

<p>Dagangan : DRIED ROSEMARY LEAVES</p> <p>Nama Perdagangan : Rosemary Leaves</p> <p>Jenama : Masterfoods</p>	<p>Kod Tarif (Perintah Duti Kastam 2012) :</p> <p>1211.90 990 (PDK 2012)</p> <p>1211.90 990 (PDK 2012)</p> <p>Tarikh Kelulusan : 13 Mac 2017</p>
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Keterangan barangan :

- a) barangan merupakan potongan kasar dan pendek (seakan jarum) berwarna coklat kehijauan yang berbau herba dan dipek di dalam botol kaca untuk jualan runcit dan dilabel "MasterFoods ROSEMARY LEAVES". Hasil analisis, sampel didapati adalah sejenis bahan tumbuhan.
- b) Barangan mengandungi *dried Rosemarys leaves* (100%) dalam bentuk potongan kasar dan pendek serta dinyatakan bahawa ianya *an aromatic, floral and slightly woody herb* di label botol.
- c) Merujuk kepada *manufacturing process flow chart*, Rosemary leaves dikeringkan terlebih dahulu menggunakan teknik *Hot Air Dry*.
- d) Barangan merupakan *Rosemary flavour / seasoning* kepada makanan seperti pizza, pasta, soup, sauces dan lain-lain. Ianya dipasarkan sebagai Rosemary Leaves seperti yang tertera pada label.

Ketetapan:

Ketua Pengarah Kastam memutuskan barangan ini sesuai diperjeniskan di bawah kod tarif 1211. 90 990 (PDK 2012) / 1211. 90 99 00 (PDK 2017) sebagai *Dried Rosemary Leaves in Cut Form* berdasarkan alasan-alasan berikut:

- i- Barangan merupakan *Dried Rosemary Leaves* dalam bentuk potongan kasar dan pendek (seakan jarum) berwarna coklat kehijauan yang berbau herba dan digunakan sebagai flavouring dalam makanan dan di import dalam botol kaca dengan berat bersihnya 16g.

- ii- Maksud *ROSEMARY LEAVES* adalah seperti dijelaskan berikut:

Rosmarinus officinalis, commonly known as rosemary, is a woody, perennial herb with fragrant, evergreen, needle-like leaves and white, pink, purple, or blue flowers, native to the Mediterranean region. It is a member of the mint family Lamiaceae. The leaves are used as a flavoring in foods such as stuffings and roast lamb, chicken and turkey

- iii- Oleh itu, barang ini lebih sesuai diperjeniskan di bawah kepala **12.11** berdasarkan keterangan **Chapter Note 4 kepada Chapter 12 PDK 2012** iaitu:

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.

iv- Barangan mendapat liputan dalam 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.

The following products are included in the heading :

Rosemary (*Rosmarinus officina/is*): herbs, flowers and leaves.

- i- Berdasarkan keterangan dan fakta diatas, barangan sesuai diperjeniskan di bawah subheading 1211.90 yang mendapat liputan secara khusus berdasarkan Perintah Duti Kastam (PDK 2012) muka surat 83 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,		
1211.20	000	- Ginseng roots	kg	Nil Nil
1211.30	000	- Coca leaf	kg	Nil Nil
1211.40	000	- Poppy straw	kg	Nil Nil
1211.90		- Other:		
	100	- - Patchouli plants and parts (including leaves) used for distillation	kg	Nil Nil
	200	- - Agarwood (gaharu) chips	kg	Nil Nil
	300	- - Sandalwood chips	kg	Nil Nil
		- - Liquorice roots:		
	410	- - - In crushed or powdered form	kg	Nil Nil
	490	- - - Other	kg	Nil Nil
		- - Other:		
	910	- - - In crushed or powdered form	kg	Nil Nil
	990	- - - Other	kg	Nil Nil

Gambar Barangan

