Dagangan:	**Kod Tarif :**
28. RBD PALM OIL BLEND Trade Name: RBD Palm Oil Blend Model : Ace Edible Oil	1517.90.900

Keterangan :

Barangan adalah dalam bentuk pes yang diperbuat daripada campuran *RBD Palm oil* 70% dan RBD *canola/rapeseed* 30% dan diekspot secara pukal (4000kg per *tanker*). Ia digunakan sebagai minyak masak. Cara pembuatannya adalah dari campuran *RBD Palm Oil* 70% dengan (*RBD canola oil* atau *RBD rapeseed oil* atau *soyabean oil*) 30%.

Campuran → Blending → ***Crystallization process*** *→ Filter → RBD Blend Palm Oil*

Mesyuarat Panel Penetapan Penjenisan (Ketetapan Kastam) Bil. 16/2010 memutuskan barangan ini sesuai diperjeniskan mengikut **GIR 1 & 6** di bawah kod tarif **1517.90.900** sebagai ***other edible mixtures of which palm oil predominates, in paste form*** berdasarkan alasan-alasan berikut :

- Tidak sesuai dipertimbangkan dibawah *heading* 1516 kerana *heading* ini hanya meliputi *single type of oil.*

  HEADING 15.16 - ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE- ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, ***BUT NOT FURTHER PREPARED.***

- Proses *crystallization* yang dijalani adalah suatu ***further process*** yang diliputi oleh *heading* 1517 HS 2007 Explanatory Notes mukasurat III-1517-1.

  This heading covers margarine and other edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than those of heading 15.16. They are generally liquid or solid mixtures or preparations of :

  (1)Different animal fats or oils or their fractions;
  (2)Different vegetable fats or oils or their fractions; or
  (3)Both animal and vegetable fats or oils or their fractions.

The products of this heading, the fats or oils of which may previously have been hydrogenated, may be worked by emulsification (e.g., with skimmed milk), churning, ***texturation (modification of the texture or crystalline structure)****, etc., and may contain small quantities of added lecithin, starch, colouring, flavouring, vitamins, butter or other milkfat (subject to the restrictions in Chapter).*

The heading also covers edible preparations made from a single fat or oil (or fractions thereof), whether or not hydrogenated, which have been worked by emulsification, churning, texturation, etc.

- *Heading* 1517 meliputi *vegetable oil* yang telah dilakukan *preparation process.*

HEADING 15.17 - MARGARINE; ***EDIBLE MIXTURES OR PREPARATIONS OF*** *ANIMAL OR* ***VEGETABLE FATS OR OILS*** *OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING 15.16.*

1517. 90 - Other

- Analisis pakar mengesahkan barangan adalah berbentuk pes dan merupakan sejenis *preparation.*

Gambar :

Tiada