

Dagangan:

13. Non Coated Coloured Woodfree
Printing Paper 76.7gsm dan 90.7gsm

Kod Tarif (Perintah Duti Kastam 2007) :

4802.57.190

Keterangan :

Dagangan adalah kepingan kertas berwarna cream kekuningan, digunakan sebagai printing paper dengan 2 saiz dan berat berbeza iaitu:-

- i. 625 x 880 mm *in sheet*.....76.7gsm
- ii. 788 x 1091 mm *in sheet*.....90.7gsm

Analisa kimia :

Analisa kimia mengesahkan seperti berikut:-

Kepingan kertas 90.7 gsm : Adalah kepingan kertas *uncoated coloured through the mass*. dengan berat 91.7gsm, ketebalan 0.11mm, *brightness* 18%, *ash content* 15% dan kandungan *cellulose woodpulp obtained by chemical process*.

Kepingan kertas 76.7gsm: Adalah kepingan kertas *uncoated coloured through the mass* dengan berat 77.1gm, ketebalan 0.095 mm, *brightness* 48%,*ash content* 14% dan kandungan *cellulose woodpulp obtained by chemical process*

Ketetapan :

Mesyuarat Panel Penetapan Penjenisan (Bantahan) **Bil. 9 / 2010** memutuskan kedua-dua barangan ini sesuai diperjeniskan mengikut **GIR 1 & 6** di bawah kod tarif **4802.57.190** sebagai **uncoated paper for printing** berdasarkan alasan-alasan berikut :-

- i. Barangan tidak mematuhi maksud *cut to size* didalam *National Note 1(b) of Chapter 48* di Perintah Duti Kastam 2007

National Note 1

1. *For purposes of heading 4802, 4810 and 4811, the expression "cut to size ' applies only to paper and paperboard :-*

- a) *in strips or rolls of a width not exceeding 15cm*
- b) *in rectangular (including square) sheets of which no side exceed 36cm in unfolded state*

- ii. Dagangan adalah mematuhi maksud *printing paper* mengikut *Chapter Note 5 of Chapter 48 EN 2007 X-4802-1*

Chapter Note 5 to Chapter 48

For the purposes of heading No. 48.02 the expression "paper and paperboard of a kind used for writing,printing or other graphic purposes and non perforated punch-card and punch tape paper mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria :

For paper or paperboard weighing not more than 150 g/m² :

- (a) ***containing 10 % or more of fibres obtained by a mechanical process, and***
 - 1. ***weighing not more than 80 g/m², or***
 - 2. ***coloured throughout the mass; or***

- (b) *containing more than 8 % ash, and*
1. *weighing not more than 80 g/m², or*
 2. *coloured throughout the mass; or.....*

- iii. Barangan mematuhi maksud *heading 4802 cover paper of any size dan secara spesifikasi nya dagangan diliputi dengan jelas dibawah subheading 4802.57*

HEADING 4802

UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON PERFORATED PUNCH CARD STOCK AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS OF ANY SIZE, OTHER THAN PAPER OF HEADING No. 48.01 OR 48.03; HAND-MADE PAPER AND PAPER BOARD.

Gambar :



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Printing Paper 76.7gsm dan 90.7gsm