

Dagangan : SUGAR FREE PASTILLES

Nama Barangan : Mentos Pure Fresh Tin -
Peppermint

Jenama : Mentos

Kod Tarif (Perintah Duti Kastam 2012) :

2106.90 990

Tarikh Kelulusan : 02 Mac 2015

Barangan berupa tablet leper berbentuk segitiga yang berwarna biru dan putih serta berbau mentol yang dipek dalam bekas berlabel *Sugar Free Mints Mentos Pure Fresh Pure Breath Peppermint* dan bersaiz 12x12x35g.

Kegunaan / fungsi barangan adalah sebagai *confectionery for snacking*.

Kandungan barangan berdasarkan label :-

Contains Permitted Sweetening Substances (Sorbitol, Aspartame, Sucralose), Flavouring Substances, Anti-caking agent (Magnesium Stearate), Green Tea Extract (0.2 %), Colouring Substances (Brilliant Blue FCF) and Food Conditioners.

Composition Certificate bagi barangan adalah seperti berikut :-

Ingredient	%
<i>Permitted Sweetening Substances</i>	
<i>Sorbitol</i>	97.695
<i>Aspartame</i>	0.400
<i>Sucralose</i>	0.100
<i>Permitted Flavouring Substances</i>	1.300
<i>Anti-caking Agent Magnesium Stearate</i>	0.300
<i>Instant Green Tea Powder</i>	0.200
<i>Colour Substances Brilliant Blue FCF</i>	0.005

Analisis pakar mengesahkan sampel berupa tablet leper berbentuk segitiga yang berwarna biru dan putih serta berbau mentol yang dipek dalam bekas berlabel *Sugar Free Mints Mentos Pure Fresh Pure Breath Peppermint*. Setelah dianalisis, sampel didapati mengandungi karbohidrat, sorbitol dan menthol.

Barangan ini sesuai diperjeniskan di bawah kod tarif **2106.90 990** sebagai ***other food preparations not elsewhere specified or included***.

Barangan tidak sesuai diperjeniskan di bawah heading 17.04 sebagai *sugar confectionery* kerana kandungan bahan di dalam barangan iaitu *Sorbitol, Aspartame* dan *Sucralose* merupakan sejenis *artificial sweetener*. Ini sesuai berdasarkan keterangan EN HS 2012 muka surat IV-1704-2 dan IV-2106-2 iaitu:-

The heading excludes :

(d) *Sweets, gums and the like (for diabetics, in particular) containing synthetic sweetening agents (e.g., sorbitol) instead of sugar; pastes based on sugar, containing added fat in a relatively large proportion and, sometimes, milk or nuts, not suitable for transformation directly into sugar confectionery (heading 21.06).*

Muka surat IV-2106-1

The heading includes, inter alia :

(9) *Sweets, gums and the like (for diabetics, in particular) containing synthetic sweetening agents (e.g., sorbitol) instead of sugar.*

Barangan mendapat liputan di dalam EN 2012 muka surat IV-2106-1 iaitu:-

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.*

