

Dagangan : SWEET BISCUITS Nama Perdagangan : Monster Biskids Jenama : Mamee-Double Decker Model : Berperisa Susu	Kod Tarif (Perintah Duti Kastam 2012) : 1905.31 000 (PDK 2012) 1905.31.10 00 (PDK 2017) Tarikh Kelulusan : 13 Mac 2017
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Keterangan barangan :

Barangan dilabelkan sebagai Mamee Monster Biskidz (Milk Flavoured Biscuits) adalah sejenis makanan ringan berupa kepingan segiempat sama (mold with monster logo) berwarna keperangan, dalam keadaan rangup, dipek dalam bungkusan plastik kecil untuk jualan secara runcit dan sedia untuk dimakan oleh pengguna.

Spesifikasi barangan adalah seperti berikut :

Spesifikasi Barangan	
Nama Barangan	Mamee Monster Biskidz (<i>Milk Flavoured Biscuits</i>)
Bentuk	Kepingan segiempat sama
Dimensi	50mm (P) x 50mm (L)
Ketebalan	2.3 ± 0.1mm
Warna / rupa	Keperangan
Pembungkusan	Dalam bungkusan plastik kecil untuk tujuan secara runcit dalam saiz berikut : (a) <i>Regular pack</i> 42g (16 keping) (b) <i>Mini pack</i> : 16g (8 keping)
Kegunaan	Makanan ringan
<i>Direction to use</i>	<i>Ready to eat</i>
<i>Shelf Life</i>	12 bulan
<i>Moisture Content</i>	< 1.5%

Ketua Pengarah kastam memutuskan barangan ini sesuai diperjeniskan di bawah kod tarif di bawah kod tarif **1905.31 000 (PDK 2012) / 1905.31.10 000 (PDK 2017)** sebagai **Sweet Biscuits** berdasarkan alasan-alasan berikut:

- Barangan merupakan sejenis biskut yang diperbuat daripada campuran tepung gandum (55.80%), lemak (18.10%), gula (11.35%) dan ditambah bahan-bahan lain seperti susu tepung (8.50%), kanji (1.65%), garam (1.00%), leavening agents, stabilizer dan flavor enhancer di mana aduanan ini akan dibentuk menjadi kepingan dan dibakar.
- Analisis pakar mengesahkan bahawa kandungan barangan diperbuat daripada gandum dan mengandungi susu, 71.8% karbohidrat (termasuk gula iaitu sukrosa, laktosa, glukosa dan fruktosa), 1.3% kelembapan, minyak sayuran, 8.9% protein, 15.9% fat, vitamin-vitamin (A, B₁, B₂, B₃, B₆, B₉ dan E) serta 2.1% bahan inorganik.
- Barangan memenuhi kriteria Peraturan 135 *Food Regulations 1985 (Arrangement of Regulations)* yang memenuhi definisi *flour confection*.

- Berdasarkan kandungan bahan-bahan dan proses penyediaan, barangan ini memenuhi kriteria sebagai *sweet biscuits* sebagaimana dijelaskan di dalam *EN HS 2012* di muka surat *IV-1905-2* seperti berikut :

(8) ***Biscuits.*** These are usually made from flour and fat to which may have been added sugar or certain of the substances mentioned in Item (10) below. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including :

(a)

(b) ***Sweet biscuits,*** which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50 % of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.

(c)

(9)

(10) Pastries and cakes, containing ingredients such as flour, starches, butter or other fats, sugar, milk, cream, eggs, cocoa, chocolate, coffee, honey, fruit, liqueurs, brandy, albumen, cheese, meat, fish, flavourings, yeast or other leavening agents.

Gambar:



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