

**Dagangan** : MIXTURES OF BASIL, OREGANO, GARLIC, THYME, CAPSICUM, PARSLEY IN POWDER FORM

Nama Perdagangan : Spaghetti Bolognese Herbs  
Jenama : Masterfoods

**Kod Tarif (Perintah Duti Kastam 2012) :**

2103.90.29 00 (PDK 2017)

**Tarikh Kelulusan** : 19 Jun 2017

**Keterangan barangan :**

Barangan dinamakan *Spaghetti Bolognese Herbs* jenama *MasterFoods* dalam bentuk cebisan berwarna hijau pudar dan herba coklat yang dipek didalam botol kaca berlabel " *MasterFoods Spaghetti Bolognese Herbs* " dengan berat bersihnya 40g.

Berdasarkan maklumat dari label botol yang dikemukakan oleh pemohon, komposisi barangan adalah seperti berikut :

<b>Ingredient</b>	<b>%</b>
<i>Basil</i>	29
<i>Oregano</i>	29
<i>Garlic</i>	15
<i>Thyme</i>	14
<i>Capsicum</i>	ada
<i>Parsley</i>	ada

Gambar barangan adalah seperti di bawah :



Berdasarkan maklumat pada label botol, barangan *may contain sesame seeds*.

Berdasarkan label pada botol barangan mengandungi *Basil (29.0%), Oregano ( 29.0%), Garlic (15.0%), Thyme (14.0%)* dan campuran bahan-bahan lain seperti *Capsicum dan Parsley* merupakan *tumbuhan vegetable, herbs and spices*.

Barangan merupakan *a unique blend of herbs incorporating basil, oregano and thyme has produced this fragrant and floral flavour combination for spaghetti bolognese*.

Ketua Pengarah Kastam Malaysia memutuskan barangan ini sesuai diperjeniskan di bawah kod tarif **2103.90.29 00 (PDK 2017)** sebagai **other mixed condiments and mixed seasoning** berdasarkan alasan seperti berikut:

Barangan dinamakan *Spaghetti Bolognese Herbs* jenama dalam bentuk cebisan berwarna hijau berbau herba yang terdiri dari bahan tumbuhan. Barangan digunakan sebagai *fragrant and floral flavour* dalam makanan dan diimport dalam botol kaca dengan berat bersihnya 40g.

Barangan merupakan sejenis *preparation* yang terdiri daripada campuran bahan-bahan tumbuhan dari heading 07.09 hingga 12.11, maka ia tidak sesuai diperjeniskan di bawah **heading 09.10** kerana heading ini hanya khusus untuk campuran bahan di bawah **heading 09.04** hingga **09.10** sahaja seperti dinyatakan dalam **Chapter Note (1)** kepada **Chapter 9** seperti berikut:

**Chapter 9**  
**Coffee, tea, mate and spices**

**Notes.**

1.- *Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:*

- (a) Mixtures of two or more of the products of the same heading are to be classified in that heading ;*
- (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.*

*The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.*

Berdasarkan maklumat pada label botol, barangan juga *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.*

.....  
***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.***  
.....

Berdasarkan keterangan dan fakta di atas, barangan sesuai diperjeniskan dibawah **heading 21.03** yang mendapat liputan dalam EN HS 2012 mukasurat IV-2103-1 seperti berikut :

**21.03 - Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.**

2103.10 - Soya sauce

2103.20 - Tomato ketchup and other tomato sauces

2103.30 - Mustard flour and meal and prepared mustard

**2103.90 – Other**

**(A) SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS**

This heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavouring, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce.....

**Mixed condiments and mixed seasonings** containing spices differ from the spices and mixed spices of headings 09.04 to 09.10 in that they also contain one or more flavouring or seasoning substances of Chapters other than Chapter 9, in such proportions that the mixture has no longer the essential character of a spice within the meaning of Chapter 9 (see the General Explanatory Note to that Chapter).

Barangan mendapat liputan secara khusus berdasarkan Perintah Duti Kastam ( PDK 2017 ) seperti berikut :

<b>21.03</b>		<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>
	2103.10.00 00	- Soya sauce
	2103.20.00 00	- Tomato ketchup and other tomato sauces
	2103.30.00 00	- Mustard flour and meal and prepared mustard
	2103.90	- Other:
		- - Sauces and preparation therefor:
	2103.90.11 00	- - - Chilli sauce
	2103.90.12 00	- - - Fish sauce
	2103.90.13 00	- - - Other sauces
	<b>2103.90.19 00</b>	- - - <b>Other</b>
		- - Mixed condiments and mixed seasoning:
	2103.90.21 00	- - - Shrimp paste including belachan (blachan)
	<b>2103.90.29 00</b>	- - - <b>Other</b>