

Dagangan : LUK MEY PILLS

Jenama : Eu Yan Sang

Kod Tarif :

2106.90.99 00 (PDK 2017)

Tarikh Kelulusan :

12 Februari 2019

Keterangan Barangan :

- Barangan merupakan makanan tambahan berbentuk pil-pil kecil yang dibuat daripada campuran pelbagai tumbuh-tumbuhan. Barangan dinamakan sebagai *Luk Mey Pills* merujuk kepada tulisan di kotak barangan. Di dalam setiap kotak terdapat 6 pek yang mana berat setiap pek adalah 12g.
- Berdasarkan maklumat dari kotak pembungkusan, komposisi barangan per 12g terdiri daripada :-

<i>Radix</i>		3.072g
<i>Rehmanniae</i>		
<i>Rhizoma</i>		1.536g
<i>Dioscoreae</i>		
<i>Fructus</i>	<i>Cornus</i>	1.536g
<i>Officinalis</i>		
<i>Cortex</i>	<i>Moutan</i>	1.152g
<i>Radicis</i>		
<i>Sclerotium</i>	<i>Poria</i>	1.152g
<i>Cocos</i>		
<i>Poria</i>		1.152g
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<i>Rhizoma</i>	<i>Alisma</i>	1.152g
<i>Orientalis</i>		
<i>Mel</i>		2.400g
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- Gambar barangan adalah seperti di bawah:



Ketetapan:

Ketua Pengarah Kastam Malaysia memutuskan barangan ini sesuai diperjeniskan di bawah kod tarif **2106.90.99 00** sebagai **Other food preparation not elsewhere specified or included** berdasarkan alasan-alasan berikut :

- Barangan digunakan untuk *fatigue, sweating at night, frequent urination and general weakness* menurut maklumat di kotak pembungkusan. Manakala, cara penggunaannya ialah dengan mengambilnya (1 *pack of pills*) sebelum makan sehari sekali dengan air.
- Menurut komposisi barangan di kotak pembungkusan, barangan diperbuat daripada *mixture of plant or parts of plants*. Oleh sebab itu, barangan tidak sesuai diperjeniskan di bawah *heading 12.11* kerana barangan merupakan campuran pelbagai jenis tumbuhan dan tidak mematuhi syarat di dalam keterangan EN HS 2017 di muka surat **11-1211-1** yang menyatakan:-

*However, the heading **excludes** such **products consisting of plants or parts of plants** (including seeds or fruits) **of different species** (wheter or not incorporating plants or plant parts of other headings) **or consisting of plant or parts of plants or parts of plants of a sinlge or of different species mixed with other substances, such as one or more plant extracts.***

- Oleh kerana barangan merupakan **mixture of plants or parts of plants** dan digunakan untuk **human consumption** maka barangan sesuai diperjeniskan di bawah *heading 21.06* sebagai *Other food preparation not elsewhere specified or included*.
- Barangan mendapat liputan di dalam HS 2017 Explanatory Notes sebagaimana keterangan di Butiran (14) di muka surat II-2106-3 seperti berikut:

21.06 - **Food preparation not elsewhere specified or included**
2106.10 - Protein concentrates and textured protein substances.
2106.90 - Other

The heading includes, inter alia :
(1) – (13)

(14) **Products consisting of a mixture of plants or parts of plants** (including seeds or fruits) of different species or consisting of plants or parts of plants (including seeds or fruits) of a single or of different species mixed with other substances such as one or more plant extracts, which are not consumed as such, but which are of a kind used for making herbal infusions or herbal “teas”, (e.g., those having laxative, purgative, diuretic or carminative properties), including products **which are claimed to offer relief from ailments or contribute to general health and well-being.**

The heading excludes products where an infusion constitutes a therapeutic or prophylactic dose of an active ingredient specific to a particular ailment (heading 30.03 or 30.04).

The heading also excludes such products classifiable in heading 08.13 or Chapter 9.

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- Berdasarkan struktur tarif Perintah Duti Kastam 2017, barangan mendapat liputan seperti berikut:

21.06		Food preparations not elsewhere specified or included.
	2106.10.00 00	- Protein concentrates and textured protein
	2106.90	- Other:
		- - Beancurd:
	2106.90.11 00	- - - Dried bean curd and dried bean curd
	2106.90.12 00	- - - Fresh soybean curd (tofu)
	2106.90.19 00	- - - Other
	2106.90.20 00	- - Powdered alcohol
	2106.90.30 00	- - Non-dairy creamer
		- - Autolysed yeast extracts:
	2106.90.41 00	- - - In powder form
	2106.90.49 00	- - - Other
		- - Other, non-alcoholic preparations of a
	2106.90.53 00	- - - Ginseng based products
	2106.90.54 00	- - - Other preparations of a kind used as
	2106.90.55 00	- - - Other, composite concentrates for
	2106.90.59 00	- - - Other
		- - Other, alcoholic preparations of a kind
		- - - Preparations of a kind used as raw
	2106.90.61 00	- - - - Of a kind used for the manufacture of
	2106.90.62 00	- - - - Of a kind used for the manufacture of
		- - - Composite concentrates for simple
	2106.90.64 00	- - - - Of a kind used for making alcoholic
	2106.90.65 00	- - - - Of a kind used for making alcoholic
	2106.90.66 00	- - - Other, of kind used for the manufacture
	2106.90.67 00	- - - Other, of kind used for the manufacture
	2106.90.69 00	- - - Other
		- - Other food supplements; fortificant
	2106.90.71 00	- - - Food supplements based on ginseng
	2106.90.72 00	- - - Other food supplements
	2106.90.73 00	- - - Fortificant premixes
		- - Food preparations for use by infants or
	2106.90.81 00	- - - Food preparations for lactase deficient
	2106.90.89 00	- - - Other
		- - Other:
	2106.90.91 00	- - - Other, mixtures of chemicals with
	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