



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



No. C-93/KAPE/DC-PCT/2018

Dated: 28.04.2026

PUBLIC NOTICE NO. 35/2026

Subject: - CLASSIFICATION OF PHARMA-RELATED FLAVORING POWDER IN RESPECT OF M/S B.A ENTERPRISES UNDER PAKISTAN CUSTOMS TARIFF

01. The issue regarding the classification of "Flavored Powder" imported by pharmaceutical manufacturers for use in pharmaceutical preparations was referred by the Model Customs Collectorate of Preventive, Karachi, vide letter No. SI/Misc/17/2018-AFU (WeBOC) dated 04.11.2018. The importer declared the goods under PCT heading 3302.1090, whereas the Department proposed classification under PCT heading 2106.9090. The Federal Board of Revenue (FBR), vide letter C No. 3(10) Tar-1/89-Pt-A dated 28.06.2013, also forwarded the matter for determination of classification of flavored powders intended for uses other than food preparations. The goods were described as powdered preparations predominantly consisting of maltodextrin (maize/corn-derived), blended with other ingredients/chemicals for pharmaceutical use.

02. Meetings of the Classification Committee were convened, wherein detailed submissions and arguments from both the importer and the departmental representatives were presented, heard, and examined.

03. The importer contended that the goods are classifiable under PCT heading 3302.1090 as flavoring preparations having a basis of one or more odoriferous substances. It was argued that such preparations are used as industrial inputs in pharmaceutical formulations (e.g., for taste and odor masking), and that the presence of carriers such as maltodextrin does not alter classification under Heading 33.02, as supported by the relevant Explanatory Notes.

04. The Collectorate, however, maintained that the subject goods are carrier-based powdered preparations predominantly composed of maltodextrin and intended for pharmaceutical (non-food) applications. Reliance was placed on FBR clarification dated 28.06.2013 to assert that flavored powders meant for non-food use are classifiable under PCT heading 2106.9090, and

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FBR E-Box No. 50625-R
Received in Number (TPS) 08/05/2026

Chief (TPS)
Muhammad Abu Bakar Siddique
Chief (TPS)
8/5/2026
Secretary (T-E) / Webmaster

that Heading 33.02 applies only where the preparation is demonstrably based on odoriferous substances.

05. The Classification Committee examined the relevant FBR clarification dated 28.06.2013, along with the Explanatory Notes to Headings 33.02 and 21.06. The Committee observed that Heading 33.02 covers mixtures and preparations having a basis of one or more odoriferous substances, even when combined with carriers or diluents. Conversely, Heading 21.06 is a residual heading covering food or other preparations not elsewhere specified or included. The key determinative factor is the essential character of the product whether it is derived from and based upon odoriferous substances, or whether it is predominantly a carrier-based preparation.

06. Upon examination of the composition and use of the subject goods, the Committee observed that these are powdered preparations predominantly consisting of maltodextrin carriers blended with other ingredients for pharmaceutical use. It was not sufficiently demonstrated that the goods possess a basis of odoriferous substances in terms of Heading 33.02. Accordingly, the Committee finds that the subject "pharma-related flavoring powder" is more appropriately classifiable under Heading 21.06.

07. In view of the foregoing, the Classification Committee holds that, by application of GRI 1, 3(b), and 6, the subject goods are classifiable under PCT 2106.9090 as carrier-based preparations not elsewhere specified or included.

08. This determination is based on the facts, documents, and submissions presented before the Committee and shall be liable to withdrawal or modification if it is subsequently found to have been obtained on the basis of incorrect, false, misleading, or incomplete information.

09. This Public Notice is issued under the applicable classification procedure. Any appeal against this determination shall lie before the Federal Board of Revenue in terms of the relevant provisions of law, including Rule 2 of the Pakistan Rules to the General Rules for Interpretation.

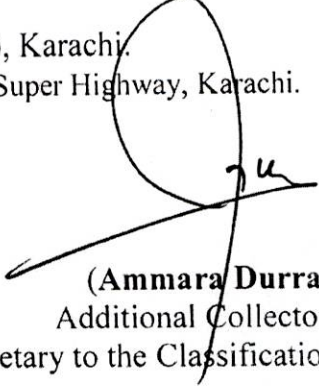


Sd-
(Ammara Durrani)
Additional Collector/
Secretary to the Classification Committee

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 Chairman, Customs Appellate Tribunal, Karachi.
6. 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 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. M/s. B.A. Enterprise, A-49, Phase-I, Scheme-33, SITE-II, Super Highway, Karachi.
20. Notice Board.


(Ammara Durrani)
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Secretary to the Classification Committee