

## **SUMMARY OF APPEAL DECISION**

### **APPEAL NO. TRK (K) 6-2008**

#### **FACTS**

1. The Appellant is a private limited company incorporated on 5 May 2006. The Appellant imports health food product Preparation For Making Beverage, Botanical Beverage Mix of Roselle Licorice & Snow Lotus of SNOTUS brand from USA. The Appellant applied for a Customs Ruling under section 10B Customs Act 1967. The Director General of Customs decided in Customs Ruling dated 25 January 2008 that the product is classified under tariff code 2106.90 500 which is subject to import duty of 15% on the ground that it does not fulfill the definition of a food supplement stated on page 183, Explanatory Notes Volume 1, Third Edition (2002) as it does not contain added vitamins and sometimes minute quantities of iron compounds and there is no statement on the label that the product is for maintaining general health or well being.
2. The Appellant was aggrieved with the decision of the Director General of Customs and filed a Notice of Appeal at the Customs Appeal Tribunal on 15 May 2008.

#### **ISSUE**

The ground of appeal is that the product should be classified under tariff code 2106. 90 800 because the documents and label submitted by the Appellant when applying for the Customs Ruling were incorrect. According to the Appellant, the mistake was made by the exporter. As an example, the words use as food supplement for general health are not printed on the label. The Appellant submitted a new label for the product together with the Notice of Appeal.

(After the appeal was filed the parties negotiated for settlement as provided under section 141P Customs Act 1967. As a result of the negotiation for settlement, the Appellant withdrew the appeal)

## **DECISION**

The appeal is dismissed.

10 June 2008