

<p>Dagangan : BROWN SUGAR</p> <p>Nama Barangan : Brown Sugar in Pieces Jenama : South Word</p>	<p>Kod Tarif (Perintah Duti Kastam 2012) :</p> <p>1701.13 000</p> <p>Tarikh Kelulusan : 13 Februari 2015</p>
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Keterangan barangan :

Barangan berupa ketulan yang berwarna perang berbentuk empat segi dengan panjang 15 cm dipek dalam bungkusan plastik dimana setiap bungkusan mengandungi 5 ketulan dan berat bungkusan adalah 400 gm.

Kegunaan barangan adalah sebagai bahan tambahan keatas masakan / makanan (*food flavoring*).

Barangan tersebut sesuai diperjeniskan di bawah kod tarif **1701.13 000** (PDK 2012) sebagai **cane sugar, in solid form : raw sugar not containing added flavoring or coloring matter** berdasarkan alasan-alasan berikut:

- Hasil analisa pakar mengesahkan bahawa barangan adalah *raw sugar* yang terdiri daripada sukrosa, karbohidrat dan 5.0% moisture yang mempunyai nilai polarization 81.5°Z.
- Barangan adalah diperbuat daripada tumbuhan *cane sugar* dan *water* dan tidak melalui proses *further refinery*, maka barangan sesuai sebagai *raw sugar in solid form* di bawah *heading 17.01*.
- Barangan tidak melalui proses *centrifugation* dan mempunyai nilai polarization 81.5°Z. Ini memenuhi kehendak *Subheading Note to Chapter 17* seperti berikut:

Chapter 17
Sugars and sugar confectionery

Subheading Notes.

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2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

- Barangan sesuai diperjeniskan di bawah kod tariff **1701.13 000** (PDK 2012) sebagaimana keterangan dalam EN HS 2012 muka surat IV-1701-1 seperti berikut:

17.01 - Cane or beet sugar and chemically pure sucrose, in solid form(+).

- *Raw sugar not containing added flavouring or colouring matter :*

1701.12 - - *Beet sugar*

1701.13 - - Cane sugar specified in Subheading Note 2 to this Chapter

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Cane sugar is derived from the juices of the sugar cane stalk. Beet sugar is derived from the juices obtained by extraction from the root of the sugar beet.

Raw or crude cane or beet sugars occur in the form of brown crystals or other solid forms, the colour being due to the presence of impurities. Their sucrose content by weight, in the dry state, corresponds to polarimeter reading of less than 99.5 ° (see Subheading Note 1). They are generally destined for processing into refined sugar products. Raw sugar may, however, be of such a high degree of purity that it is suitable for human consumption without refining.

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*It should be noted that cane and beet sugar fall in this heading only when in the **solid form (including powders)**; such sugar may contain added flavouring or colouring matter.*

