



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

FBR

No. C-243 KAPE/DC-PCT/2023

Dated: 06/04/2026

Public Notice No. 18/2026

Subject: - CLASSIFICATION OF FOOD EMULSIFIERS (PALSGAARD RECMILK 121, ADMUL MG 44-04 K, ADMUL MG 60-04 K, MYVEROL 18-04K, ADMUL DATEM 1150, PANODAN® 165 (DATEM), DIMODAN® U/J KOSHER, PALSGAARD® SSL 3426, ADMUL T 80 K, PALSGAARD® EXTRULAC 379, GRINDOX® 105, GRINDSTED® BK 397 / BIO BK 397, DIMODAN HP-MB, LYGOMME ICK-4755, MYVATEX 201, ADMUL WOL, ADMUL PGE 1435, AND MYVEROL 18-50XL PL K UNDER THE PAKISTAN CUSTOMS TARIFF

01. The matter was referred for determination of the correct classification of various imported products described as food emulsifiers, including:

- PALSGAARD RECMILK 121
- ADMUL MG 44-04 K / 60-04 K
- MYVEROL 18-04K / 18-50XL PL K
- ADMUL DATEM 1150 / PANODAN® 165 (DATEM)
- DIMODAN® U/J KOSHER / DIMODAN HP-MB
- PALSGAARD® SSL 3426 / EXTRULAC 379
- ADMUL T 80 K / ADMUL WOL / ADMUL PGE 1435
- GRINDOX® 105 / GRINDSTED® BK 397
- LYGOMME ICK-4755 / MYVATEX 201

The importer declared the goods under PCT 3824.9999, whereas the Department proposed classification under PCT 2106.9040.

02. The cases were forwarded to Classification Committee for determination, whether the subject goods are classifiable under:

- PCT 3824.9999 (Chemical products not elsewhere specified), or
- PCT 2106.9040 (Emulsifying agents for food and dairy products), or
- Any other relevant heading of the Pakistan Customs Tariff.

03. Meetings of the Classification Committee were convened wherein detailed submissions and arguments from both the importer and the departmental representatives were heard.

04. The importer contended that:

- (i). The goods are technical emulsifiers/processing aids used in food manufacturing, not retail food preparations;
- (ii). Their primary role is functional (emulsification, stabilization), not nutritive;
- (iii). Heading 38.24 is applicable as a residual heading for chemical preparations;
- (iv). WCO Classification Opinions support classification of certain emulsifiers under 38.24;

28/4/2026
Muhammad Abu Baker Siddique
Chief (TPS)

44953-R
FBR E-Box No. 28/4/2026
Received in Member (TPS) Office 28/04/2026

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- (v). Chapter 38 Note 1(b) should be narrowly interpreted;
- (vi). GRI Rule 6 supports classification within heading 38.24.

05. The Department argued that:

- (i) The goods are mixtures used in preparation of human food;
- (ii) Chapter 38 Note 1(b) expressly excludes such mixtures from Chapter 38;
- (iii) The goods contain foodstuffs/nutritive substances (e.g., dextrose, sucrose, hydrocolloids);
- (iv) WCO EN 21.06 covers emulsifying/stabilizing preparations used in food;
- (v) PCT 2106.9040 is a specific national tariff line;
- (vi) Residual heading 3824 cannot override statutory exclusion;
- (vii) Industrial use does not change classification.

06. The Classification Committee examined:

- Product literature, composition, and intended use
- Chapter Notes and Explanatory Notes of Chapters 21 and 38
- General Rules for Interpretation (GRI 1 & 6)
- WCO Classification Opinions and Explanatory Notes

07. The Classification Committee analysis (Representative Case: PALSGAARD® RECMILK 121). The product under consideration is an integrated emulsifier and stabilizer system comprising:

- (i) Mono- and diglycerides (E471)
- (ii) Carrageenan (E407) (with dextrose)
- (iii) Sodium alginate (E401) (with sucrose)
- (iv) Guar gum (E412)
- (v) Sodium polyphosphate (E452(i))

