



<b>Dagangan</b> : GROUND ALLSPICE Nama Perdagangan : Allspice Ground Jenama : MasterFoods	<b>Kod Tarif (Perintah Duti Kastam 2012) :</b> 0904.22.90 00 (PDK 2017) <b>Tarikh Kelulusan</b> : 18 Julai 2017
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**Keterangan barangan :**

5.1.1	Deskripsi	<i>Allspice Ground</i>
5.1.2	Spesifikasi: - Bentuk - Pembungkusan - Komposisi Barangan	Serbuk halus berwarna coklat 30g/botol 100% <i>Allspice</i>
5.1.3	Jenama	MasterFoods
5.1.4	Kegunaan/Fungsi	<ul style="list-style-type: none"> <li>- <i>To add a spicy note to dishes. Allspice is pungent and aromatic with a hint of clove.</i></li> <li>- Mengikut maklumat dalam lamanweb pengeluar (MasterFoods) barangan <i>is commonly used in curries, pickling or to add a spicy note to your apple pie. And use is sweet recipes for cakes or biscuits.</i></li> </ul>
5.1.5	Laporan pakar	<ul style="list-style-type: none"> <li>- Barangan berupa serbuk berwarna coklat dan berbau herba dan dipek dalam botol kaca.</li> <li>- Hasil analisis mendapati barangan terdiri daripada bahan tumbuhan.</li> <li>- Kod tarif yang dicadangkan ialah 0904.22 000 (PDK 2012).</li> </ul>
5.1.6	Gambar <div style="display: flex; justify-content: space-around; align-items: center; padding: 10px;">   </div>	

**Ketetapan**

Ketua Pengarah Kastam Malaysia memutuskan barangan tersebut sesuai diperjeniskan di bawah kod tarif tarif **0904.22.90 00** sebagai **fruit of the genus pimenta, crushed or ground** berdasarkan alasan-alasan berikut:

1. Analisis pakar mengesahkan barangan berupa serbuk berwarna coklat dan berbau herba dan dipek dalam botol kaca. Hasil analisis mendapati barangan terdiri daripada bahan tumbuhan.
2. Berdasarkan MSDS yang dikemukakan oleh pemohon, barangan mengandungi 100% *allspice* iaitu sejenis tumbuhan daripada *genus pimenta*
3. Barangan mendapat liputan secara spesifik di bawah *heading* 09.04 dalam EN HS 2017 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 -- .....

0904.12 -- .....

- **Fruits of the genus Capsicum or of the genus Pimenta**

0904.21 -- Dried, neither crushed nor ground

**0904.22 -- Crushed or ground**

(1) *Pepper of the genus Piper*

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(2) *Dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.*

*Fruit of the genus Capsicum.....*

*Fruits of the genus Pimenta include Jamaica pepper (also known as clove pepper, English pepper and allspice).*

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*The heading does not include uncrushed or unground fresh fruits of the genus Capsicum or of the genus Pimenta (heading 07.09).*

4. Barangan mendapat liputan di bawah *subheading* 0904.22 di dalam struktur PDK 2017 seperti berikut :

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

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- **Fruits of the genus Capsicum or of the genus Pimenta:**

0904.21 -- Dried, neither crushed nor ground

0904.21.10 00 --- Chillies (Fruits of the genus Capsicum)

0904.21.90 00 --- Other

**0904.22 -- Crushed or ground:**

0904.22.10 00 --- Chillies (Fruits of the genus Capsicum)

**0904.22.90 00 --- Other**