

<p>Dagangan:</p> <p>119. MOTOR VEHICLE (IN CKD), 2WD Brand : Chery Model : T11 / Tiggo (SQR484F) Kapasiti Enjin : 1971 c.c. Enjin : Petrol</p>	<p>Kod Tarif :</p> <p>8703.23.912</p> <p><i>Syarat : Pengimport barangan ini perlu memenuhi syarat-syarat seperti yang ditetapkan dalam Customs (Complete Knocked Down & Complete Built-up) (Definition No.1) Regulation 1988.</i></p>
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Keterangan :

i. Barangan adalah komponen *Complete Knocked Down (CKD)* yang mana apabila diimport sepenuhnya digunakan untuk memasang kenderaan jenama Chery model Tiggo T11 1971c.c.

ii. Apabila komponen CKD dipasang sepenuhnya, kenderaan mempunyai spesifikasi seperti berikut :

- a. Kelas kenderaan adalah *Sports Utility Vehicle (SUV)*.
- b. Mempunyai 5 pintu dan tempat duduk di bahagian belakang yang boleh dilipat untuk memuatkan barang.
- c. Mempunyai jenis enjin 4 *cylinder* dan keupayaan enjin 1971cc (2.0 L *gasoline*).
- d. *Wheelbase* - 2510mm (98.9in)
- e. *Length* - 4285mm (168.7in)
- f. *Width* - 1765mm (69.5in)
- g. *Height* - 1705mm (67.1in)

iii. Barangan diimport dalam bentuk komponen bagi tujuan memasangkannya menjadi sebuah kenderaan model Chery Tiggo T11. Kenderaan mempunyai kapasiti enjin 1971c.c., enjin petrol 2.0liter, 5 pintu berensel dan dikategorikan dalam jenis pacuan depan 2WD (two wheel drive). Kenderaan mempunyai tempat duduk di bahagian belakang yang boleh dilipat untuk memuatkan barang

iv. Kenderaan sesuai dipenjeniskan sebagai kenderaan CKD untuk pelbagai kegunaan di bawah nombor kepala 8703 berdasarkan penerangan mengenai kenderaan SUV dalam bentuk CKD yang diliputi di dalam EN mukasurat XVII-8703-1 dan 2 seperti berikut :

87.03 -Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.

8703.23 - -Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc

The classification of certain motor vehicles in this heading is determined by certain features which indicate that the vehicles are principally designed for the transport of persons rather than for the transport of goods (heading 87.04). These features are especially helpful in determining the classification of motor vehicles which generally have a gross vehicle weight rating of less than 5 tonnes and which have a single enclosed interior space comprising an area for the driver and passengers and another area that may be used for the transport of both persons and goods. Included in this category of motor vehicles are those commonly known as "multipurpose" vehicles (e.g., van-type vehicles, sports utility vehicles, certain pick-up type vehicles). The following features are indicative of the design characteristics generally applicable to the vehicles which fall in this heading :

- (a) Presence of permanent seats with safety equipment (e.g., safety seat belts or anchor points and fittings for installing safety seat belts) for each person or the presence of permanent anchor points and fittings for installing seats and safety equipment in the rear area behind the area for the driver and front passengers; such seats may be fixed, fold-away, removable from anchor points or collapsible;*
- b) Presence of rear windows along the two side panels;*

Sebagai rujukan silang (*cross reference*), kenderaan dalam bentuk CKD pernah diperakukan di bawah kod tarif 8703.23 dalam *US CROSS Customs Ruling* rujukan *NY H82106* seperti berikut :-

The UCR/S sport utility vehicle is a four door vehicle that has hinged rear side doors, full windows and contains permanent, foldable rear seats, seat belts, windows, ash trays and other amenities....The vehicle will be produced from thousands of component parts and assemblies. Parts and assemblies imported into the United States will not be entered for consumption, but will be moved in-bond to the subzone where they will be put into inventory to be assembled with other parts. Sport- utility vehicles typically are designed to perform multiple functions. They are designed to carry passengers as well as carry cargo, but they are often designed to perform other functions as well (such as towing or winching). A boxy body structure is also typical, although the UCR/S has a rounded body style. Based on the general characteristics of the UCR/S, notably its 4-doors, full windows, and other passenger amenities, it appears this vehicle is principally designed for the transport of persons.

The applicable subheading for the UCR/S 4X2 model with 4-cylinder engine will be 8703.23... which provides for other motor vehicles principally designed for the transport of persons, of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc, having engines with not more than 4-cylinders,"

Panel Penetapan Penjenisan Bil. 24/2009 telah menetapkan barangan ini dipenjeniskan mengikut **Rukun Penjenisan (General Interpretation Rule) 1 dan 6** di bawah kod tarif **8703.23.912 (HS2007)** sebagai **Motor Vehicle in CKD, 2WD, with engine capacity of 1971c.c.**

Penetapan penjenisan bagi barangan ini diputuskan dengan syarat bahawa pengimportan barangan ini perlu memenuhi syarat-syarat seperti yang ditetapkan dalam Customs (*Complete Knocked Down & Complete Built-up*) (*Definition No.1*) *Regulation 1988*.

Gambar :

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