

Dagangan: 3. Titanium Dioxide Trade Name : Merlin Exterior Bright 139X	Kod Tarif (Perintah Duti Kastam 1996): 3206.19.000
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Keterangan :

Barangan adalah *pigment based on titanium dioxide* yang digunakan sebagai “*colouring preparation*”. Barangan berbentuk serbuk, berwarna kelabu dan berkilat. Barangan dikatakan mengandungi sebatian inorganik dan *titanium dioxide* sebanyak 40%. Ia digunakan untuk “*colouring preparation*”.

Barangan merupakan “*colouring preparation based on titanium dioxide*” dan kandungan *titanium dioxide* adalah 40%. Penjenisan bagi “*Preparation based on titanium dioxide*” dan kandungan *titanium dioxide* adalah kurang dari 80% diliputi dalam Explanatory Note mukasurat 597 para (A)(1) (HS 2002) seperti berikut :-

32.06 -Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined (+).

-Pigments and preparations based on titanium dioxide :

3206.19 - -Other

(A) OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF HEADING 32.03, 32.04 OR 32.05

The colouring matter of this heading includes :

(1) Pigments based on titanium dioxide. *These include titanium dioxide which is surface-treated or mixed with calcium or barium sulphate or other substances. These also include titanium dioxide to which compounds have been intentionally added during the production process in order to obtain certain physical properties rendering it suitable for use as a pigment. Other specially produced titanium dioxide which is not suitable for use as a pigment because of its particular properties falls under other headings (e.g., headings 38.15, 38.24). Titanium dioxide which is unmixed and not surface-treated is classified in heading 28.23.*

“**Pigments and other colouring matter**” sesuai dipenjeniskan di bawah nombor kepala 32 berdasarkan penerangan dalam Notes 3 to Chapter 32 seperti berikut :-

Chapter 32

Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

Notes.

- 3.- **Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. ...**

Penerangan mengenai **titanium dioxide** dalam **CROSS Customs Ruling** nombor rujukan **NY I89568** menjelaskan seperti berikut :-

“... Your letter indicates the Titanium Dioxide Grade R-02 has the chemical makeup of TiO₂ and water in suspension, and has undergone a surface treatment of Al+Si.

*The applicable subheading for the **Titanium Dioxide** Grade R-02, **when containing less than 80 percent by weight of titanium dioxide calculated on the dry matter, will be 3206.19**.....which provides for *Other coloring matter;...Pigments and preparations based on titanium dioxide: Other”.**

Panel Penetapan Penjenisan Barangan menetapkan barangan ini sesuai dipenjeniskan mengikut Rukun Penjenisan (**GIR**) **1 dan 6** dan **di bawah kod tarif 3206.19 000** sebagai “**Other pigment preparation based on titanium**”.

Gambar :

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