

Dagangan : BEVERAGE FLAVOURING

Nama Perdagangan : Oak Chip Flavour

Kod Tarif (Perintah Duti Kastam 2012) :

2106.90 490 (PDK 2012)

2106.90.61 00 (PDK 2017)

Tarikh Kelulusan : 08 Mac 2017

Keterangan barangan :

Barangan dinamakan sebagai **Oak Chip Flavour**. Ia adalah dalam bentuk cecair berwarna perang dan berbau alkohol. Ia di Import dalam drum 25 kg dan 180 kg.

Berdasarkan Ingredients List komposisi barangan adalah seperti berikut :

| Ingredients | (%) |
|--|------------|
| <i>Natural Oak Chip Flavour (Food Grade Ethanol)</i> | ≤ 65 |
| <i>Oak Chip Extract</i> | < 3 |
| <i>Sorbitol</i> | < 2 |
| <i>Food Grade Ethanol</i> | >18 |
| <i>Nature dential flavouring substance</i> | > 2 |
| <i>De-mineralised acqua</i> | >10 |
| Total | 100 |

Berdasarkan pengesahan pengeluar, **Food Grade Ethanol** yang digunakan juga dinamakan sebagai *Oak Chip Flavour is made from molasses that can be obtained locally*.

Ketua Pengarah Kastam Malaysia memutuskan bahawa barangan ini sesuai diperjeniskan di bawah kod tarif **2106.90.490 (PDK 2012) 2106.90.61 00 (PDK 2017)** sebagai **alcoholic compound preparations having an alcoholic strength by volume exceeding 0.5% volume, used for making or for the manufacture of beverages** berdasarkan alasan-alasan berikut:

Barangan berupa cecair berwarna perang dan berbau alkohol yang terdiri dari campuran pelbagai bahan seperti oak chip flavour, food grade ethanol dan de-mineralised acqua . Barangan digunakan sebagai flavouring didalam minuman.

Barangan tidak mengandungi “ **odoriferous substances** ” berdasarkan pengesahan pakar. Oleh itu barangan adalah tidak sesuai diperjeniskan dibawah **heading 33.02** seperti yang dijelaskan dalam **Note 2** kepada **Chapter 33** mukasurat VI-33-1 seperti berikut :

Chapter 33

***Essential oils and resinoids; perfumery,
cosmetic or toilet preparations***

Notes.

1.-

2.- *The expression “ odoriferous substances ” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.*

Berdasarkan pengesahan pakar dan kandungan bahan daripada pihak syarikat, adalah didapati barangan merupakan sejenis *preparation*, iaitu campuran *food flavouring* dan *other substance* seperti *food grade ethanol*, *De-mineralised acqua* dan sebagainya . Oleh itu, ia terkeluar daripada liputan di bawah **heading 33.02** berdasarkan **exclusion** dalam EN muka surat VI-3302-2 seperti berikut:

The heading excludes compound alcoholic and non-alcoholic preparations of a kind used for the manufacture of beverages, With a basis of substances other than odoriferous substances as described in Note 2 to this Chapter (heading 21.06, unless they are more specifically provided for elsewhere in the Nomenclature).

Barangan merupakan sejenis *flavouring preparation* yang mengandungi alcohol dan juga bahan-bahan lain yang digunakan sebagai *beverage flavouring* untuk industri pembuatan air minuman, maka barangan adalah sesuai diperjeniskan di bawah heading 21.06 sebagaimana keterangan dalam EN HS2012 muka surat IV-2106-1 & IV-2106-2 seperti mana berikut:

21.06 - Food preparations not elsewhere specified or included.

21.06.10 - Protein concentrates and textured protein substances

21.06.90 - Other

Provided that they are not covered by any other heading of the Normenclature, this heading covers :

- (A) *Preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.*
- (B) *Preparations consisting wholly or partly of foodstuff, used in the making beverages or food preparation for human consumption. The heading includes preparations consisting of mixture of chemicals (organic acids, calcium salts, etc.) with foodstuff (flour, sugar, milk powder, etc.) for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.) (see the General Explanatory Note to Chapter 38)*

This heading includes, inter alia :

(1) – (6)

- (7) *Non-alcoholic or alcoholic preparations (not based on odoriferous substances) of a kind used in the manufacture of various non-alcoholic or alcoholic beverages. These preparations can be obtained by compounding vegetable extracts of heading 13.02 with lactic acid, tartaric acid, citric acid, phosphoric acid, preserving agents, foaming agents, fruit juices, etc. The preparations contain (in whole or in part) the flavouring ingredients which characterize a particular beverage. As a result, the beverage in question can usually be obtained simply by diluting the preparation with water, wine or alcohol, with or without the addition, for example, of sugar or carbon dioxide gas. Some of these products are specially prepared for domestic use; they are also widely used in industry in order to avoid the unnecessary transport of large quantities of water, alcohol, etc. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.*

*The heading **excludes** preparations of a kind used for the manufacture of beverages, based on one or more odoriferous substances (**heading 33.02**).*

Barangan mendapat liputan secara khusus berdasarkan Perintah Duti Kastam (PDK 2012) seperti berikut :

21.06 - Food preparations not elsewhere specified or included

2106.10 000 – Protein concentrates and textured protein substances

2106.90 - Other.

100 - - Table cream powders having a basis of milk

200 - - Seri kaya

300 - - Autolysed yeast extracts

- - Alcoholic and non-alcoholic compound preparations (other than of heading 33.02) used for making or for the manufacture of beverages :

410 - - - Non-alcoholic compound preparations or compound preparations having an alcoholic strength by volume not exceeding 0.5% volume

490 - - - Other