

<b>Dagangan</b> : CHEWING TOBACCO Nama Perdagangan : Chewing Tobacco Jenama : Supreme Pan Parag Gutka	<b>Kod Tarif (Perintah Duti Kastam 2012) :</b> 2403.99 900 (PDK 2012) 2403.99.50 00 (PDK 2017) <b>Tarikh Kelulusan</b> : 04 April 2017
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**Keterangan barangan :**

Barangan berbentuk *ready made material* yang dinamakan *Chewing Tobacco*, jenama *Supreme Pan Parag Gutka*.

*Chewing tobacco* didefinisikan sebagai:

**Chewing tobacco** is a type of [smokeless tobacco product](#) consumed by placing a portion of the tobacco between the cheek and gum or upper lip teeth and chewing. Unlike [dipping tobacco](#), it is not ground and must be manually crushed with the teeth to release flavour and [nicotine](#). Unwanted juices are then expectorated (spat).

*Chewing tobacco* is typically manufactured as several varieties of product – most often as loose leaf (or scrap), pellets (tobacco "bites" or "bits"), and "plug" (a form of loose leaf tobacco condensed with a binding sweetener). Nearly all modern chewing tobaccos are produced via a process of leaf curing, cutting, fermentation and processing or sweetening.

*Chewing Tobacco* jenama *Pan Parag Gutka* juga membawa maksud sebagai :

**Gutka** or **Gutkha** is a preparation of crushed [areca nut](#), [tobacco](#), [catechu](#), [paraffin wax](#), [slaked lime](#) and sweet or savory flavorings.<sup>[1]</sup> It is manufactured in India and exported to a few other countries. A mild stimulant, it is sold across India in small, individual-sized packets that cost between 2 and 10 [rupees](#) per packet. Gutka is consumed by placing a pinch of it between the gum and cheek and gently sucking and chewing.<sup>[2]</sup> It is considered responsible for [oral cancer](#) and other severe negative health effects.<sup>[1]</sup> As with [paan](#) and other [smokeless tobacco](#) products, there are [preventive](#) efforts to encourage users to quit and young people not to start.

Berdasarkan keterangan pemohon, barangan yang diimport adalah dalam bentuk pukal, masih belum dibungkus untuk jualan runcit. Walau bagaimanapun barangan adalah dalam bentuk barang siap dan tidak ada penambahan nilai pada barangan. Barangan akan dibungkus semula berbentuk bungkusan kecil untuk jualan runcit.

Gambar barangan adalah seperti di bawah:



Chewing Tobacco dibungkus semula untuk jualan runcit

Laporan analisa pakar menyatakan :

Nama barangan	Chewing Tobacco
Sampel	Berupa butiran granul berwarna putih yang diisi dalam peket plastik berjenama "Pan Parag Gutkha"
Analisis	Didapati sampel mengandungi buah pinang ( <i>betel nut</i> ), tembakau, <i>menthol</i> dan <i>calcium carbonates</i> .  Dagangan dinyatakan " <i>it is widely used as mouth freshner</i> " Peratusan (%) bahan-bahan tidak dapat ditentukan.

Setiap 1000gm (1kg) Pan Parag Gutkha mengandungi jumlah ingredient sebagaimana berikut:

<b>Particulars</b>	<b>Approximate Weight</b>	<b>Unit</b>
<i>Betelut</i>	750	gm
<i>Catechu (special indian tree wood extract)</i>	100	Gm
<i>Tobacco</i>	60	gm
<i>Cardamom seed</i>	20	gm
<i>Flavour (rose,sandal wood)</i>	40	gm
<i>Spices (clove,saffron)</i>	25	gm
<i>Menthol</i>	5	gm

Kegunaan barangan adalah sebagai *mouth refreshener*.

**Ketetapan:**

Ketua Pengarah Kastam memutuskan barangan tersebut sesuai diperjeniskan di bawah kod tarif **2403.99 900 (PDK 2012) dan 2403.99.50 00 (PDK 2017)** sebagai **Other manufactured tobacco and manufactured tobacco substitutes; Chewing tobacco**, berdasarkan alasan-alasan berikut;

- Barangan adalah *ready made material* yang mengandungi campuran tembakau, perisa menthol dan bahan-bahan lain yang berfungsi untuk menyegarkan mulut apabila dikunyah.
- Berdasarkan analisis pakar:

Nama barangan	Chewing Tobacco
Sampel	Berupa butiran granul berwarna putih yang diisi dalam peket plastik berjenama "Pan Parag Gutkha"
Analisis	Didapati sampel mengandungi buah pinang ( <i>betel nut</i> ), tembakau, <i>menthol</i> dan <i>calcium carbonate</i> .  Dagangan dinyatakan " <i>it is widely used as mouth freshner</i> " Peratusan (%) bahan-bahan tidak dapat ditentukan.

- Barangan ini mendapat liputan di dalam *Explanatory Notes 2012* di muka surat IV-2403-1 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*

2403.19 - - *Other*

- *Other :*

2403.91 - - *"Homogenised" or "reconstituted" tobacco*

**2403.99 - - Other**

2403.99 100 - - - *Snuff, wheather or not dry*

- - - **Other manufactured tobacco :**

210 - - - *Cut-rag*

290 - - - *Other*

**900 - - - Other**