

Dagangan : TEETH WHITENING SOLUTION	Kod Tarif (Perintah Duti Kastam 2012):
Nama Perdagangan : CWN Dental Liquid	3306.10.90 00 (PDK 2017)
	Tarikh Kelulusan : 03 Disember 2018

Keterangan barangan :

Barangan merupakan cecair putih yang dipek dalam 'fine mist spray bottle' tertutup dengan isipadu 10 ml.

Ingredients: Water, PG, Titanium Oxide, Sorbitol, Ammonium Polyacrylate, Hydroxyapatite, Sodium Metaphosphate, Arginine, Allantoin, Na alginate, Menthol, Vanillin

Ketetapan:

Ketua Pengarah Kastam memutuskan barangan ini sesuai diklasifikasikan di bawah kod tarif **3306.10.90 00** sebagai **dentifrices, other** berdasarkan hujah-hujah seperti berikut:

- a) Barangan merupakan cecair putih yang dipek dalam 'fine mist spray bottle' tertutup dengan isipadu 10 ml dan digunakan untuk pemutihan gigi (*teeth whitening*).
- b) Laporan analisis pakar mengesahkan sampel terdiri daripada air dan 22.7% bahan tidak meruap yang mengandungi sorbitol serta 9.8% bahan inorganik (kebanyakan sebatian titanium & sedikit sebatian calcium dan sebatian phosphorus).
- c) Disamping untuk memutihkan gigi, barangan ini juga boleh *prevent mouth odor, remove tar and tartar deposition*.
- d) Barangan ini menepati **Chapter Notes 3 of Chapter 33** dalam **PDK 2017** seperti berikut:

Chapter Notes

3.-Headings 33.03 to 33.07 apply, inter alia, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

- e) Oleh itu, barangan ini sesuai diklasifikasikan dibawah **heading 33.06 of Chapter 33** dalam **EN HS 2017** muka surat **VI-3306-1** seperti berikut:

33.06 - **Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.**

3306.10 - **Dentifrices**

3306.20 - *Yarn used to clean between the teeth (dental floss)*

3306.90 - *Other*

This heading covers preparations for oral or dental hygiene such as

(1) *Dentifrices of all types :*

(1) *Toothpastes and other preparations for teeth. These are substances or preparations used with a toothbrush, whether for cleaning or polishing the accessible surfaces of teeth or for other purposes such as anticaries prophylactic treatment.*

Toothpastes and other preparations for teeth remain classified in this heading, whether or not they contain abrasives and whether or not they are used by dentists.

(2) **Denture cleaners**, i.e., preparations for cleaning or polishing dentures, whether or not they contain agents with abrasive properties.

(II) Mouth washes and oral perfumes.

(III) Denture fixative pastes, powders and tablets.

The heading also covers yarn used to clean between the teeth, in individual retail packages (dental floss).

f) Berdasarkan struktur tarif dalam **Perintah Duti Kastam 2017**, barangan ini sesuai diklasifikasikan di bawah kod tarif **3306.10.90 00** seperti berikut:

33.06 - Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.

3306.10 - Dentifrices:

3306.10.10 00 - - Powders and pastes for dental prophylaxis

3306.10.90 00 - - **Other**

3306.20.00 00 - Yarn used to clean between the teeth (dental floss)

3306.90.00 00 - Other

GAMBAR:

