

Dagangan : AERATED MALT BEVERAGE Nama Barangan : Moussy	Kod Tarif (Perintah Duti Kastam 2012) : 2202.90 900 Tarikh Kelulusan : 13 Februari 2015
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Barangan berupa cecair yang dipek dalam botol kaca seberat 330mililitr sebagai *drinking beverage*. Diskripsi barangan berdasarkan label pada botol adalah seperti berikut:

Bil	Nama barangan	Kandungan bahan (Berdasarkan label pada botol)	Isipadu Kandungan
1.	MOUSSY WITH APPLE FLAVOUR NON ALCOHOLIC MALT BEVERAGE	Water, sugar, malt, carbon dioxide, acidity agent: citric acid, apple flavour (natural identical), hops, colouring agent: E102, E133.	330 ml
2.	MOUSSY WITH POMEGRANATE FLAVOUR NON ALCOHOLIC MALT BEVERAGE	Water, sugar, malt, carbon dioxide, acidity agent: citric acid, colouring agent: concentrates from carrot and blackcurrant, pomegranate flavour (natural identical), hops.	330 ml
3.	MOUSSY WITH POMEGRANATE FLAVOUR NON ALCOHOLIC MALT BEVERAGE	Water, sugar, malt, carbon dioxide, acidity agent: citric acid, colouring agent: concentrates from carrot and blackcurrant, pomegranate flavour (natural identical), hops.	330 ml

Barangan sesuai diperjeniskan di bawah kod tarif **2202.90 900** sebagai **other aerated beverages ready for consumption without dilution** berdasarkan alasan-alasan berikut:

- Hasil analisis pakar, barangan terdiri daripada air, protein, glukosa, fruktosa dan juga sel tumbuhan
- Berdasarkan kepada label, barangan merupakan *non-alcoholic beverage*
- Barangan merupakan *non-alcoholic beverages* kerana tidak mengandungi *alcohol* dan sesuai diperjeniskan di bawah *heading 22.02* berdasarkan keterangan **Chapter Note 3**, EN HS 2012 mukasurat IV-22-1 mengenai *non-alcoholic beverages* adalah seperti berikut :

3.- *For the purposes of heading 22.02, the term " non-alcoholic beverages " means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.*

- Barangan adalah sesuai diperjeniskan di bawah heading **22.02** kerana menepati keterangan dalam EN HS 2012 muka surat IV-2206-1 seperti berikut:

22.02 - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.

2202.10 - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured

2202.90 - Other

This heading covers non-alcoholic beverages, as defined in Note 3 to this Chapter, not classified under other headings, particularly heading 20.09 or 22.01.

(A) Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured.

This group includes, inter alia:

(1) *Sweetened or flavoured mineral waters (natural or artificial).*

(2) **Beverages such as lemonade, orangeade, cola**, consisting of ordinary drinking water, sweetened or not, flavoured with fruit juices or essences, or compound extracts, to which citric acid or tartaric acid are sometimes added. They are often aerated with carbon dioxide gas, and are generally presented in bottles or other airtight containers.

(B) Other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09

This group includes, inter alia:

(1) *Tamarind nectar rendered ready for consumption as a beverage by the addition of water and sugar and straining.*

(2) **Certain other beverages ready for consumption**, such as those with a basis of milk and cocoa.

