

Dagangan : PREPARED CHICKEN MEAT, IN
NON-AIRTIGHT PACKAGING

Nama Perdagangan : *Fully Cooked Chicken Roll*

Kod Tarif (Perintah Duti Kastam 2012) :

1602.32 900 (PDK 2012)

1602.32.90 00 (PDK 2017)

Tarikh Kelulusan : 24 Februari 2017

Keterangan barangan :

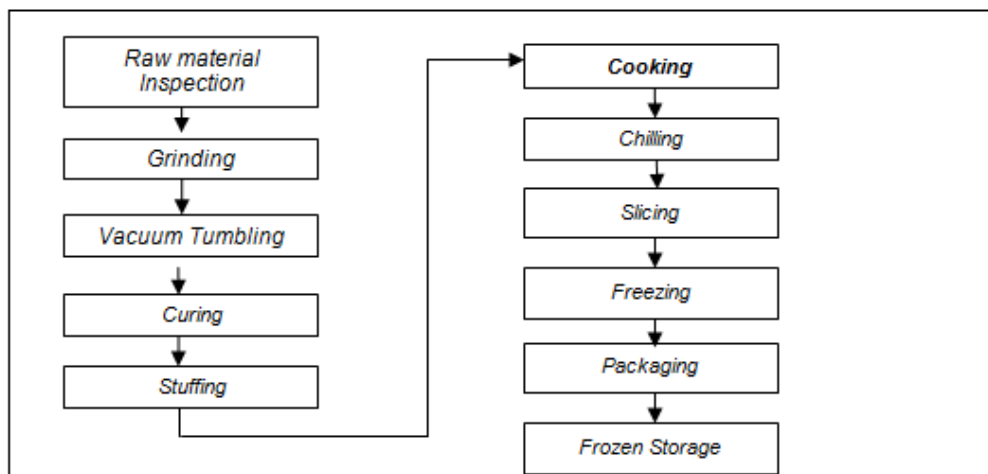
Barangan dalam bentuk kepingan nipis bulat yang dinamakan sebagai *Fully (FC) Cooked Chicken Roll* dan dipek dalam *poethylene bag*. Barangan adalah *finished good for human consumption*. Syarikat mengesahkan bahawa barangan disimpan dalam *non-airtight packaging* dan disejukkbeku (*frozen*) pada suhu di bawah -18°C .

Gambar barangan adalah seperti berikut :



Berdasarkan maklumat yang dikemukakan oleh syarikat, barangan terdiri daripada 86% daging ayam yang dicampur dengan bahan-bahan lain seperti air, garam & gula, *Phosphate Curing Compound* dan *Hickory flavour concentrate (in polysorbate 80 emulsifier)*

Proses menghasilkan barangan adalah seperti berikut :



Berdasarkan *proses flow*, barangan telah melalui proses *cooking* sebelum dipek dalam *non-airtight packaging* dan disejukkbeku (*frozen*).

Ketetapan

Ketua Pengarah Kastam Malaysia memutuskan barangan tersebut sesuai diperjeniskan di bawah kod **1602.32 900 (PKD 2012)/ 1602.32.90 00 (PKD 2017)** sebagai **preparation of fowls of the species gallus domesticus, in non-airtight container** erdasarkan alasan-alasan seperti berikut:

- 1) Barangan merupakan suatu *preparation* yang mengandungi 86% daging ayam dan bahan-bahan lain iaitu air, garam, gula, *Phosphate Curing Compound* dan *Hickory flavour concentrate*.
- 2) Barangan telah melalui proses *cooking* sebelum dipek dalam *non-airtight polyethylene bag* dan disimpan dalam keadaan *frozen* di bawah suhu -18°C .
- 3) Barangan mengandungi 86% daging ayam. Oleh itu, barangan sesuai diperjeniskan di bawah **Chapter 16** kerana menepati keterangan dalam **Notes 2** kepada **Chapter 16** seperti berikut:

Chapter 16

Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

Notes.

- 1.- *This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.*
- 2.- **Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof.** *In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.*
- 4) Barangan merupakan *food preparation* yang terdiri daripada campuran pelbagai bahan, di mana bahan utama adalah daging ayam sebanyak 86% yang dicampur dengan bahan-bahan lain yang telah melalui proses *cooking*, maka barangan sesuai diperjeniskan dibawah **sub-heading 1602.32** berdasarkan keterangan dalam EN 2012 muka surat IV-1602-1 seperti berikut:

16.02 - Other prepared or preserved meat, meat offal or blood.

1602.10 - *Homogenised preparations*

1602.20 - *Of liver of any animal*

- Of poultry of heading 01.05 :

1602.31 - - *Of turkeys*

1602.32 - - Of fowls of the species Gallus domesticus

1602.39 - - *Other*

- Of swine:

1602.41 - - *Hams and cuts thereof*

1602.42 - - *Shoulders and cuts thereof*

1602.49 - - *Other, including mixtures*

1602.50 - *Of bovine animals*

1602.90 - *Other, including preparations of blood of any animal*

This heading covers all prepared or preserved meat, meat offal or blood of the kind falling in this Chapter, except sausages and similar products (heading 16.01), meat extracts and meat juices (heading 16.03).

The heading covers :

- (1) **Meat or meat offal which has been boiled (other than by scalding or similar treatment- see the General Explanatory Note to Chapter 2), steamed, grilled, fried, roasted or otherwise cooked.**
- (2) Pates, meat pastes, galantines and rillettes (potted mince), provided that they do not meet the requirements for classification in heading 16.01 as sausages or similar products.
- (3) Meat and meat offal prepared or preserved by other processes not provided for in Chapter 2 or heading 05.04, including those merely covered with batter or bread crumbs, truffled, seasoned (e.g., with both pepper and salt) or finely homogenised (see the General Explanatory Note to this Chapter, Item (4)).
- (4) Preparations of blood, other than "black puddings" and similar products of heading 16.01.
- (5) Food preparations (including so-called "prepared meals") **containing more than 20 % by weight of meat**, meat offal or blood (see the General Explanatory Note to this Chapter).

5) Barangan dipek dalam *non-airtight polyethylene plastic bag*. Berdasarkan struktur tarif Perintah Duti Kastam 2012, barangan mendapat liputan khusus seperti berikut :

16.02 - Other prepared or preserved meat, meat offal or blood.

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1602.50 - Of bovine animals:

-- In airtight containers:

110 --- Infant or young children food

190 --- Other

-- **Other**

910 --- Infant or young children food

990 --- Other