The Committee observe the item under consideration *contains foodstuffs/nutritive carriers (dextrose, sucrose), nutritional values (energy, fat, carbohydrates, etc.), Intended for incorporation into human food products and performs emulsifying, stabilizing, and textural functions in food.*

08. The Classification Committee finds that the subject goods are mixtures of chemicals with foodstuffs and/or nutritive substances, specifically formulated for use in the preparation of human food products. As such, these goods fall squarely within the exclusion provided under Chapter 38, Note 1(b) of the Pakistan Customs Tariff. Consequently, classification under Heading 38.24 is not tenable, being a residual heading expressly subject to such exclusions. Instead, the goods are appropriately covered under the Explanatory Notes to Heading 21.06, which encompass food preparations and functional additive systems. Furthermore, the Pakistan Customs Tariff provides a specific national tariff line, PCT 2106.9040, which, in accordance with the established principles of classification, prevails over any residual or general headings.

09. In view of the foregoing, the Classification Committee concludes that the subject goods, namely PALSGAARD® RECMILK 121, are correctly classifiable under PCT 2106.9040, by application of GRI 1 and GRI 6, read with Pakistan Rule 1 and Chapter 38, Note 1(b).

10. The Committee further observes that multiple classification disputes of a similar nature, concerning food emulsifiers and compound preparations of emulsifying agents intended for use in food and dairy products, are presently pending before it. In order to ensure uniformity and avoid divergent interpretations, it is determined that the reasoning and findings set out in this ruling shall apply mutatis mutandis to all such cases. Accordingly, wherever laboratory analysis or product literature establishes that the imported goods constitute mixtures of chemicals with foodstuffs or other substances having nutritive value, of a kind used in the preparation of human foodstuffs, such goods shall invariably be classified under PCT 2106.9040, as detailed tabulated below:

Sr. No.	Product Name	Composition (as per literature/label) provided by importer in absence of lab report	Presence of foodstuffs / nutritive substances	Reason	Holding PCT	Importer Name
1	PANODAN® 165 (DATEM)	DATEM (E472e), fat-based (rapeseed oil derived)	Yes	As per chapter Note 1(b) of 38 exclude, Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06), fat-based (rapeseed oil)	2106.9040	M/s Friesland Campina Engro Pakistan Limited
2	DIMODAN® UJ KOSHER	Distilled monoglyceride (E471), refined sun flower oil	Yes	As per chapter Note 1(b) of 38 exclude, Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06), refined sun flower oil	2106.9040	M/s Friesland Campina Engro Pakistan Limited
3	Palsgaard® Extrulac 379	E471 + Guar gum (E412) + Cellulose gum (E466) + Carrageenan (E407)	Yes	As per chapter Note 1(b) of 38 exclude, Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06), Guar gum, Carrageenan	2106.9040	M/s Friesland Campina Engro Pakistan Limited
4	GRINDON® 105	BHA (E320) in rapeseed oil carrier	Yes	As per chapter Note 1(b) of 38 exclude, Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06), rapeseed oil	2106.9040	M/s Friesland Campina Engro Pakistan Limited
5	GRINDSTED® BK 397 / BIO BK 397	functional blend of Mono- and diglycerides (E471), Sodium alginate (E401), and Guar gum (E412), stabilized with Vitamins C (E300) and E (E307).	Yes	As per chapter Note 1(b) of 38 exclude, Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06).	2106.9040	M/s Friesland Campina Engro Pakistan Limited
6	Palsgaard RecMilk 121	functional blend of Mono- and diglycerides (E471), Carrageenan (E407), and Sodium alginate (E401) Guar gum (E412)	Yes	As per chapter Note 1(b) of 38 exclude, Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06).	2106.9040	M/s Pakola Products Limited
7	Lygomme ICK-4755	is a functional blend of Mono- and diglycerides (E471), Guar gum (E412), and Carrageenan (E407), Locust beans	Yes	As per chapter Note 1(b) of 38 exclude, Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06).	2106.9040	M/s Friesland Campina Engro Pakistan Limited
8	Myverol 18-50XL PL K	distilled monoglyceride (E471) derived from rapeseed oil.	Yes	As per chapter Note 1(b) of 38 exclude, Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06).	2106.9040	M/s Friesland Campina Engro Pakistan Limited

