



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



No. C-25/KAPE/DC-PCT/2025

Dated: 06.04.2026

PUBLIC NOTICE NO. 14 /2026

Subject: DETERMINATION OF CLASSIFICATION OF "LUCAROTIN 10 CWD/O PLUS (PROVITAMIN A)" UNDER THE PAKISTAN CUSTOMS TARIFF

01. The Hon'ble High Court of Sindh at Karachi, vide judgment dated 09.05.2025 passed in S.C.R.A. No. 342 of 2024, remanded the matter to the Classification Committee for determination of the correct tariff classification of the product namely "Lucarotin 10 CWD/O Plus."
02. In compliance with the aforesaid directions, meetings of the Classification Committee were convened, which were attended by representatives of the referring Directorate as well as the importer. Detailed submissions and arguments were presented and duly examined.
03. The subject goods were imported by M/s Humayun Wellchem Trading Concern and declared as Provitamin-A (Beta-Carotene) under PCT Heading 2936.2100. The importer contended that beta-carotene is a recognized provitamin-A, which converts into Vitamin-A in the human body; therefore, the goods merit classification under PCT Heading 2936.2100. Alternatively, classification was claimed under PCT Heading 3203 as colouring matter of vegetable origin. The importer further emphasized that past consignments had been cleared under PCT 2936 and relied upon manufacturer literature describing the product as "nature-identical beta-carotene."
04. Conversely, the Directorate of Customs Intelligence & Investigation, Karachi, contested the declared classification and submitted that the goods are **synthetic organic colouring preparations, appropriately classifiable under PCT Heading 3204.**
05. The Classification Committee examined the following material on record:
a. Laboratory reports (Customs Laboratory and HEJ Research Institute)
b. Written submissions of the importer
c. Relevant provisions of the Pakistan Customs Tariff
d. Harmonized System Explanatory Notes (HSEN)

- e. Technical literature and manufacturer's data
- f. Directions of the Hon'ble High Court

06. The Classification Committee observed that the subject goods possess the following characteristics:

- Trade Name: Lucarotin 10 CWD/O Plus
- Composition: Beta-carotene (~10%), starch, sodium octenyl succinate, tocopherol, tricalcium phosphate
- Form: Micro-encapsulated, spray-dried powder
- Manufacturing Process: Produced through fermentation (*Blakeslea trispora*), followed by extraction and formulation
- Use: Food colouring for beverages, confectionery, bakery, and nutritional products
- Function: Imparts orange colour; not intended for medicinal or dietary supplementation
- Laboratory Findings: Identified as a colouring preparation and not a separately chemically defined vitamin

07. Upon detailed deliberation, the Classification Committee concluded as follows:

i. Nature of the Product:

The subject goods are not a separately chemically defined compound but a multi-component preparation, wherein beta-carotene constitutes approximately 10%, combined with carriers, stabilizers, and additives.

ii. Primary Function:

The product is specifically designed and marketed as a food colouring preparation, with the primary function of imparting colour rather than providing nutritional or therapeutic benefits.

iii. Exclusion from Chapter 29 (PCT 2936):

Chapter 29 applies only to separately chemically defined organic compounds. Moreover, the HSEN to Heading 2936 explicitly exclude:

"Preparations containing vitamins mixed with other substances for specific uses."

Accordingly, the subject goods are excluded from classification under PCT Heading 2936.

iv. Inapplicability of PCT Heading 3203:

Heading 3203 covers natural colouring matter of vegetable origin, generally in crude or simply extracted forms. The subject product, being industrially processed, micro-encapsulated, and technologically formulated, does not fall within the scope of Heading 3203.

v. Applicability of Chapter 32 (PCT 3204):

Chapter 32 covers synthetic organic colouring matter and preparations based thereon. The subject goods:

- Are presented as a ready-to-use colouring preparation
- Are specifically designed for industrial food applications
- Conform to the description provided in Heading 3204 (S. No. 15, Page VI-3204-3, HSEN 2022)

08. In view of the above and by application of General Rules for Interpretation (GRI) 1 and 6, read with relevant Chapter Notes, the Classification Committee holds that "**Lucarotin 10 CWD/O Plus**" is appropriately classifiable under PCT Heading 3204.1800 as a synthetic organic colouring preparation.

09. This determination is specific to the product described herein and is based on the information and documentation provided. The ruling shall be liable to withdrawal if it is subsequently found that the same was obtained on the basis of incorrect, false, misleading, or incomplete information.

10. This Public Notice is issued in terms of Chapter-II (Classification) of CGO 02/2025 dated 24.03.2025. Any appeal against this determination shall lie before the Board in terms of Rule 2 of the Rules contained in the preamble to the First Schedule to the Customs Act, 1969.

-S/d-

(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-Operation), 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 Collector of Custom (Appraisalment), South, Custom House, Karachi.
6. The Chief Collector of Custom (Enforcement), South, Custom House, Karachi.
7. The Chief Collector of Custom (Exports), Custom House, Karachi.
8. The Chief Collector of Custom (Appraisalment), Central, Custom House, Lahore.

9. The Chief Collector of Custom (Enforcement), Central, Custom House, Karachi.
10. The Chief Collector of Custom (North), South), Custom House, Islamabad.
11. The Chief Collector of Custom (Khyber Pakhtunkhwa), Custom House, Peshawar.
12. The Chief Collector of Custom (Baluchistan), Custom House, Quetta.
13. The Director, Directorate of Customs Intelligence & Investigation, P.E.C.H.S, Karachi
14. All Collectorates / Directorates
15. The Director, (Reforms and Automation (R&A), Custom House, Karachi.
16. The Karachi Chamber of Commerce & Industry, Karachi.
17. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
18. The Karachi Custom Agents Association, Karachi.
19. M/s. Humayyun Welchem Trading Concern, 233-A, New Muslim Town, Samnabad,
Lahore
20. Notice Board.


(Ammara Durrani)
Additional Collector/
Secretary to the Classification Committee