

Dagangan: 169. HAIR CARE PRODUCTS Trade Name: SARI Minyak Kemiri	Kod Tarif : 3305.90.000
Keterangan : Barangan berupa cecair berwarna hitam,dengan komposisi bahan 100% minyak buah keras/candle nut. Dibungkus dalam botol plastik (108ml) untuk jualan runcit. Kegunaan barangan adalah sebagai perapian rambut (hair dressing), berfungsi bagi melebatkan rambut. Mengikut website The jamu shop @ http://www.thejamushop.com, maklumat barangan adalah seperti berikut: i. <i>Remoisturizing nutrient, penetrate deep into the hair shaft to condition the hair, leaving it black and shiny</i> ii. <i>Contains the essential fatty acid, linoleic and linolenic at the high percentage than other oil use in haircare.</i> - palmitic acid - 6.5% - linoleic acid - 44.2% - Stearic acid - 2.4% - Linolenicacid - 26.2% - Oleic acid - 20.7% Mengikut Laporan kimia (PJ)IKA1594/09-0 bertarikh 10.8.2009 - Cecair berwarna hitam dan berbau - Mengandungi minyak sayuran - Nilai free fatty acid(sebagai palmitic acid) sebanyak 0.07% - Nilai bahan tidak meruap 98.13% Mesyyuarat Panel Penetapan Penjenisan (Ketetapan Kastam) Bil. 44/2009 memutuskan barangan ini sesuai dipenjeniskan mengikut General Interpretation Rule 3(b) di bawah kod tarif 3305.90.000 sebagai <i>other preparation for use on the hair</i> berdasarkan alasan-alasan berikut : i. Barangan telah siap sedia digunakan sebagai bahan perapian rambut, dijual secara runcit. ii. Mengikut The Collins English Dictionary <i>preparation</i> bermakna : - <i>The state of being prepared, readiness(to make ready or suitable in advance for particular purpose or for some use, event, etc..</i>	

iii. Barangan seperti ini mendapat penjelasan di Note 3 to Chapter 33 dan GEN to Chapter 15 di ms III-15-4 seperti berikut:

Chapter 33

Essential oils and resinoids;
perfumery, cosmetic or toilet preparations

(1)....(2)

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.*

Chapter 15

GENERAL

(A).....

(B)..... *These headings **do not cover** edible or inedible mixtures or preparations, or vegetable fats and oils that have been chemically modified (**heading 15.16, 15.17 or 15.18, unless they have the character of products classified elsewhere, e.g., in headings 30.03, 30.04, 33.03 to 33.07, 34.03**).*

iv. Barangan ini juga mendapat liputan di dalam EN HS 2007 ms VI-3305-1 para(4), seperti berikut:

33.05 -Preparations for use on the hair.

This heading covers :

(1).....(3)

(4) **Other** *hair preparations, such as brilliantines; hair oils, creams ("pomades ") and dressings; hair dyes and bleaches used on the hair; cream-rinses.*

Gambar :



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