11. Conversely, in cases where laboratory reports or product literature establish that the imported goods consist of mixtures of mono-, di- and tri-fatty acid esters of glycerol, primarily used as emulsifying

agents for fats, such products shall be examined in light of the Explanatory Notes to Heading 38.24 (Page VI-3824-4). In such circumstances, classification under PCT 3824.9999 may be appropriate. However, where the subject goods exhibit the essential character of artificial waxes, they stand excluded from Heading 38.24 and shall be classifiable under Heading 34.04, specifically under PCT 3404.9090, in accordance with the relevant Explanatory Notes. Accordingly, such products shall be classified under the aforesaid tariff headings based on their composition and essential character, as tabulated below:

Sr. No.	Product Name	Composition (as per literature/label provided by importer in absense of lab report)	Presence of foodstuffs / nutritive substances	Reason	Suggested PCT	Importer Name
1	ADMUL MG 44-04 K	Mono- & diglycerides of fatty acids (E471)	No	as per EN 3824, Page VI-3824-4, includes Mixtures of mono-, di- and tri-, fatty acid esters of glycerol, used as emulsifiers for fats.	3824.9999	M/s. Friesland Campina Engro Pakistan Limited
2	ADMUL MG 60-04 K	Mono- & diglycerides (E471)	No	as per EN 3824, Page VI-3824-4, includes Mixtures of mono-, di- and tri-, fatty acid esters of glycerol, used as emulsifiers for fats.	3824.9999	M/s. Friesland Campina Engro Pakistan Limited and M/s. Unilever Pakistan Limited
3	Myverol 18-04K	Distilled mono glycerides (E71)	No	as per EN 3824, Page VI-3824-4, includes Mixtures of mono-, di- and tri-, fatty acid esters of glycerol, used as emulsifiers for fats.	3824.9999	M/s. Friesland Campina Engro Pakistan Limited
4	ADMUL DATEM 1150	E472e (DATEM) - E471	No	as per EN 3824, Page VI-3824-4, includes Mixtures of mono-, di- and tri-, fatty acid esters of glycerol, used as emulsifiers for fats.	3824.9999	M/s. Friesland Campina Engro Pakistan Limited
5	Palsgaard SSL 3426	Sodium stearoyl-2-lactylate (E481)	No	as per EN 3824, Page VI-3824-4, includes Mixtures of mono-, di- and tri-, fatty acid esters of glycerol, used as emulsifiers for fats.	3824.9999	M/s. Pakola Products Limited
6	Dimodan HP-MB	high-purity Distilled Monoglyceride () produced by IFF (Danisco), derived from edible, fully hydrogenated palm oil	No	as per EN 3824, Page VI-3824-4, includes Mixtures of mono-, di- and tri-, fatty acid esters of glycerol, used as emulsifiers for fats.	3824.9999	M/s. Friesland Campina Engro Pakistan Limited
7	Myvatex 201	is a powdered blend of Distilled Monoglycerides (E471) and Distilled Propylene Glycol Monoesters (E477	No	as per EN 3824, Page VI-3824-4, includes Mixtures of mono-, di- and tri-, fatty acid esters of glycerol, used as emulsifiers for fats.	3824.9999	M/s. Far Eastern Impex Pakistan Limited
8	Admul WOL	is a liquid Polyglycerol polyricinoleate (E476)	No	as per EN 3824, Page VI-3824-4, includes Mixtures of mono-, di- and tri-, fatty acid esters of glycerol, used as emulsifiers for fats.	3824.9999	M/s. Far Eastern Impex Pakistan Limited
9	Admul PGE 1435	is a Polyglycerol ester of fatty acids (E475)	No	as per EN 3824, Page VI-3824-4, includes Mixtures of mono-, di- and tri-, fatty acid esters of glycerol, used as emulsifiers for fats.	3824.9999	M/s. Far Eastern Impex Pakistan Limited
10	ADMUL T 80 K	Polyoxyethylene (20) sorbitan mono-oleate (E433)	No	as per EN 3824, Page VI-3824-4, includes Mixtures of mono-, di- and tri-, fatty acid esters of glycerol, used as emulsifiers for fats. Those which have the character of artificial waxes are, however, excluded (heading 34.04) presense of Polyoxyethylene makes its as waxy character, conclude its in 3404	3404.9090	M/s. Far Eastern Impex Pakistan Limited

