

Dagangan : DRIED BASIL LEAVES IN CRUSH FORM Nama Perdagangan : Basil Leaves Jenama : MasterFoods	Kod Tarif (Perintah Duti Kastam 2012) : 1211.90.98 90 (PDK 2017) Tarikh Kelulusan : 18 Julai 2017
---	---

Keterangan barangan :

Deskripsi	<i>Basil Leaves</i>
Spesifikasi: - Bentuk - Pembungkusan - Komposisi Barangan	Serbuk kasar dan kering berwarna hijau 10g/botol 100% <i>sweet basil leaves</i>
Jenama	MasterFoods
Kegunaan/Fungsi	<i>A sweet spicy aroma to enhanced dishes</i>
Bagaimana ia berfungsi	Mengikut maklumat dalam MSDS barangan <i>may be used as an ingredient, or may be retail-ready finished product</i>

Gambar



Ketetapan

Ketua Pengarah Kastam Malaysia memutuskan barangan tersebut sesuai diperjeniskan di bawah kod tarif tarif **1211.90.98 90** sebagai ***dried basil leaves in crushed form*** berdasarkan alasan-alasan berikut:

1. Barangan dalam bentuk serbuk kasar dan kering. Berdasarkan maklumat dalam MSDS yang dikemukakan oleh pemohon, barangan terdiri daripada 100% daun basil.
2. Kegunaan barangan adalah sebagai *a sweet spicy aroma to enhanced dishes*

3. Barangan tidak sesuai diperjeniskan di bawah heading 09.10 kerana barangan bersifat/digunakan sebagai *aromatic substances* yang terkeluar dari *heading* tersebut seperti yang dijelaskan dalam *exclusion note* kepada *Chapter 9 EN HS 2017* mukasurat II-9-2 seperti berikut :

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).*

(e) *Mixed condiments and mixed seasonings (heading **21.03**).*

4. Daun basil dinyatakan di dalam Nota 4 kepada *Chapter 12 PDK 2017*, yang menerangkan *plants or part of plant* yang diliputi di bawah *heading 12.11* seperti berikut:

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

5. Berdasarkan keterangan di atas, barangan sesuai diperjeniskan di bawah *subheading 1211.90* dan mendapat liputan dalam *EN HS 2017* mukasurat II-1211-1 & II-1211-2 seperti berikut :

12.11 - Plants or part 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 - *Ginseng roots*

1211.30 - *Coca leaf*

1211.40 - *Poppy straw*

1211.50 - *Ephedra*

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, stem, **leaves**, flowers, petals fruits and seeds (other than oleaginous fruits and oil seeds classified in heading 12.01 to 12.07), or in the form of waste resulting, in the main, from mechanical treatment. **They remain in the heading whether fresh, chilled, frozen or dried, whole, cut, crushed, ground or powdered or (where appropriate) grated or hulled.***

The following products are included in the heading :

.....

Basil (*Ocimum basilicum*) :flowers and leaves.

.....

6. Barangan mendapat liputan di bawah *subheading* 1211.90 di dalam struktur PDK 2017 seperti berikut :

12.11 - *Plants or part 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 ---

1211.90.92 00 ---

1211.90.94 00 ---

1211.90.95 00 ---

1211.90.97 00 ---

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*