

Dagangan : BUTTER MILK POWDER

Nama Perdagangan : GT & F® Nutrihealth

Jenama : GT & F

Kod Tarif (Perintah Duti Kastam 2012) :

2106.90.99 00 (PDK 2017)

Tarikh Kelulusan : 16 Jun 2017

Keterangan barangan :

Barangan dikenali sebagai **Butter Milk Powder & Whey Protein Concentrate** berjenama **GT & F® Nutrihealth**, berupa serbuk halus berwarna putih yang dipek dalam foil aluminium (*sachet*). Pembungkusan barangan adalah untuk jualan runcit iaitu didalam *sachet* 1.2g setiap satu dan dipek didalam 60 *sachet* dalam satu kotak. Berdasarkan kotak pembungkusan, barangan terdiri dari butter milk powder (33.33%) dan whey protein concentrate (16.59%)

Maklumat berkenaan barangan berdasarkan label pembungkusan adalah seperti berikut :

Amount per serving	Per sachet
Calories	4.6 kcal
Protein	0.3g
Fat	0.04g
Saturated fat	0.03g
Trans fat	0g
Carbohydrate	0.76g
Sugar	0.64g
Sodium	2.31g
Chromium	200mcg

Berdasarkan catatan pada label pembungkusan, dosage disyorkan adalah *1 sachet to be taken daily for adult*.

Gambar barangan adalah seperti dibawah :



Barangan sesuai digunakan sebagai :

GT&F® Nutrihealth with chromium is a health supplement for GTF (Glucose Tolerance Factor). It is biotechnologically formulated to mimic human breast milk for easy absorption by our body, enhancing insulin effectiveness to achieve efficient blood glucose and lipids metabolism and to promote good health for our body.

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

Berdasarkan komposisi dan proses pengilangan barangan, *Whey Protein Concentrate* adalah bahan yang tidak dibenarkan ditambah bagi produk susu heading 04.01 – 04.02 yang membenarkan vitamin dan minerals sahaja sebagaimana dijelaskan dalam General Notes to Chapter 4 EN HS 2012 mukasurat I-4-2 berikut :

GENERAL

(I) Dairy products :

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

(B) Cream

.....
(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.....

Barangan lebih sesuai diperjeniskan dibawah **heading 21.06** sebagaimana keterangan dam EN HS 2012 muka surat IV-2106-1 seperti berikut :

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.

Barangan mendapat liputan khusus dalam Perintah Duti Kastam 2017 seperti berikut :

21.06		Food preparations not elsewhere specified or included.
	2106.10.00 00	- Protein concentrates and textured protein substances
	2106.90	- Other:
		- - Other:
	2106.90.91 00	- - - Other, mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing
	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