

<b>Dagangan</b> : MILK POWDER Nama Perdagangan : Instant Milk Powder Full Cream Jenama : Alma New Zealand	<b>Kod Tarif (Perintah Duti Kastam 2012)</b> : 0402.21 000 <b>Tarikh Kelulusan</b> : 12 Januari 2017
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**Keterangan barangan :**

Barangan merupakan serbuk halus berwarna kuning susu dan dipek dalam bungkusan 1kg, 2kg dan 25 kg berlabel *Full Cream Milk Powder*.

Gambar barangan adalah seperti berikut :-

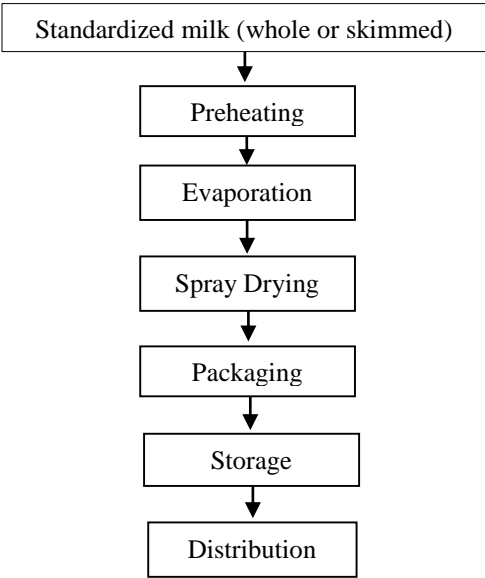


Kegunaan barangan adalah sebagai makanan khasiat tambahan dari lingkungan umur satu tahun ke atas.

Maklumat komposisi barangan adalah seperti berikut:-

Parameter	Unit
Protein (Nx6.38)(g/100g)	24.0
Moisture (g/100g)	2.8
Fat (g/100g)	28.4
Total Carbohydrates (g/100g)	39.0
Minerals (g/100g)	5.8

Carta penghasilan barangan adalah seperti berikut :-



Analisis pakar mengesahkan sampel mengandungi 38.7% karbohidrat (termasuk laktosa), 30.3% lemak, 26.3 % protein, vitamin-vitamin(A,C dan E), 3.2% kelembapan dan 1.5% bahan inorganik.

Ketua Pengarah Kastam Malaysia memutuskan barangan sesuai diperjeniskan di bawah kod tarif **0402.21 000** sebagai ***milk, concentrated, in powder, of a fat content, by weight, exceeding 1.5%, not containing added sugar or sweetening matter.***

Barangan merupakan *whole milk powder* yang mengandungi *fat, protein, carbohydrates* dan *minerals* yang dihasilkan melalui proses *evaporation* dan *spray drying*.

Laporan analisis pakar mengesahkan barangan mengandungi karbohidrat (termasuk laktosa), lemak, protein, vitamin-vitamin (A, C dan E), kelembapan dan bahan inorganik.

Barangan memenuhi definisi *milk* sebagaimana *Chapter Notes(1)* kepada *Chapter 4* muka surat I-4-1 iaitu :-

1. *The expression milk means full cream milk or partially or completely skimmed milk.*

Berdasarkan proses penghasilan (*manufacturing flowchart*), barangan dihasilkan melalui proses ***evaporation*** di mana ianya merupakan proses di mana air dikeluarkan/dibuang. Oleh itu, barangan adalah sesuai sebagai *concentrated milk*.

Keterangan ini sesuai dengan penjelasan EN HS 2012 muka surat I-0402-1 iaitu :-

*This heading covers milk (as defined in Note 1 to this Chapter) and cream, **concentrated (for example, evaporated)** or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted.*

*Milk powder may contain small quantities of starch (not exceeding 5 % by weight), added, in particular, to maintain the reconstituted milk in its normal physical state.*

Berdasarkan fakta, barangan telah disahkan oleh Jabatan Kimia mengandungi karbohidrat, lemak, protein, vitamin dan bahan inorganik. Barangan tidak mengandungi bahan-bahan tambahan lain. Oleh itu, barangan sesuai diperjeniskan di bawah *Chapter 4* sebagaimana dijelaskan dalam *General Notes Chapter 4* EN HS 2012 muka surat I-4-2 iaitu :

## **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 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, amorphous silicon dioxide).

The Chapter also **excludes**, inter alia, the following :

(a) Food preparations based on dairy products (in particular, **heading 19.01**).

Barangan mendapat liputan di dalam EN HS 2012 muka surat I-0402-1 seperti berikut:

**04.02 – Milk and cream, concentrated or containing added sugar or other sweetening matter.**

- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%

0402.21 -- Not containing added sugar or other sweetening matter

This heading covers milk (as defined in Note 1 to this Chapter) and cream, **concentrated (for example, evaporated)** or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted.

Milk powder may contain small quantities of starch (not exceeding 5 % by weight), added, in particular, to maintain the reconstituted milk in its normal physical state.