

Dagangan : MILK POWDER

Nama Perdagangan : Whole Milk Powder

Jenama : Yotsuba

Kod Tarif (Perintah Duti Kastam 2012) :

0402.21 000 (PDK 2012)

0402.21.20 00 (PDK 2017)

Tarikh Kelulusan : 03 April 2017

Keterangan barangan :

Barangan merupakan serbuk halus berwarna kuning susu dan dipek dalam *kraft paper* bersaiz 25 kg dan berlabel *whole milk*.

Gambar barangan yang diimport adalah seperti berikut :-



Komposisi barangan adalah terdiri daripada 100 % *raw milk* iaitu daripada susu lembu.

Kegunaan barangan adalah sebagai *raw material* untuk menghasilkan produk tenusu seperti *yogurt*, *culture milk*, dan *ready to drink beverages*.

Maklumat barangan berdasarkan *product specification* :-

<i>Appearance</i>	<i>Glossy and slitley yellow. Free from any lumps or extraneous matter.</i>
<i>Flavor</i>	<i>Good milk flavor and neither sour, salty, burnt, nor strange taste.</i>
<i>Fat</i>	MIN 25 %
<i>Milk solid</i>	MIN 95 %
<i>Moisture</i>	MAX 5 %

Analisis pakar mengesahkan sampel mengandungi 38.3% karbohidrat (termasuk laktosa), 26.6% lemak, 26.2% protein, vitamin-vitamin(A,B1, B2, B3, B9, C dan E), 3.2% kelembapan dan 5.7% bahan inorganik.

Barangan telah melalui proses *concentration*.

Ketua Pengarah Kastam Malaysia memutuskan barangan sesuai diperjeniskan di bawah kod tarif **0402.21 000 (PDK 2012)** sebagai ***milk, concentrated, in powder, of a fat content, by weight, exceeding 1.5%, not containing added sugar or sweetening matter*** dan **0402.21.20 00 (PDK 2017)** sebagai ***milk, concentrated, in powder, of a fat content, by weight, exceeding 1.5%, not containing added sugar or sweetening matter, in containers of a net weight of 20 kg or more.***

Barangan merupakan *whole milk powder* yang mengandungi sekurang-kurangnya 25% lemak, 95% *milk solid* dan maksimum 5% kelembapan yang dihasilkan melalui proses *concentration* dan *spray drying*.

Laporan analisis pakar mengesahkan barangan mengandungi 38.3% karbohidrat (termasuk laktosa), 26.6% lemak, 26.2% protein, vitamin-vitamin (A, B1, B2, B3, B9, C dan E), 3.2% kelembapan dan 5.7% bahan inorganik.

Barangan memenuhi definisi *milk* sebagaimana *Chapter Notes(1)* kepada *Chapter 4* muka surat I-4-1 iaitu :-

1. *The expression milk means full cream milk or partially or completely skimmed milk.*

Berdasarkan proses penghasilan (*manufacturing flowchart*), barangan dihasilkan melalui proses ***concentration*** di mana ianya merupakan proses di mana air dikeluarkan/dibuang. Oleh itu, barangan adalah sesuai sebagai *concentrated milk*.

Keterangan ini sesuai dengan penjelasan EN HS 2012 muka surat I-0402-1 iaitu :-

*This heading covers milk (as defined in Note 1 to this Chapter) and cream, **concentrated (for example, evaporated)** or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted.*

Milk powder may contain small quantities of starch (not exceeding 5 % by weight), added, in particular, to maintain the reconstituted milk in its normal physical state.

Berdasarkan fakta, barangan telah disahkan oleh Jabatan Kimia mengandungi karbohidrat, lemak, protein, vitamin dan bahan inorganik. Barangan tidak mengandungi bahan-bahan tambahan lain. Oleh itu, barangan sesuai diperjeniskan di bawah *Chapter 4* sebagaimana dijelaskan dalam *General Notes Chapter 4 EN HS 2012* muka surat I-4-2 iaitu :

GENERAL

This Chapter covers :

(I) Dairy products :

- (A) **Milk**, i.e., full cream milk and partially or completely skimmed milk.
- (B) **Cream**
- (C) **Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream**
- (D) **Whey**
- (E) **Products consisting of natural milk constituents, not elsewhere specified or included**
- (F) **Butter and other fats and oils derived from milk; dairy spreads.**
- (G) **Cheese and curd**

The products mentioned at items (A) to (E) above may contain, in addition to natural milk constituents (e.g., milk enriched in vitamins or mineral salts), small quantities of stabilising agents which serve to maintain the natural consistency of the product during transport in liquid state (disodium phosphate, trisodium citrate and calcium chloride, for instance) as well as small quantities of anti-oxidants or of vitamins not normally found in the product. Certain of these products may also contain small quantities of chemicals (e.g., sodium bicarbonate) necessary for their processing; products in the form of powder or granules may contain anticaking agents (for example, phospholipids, amorphous silicon dioxide).

*The Chapter also **excludes**, inter alia, the following :*

- (a) *Food preparations based on dairy products (in particular, **heading 19.01**).*

Barangan mendapat liputan di dalam EN HS 2012 muka surat I-0402-1 seperti berikut:

04.02 – Milk and cream, concentrated or containing added sugar or other sweetening matter.

0402.10 -- *In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%*

*This heading covers milk (as defined in Note 1 to this Chapter) and cream, **concentrated (for example, evaporated)** or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted.*

Milk powder may contain small quantities of starch (not exceeding 5 % by weight), added, in particular, to maintain the reconstituted milk in its normal physical state.