

Dagangan : READY TO DRINK NON-AERATED BEVERAGE

Nama Perdagangan : Powerful Orange Pulpy
Model : 8809 365 710126

Kod Tarif (Perintah Duti Kastam 2012) :

2202.90 100 (PDK 2012)
2202.99.50 00 (PDK 2017)

Tarikh Kelulusan : 07 April 2017

Keterangan barangan :

Berdasarkan kepada permohonan pihak syarikat, keterangan mengenai barangan adalah seperti berikut:

Nama Barangan	Powerful Orange Pulpy with Orange Pieces
Brand	Powerful
Ingredients	Orange concentrate, orange pieces, sugar, citric acid, vitamin C, Xanthan Gum, orange flavor and water
Form of Importation	Finished product in retail packing
Kegunaan	Fruit juice drink/beverages – for drinking

Gambar



Berdasarkan *Certificate of Ingredient* dan *Certificate of Analysis* yang dikemukakan oleh syarikat, maklumat mengenai barangan adalah seperti berikut :

Products	Powerful Orange Pulpy with Orange Pieces 240ml	
Brand name	Powerful	
Package	Can (Food Grade)	
Ingredient Analysis	Components	Amount (%)
	Orange concentrate	2.77
	Orange pieces	10.00
	Added sugar	10.33
	Citric acid, vitamin C, Xanthan gum, orange flavor	0.41
	water	76.29
Chemical & Physical Analysis	Brix Value (20°C)	13.60
	Density (20°C)	1.055
	Total Solid	13.60
	Total Acidity (according citric acid)	0.38
	pH	3.20
	Aw (Water Activity)	0.99

Berdasarkan maklumat di atas, barangan tidak mengandungi karbon dioksida.

Berdasarkan *flowchart* proses pengeluaran barangan yang dikemukakan oleh syarikat, semua bahan mentah akan dicampur bersekali untuk menghasilkan barang siap iaitu *Powerful Orange Pulpy with Orange Pieces*.

Ketetapan

Ketua Pengarah Kastam memutuskan barangan ini sesuai diperjeniskan di bawah kod tariff **2202.90 100 (PDK 2012)/2202.99.50 00 (PDK 2017)** sebagai ***non-aerated beverages ready for consumption without dilution*** berdasarkan alasan-alasan berikut :

- (i) Barangan adalah sejenis minuman berperisa buah oren yang boleh terus diminum (*beverage for immediate consumptions*) yang dipek dalam 240ml *aluminium can for retail sale*.
- (ii) Mengikut *Certificate of Ingredient* dan *Certificate of Analysis* yang dikemukakan oleh syarikat, barangan mengandungi air, *orange concentrate, orange pieces, sugar, citric acid dan vitamin C, Xanthan Gum & orange flavor*. Kesemua bahan mentah ini akan dicampur bersekali untuk menghasilkan minuman ini.
- (iii) Hasil analisis pakar mengesahkan barangan mengandungi air dan 13.9% bahan tidak meruap yang kebanyakannya terdiri dari bahan tumbuhan, gula (glucose dan fructose) dan 0.3% asid sitrik. Barangan juga mengandungi "pulp" buah-buahan serta berbau manis seperti bau buah oren.
- (iv) Barangan tidak mengandungi karbon dioksida.
- (v) Barangan mendapat liputan dibawah **heading 22.02** dalam EN HS 2012 mukasurat IV-2202-1 seperti berikut:

22.02 - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.

2202.10 - *Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured*

2202.90 - Other

This heading covers non-alcoholic beverages, as defined in Note 3 to this Chapter, not classified under other headings, particularly heading 20.09 or 22.01.

(A) *Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured.*

This group includes, inter alia :

- (1) *Sweetened or flavoured mineral waters (natural or artificial).*
- (2) *Beverages such as lemonade, orangeade, cola, consisting of ordinary drinking water, sweetened or not, flavoured with fruit juices or essences, or compound extracts, to which citric acid or tartaric acid are sometimes added. They are often aerated with carbon dioxide gas, and are generally presented in bottles or other airtight containers.*

(B) *Other non-alcoholic beverages, not including fruit or vegetable juices off heading 20.09.*

This group includes, inter alia :

- (1) *Tamarind nectar rendered ready for consumption as a beverage by the addition of water and sugar and straining.*
- (2) ***Certain other beverages ready for consumption, such as those with a basis of milk and cocoa.***