

<p>Dagangan : DRIED OREGANO LEAVES</p> <p>Nama Perdagangan : Oregano Leaves</p> <p>Jenama : Masterfoods</p>	<p>Kod Tarif (Perintah Duti Kastam 2012) :</p> <p>1211.90.98 90 (PDK 2017)</p> <p>Tarikh Kelulusan : 19 April 2017</p>
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Keterangan barangan :

Barangan berbentuk cebisan-cebisan kecil dalam keadaan kering, berwarna coklat kehijauan dan berbau herba yang dipek dalam botol kaca untuk jualan runcit jenama *MasterFoods* dengan berat kandungan sebanyak 5g. Barangan mengandungi 100% *dried oregano leaves* tanpa campuran bahan-bahan lain.

Barangan digunakan sebagai *floral herb* dalam pelbagai jenis masakan

Ketua Pengarah Kastam Malaysia memutuskan barangan tersebut sesuai diperjeniskan di bawah kod tariff **1211.90.98 90 (PDK 2017)** sebagai ***Dried Oregano Leaves in Crush Form*** berdasarkan alasan-alasan berikut:

- Barangan dihasilkan daripada *oregano leaves* iaitu sejenis tumbuhan berbunga dalam keluarga pudina (*mint family*) yang juga dikenali dengan nama saintifiknya ***Origanum vulgare***.
- Walaupun barangan ini digunakan sebagai *floral herb* dalam pelbagai jenis masakan, ianya tidak sesuai diperjeniskan sebagai *spices* di bawah *Chapter 9* berdasarkan *exclusion note* (d) *Chapter 9* EN HS 2012 mukasurat II-9-2 seperti di bawah;

This Chapter further excludes :-

(a) – (c)

(d) *Certain fruits, seeds and parts of plants which, although they can be used as spices, are more often employed in perfumery or in medicine (heading 12.11) (e.g., cassia pods, rosemary, wild marjoram, basil, borage, hyssop, all species of mint, rue and sage).*

- Memandangkan *oregano leaves* ini adalah sejenis tumbuhan dari keluarga pudina (*mint family*) yang juga dikenali sebagai dengan nama saintifiknya ***Origanum vulgare*** , , maka ianya sesuai diperjeniskan di bawah *heading 12.11* berdasarkan keterangan bawah *Chapter Note 4* , *Chapter 12* EN 2012 mukasurat II-12-1 seperti berikut;

4. Heading 12.11 applies, inter alia, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

- Barangan mendapat liputan bawah heading 12.11, **EN HS 2012 muka surat II-1211-1 dan II-1211-4** seperti berikut :

12.11- Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.

1211.20 - Ginseng roots

1211.30 - Coca leaf

1211.40 - Poppy straw

1211.90 - Other

This heading covers vegetable products of a kind used primarily in perfumery, in pharmacy or medicine, or for insecticidal, fungicidal, parasiticidal or similar purposes. They may be in the form of whole plants, mosses or lichens, or of parts (such as wood, bark, roots, stems, leaves, flowers, petals, fruits and seeds (other than oleaginous fruits and oil seeds classified in headings 12.01 to 12.07) They remain in the heading whether fresh or dried, whole, cut, crushed, ground or powdered or (where appropriate) grated or hulled.

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The following products are included in the heading :

Wild marjoram (*Origanum vulgare*)

- Berdasarkan keterangan dan fakta diatas, barangan sesuai diperjeniskan di bawah subheading 1211.90 yang mendapat liputan secara khusus berdasarkan Perintah Duti Kastam (PDK 2017) seperti berikut:

12.11 Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.

1211.20.00 00 - Ginseng roots

1211.30.00 00 - Coca leaf

1211.40.00 00 - Poppy straw

1211.50.00 00 - Ephedra

1211.90 - Other:

-- Of a kind used primarily in pharmacy:

-- Other:

1211.90.91 00 --- Pyrethrum, in cut, crushed or powdered form

1211.90.92 00 --- Pyrethrum, in other forms

1211.90.94 00 --- Sandalwood chips

1211.90.95 00 --- Agarwood (Gaharu) chips

1211.90.97 00 --- Bark of perseia (*Persea Kurzii* Kosterm)

1211.90.98 --- Other, in cut, crushed or powdered form:

1211.90.98 10 ---- Of Agarwood (Gaharu)

1211.90.98 90 ---- Other

1211.90.99 00 --- Other

Gambar barangan:

