

**Dagangan** : COMMERCIAL ELECTRIC RICE  
WARMER

Nama Perdagangan : Commercial Electric Rice  
Warmer

Jenama : Golden Fuji

Model : HJF-8102

**Kod Tarif** :  
8419.81.10 00 (PDK 2017)

**Tarikh Kelulusan** :  
28 Januari 2019

**Keterangan Barangan :**

Barangan merupakan sebuah periuk pemanas letrik besar yang dilengkapi dengan *top cover* dan *heating element*, sebuah *inner pot* dan sebuah *rice ladle*. Barangan ini digunakan untuk memanaskan nasi dan dihidangkan untuk hidangan 50 orang dan lebih. Barangan digunakan di restoran/kantin/upacara kenduri.

Material barangan adalah seperti berikut:

Stainless Steel : 42%

Aluminium : 40%

Copper : 5%

Plastic : 8%

Lain : 5%

Mengikut maklumat yang diberikan, barangan mempunyai kapasiti sebanyak 13 liter dan beroperasi dengan kuasa 240V 50Hz 105W dan mempunyai berat sebanyak 12 kg.

Gambar barangan adalah seperti di bawah:



**Ketetapan:**

Ketua Pengarah Kastam Malaysia memutuskan barangan ini sesuai diperjeniskan di bawah kod tarif **8419.81.10 00** sebagai ***other equipment for heating food, electrically operated*** berdasarkan alasan-alasan berikut :

- Barangan ini digunakan untuk memanaskan nasi dan dihidangkan untuk hidangan 50 orang dan lebih. Barangan digunakan di restoran/kantin/upacara kenduri. Disebabkan ciri-ciri itu, barangan bukanlah untuk kegunaan di rumah (*domestic purposes*).

- Barangan mendapat liputan di dalam HS 2017 Explanatory Notes muka surat XVI-8419-3 di butiran (I) seperti berikut :

**84.19 - Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.**

- Instantaneous or storage water heaters, non-electric:

.....  
 8419.20 - Medical, surgical or laboratory sterilisers.  
 - Dryers :

.....  
 8419.40 - Distilling or rectifying plant

8419.50 - Heat exchange units

8419.60 - Machinery for liquefying air or other gases

- **Other machinery, plant and equipment :**

**8419.81 - - For making hot drinks or for cooking or heating food**

8419.89 - - Other

8419.90 - Parts

.....  
**(I) HEATING OR COOLING PLANT AND MACHINERY**

*This group covers plant of general use in many industries for the simple treatment of materials by heating, boiling, cooking, concentration, evaporation, vaporisation, cooling, etc. They include:*

*(A) Vessels, vats, etc., of various kinds for heating or cooling :*

.....  
*The following are examples of machinery and plant which, subject to the provisions referred to above, are covered by Part (I) of this Explanatory Note:*

*(1) ..... (16)*

*(17) Specialised heating or cooking apparatus which are not normally used in the household (e.g., counter-type coffee percolators, tea or milk urns, steam kettles, etc., used in restaurants, canteens, etc.; steam-heated cookers, hot plates, warming cupboards, drying cabinets, etc.; deep-fat friers).*

- Berdasarkan struktur tarif Perintah Duti Kastam 2017, barangan mendapat liputan seperti berikut:

**84.19**

***Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.***

- *Instantaneous or storage water heaters, non-electric:*

.....

8419.20.00 00 - *Medical, surgical or laboratory sterilisers.*

- *Dryers :*

.....

8419.40 - *Distilling or rectifying plant*

8419.50 - *Heat exchange units*

8419.60 - *Machinery for liquefying air or other gases*

- *Other machinery, plant and equipment :*

**8419.81 - - *For making hot drinks or for cooking or heating food:***

**8419.81.10 00 - - - *Electrically operated***

8419.81.20 00 - - - *Not electrically operated*

8419.89 - - *Other:*

.....