Dagangan:	**Kod Tarif (Perintah Duti Kastam 2007) :**
10. Drinking Distilled Water Brand : Spritzer	2853.00.000

Keterangan :

Barangan merupakan cecair tanpa warna untuk minuman yang dipek dalam botol plastik berisipadu 600ml dan 1500ml.

Berdasarkan maklumat dari laporan, punca air daripada air bawah tanah yang telah melalui proses penyulingan:

Fakta :

Laporan kimia (PJ)IKA2099/09-0 bertarikh 24/08/2009 mengesahkan bahawa barangan adalah cecair tanpa warna mengandungi **air suling**. Barangan tidak mengandungi gula dan alkohol. Kod yang dicadangkan 2853.00.000.

Proses penyulingan air (*distillation*) adalah salah satu cara untuk mendapatkan air suling.

Dagangan bukan *beverages* kerana tiada gula atau perasa

Ketetapan:

Mesyuarat Panel Penetapan Penjenisan **Bil.42/2010** memutuskan kedua barangan ini sesuai diperjeniskan mengikut **GIR 1** di bawah kod tarif **2853.00.000** sebagai ***Distilled water*** berdasarkan alasan seperti berikut :-

a. Menurut *Wikipedia, the free encyclopedia*

Distilled water

From Wikipedia, the free encyclopedia

Distilled water *is water that has virtually all of its impurities removed through distillation. Distillation involves boiling the water and then condensing the steam into a clean container, leaving most if not all solid contaminants behind……*

Drinking distilled water

Drinking distilled water is quite common. Many beverage manufacturers use distilled water to ensure a drink's purity and taste. Bottled distilled water is sold as well, and can usually be found in supermarkets. Water purification, such as distillation, is especially important in regions where water resources or tap water is not suitable for ingesting without boiling or chemical treatment.

Water filtration devices are common in many households. Most of these devices do not distill water, though there continues to be an increase in consumer-oriented water distillers and reverse osmosis machines being sold and used. Municipal water supplies often add or have trace impurities at levels which are regulated to be safe for consumption. Much of these additional impurities, such as volatile organic compounds, fluoride, and certain other chemical compounds are not removed through conventional filtration; however, distillation does eliminate some of these impurities. Distilled water is also used as drinking water in arid seaside areas which do not have sufficient freshwater, by distilling seawater.[7]It is quite common on ships, especially nuclear powered ships, which require a large supply of distilled water as coolant. The drinking water is produced in desalination plants, needed to boil water.

b. Menurut nota 1 kepada *Chapter 22* menjelaskan bahawa *distilled water* tidak boleh diperjeniskan dibawah *HS* 2201 seperti berikut:

CHAPTER 22 BEVERAGES, SPIRITS AND VINEGAR

Chapter Notes.

1.- This Chapter does not cover :

(a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);

(b) Sea water (heading 25.01);

(c) Distilled or conductivity water or water of similar purity (heading 28.53);

c. Barangan diliputi secara spesifik di ENHS2007 mukasurat VI-2853-1 seperti berikut:

HEADING 28.53 *- OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS.*

(A) DISTILLED AND CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY

The heading covers only distilled water, re-distilled or electro-osmotic water, conductivity water and water of similar purity, including water treated with ion exchange media.

Natural water, even if filtered, sterilised, purified or softened, is excluded (heading 22.01). When put up as a medicament in measured doses or in packings for retail sale, water falls in heading 30.04.

Gambar :

- TIADA -