This determination, being firmly grounded in the express provisions of the Pakistan Customs Tariff and the relevant Explanatory Notes, provides a consistent, uniform, and conclusive basis for the resolution of all pending classification disputes of a similar nature before the Classification Committee.

12. The Classification Committee holds that PCT 2106.9040 is not merely an administrative description but a duly legislated national tariff line forming an integral part of the Pakistan Customs Tariff (First Schedule to the Customs Act, 1969, as amended from time to time), and therefore carries statutory force for classification purposes. Accordingly, once, upon proper application of the General Rules for Interpretation (GRIs) and the relevant Section and Chapter Notes, the goods are determined to fall within

Heading 21.06, classification must necessarily be finalized at the corresponding national tariff-line level in accordance with the structured framework of the Pakistan Customs Tariff. In this context, where the Tariff provides a specific national tariff line, namely PCT 2106.9040 "Emulsifying agents for food and dairy products", and the imported goods, by virtue of their composition, presentation, and intended use, conform to the scope of that description, the said tariff line shall be applied as the definitive and governing legislative classification.

13. This approach is further consistent with established departmental practice and prior rulings of the Classification Committee, including Public Notice No. 12/2023, wherein similar emulsifying agents have been consistently classified under Heading 21.06 of the Pakistan Customs Tariff.

14. The above classification determination is specific to the product whose details/ specifications have been given above. Further, the ruling is based on the documents and information provided by the referring Importer/Department and shall be treated as cancelled if it is found at any subsequent stage that the same was obtained by providing incorrect, false, misleading or incomplete information.

15. This Public Notice is issued in terms of Chapter-II (Classification) of CGO 12/2002 dated 15.06.2002 and any appeal against this ruling shall only lie with the Federal Board of Revenue under Rule 2 of Pakistan Rules to the General Rules of Interpretation.

-Sd-

(Ammara Durrani)


Additional Collector/

Secretary to the Classification Committee

Copy 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.
9. The Chief Collector of Customs (Appraisalment) Central, Custom House, Lahore.
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. The Karachi Chamber of Commerce & Industry, Karachi.
16. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
17. The Karachi Customs Agents Association, Karachi.
18. The Collector, Collectorate of Customs (Enforcement), Karachi.
19. The Collector, Collectorate of Customs (Appraisalment-East), Lahore.
20. M/s. Unilever Pakistan Limited, Avari Plaza, Fatima Jinh Road, Karachi.
21. M/s. Friesland Campina Engro Pakistan, 5th Floor, the Harbor Front Building, HC-3, Marine Drive, Block-4, Clifton Karachi.
22. M/s. Mohad Enterprises, M/s. Moton Law Associates, 13-B, 6th Zamzama Street, Clifton, Karachi.

23. M/s. Rehab Intertrade, MR 5/98, Al-Sattar Chamber, Thanai Lane, Jodia Bazar, Karachi.
24. M/s. Milkyz Food, Plot No C, 122 C-122A, P&T Society Nasir Colony Sector 32 F, Korangi, Karachi.
25. M/s. Nestle Pakistan Limited, Packages Mall, Shahrah-e-Roomi, PO Amer Sidhu, Lahore.
26. Notice Board.


(Ammara Durrypi)
Additional Collector
06.04.2026
Secretary to the Classification Committee