

<b>Dagangan</b> : FOOD PREPARATION BASE ON FLOUR, NOT CONTAINING COCOA Nama Perdagangan : GT & F® CrOat	<b>Kod Tarif (Perintah Duti Kastam 2012)</b> : 1901.90.99 00 (PDK 2017) <b>Tarikh Kelulusan</b> : 21 Julai 2017
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**Keterangan barangan :**

Deskripsi	<i>Crunchy Oat with Buttermilk Powder</i>
Bentuk	Serbuk halus berwarna krim
Pembungkusan	20g/sachet dipek dalam kotak mengandungi 30 sachet
Komposisi (Certificate of Analysis)	<i>Oat Powder ( Avena Sativa) – 64%</i> <i>Butter Milk Powder – 15.84%</i> <i>Whey Protein Concentrate – 0.13%</i> <i>Corn Powder – 2.77%</i> <i>Mung Bean Powder – 1.23%</i> <i>Soy Bean Powder – 11.97%</i> <i>Fibersol 2 – 4.00%</i> <i>Vanilla Flavour – 0.50%</i> <i>Pectin – 0.10%</i> <i>Sucralose – 0.06%</i> <u><i>Chromium Chloride – 0.004%</i></u>
Kegunaan/Fungsi	<i>As a health food supplement</i>
Cara Penyediaan & Pengambilan	<ul style="list-style-type: none"> <li>- <i>One sachet for every 200ml of warm water.</i></li> <li>- <i>Satu sachet setiap hari</i></li> </ul>
Laporan Kimia	<ul style="list-style-type: none"> <li>i. Sampel berupa serbuk halus berwarna krim.</li> <li>ii. Hasil analisis mendapati sampel mengandungi :               <ul style="list-style-type: none"> <li>- 61.5% karbohidrat (termasuk gula iaitu laktosa, sukrosa dan fruktosa),</li> <li>- 19.7% protein,</li> <li>- 9.9% lemak (termasuk lemak sayuran)</li> <li>- 6.3% kelembapan</li> <li>- 2.6% abu</li> <li>- Vitamin C dan Vitamin B (iaitu B<sub>1</sub>, B<sub>2</sub>, B<sub>3</sub>, B<sub>6</sub> dan B<sub>9</sub>)</li> </ul> </li> </ul>

**Gambar**



## Ketetapan

Ketua Pengarah Kastam Malaysia memutuskan barangan tersebut sesuai diperjeniskan di bawah kod tarif tarif **1901.90.99 00** sebagai **food preparations of flour, not containing cocoa** berdasarkan alasan-alasan berikut:

1. Analisis pakar mengesahkan barangan berupa serbuk halus berwarna krim megandung karbohidrat (termasuk gula iaitu laktosa, sukrosa dan fruktosa), protein, lemak (termasuk lemak sayuran), kelembapan, abu, Vitamin C dan Vitamin B (iaitu B<sub>1</sub>, B<sub>2</sub>, B<sub>3</sub>, B<sub>6</sub> dan B<sub>9</sub>)
2. Mengikut maklumat dalam *Certificate of Analysis* yang dikemukakan oleh syarikat, barangan dihasilkan daripada campuran 66.77% *cereal powder (oat powder dan corn powder)*, 11.97% *soybean powder*, 15.84% *butter milk powder* dan lain-lain bahan iaitu *whey protein concentrate, mung bean powder, fibersol, vanilla flavour, pectin, sucralose* dan *chromium chloride*. Barangan tidak mengandungi koko atau vitamin tambahan.
3. Berdasarkan kandungannya, barangan adalah sejenis *food preparation* yang sesuai diperjeniskan di bawah *heading* 19.01 selaras dengan Nota 2 kepada *Chapter* 19, PDK 2017 seperti berikut :

2. *For the purposes of heading 19.01:*

(a) *the term "groats" means cereal groats of Chapter 11; and*

(b) *the term "flour" and "meal" mean:*

(1) *cereal flour and meal of Chapter 11; and*

(2) *flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06)*

*Chapter* 19 juga meliputi penyediaan makanan yang dihasilkan daripada *cereals* di bawah *Chapter* 10, atau hasil *miling product* di bawah *Chapter* 11 atau daripada *food flour, meal and powder of vegetable origin of other Chapters* seperti yang dijelaskan dalam *General Note* kepada *Chapter* 19, seperti berikut :

*General Note to Chapter 19, ENHS 2017 mukasurat IV-19-1 :*

*This Chapter covers a number of preparations, generally used for food, which are made either directly from the cereals of Chapter 10, from the products of Chapter 11 or from food flour, meal and powder of vegetable origin of other Chapters (cereal flour, groats and meal, starch, fruit or vegetable flour, meal and powder) or from the goods of heading 04.01 to 04.04. The Chapter also covers*  
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4. Barangan mendapat liputan di bawah *subheading* 1901.90 dalam ENHS 2017 mukasurat IV-1901-1 seperti berikut :

**19.01 – Malt extract; food preparations of flour, groats, meals, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: food preparation of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.**

1901.10 – *Preparation for infant use, put up for retailed sale*  
1901.20 – *Mixes and doughs for the preparation of bakers' wares of heading 19.05*

**1901.90 – Other**

- (II) **Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.**

*This heading covers a number of food preparations with a basis of flour, groats or meal, of starch or malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight by weight or volume.*

**Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruits or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40% by weight of cocoa calculated on a totally defatted basis (see the General Explanatory Note to this Chapter).**

*For the purposes of this heading :*

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**The preparation of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs.**

**These preparations are often used for making beverages, gruels, infant foods, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.**

5. Berdasarkan kandungannya, 66.77% adalah berasaskan *cereal powder*, 11.97% soya bean powder dan 15.84% bahan yang berasaskan susu (*buttermilk*). Maka barangan adalah didapati lebih sesuai diperjeniskan di bawah kod tariff 1901.90.99 00 sebagai *foods preparation base on flour* yang mendapat liputan dalam struktur PDK 2017 seperti berikut:

**19.01 – Malt extract; food preparations of flour, groats, meals, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparation of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.**

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**1901.90 - Other**

-- *Preparations suitable for infants or young children, not put up for retail sale:*

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1901.90.20 00 -- *Malt extract*

-- *Other goods of heading 04.11 to 04.04*

1901.90.31 00 --- *Filled milk*

1901.90.32 00 --- *Other, containing cocoa powder*

1901.90.39 00 --- *Other*

-- *Other soy-based preparations :*

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-- **Other**

1901.90.91 00 --- *medical foods*

**1901.90.99 00 --- Other**