

Dagangan : DAIRY CREAM Nama Perdagangan : Dairy Whipping Cream Jenama : KEN Model : Nata 35%	Kod Tarif (Perintah Duti Kastam 2012) : 0401.50.10 00 (PDK 2017) Tarikh Kelulusan : 18 Julai 2017
--	---

Keterangan barangan :

Barangan merupakan cecair *diary creamer* yang berwarna putih kekuningan.

Barangan merupakan *creamer* yang akan digunakan sebagai *topping for food* setelah dipukul (*whipping*).

Kandungan nutrisi terdiri daripada lemak (35.1%), laktosa, protein (2.5%) dan moisture (50.9%). Barangan mengandungi carrageenan digunakan sebagai stabilizing agents.

Ketua Pengarah Kastam memutuskan barangan ini sesuai diperjeniskan di bawah Kod Tarif **0401.50.10 00 (PDK 2017) sebagai Dairy cream not concertrated nor containing added sugar or other sweetening matter** berdasarkan alasan-alasan berikut:

- (i) Analisis pakar mengesahkan bahawa produk ini diperbuat daripada tenusu (*dairy*).
- (ii) Barangan merupakan *creamer* yang akan digunakan sebagai *topping for food* setelah dipukul (*whipping*).
- (iii) Kandungan nutrisi terdiri daripada lemak (35.1%), laktosa, protein (2.5%) dan moisture (50.9%). Barangan mengandungi carrageenan digunakan sebagai stabilizing agents.
- (iv) Komposisi lemak *creamer* ini diantara julat 30 – 36% maka ia dikenali sebagai *whipping cream* dalam industri tenusu.
- (v) Mengikut Peraturan Makanan 1985 Peraturan 100 menjelaskan ‘cream’ bermaksud;

100. Cream or raw cream.

1. Cream or raw cream shall be the fatty liquid prepared from milk by separating the milk constituents, through a separation process in such a manner so as to extract the milk fat content
2. Cream or raw cream-
 - (a) shall contain not less than 35 per cent of milk fat; and
 - (b) shall not contain any added substance
3.
4. Cream or raw cream may contain permitted food conditioner.

(vi) Perkataan UHT yang digunakan pada kotak bagi memasarkan produk ini ialah proses *Ultra High Temperature (UHT)*.

Mengikut Peraturan 87 Peraturan Makanan 1983 menjelaskan *UHT* sebagai;

87. Ultra high temperature milk or U.H.T.

1. *Ultra high temperature milk or U.H.T. milk shall be milk which has been subjected to **heat treatment** by being retained at a temperature of not less than 135 C for at least two seconds to render it commercially sterile and immediately aseptically packed in sterile containers.*

2.....

(vii) Barangan mengandungi carrageenan yang digunakan sebagai stabilizing agents.

Mengikut J.Agr.Food Chem, Vol 22. No.5 1974 m/s 819;

*Carrageenan is a generic name for a group of high molecular weight present in number of seaweeds. The principle commercial source of carrageenan is the alga Chondrus crispus.....**The reactivity of carrageenan with milk protein to foam a stable gel has found a wide application in the dairy and related industries.** Typical application include the prevention of separation and sedimentation in aseptically canned and sterilized milk, the suspension of cocoa particles in chocolate drinks, they prevention of whey separation and ice crystal formation in ice-cream, **and the stabilization of whipped product.***

(viii) Berdasarkan kandungan bahan-bahan dan proses penyediaan, barangan ini memenuhi kriteria sebagai **dairy cream** sebagaimana dijelaskan di dalam EN HS 2017 di muka surat I-4-2 seperti berikut ;

GENERAL

This Chapter covers :

(I) **Dairy products :**

(A) ***Milk, i.e., full cream milk and partially or completely skimmed milk.***

(B) **Cream.**

(C) ***Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream.***

(D) ***Whey.***

(E) ***Products consisting of natural milk constituents, not elsewhere specified or included.***

(F) Butter and other fats and oils derived from milk; dairy spreads.

(G) Cheese and curd.

The products mentioned at Items (A) to (E) above may contain, **in addition to natural milk constituents** (e.g., milk enriched in vitamins or mineral salts), **small quantities of stabilising agents which serve to maintain the natural consistency of the product during transport in liquid state** (disodium phosphate, trisodium citrate and calcium chloride, for instance) as well as very small quantities of anti-oxidants or of vitamins not normally found in the product. Certain of these products may also contain small quantities of chemicals (e.g., sodium bicarbonate) necessary for their processing; products in the form of powder or granules may contain anticaking agents (for example, phospholipids, and amorphous silicon dioxide).

(ix) Barangan sesuai diperjeniskan di bawah heading 04.01 kepada Chapter 4 di dalam EN HS 2017 di muka surat I-0401-1 seperti berikut ;

04.01 - Milk and cream, not concentrated nor containing added sugar or other sweetening matter.

0401.10 - Of a fat content, by weight, not exceeding 1 %

0401.20 - Of a fat content, by weight, exceeding 1 % but not exceeding 6 %

0401.40 - Of a fat content, by weight, exceeding 6 % but not exceeding 10 %

0401.50 - Of a fat content, by weight, exceeding 10 %

This heading covers milk (as defined in Note 1 to this Chapter) and **cream, whether or not pasteurised, sterilised or otherwise preserved, homogenised or peptonised**; but it excludes milk and cream which have been concentrated or which contain added sugar or other sweetening matter (heading 04.02) and curdled, fermented or acidified milk and cream (heading 04.03).

The products of this heading may be frozen and may contain the additives referred to in the General Explanatory Note to this Chapter. The heading also covers reconstituted milk and cream having the same qualitative and quantitative composition as the natural products.

(x) Berdasarkan struktur tarif dalam Perintah Duti Kastam 2017, barangan sesuai diklasifikasikan di bawah kod tariff **0401.50.10 00** sebagaimana berikut ;

04.01

Milk and cream, not concentrated nor containing added sugar or other sweetening matter.

- 0401.10 - Of a fat content, by weight, not exceeding 1%:
 - 0401.10.10 00 - - In liquid form
 - 0401.10.90 00 - - Other
- 0401.20 - Of a fat content, by weight, exceeding 1% but not exceeding 6%:
 - 0401.20.10 00 - - In liquid form
 - 0401.20.90 00 - - Other
- 0401.40 - Of a fat content, by weight, exceeding 6% but not exceeding 10%:
 - 0401.40.10 00 - - Milk in liquid form
 - 0401.40.20 00 - - Milk in frozen form
 - 0401.40.90 00 - - Other
- 0401.50 - Of a fat content, by weight, exceeding 10%:**
 - 0401.50.10 00 - - In liquid form**

Gambar:

