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| <p><b>Dagangan</b> : WATER PIPE TOBACCO</p> <p>Nama Perdagangan : Sheesha Flavours</p> <p>Jenama : Al Fakher</p>   | <p><b>Kod Tarif (Perintah Duti Kastam 2012) :</b></p> <p>2403.11 110 (PDK 2012)</p> <p>2403.11.00 10 (PDK 2017)</p> <p><b>Tarikh Kelulusan</b> : 03 April 2017</p> |
| <p><b><u>Keterangan barangan :</u></b></p> <p>Barangan berupa cebisan lembap berwarna merah dan berbau mint yang dibungkus dalam bungkusan aluminium kedap udara dan dimasukkan dalam bekas plastik untuk jualan runcit. lanya diimport dalam pelbagai perasa dengan kandungan berat 1 kg.</p> <p>Berdasarkan maklumat pemohon, barangan dikatakan mengandungi 23% Tobacco, 7% Natural Food Flavour, 33% Glycerin dan 37% Honey.</p> <p>Barangan merupakan produk berasaskan tembakau yang digunakan dalam aktiviti <i>smooking hookah / shisha</i>.</p> <p>Ketua Pengarah Kastam Malaysia memutuskan barangan tersebut sesuai diperjeniskan di bawah kod tariff <b>2403.11 110 (PDK 2012) / 2403.11.00 10 (PDK 2017)</b> sebagai <b><i>water pipe tobacco, packed in airtight containers for retail sale</i></b> berdasarkan alasan-alasan berikut:</p> <ul style="list-style-type: none"> <li>Analisa pakar mengesahkan barangan mengandungi campuran tembakau , gula (glukosa dan fruktosa, perasa (menthol, limonene, <math>\alpha</math>-pinene) dan glycerine.</li> <li>Barangan menepati maksud sebagai <i>water pipe tobacco</i> di bawah <i>subheading</i> 2403.11 sepertimana diterangkan melalui <i>subheading explanatory Note</i> EN HS 2012 mukasurat IV-2403-1 seperti berikut; <p style="margin-left: 40px;"><i>Subheading Explanatory Note.</i></p> <p style="margin-left: 40px;"><i>Subheading 2403.11</i></p> <p style="margin-left: 40px;"><i>This subheading covers, inter alia, products consisting of a mixture of tobacco, molasses or sugar, flavoured with fruit, glycerol, aromatic oils and extracts (e.g., "Meassel" or "Massel"). It also covers products not containing molasses or sugar (e.g., "Tumbak" or "Ajami"). However, the subheading excludes tobacco-free products for water pipes (e.g., "Jurak") (subheading 2403.99).</i></p> <p style="margin-left: 40px;"><i>A water pipe is also known by other names such as "narguile", "argila", "boury", "gouza", "hookah", "shisha" or "hubble-bubble".</i></p> </li> </ul> <p>Barangan juga mendapat liputan di bawah <u><i>heading</i> 24.03 EN HS 2012</u> mukasurat IV-2403-1 seperti berikut;</p> <p style="margin-left: 40px;"><b>24.03 - <i>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences(+).</i></b></p> <p style="margin-left: 80px;"><i>- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :</i></p> <p style="margin-left: 40px;"><b>2403.11 -- <i>Water pipe tobacco specified in Subheading Note 1 to this Chapter</i></b></p> <p style="margin-left: 40px;"><b>2403.19 -- <i>Other</i></b></p> |  |

*This heading covers :*

(1) **Smoking tobacco, whether or not containing tobacco substitutes in any proportion**, for example, manufactured tobacco for use in pipes or for making cigarettes.

- Barangan mendapat liputan secara khusus dalam PDK 2012 seperti berikut;

**24.03 Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.**

- *Smoking tobacco, whether or not containing tobacco substitutes in any proportion:*

**2403.11 - - Water pipe tobacco specified in Subheading Note 1 to this Chapter:**

**--- Packed for retail sale:**

**110 - - - - In airtight containers**

190 - - - - Other

900 - - - Other

Gambar

