



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



No.C-85/KAPE/DC-PCT/2018

Dated: 15.04.2026

PUBLIC NOTICE No. 30/2026

Subject: CLASSIFICATION OF "ZARISHK (BERBERIS VULGARIS)" IN RESPECT OF M/S KAZIM & BROTHERS UNDER THE PAKISTAN CUSTOMS TARIFF

01. The Model Customs Collectorate (Preventive), Lahore, vide C.No. V-Cus/T-10/Circular/06/2017 dated 23.04.2018, referred the matter to the Classification Committee for determination of the appropriate classification of the goods described as "Zarishk (Berberis vulgaris)", imported by M/s Kazim & Brothers against GD No. LRLY-HC-6409 dated 09.04.2018. The importer declared the goods under PCT heading 1211.9000, whereas the Collectorate was of the view that the same are classifiable under PCT heading 0813.4090.

02. A hearing in the matter was conducted by the Classification Committee. Representatives of the referring Collectorate as well as the importer/clearing agent attended and were afforded an opportunity to present their respective viewpoints.

03. The importer submitted that the imported item, "Zarishk (Berberis vulgaris)" (commonly known as barberry/zereshk), is in dried form and constitutes a natural herb/crude drug used as an ingredient in herbal medicines. It was contended that the product is used for health-related purposes and is commercially traded as a herbal/therapeutic ingredient; therefore, it merits classification under PCT heading 1211.9000.

04. The Collectorate, however, contended that Zarishk is essentially an edible dried berry primarily used in culinary preparations and, therefore, falls under PCT heading 0813.4090 (dried fruits). It was further argued that incidental or traditional medicinal use does not override classification where the goods are more specifically described under Chapter 08.

Muhammad Abu Bakar Siddique
Chief (TPS)

05/05/2026 Chief/CTPS

J/S/S

Webmaster

05. The Classification Committee examined the relevant Explanatory Notes. It is observed that Heading 08.13 covers fruits dried by natural or artificial processes, including those used for culinary purposes. The Explanatory Notes further clarify that certain dried fruits of this heading may be presented (e.g., in sachets) for preparation of herbal infusions or "herbal teas" and such presentation does not exclude them from classification under Heading 08.13. Conversely, Heading 12.11 covers plants and parts of plants (including seeds and fruits) of a kind used primarily in perfumery, pharmacy/medicine, or for insecticidal or similar purposes, whether fresh or dried. However, the Explanatory Notes explicitly exclude products which are more specifically described elsewhere in the Nomenclature, even if they are suitable for use in pharmacy or related fields.

06. The Committee observed that the subject goods, as imported, consist of dried berries and are commercially recognized and widely used as an edible ingredient, particularly in culinary applications. No substantive evidence was provided to demonstrate that the impugned consignment is presented, marketed, or used primarily as a pharmaceutical raw material in a manner sufficient to displace its more specific classification as dried fruit under Heading 08.13.

07. The Committee further concludes that although Heading 12.11 applies to plant-based materials primarily used in pharmacy or related fields, it expressly excludes products that are more specifically covered elsewhere. In the present case, the goods are more precisely described as dried berries falling under Heading 08.13, thereby excluding their classification under Heading 12.11.

08. In view of the above, and by application of General Rules for Interpretation (GRIs) 1 and 6, the Classification Committee holds that "Zarishk (*Berberis vulgaris*)", as imported in dried berry form, is correctly classifiable under PCT heading 0813.4090.

09. The above classification determination is specific to the product whose details/specifications have been examined. Further, the ruling is based on the documents and information provided in this case and shall be treated as annulled if it is found at any subsequent

stage that the same was obtained by providing incorrect, false, misleading or incomplete information.

10. 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 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 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 Collector of Customs (Appraisalment) South, Custom House, Karachi.
7. The Chief Collector of Customs (Enforcement) South, Custom House, Karachi.
8. The Chief Collector of Customs (Exports), Custom House, Karachi.
9. The Chief Collector of Customs (Appraisalment) Central, Custom House, Lahore.
10. The Chief Collector of Customs (Enforcement) Central, Custom House, Lahore.
11. The Chief Collector of Customs (North), Custom House, Islamabad.
12. The Chief Collector of Customs (Khyber Pakhtunkhwa), Custom House, Peshawar.
13. The Chief Collector of Customs (Baluchistan), Custom House, Quetta.
14. All Collectors/Directors of Customs.
15. The Collector, Collectorate of Customs (Appraisalment-East), Lahore.
16. M/S. Kazim and Brother, Shop No. H-1413, Akbari Mandi, Delhi Gate, Lahore
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

-Sd-
(Ammara Durrani)
Additional Collector
Secretary to the Classification Committee