

<p>Dagangan : OTHER FOOD PREPARATION, OF GOODS OF HEADINGS 04.01 TO 04.04, NOT CONTAINING COCOA POWDER</p> <p>Nama Perdagangan : NOVALAC + DHA GROW Jenama : NOVALAC Flavour : Light Vanilla Kategori : For Children 1-5 Years Old</p>	<p>Kod Tarif (Perintah Duti Kastam 2012) :</p> <p>1901.90 591 (PDK 2012) 1901.90.39 00 (PDK 2017)</p> <p>Tarikh Kelulusan : 10 April 2017</p>
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Keterangan barangan :

Barangan berupa serbuk halus berwarna putih susu (kekuningan) yang dipek dalam tin untuk jualan runcit dan dilabel 'Novalac + DHA Grow (Light Vanilla)'.

Barangan adalah sejenis makanan formulasi (*formula milk*) untuk kanak-kanak berumur antara 1 hingga 5 tahun.

Barangan di pek di dalam tin untuk jualan runcit bersaiz 400g dan 800g. Barangan adalah seperti gambar dibawah:



Barangan di pek dalam tin bersaiz 400g



Barangan di pek dalam tin bersaiz 800g

Barangan diimport in powder form.

Berdasarkan label pada barangan, barangan adalah diperbuat daripada susu skim (susu lembu), lemak susu, Maltodekstrin, minyak sayuran (soya, oleik bunga matahari, rapeseed), galakto-oligosakarida, Laktosa, Kondisioner makanan : lesitin soya, Vitamin (A, D₃, E, K1, B1, B2, B6, B12, C, niasin, biotin, asid folik, asid pantotenik), trikalsium fosfat, natrium klorida, minyak ikan, magnesium klorida, perisa vanila semulajadi, trikalsium sitrat, kolina bitartrat, besi sulfat, inositol, ethyl-vanilin, nukleotida (CMP, UMP, AMP, IMP, GMP), zink sulfat, antioksidan: tokoferol, kalium iodida, kuprum sulfat, natrium selenat, mangan sulfat.

Label pembungkusan menyatakan barangan mengandungi DHA (Asid dokosaheksanoik), Omega 3 & 6, GOS (Galakto-oligosakarida), Taurina, Nukleotida, Kolina, Inositol, Kalsium dan Vitamin D.

Analisis pakar mengesahkan seperti berikut ;

- i) Sampel berupa serbuk halus berwarna putih susu (kekuningan) yang dipek dalam tin untuk jualan runcit dan dilabel 'Novalac + DHA Grow (Light Vanilla) '.
- ii) Hasil analisis, sampel didapati mengandungi 57.7% karbohidrat (termasuk lactose), 18.7% lemak, 16% protein, vitamin-vitamin (A, E, B₁, B₂, B₃ B₆ dan asid folik), minyak sayuran, 3.5% kelembapan dan 3.6% bahan inorganik yang kebanyakannya adalah sebatian sodium, kalium, kalsium, magnesium, iron, klorida dan fosforus.

Ketetapan:

Ketua Pengarah Kastam Malaysia memutuskan barangan ini sesuai diperjeniskan di bawah kod tarif **1901.90 591(PDK 2012) / 1901.90.39 00 (PDK 2017)** sebagai **other food preparation, of goods of headings 04.01 to 04.04, not containing cocoa powder** berdasarkan alasan-alasan berikut:

- Hasil analisis, sampel didapati mengandungi 57.7% karbohidrat (termasuk lactose), 18.7% lemak, 16% protein, vitamin-vitamin (A, E, B₁, B₂, B₃ B₆ dan asid folik), minyak sayuran, 3.5% kelembapan dan 3.6% bahan inorganik yang kebanyakannya adalah sebatian sodium, kalium, kalsium, magnesium, iron, klorida dan fosforus.
- Barangan berupa serbuk halus berwarna putih susu (kekuningan) yang dipek dalam tin untuk jualan runcit dan dilabel 'Novalac + DHA Grow (Light Vanilla) '.
- Berdasarkan kepada maklumat pada label pembungkusan, barangan berasaskan daripada susu skim dari susu lembu dan tidak mengandungi koko.
- Barangan adalah sejenis makanan formulasi untuk kanak-kanak berumur antara 1 hingga 5 tahun.
- Barangan mendapati liputan di bawah heading 19.01 dalam EN HS 2012 mukasurat IV-1901-3 para (III) seperti berikut :

19.01 *Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.*

1901.10 - Preparations for infant use, put up for retail sale

1901.20 - Mixes and doughs for the preparation of bakers' wares of heading 19.05

1901.90 - Other

(III) *Food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.*

The preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example:

(1) **Preparations in powder** or liquid form used as infant food or for dietetic purposes and **consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.**

(2) Milk preparations obtained by replacing one or more constituents of milk (e.g., butyric fats) by another substance (e.g., oleic fats).

- Barangan mendapat liputan secara khusus dalam PDK 2012 seperti berikut :

1901 - *Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; **food preparations of goods of headings 04.01 to 04.04, not containing cocoa** or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.*

1901.10 - *Preparations for infant use, put up for retail sale :*
100 -- *Malt extract*
-- *Of goods of heading 04.01 to 04.04 :*
--- *Not containing cocoa :*
211 ---- *Prepared milk in powder form*
219 ---- *Other*
220 --- *Containing cocoa*
900 -- *Other*

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1901.90 - **Other**
-- *Malt extract*

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-- **Other, of goods of headings 04.01 to 04.04 :**

510 --- *Filled milk*
520 --- *Preparations for young children use, put up for retail sale*
--- *Other*
591 ---- **Not containing cocoa powder**

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