


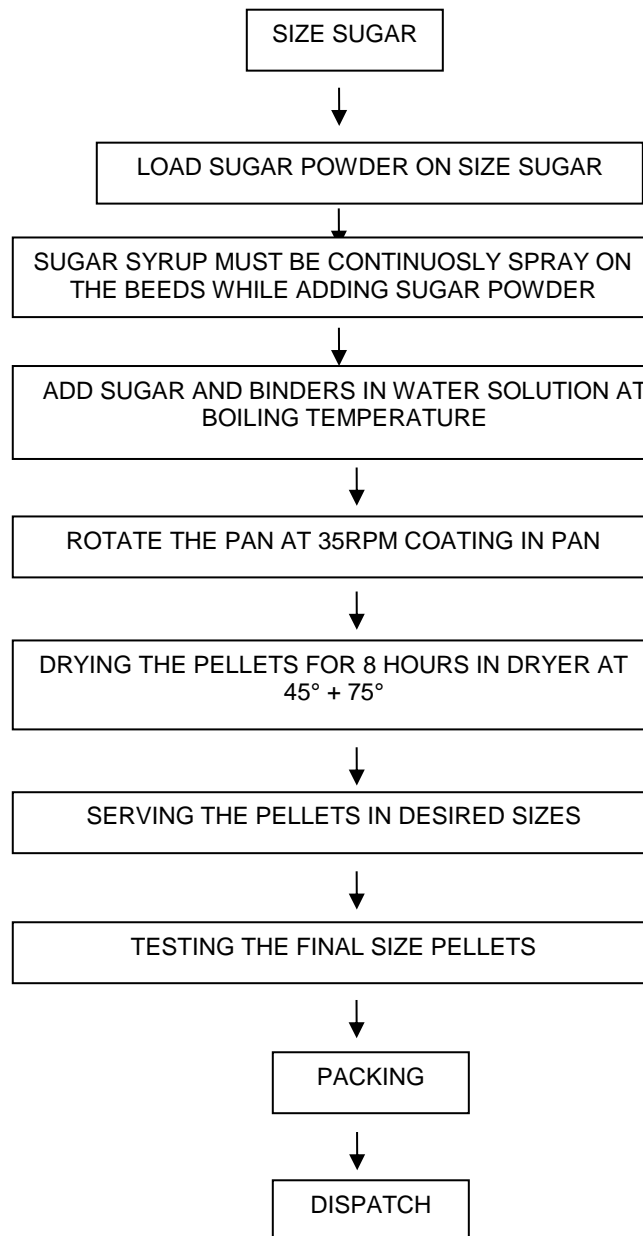
Dagangan : SUGAR CONFECTIONERY Nama Perdagangan : Sugar Globules Size : 3.5mm	Kod Tarif (Perintah Duti Kastam 2012) : 1704.90.99 00 (PDK 2017) Tarikh Kelulusan : 12 Julai 2017
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Keterangan barangan :

Barangan adalah seperti berikut:

Deskripsi	Barangan dalam bentuk butiran berwarna putih yang dihasilkan daripada <i>raw cane sugar</i> dengan dengan berat pembungkusan 50kg/ drum.	
Spesifikasi	<i>Berdasarkan maklumat yang dikemukakan oleh syarikat, spesifikasi barangan adalah seperti berikut :</i>	
	<i>Description</i>	<i>Dry, white free flowing masses, odourless & sweet in taste. Contain sucrose.</i>
	<i>Solubility</i>	<i>Very soluble in water.</i>
	<i>Sugar content</i>	98%
	<i>Source of sugar</i>	<i>Sugar cane</i>
Saiz	3.5 mm	
Kegunaan/Fungsi	<i>Used as topping for cakes, cupcakes, desserts, cookies and ice-cream for decorative purpose in confectionery.</i>	
Komposisi	<i>98% from sugar content 2% binders (water)</i>	
Gambar / Imej		

Proses Pengeluaran barangan :



Berdasarkan carta aliran di atas, barangan dihasilkan daripada *sugar syrup dan sugar powder from white sugar*.

Ketetapan

Ketua Pengarah Kastam Malaysia memutuskan barangan ini sesuai diperjeniskan di bawah kod tarif **1704.90.99 00 (PDK 2017)** sebagai **Other Sugar Confectionery** berdasarkan alasan-alasan berikut :

- Laporan analisis pakar menunjukkan barangan merupakan bungkusan plastik yang mengandungi satu peket plastik berisi butiran berwarna putih. Hasil analisis, sampel didapati adalah sukrosa dengan nilai bacaan polarimeter adalah 99.96.
- Barangan berasaskan gula yang telah diproses *for used as topping for cakes, cupcakes, desserts, cookies and ice-cream for decorative purpose in confectionery.*
- Barangan mendapat liputan di bawah kepala 17.04 EN 2017 mukasurat IV-1704-1 seperti berikut:

17.04 - Sugar confectionery (including white chocolate), not containing cocoa.

1704.10 - Chewing gum, whether or not sugar-coated

1704.90 - Other

This heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.

It includes, *inter alia* :

- (1) Gums containing sugar (including sweetened chewing gum and the like). (2) Boiled sweets (including those containing malt extract).
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 - (9) Pastes based on sugar and containing little or no added fat and suitable for transformation directly into sugar confectionery of this heading, but also used as a filling for products of this or other headings, for example :
 - (a) Fondant pastes prepared from sucrose, sucrose or glucose syrup or invert sugar syrup with or without flavouring, used for making fondants, as a filling for sweets or chocolates, etc.
 - (b) Nougat pastes, being aerated mixtures of sugar, water and colloidal materials (e.\$., egg white) and sometimes with a small quantity of added fat, with or without the addition of nuts, fruits or other suitable vegetable products, used for making nougat, as filling for chocolates, etc.
 - (c) Almond pastes, prepared mainly from almonds and sugar, used essentially for making marzipan.
- Berdasarkan struktur tarif Perintah Duti Kastam 2017, barangan mendapat liputan seperti berikut:

17.04	Sugar confectionery (including white chocolate), not containing cocoa.
1704.10.00 00	- Chewing gum, whether or not sugar-coated
1704.90	- Other:
1704.90.10 00	- - Medicated pastilles and drops
1704.90.20 00	- - White chocolate
	- - Other:
1704.90.91 00	- - - Soft, containing gelatin
1704.90.99 00	- - - Other