

Dagangan : OTHER FOOD PREPARATION

Nama Perdagangan : Natto Extract Powder

Kod Tarif (Perintah Duti Kastam 2012) :

2106.90.99 00 (PDK 2017)

Tarikh Kelulusan : 25 Ogos 2017

Keterangan barangan :

Sampel berupa serbuk berwarna coklat muda yang dipak dalam bungkus plastik dan berlabel 'Natto Extract Powder';

Barangan ini terdiri daripada *Yeast Extract Powder*, *Wheat powder*, *Basillus subtilis natto powder* iaitu sejenis *bakteria*, *Glucose* dan *Maltodextrin*.

Gambar barangan adalah seperti di bawah :-



Gambar : 'Natto Extract Powder

Berdasarkan maklumat pemohon, barangan diimport di dalam bungkus seberat 150 kg dan ia akan dijadikan kapsul.

Yeast extract powder dicampur dengan sejenis *bakteria* iaitu *Basillus subtilis*, proses ini dipanggil *Bacillus subtilis natto activation*, seterusnya *Yeast extract powder* dicampurkan dengan glukos dan proses ini dipanggil *Seed pre-culture* dan kemudian air dicampurkan ke dalam sebatian ini.

Natto Extract Powder, kemudian melalui proses *Extraction*, *Centrifugation Concentration (filtration)*, *Spray-Drying process* dan akhir sekali *Packing*

Ketua Pengarah Kastam Malaysia memutuskan barangan ini sesuai diperjeniskan di bawah kod tariff tarif 2106.90.99 00 (PDK 2017) sebagai " **Other Food preparation**" berdasarkan alasan-alasan berikut :

Berdasarkan Laporan Analisis Pakar

Barangan adalah *other food preparation* yang terdiri daripada *Yeast Extract Powder*, *Wheat powder*, *Basillus subtilis natto powder* iaitu sejenis *bakteria*, *Glucose* dan *Maltodextrin*

Barangan mendapat liputan secara spesifik di dalam EN HS 2017 muka surat IV-2106-1

21.06 - Food preparations not elsewhere specified or included.

2106.10 - Protein concentrates and textured protein substances

2106.90 - Other

Provided that they are not covered by any other heading of the Nomenclature, 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 foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (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).

However, the heading does not cover enzymatic preparations containing foodstuffs (e.g., meat tenderisers consisting of a proteolytic enzyme with added dextrose or other foodstuffs). Such preparations fall in heading 35.07 provided that they are not covered by a more specific heading in the Nomenclature.

Berdasarkan EN 2017 muka surat IV-2106-3 Barangan bukanlah *food supplement* kerana ;

- i) Barangan dalam bentuk serbuk dan belum di kapsulkan
- ii) Barangan belum di botolkan dan tidak mengandungi '*dosage dan consumption*'
- iii) Barangan tidak menepati EN 2017 Chapter 21 para 16 mukasurat iaitu :
(16) Preparations, often referred to as food supplements, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).

Barangan ini mendapat liputan secara khusus dalam PDK 2017 seperti berikut:

2106 Food preparation not elsewhere specified or included.

	-	-	-	Other:
2106.90.91 00	-	-	-	Other, mixtures of chemicals with foodstuffs or
2106.90.92 00	-	-	-	Flavoured or coloured syrups
2106.90.95 00	-	-	-	Seri kaya
2106.90.96 00	-	-	-	Other medical foods
2106.90.97 00	-	-	-	Tempeh
2106.90.98 00	-	-	-	Other flavouring preparations
2106.90.99 00	-	-	-	Other