

Dagangan : PREPARED CHICKEN MEAT

Nama Perdagangan : Chicken Slices

Jenama : MacFood

Kod Tarif (Perintah Duti Kastam 2012) :

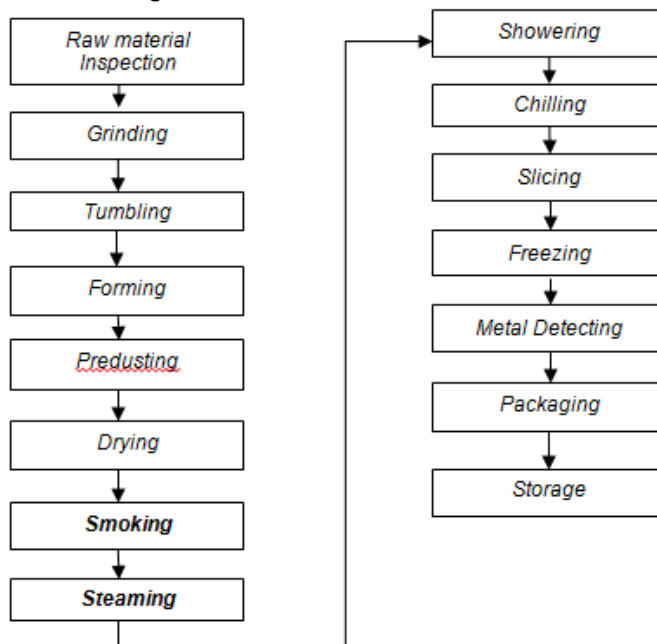
1602.32.90 00 (PDK 2017)

Tarikh Kelulusan : 25 Julai 2017

Keterangan barangan :

Deskripsi	<i>Fully cooked chicken slice</i>
Bentuk	Kepingan daging ayam
Pembungkusan	Dipek dalam <i>poethylene bag</i> .
Jenama	MacFood
Komposisi	Chicken – 69% Water Seasoning Modified Tapioca Starch (E1412) Salt Smoke Flavour (contain emulsifier (E433)) Coloring (fermented red rice, lactose)
Kegunaan/Fungsi	<i>Finished good for human consumption.</i>

Proses menghasilkan barangan



Gambar



Ketetapan

Ketua Pengarah Kastam Malaysia memutuskan barangan tersebut sesuai diperjeniskan di bawah kod tarif tarif **1602.32.90 00** sebagai **prepared meat of fowls of the species gallus domesticus** berdasarkan alasan-alasan berikut:

1. Barangan merupakan suatu *preparation* yang mengandungi 69% daging ayam dan bahan-bahan lain iaitu air, garam, bahan perasa (*seasoning*), *Modified Tapioca Starch*, *Smoke Flavour* dan *Coloring (fermented red rice, lactose)*.
2. Barangan telah melalui proses *cooking (smoking & steaming)* sebelum dihiris dan disejukbekukan. Barangan dipek dalam *polyethylene bag* dan disimpan dalam keadaan *frozen* di bawah suhu -18°C .
3. Berdasarkan kandungan daging ayam dalam barangan adalah sebanyak 69%, maka barangan adalah sesuai diklasifikasikan di bawah **Chapter 16** kerana menepati keterangan dalam **Notes 2** kepada **Chapter 16** seperti berikut:

Chapter 16 **Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates**

Notes.

- 1.- *This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.*
- 2.- ***Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.***
4. Ayam (*chicken*) adalah daripada *family Gallus gallus domesticus*
5. Barangan adalah *food preparation* yang terdiri daripada campuran pelbagai bahan, di mana bahan utama adalah daging ayam sebanyak 69% yang dicampur dengan bahan-bahan lain yang telah melalui proses *cooking*. Maka barangan sesuai diperjeniskan dibawah **sub-heading 1602.32** berdasarkan keterangan dalam EN HS 2017 muka surat IV-1602-1 seperti berikut:

16.02 - Other prepared or preserved meat, meat offal or blood.

1602.10 - *Homogenised preparations*

1602.20 - *Of liver of any animal*

- Of poultry of heading 01.05 :

1602.31 - - *Of turkeys*

1602.32 -- Of fowls of the species Gallus domesticus

1602.39 -- Other

- Of swine:

1602.41 -- Hams and cuts thereof

1602.42 -- Shoulders and cuts thereof

1602.49 -- Other, including mixtures

1602.50 - Of bovine animals

1602.90 - Other, including preparations of blood of any animal

This heading covers all prepared or preserved meat, meat offal or blood of the kind falling in this Chapter, except sausages and similar products (heading 16.01), meat extracts and meat juices (heading 16.03).

The heading covers :

- (1) **Meat or meat offal which has been boiled (other than by scalding or similar treatment- see the General Explanatory Note to Chapter 2), steamed, gniled, fried, roasted or otherwise cooked.**
- (2) *Pâtés, meat pastes, galantines and rillettes (potted mince), provided that they do not meet the requirements for classification in heading 16.01 as sausages or similar products.*
- (3) *Meat and meat offal prepared or preserved by other processes not provided for in ChaRter 2 or heading 05.04, including those merely covered with batter or bread crumbs, truffled, seasoned (e.g., with both pepper and salt) or finely homogenised (see the General Explanatory Note to this Chapter, Item (4)).*
- (4) *Preparations of blood, other than "black puddings" and similar products of heading 16.01.*
- (5) *Food preparations (including so-called "prepared meals") **containing more than 20 % by weight of meat**, meat offal or blood (see the General Explanatory Note to this Chapter).*

6. Berdasarkan struktur tarif Perintah Duti Kastam 2017, barangan mendapat liputan seperti berikut :

16.02 - Other prepared or preserved meat, meat offal or blood.

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1602.32 -- Of fowls of the species Gallus domesticus:

1602.32.10 00 --- *Chicken curry, in airtight containers for retail sale*

1602.32.90 00 --- Other

1602.39 -- Other

- Of swine

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