 2106 absent medicament character.	2106 9090
53	NF SunVitamin D3 2500 IU	Vitamin D3 2500 IU	A vitamin D supplement for normal health maintenance remains under 2106. No medicament character is established for 3004.	2106 9090
54	NF Niacin 500 mg	Niacin / inositol hexaminoate 500 mg	"Healthy cholesterol levels" is a structure/function support claim in supplement format. No medicament character is established for 3004.	2106 9090
55	NF Vitamin B12 1000 mcg	Vitamin B12 1000 mcg, tablet/sublingual	Helps form red blood cells / maintain metabolism / supports good health—these are supplement claims. It remains within 2106.	2106 9090
56	NF Pantothenic Acid	Calcium d-pantothenate / pantothenic acid	Stress/fatigue/metabolism support claims remain within nutritional supplementation. No medicament character is established for 3004.	2106 9090
57	NF Biotin 1000 mcg	Biotin 1000 mcg, vegetarian capsule	"Promotes healthy skin & nails" is a maintenance/beauty supplement claim. That supports 2106 rather than 3004. Although the label may refer to neural tube defect prevention, the product is still presented as a vitamin supplement. On available record, no medicament character is established for 3004.	2106 9090
58	NF Folic Acid 1 mg	Folic acid 1 mg	Bone/cardiovascular support are structure/function claims. The product remains a vitamin supplement under 2106.	2106 9090
59	NF Vitamin K2 100 mcg	Vitamin K2 (MK-7 from natto bean) 100 mcg, vegetarian capsule	Even in time-release form, vitamin C remains a dietary supplement where labeled for general health support. There is no medicament presentation sufficient for 3004.	2106 9090
60	NF Vitamin C 1000 mg	Vitamin C 1000 mg, time-release tablet	High-absorption / stomach-gentle wording is still supplement-style. It remains a food/health supplement under 2106.	2106 9090
61	NF BioGel Vitamin C 500 mg	Vitamin C 500 mg + fruit bioflavonoids, softgel	Natural-source vitamin E in softgel form with maintenance claims is a supplement. It is excluded from 3004 under EN 30.04	2106 9090
62	NF Mixed Vitamin E 268 mg (400 IU)	Mixed vitamin E / d-alpha tocopherol, soybean oil, fish gelatin softgel	"Antioxidant for the maintenance of good health" is explicit supplement language. Therefore classification remains 2106, not 3004	2106 9090
63	NF Vitamin E 400 IU	Vitamin E 400 IU / d-alpha tocopherol acetate, gelatin, glycerin, purified water, organic flaxseed oil	Homocysteine/cardiovascular support is a structure/function claim in supplement format. No medicament character is established for 3004.	2106 9090
64	WN B6 + B12 with Folic Acid	Vitamin B6 50 mg + B12 125 mcg + folic acid 0.4 mg	Hair/skin/nails and good health claims are supplement-style, not medicament claims. Hence 2106 applies.	2106 9090
65	WN Biotin 2500 mcg	Biotin 2500 mcg, microcrystalline cellulose, veg capsule, magnesium stearate	Bone/leath/calcium absorption support and deficiency-prevention wording remain within supplement use on available record. It is not shown as a Chapter 30 medication.	2106 9090
66	WN Vitamin K2 + D3	Vitamin K2 (MK-7) 120 mcg + Vitamin D3 1000 IU; MCT's, gelatin, beeswax, sunflower lecithin	Red blood cell/metabolism/good health support claims are typical dietary supplement wording. This supports 2106 classification.	2106 9090
67	WN B12 2500 mcg	Vitamin B12 (methylcobalamin) 2500 mcg, mannitol, croscarmellose sodium, magnesium stearate, natural flavour	B-vitamin support claims and ordinary tablet presentation keep the product within 2106. No medicament character is established for 3004.	2106 9090
68	NF Vitamin B6 100 mg	Pyridoxine 100 mg, tablet	Despite "blood sugar balance" wording, the product is presented as a multi-vitamin supplement. On current record, it remains a 2106 supplement, not a 3004 medicament.	2106 9090
69	WN Diabetex Multi Vitamin	Multivitamin formula for blood sugar balance/metabolism.	Beauty and nutritional maintenance products are dietary supplements. No medicament character is established for 3004.	2106 9090
70	WN Hair, Skin & Nails	Multi-nutrient beauty formula.	these products are recommended vitamins to support energy, immune function, bone health. No medicament character is established for 3004.	2106 9090
71	WN Women's Most Complete Multi	Multi vitamin and mineral blends		2106 9090

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72	WN Women's 50+ Most Complete Multi	multi vitamin and mineral blends	these products are recommended vitamins to support energy, immune function, bone health. No medication character is established for 3004.	2106 9090
73	WN Men's Most Complete Multi	multi vitamin and mineral blends	these products are recommended vitamins to support energy, immune function, bone health. No medication character is established for 3004.	2106 9090
74	WN Men's 50+ Most Complete Multi	multi vitamin and mineral blends	these products are recommended vitamins to support energy, immune function, bone health. No medication character is established for 3004.	2106 9090
75	WN MultiSure for Women	multi vitamin and mineral blends	it is a complete multiple vitamin and mineral formula that provides a full range of nutrients that have been lost due to physical stress, dietary limitations and/or metabolic inefficiencies. No medication character is established for 3004.	2106 9090

