

<b>Dagangan</b> : NEW, CBU, MERCEDES GLA 200, SUV	<b>Kod Tarif (Perintah Duti Kastam 2012):</b>
Nama Perdagangan : Mercedes GLA 200	8703.23.71 10 (PDK 2017)
Model : X 156	<b>Tarikh Kelulusan :</b>
	11 Februari 2019

**Keterangan barangan :**

1. Barangan kenderaan penumpang beroda empat yang menggunakan sistem pemanduan two wheel drive (2WD), jenama Mercedes-Benz GLA 200, Model Code: X 156 yang diimport secara Completely Built Up (CBU) dari negara Jerman dan merupakan kenderaan baru. Menggunakan petrol sebagai bahan api dan mempunyai enjin dengan kapasiti 1, 595 cc
2. Kenderaan ini mempunyai 5 tempat duduk termasuk pemandu. Barisan pertama mempunyai 1 tempat duduk pemandu dan 1 tempat duduk penumpang, barisan kedua mempunyai 3 tempat duduk penumpang. Kerusi barisan belakang boleh dilipat. Terdapat ruang penyimpanan barang di bahagian belakang barisan kedua tempat duduk penumpang.
3. Kenderaan ini mempunyai 4 pintu bercermin di bahagian badannya dan 1 lift-up door di bahagian belakang kenderaan.

**KETETAPAN**

Ketua Pengarah Kastam memutuskan bahawa barangan ini sesuai diperjeniskan di bawah kod tarif **8703.23.71 10 (PDK 2017)** sebagai ***Other Motor vehicle principally design for the transport of persons (other than those of heading 87.02), with spark ignition internal combustion reciprocating piston engine of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc, new, CBU,*** berdasarkan alasan-alasan berikut :

- a) Barangan kenderaan penumpang ***Sport Utility Vehicle (SUV)*** beroda empat yang menggunakan sistem pemanduan ***two wheel drive (2WD)***, jenama ***Mercedes-Benz GLA 200, Model Code: X 156*** yang diimport secara ***Completely Built Up (CBU)*** dari negara Jerman dan merupakan kenderaan baru.
- b) Kenderaan ini mempunyai 5 tempat duduk termasuk pemandu. Barisan pertama 1 tempat duduk pemandu dan 1 tempat duduk penumpang, barisan kedua 3 tempat duduk penumpang. Kerusi barisan belakang boleh dilipat. Terdapat ruang penyimpanan barang di bahagian belakang barisan kedua tempat duduk penumpang.
- c) Menggunakan petrol sebagai bahan api dan mempunyai enjin dengan kapasiti **1, 595 cc.**
- d) Kenderaan ini mempunyai 4 pintu bercermin di bahagian badannya dan 1 *lift-up door* di bahagian belakang kenderaan.
- e) Barangan mendapat liputan didalam **EN HS 2017** mukasurat **XVII-8703- I & 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***

8703.10 - Vehicles specially designed for travelling on snow; golf cars and similar vehicles

- **Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :**

8703.21 - - Of a cylinder capacity not exceeding 1,000 cc

8703.22 - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc

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

8703.24 - - Of a cylinder capacity exceeding 3,000 cc

*This heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons;.....*

.....  
*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:*

- (f) *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;*
- (g) *Presence of rear windows along the two side panels;*
- (h) *Presence of sliding, swing-out or lift-up door or doors, with windows, on the side panels or in the rear;*

(i) Barangan telah mendapat liputan PDK 2017 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**

**- Other vehicles, with spark-ignition internal combustion reciprocating piston engine :**

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

*--- Other (CBU)*

.....  
.....

*---- Other*

**8703.23.71- - - - of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc**

**8703.23.71 10 - - - - - New**

8703.23.71 90 - - - - - Other

**GAMBAR BARANGAN**

