

Dagangan : PEPPERCORNS BLACK CRACKED SPICES

Nama Perdagangan : Peppercorns Black
Jenama : Masterfoods

Kod Tarif (Perintah Duti Kastam 2012) :

0904.12 200 (PDK 2012)
0904.12.20 00 (PDK 2017)

Tarikh Kelulusan : 24 Mei 2017

Keterangan barangan :

Barangan dinamakan *Peppercorns Black Cracked* jenama *MasterFoods* didalam bentuk serbuk kasar campuran warna kekuningan, hitam dan perang berbau rempah yang dipek didalam botol kaca dengan berat bersihnya 35g.

Komposisi barangan adalah seperti berikut :

Ingredients	(%)
<i>Black Pepper</i>	100
Total	100

Barangan tersebut adalah seperti gambar dibawah :



Ketua Pengarah Kastam Malaysia memutuskan barangan ini sesuai diperjeniskan di bawah kod tariff **0904.12.20 00 (PDK 2017)** sebagai ***Pepper of the genus Piper ; dried or crushed or ground*** berdasarkan alasan-alasan berikut:

Barangan dinamakan *Peppercorns Black Cracked* jenama *MasterFoods* secara fizikalnya didapati berbentuk serbuk kasar yang berwarna kekuningan, hitam dan perang, kering hasil daripada pecahan biji pepper, berbau rempah, dan berasa pedas dan disahkan barangan mengandungi (100%) *black pepper*.

Barangan *may contain sesame seed*. Walau bagaimanapun, ia tidak mengubah *characteristic* barangan di samping ia sendiri mempunyai *flavouring and seasoning properties* adalah dibenarkan seperti yang diterangkan dalam *General Note* kepada *Chapter 9* mukasurat II-9-2 seperti berikut :

GENERAL

.....
As regards to the classification of mixtures of the heading 09.04 to 09.10, see Note 1 to this Chapter. Under the provisions of this Note, the addition of other substances to the products of heading 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) of the Note) shall not effect their classification provided the resulting mixtures retain the essential characters of the goods falling in those heading.
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Spices (including mixed spices) containing added substances of other Chapter, but themselves having flavouring or seasoning properties, remain in this Chapter provided the added quantity does not affect the essential character of the mixture as a spice.

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Berdasarkan keterangan dan fakta di atas, barangan sesuai diperjeniskan dibawah *subheading* 0904.12 yang mendapat liputan dalam *EN HS 2012* muka surat II-0904-1 seperti berikut :

09.04 – Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*.

- Pepper ;

0904.11 - - Neither crushed nor ground

0904.12 - - Crushed or ground

.....

(1) Pepper of the genus *Piper*.

*This term includes the seeds or fruits of all pepper plants of the genus *Piper*, except *Cubeb* pepper (*Piper cubeba*) (heading 12.11). The main commercial variety is pepper of the species *Piper nigrum*, which takes the form of black or white pepper. Black pepper-corns are obtained from the unripe fruits by sun-drying or smoking, sometimes after treatment with boiling water. White pepper is prepared from the nearly ripe fruit from which the pulp and outer coating of the seed have been removed by soaking or slight fermentation. White pepper is also often prepared from black pepper-corns by grinding off the outer parts. White pepper, which is in fact yellowish grey, is not so pungent as black.*

Berdasarkan keterangan dan fakta diatas, barangan mendapat liputan secara khusus berdasarkan Perintah Duti Kastam (PDK 2017) seperti berikut :

09.04	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.
	- Pepper:
0904.11	- - Neither crushed nor ground:
0904.11.10 00	- - - White
0904.11.20 00	- - - Black
0904.11.90 00	- - - Other
0904.12	- - Crushed or ground:
0904.12.10 00	- - - White
0904.12.20 00	- - - Black