

<b>Dagangan</b> : DRIED THYME LEAVES Nama Perdagangan : Thyme Leaves	<b>Kod Tarif (Perintah Duti Kastam 2012) :</b> 0910.99 000 (PDK 2012) 0910.99.10 00 (PDK 2017) <b>Tarikh Kelulusan</b> : 21 Februari 2017
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**Keterangan barangan :**

Barangan dinamakan *Thyme Leaves* jenama *MasterFoods* yang berwarna coklat kehijauan yang dipek didalam botol kaca dengan berat bersihnya 10g.

Barangan merupakan *Dried Thyme Leaves* dalam bentuk *crushed* yang digunakan sebagai flavouring dalam makanan.

Berdasarkan *Ingredients List* yang dikemukakan oleh pemohon, komposisi barangan adalah seperti berikut:

Ingredients	(%)
<i>Thyme Leaves</i>	100
<b>Total</b>	<b>100</b>

**Ketetapan:**

Ketua Pengarah Kastam Malaysia memutuskan barangan ini sesuai diperjeniskan di bawah kod tarif **0910.99 000 (PDK 2012) / 0910.99.10 00 (PDK 2017)** sebagai ***Dried Thyme Leaves in Crushed Form*** berdasarkan alasan-alasan berikut:

Maksud *THYME LEAVES* adalah seperti dijelaskan berikut:

*Thyme (/ˈtaɪm/) is an evergreen herb with culinary, medicinal, and ornamental uses. The most common variety is Thymus vulgaris. Thyme is of the genus Thymus of the mint family (Lamiaceae), and a relative of the oregano genus Origanum.*

*Thymes* adalah *botanical plant* yang dikategorikan di bawah senarai *spices* merujuk kepada artikel yang dikeluarkan oleh *BUREAU OF INDIAN STANDARDS*.

Berdasarkan keterangan di atas jelas membuktikan bahawa *thymes* adalah sejenis *spices*. Oleh itu, ianya menepati maksud **General Notes Chapter 9** di dalam EN HS 2012 muka surat II-9-1 seperti mana berikut:

**GENERAL**

*This Chapter covers:*

- (1) *Coffee, tea and mate.*
- (2) *Spices, i.e., a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.*

Selain itu, *thyme* juga dinyatakan secara spesifik di bawah heading **09.10** di dalam EN HS 2012 muka surat II-0910-1 seperti mana berikut:

**09.10 - Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.**

*The heading includes:*

- (a) *Ginger (including fresh ginger, provisionally preserved in brine, unsuitable in that state for immediate consumption); ginger preserved in syrup is excluded (heading 20.08).*

(c) *Turmeric or curcuma (Curcuma longa)*, sometimes incorrectly called "Indian saffron" because of its vivid yellow colour; the curcuma rhizome is marketed either whole or, more often, in powder form.

**(d) Thyme (including wild thyme) and bay leaves, whether or not dried.**

(e) Curry powder, consisting of a mixture in variable proportions of turmeric (curcuma), of various other spices (e.g., coriander, black pepper, cumin, ginger, cloves) and of other flavouring substances (e.g., garlic powder) which, although not falling in this Chapter, are often used as spices.

(f) Dill seed (*Anethum graveolens*), and fenugreek seed (*Trigonella foenum graecum*).

(g) Mixtures of the products of headings 09.04 to 09.10 when the separate ingredients of the mixture fall in different headings, e.g., mixtures of pepper (heading 09.04) with products of heading 09.08.

Berdasarkan keterangan dan fakta diatas, barangan sesuai diperjeniskan di bawah subheading **0910.99** yang mendapat liputan secara khusus berdasarkan Perintah Duti Kastam ( PDK 2012 ) muka surat 73 dan 74 seperti berikut:

**09.10 - Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.**

- Ginger:

0910.11 000 - - Neither crushed nor ground

0910.12 000 - - Crushed or ground

0910.20 000 - Saffron

0910.30 000 - Turmeric (curcuma)

- Other spices:

0910.91 000 - - Mixtures referred to in Note I (b) to this Chapter

**0910.99 000 - - Other**

**Gambar :**

