



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



No. C-45/KAPE/DC-PCT/2024

Dated: 08.05.2026

PUBLIC NOTICE No. 47/2026-COC-EAST

Subject: CLASSIFICATION OF "PALMESTER 3304 MEDIUM CHAIN TRIGLYCERIDE (MIGLYOL-811-TYPE)" IMPORTED FROM MALAYSIA UNDER THE PAKISTAN CUSTOMS TARIFF

01. The matter regarding tariff classification of Palmester 3304 Medium Chain Triglyceride (MCT), imported by M/s. Hamza Waqar Enterprises from Malaysia and declared as Miglyol-811-type medium chain triglycerides produced through direct synthesis, was referred to the Classification Committee for determination of the correct classification under the Pakistan Customs Tariff (First Schedule to the Customs Act, 1969).

02. The Classification Committee meeting were convened, which were attended by representatives of the department as well as the importer. Detailed submissions and arguments were presented and duly examined.

03. The submissions made by of the importer:

- The importer contended that the product is a Miglyol-811-type caprylic/capric triglyceride produced through direct synthesis.

04. The Department argued that Miglyol-811-type triglycerides are typically produced through direct synthesis, resulting in rearranged glyceride structures. Reference was made to the Explanatory Notes to heading 15.16 (III-1516-1, Note B, para 2), which cover products obtained through inter-esterification or re-esterification. Accordingly:

- Where documentary evidence confirms chemical modification, the product is classifiable under PCT 1516.2020.
- In the absence of such evidence, classification defaults to PCT 2915.9000 as a non-modified triglyceride fraction.

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Muhammad Abu Bakar Siddique
Chief (TPS)

05. The issue before the Committee was determination of the appropriate classification of the subject goods, considering the following competing headings:

- (i) PCT 1516.2020 — Edible fats and oils, including inter-esterified, re-esterified or esterified fats and oils (modified triglycerides); or
- (ii) PCT 2915.9000 — Glycerides of fatty acids; simple esters of glycerol with fatty acids (non-modified triglyceride fractions); or
- (iii) Any other relevant heading of the First Schedule to the Customs Act, 1969.

- It was argued that the product constitutes a re-esterified/esterified fat or oil and is therefore classifiable under PCT 1516.2020.
- The importer further submitted that the essential character of the product remains that of a modified triglyceride oil, and the presence of additives or formulation aids does not alter its classification.

06. The Classification Committee product analysis:

i. **Description & Composition:**

Palmester 3304 MCT corresponds to Miglyol-811-type triglycerides composed primarily of caprylic (C8) and capric (C10) fatty acids.

ii. **Processing/Modification:**

The product is obtained through direct esterification/re-esterification, resulting in a modified glyceride structure distinct from naturally occurring triglycerides.

iii. **Glyceride Profile:**

The triglyceride distribution reflects a direct synthesis process rather than simple fractionation. Supporting documentation includes glyceride distribution data and process descriptions.

iv. **Form & Additives:**

The physical form (liquid, powder, encapsulated) and the presence of carriers or excipients do not alter the essential character where the modified glyceride structure is retained.

v. **End-Use:**

End-use (food, nutraceutical, cosmetic, etc.) is not determinative of classification and does not override the chemical nature of the product.

vi. **Regulatory Alignment:**

Explanatory Notes to heading 15.16 support classification of chemically modified triglycerides under this heading when supported by evidence of modification.

07. The Laboratory test reports confirm that the product consists of caprylic and capric triglycerides derived from esterified fats, consistent with a modified triglyceride profile falling within the scope of heading 15.16.

08. The Classification Committee headings Considered:

- 15.16 — Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised.
- 1516.2020 — Edible fats/oils, including inter-esterified, re-esterified or esterified fats and oils.
- 29.15 — Saturated acyclic monocarboxylic acids and derivatives.
- 2915.9000 — Glycerides of fatty acids (non-modified triglyceride fractions).

09. The Classification Committee observed that:

- (i). Palmester 3304 MCT possesses the essential character of a modified triglyceride produced through direct esterification/re-esterification.
- (ii). The product is not a simple, non-modified triglyceride fraction; evidence supports chemical modification and rearrangement of the glyceride structure.
- (iii). Applying GRI-1, read with relevant notes and Explanatory Notes to heading 15.16, the product is classifiable under PCT 1516.2020 where documentary evidence substantiates modification.
- (iv). In the absence of such evidence, classification shall be to PCT 2915.9000.

10. The Classification Committee holds that:

- (i). Palmester 3304 MCT is classifiable under PCT 1516.2020 as a modified triglyceride where documentary evidence establishes direct esterification/re-esterification and glyceride rearrangement consistent with Miglyol-811-type products.
- (ii). Where such documentary evidence is not available, classification shall be to PCT 2915.9000.
- (iii). The presence of carriers, excipients, or formulation aids does not alter classification where the essential character remains that of a modified triglyceride.
- (iv). This determination is product-specific and may not apply to goods of different composition or specifications.
- (v). All Collectorates shall apply this ruling uniformly to ensure consistency in classification of Miglyol-type MCT products.

11. This determination is based on the information and documentation available on record and may be withdrawn if found to be based on incomplete, incorrect, or misleading information.

12. This Public Notice is issued under Chapter-II (Classification) of CGO 02/2025 dated 24.03.2025. Any appeal shall lie before the Board in terms of the relevant provisions of the First Schedule to the Customs Act, 1969.

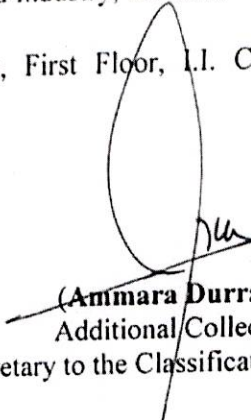
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(Ammara Durrani)
Additional Collector/
Secretary to the Classification Committee

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 (Appraisement), 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 Collector, CoC, Appraisalment (West), Custom House, Karachi.
14. The Director, (Reforms and Automation (R&A), Custom House, Karachi.
15. The Karachi Chamber of Commerce & Industry, Karachi.
16. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
17. The Karachi Custom Agents Association, Karachi.
18. M/s. Hamza Waqar Enterprises, 14 Badri Building, First Floor, I.I. Chundrigar Road, Karachi.
19. Notice Board.


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