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|---|---|
| Dagangan : NON SOLVENT COATING (VARNISH) Nama Perdagangan : Ultra Fluorescing Conformal Coating Jenama : Dymax Model : 984-LVUF | Kod Tarif (Perintah Duti Kastam 2012) : 3210.00 200 Tarikh Kelulusan: 02 Jun 2014 |
|---|---|

Keterangan:

Barangan merupakan sampel produk siap berupa **cecair jernih berwarna kekuningan** yang berbau bahan kimia dan dikenali sebagai **Adhesive/perekat**. Barangan ini juga dikenali dengan nama perdagangannya sebagai **Ultra Fluorescing Conformal Coating**, jenama **Dymax**, model **984-LVUF**. Barangan yang diimport telah siap packing 1kg/botol.

Barangan ini juga dikenali dengan nama **Polyurethane Oligomer Mixture** yang merupakan sejenis **perekat varnis / varnish adhesive** dan diformulasi khusus untuk merawat / melindungi sesuatu tempat atau bilik yang mempunyai suhu tinggi dan berbahang akibat terkena kepanasan UV. Ia juga digunakan sebagai material yang disemburkan ke atas PCB untuk melindungi permukaan PCB.

Berdasarkan MSDS komposisi barangan adalah seperti berikut :

| <u>Ingredient</u> | <u>Concentration %</u> | <u>C.A.S Number</u> |
|-----------------------|------------------------|---------------------|
| (Meth) Acrylate | 45 – 55 | |
| Acrylic Acid | 1 - 4.9 | 79-10-7 |
| Photoinitiator | 1 - 3 | 947-19-3 |
| Polyurethane Oligomer | 40 – 50 | |
| Photoinitiator | 1 – 5 | 24550-42-8 |
| t-Butyl Perbenzoate | 0.1 – 3 | 614-45-9 |

Hasil analisis pakar didapati sampel mengandungi **isobornyl acrylate** dan **30% bahan mudah meruap** yang mengandungi **asid akrilik**. Nilai **abu** sebanyak **0.6 %**.

Berfungsi sebagai material untuk **lapisan pelindung /coating** bagi PCB.

Barangan tersebut sesuai diperjeniskan di bawah kod tarif **3210.00 200** sebagai **Varnish (including lacquers)**, berdasarkan alasan-alasan seperti berikut:

- Barangan utama adalah perekat varnis yang juga sinonim disebut **Polyurethane Oligomer Mixture** yang mengandungi **polyurethanes**. Ia juga disebut sebagai "hardener" iaitu bahan yang melapisi dan mengeringkan.
- Barangan juga telah dipek di dalam botol dengan berat kandungan 1kg dan bukan diisi di dalam drum yang besar seperti resin. Berdasarkan packing ini ia semestinya perekat varnis.
- Barangan ini telah mendapat liputan dalam **PKD 2012** dengan meletakkan di bawah no.kod tarif **3210.00 200** seperti di bawah :

3210.00 Other paints and varnishes (including enamels, lacquers and distempers) ; prepared water pigments of a kind used for finishing leather.
200 - Varnishes (including lacquers)

No. kod tarif di atas adalah bersesuaian kerana kepala dan sub kepala tersebut merujuk kepada lain-in jenis material yang bertindak sebagai varnish.

- No.kod tarif **3210.00 200** sesuai dengan liputan di dalam EN 2012 di muka surat **VI-3210-1** seperti di bawah :

32.10 - Other paints and varnishes (including enamels,lacquers and distempers); prepared water pigments of a kind used for finishing leather.

Nota Bab (B), no.4(c) di muka surat VI-3210-1 menjelaskan :

(B) VARNISHES (INCLUDING LACQUERS)

Varnishes of this heading include:

(1).....

(2).....

(3).....

(4) *Liquid varnishes containing no solvent, with may consist of :*

(a)

(b)

(c) *oligomers (i.e.,polymers comprising 2,3,or 4 monomer units) and cross-linking monomers, with or without photo-initiators.This varnish are cured by the action of ultra-violet light,infra-red light, x-rays, electron beams or other radiation to form cross-linked, solvent-insoluble network structures (a hard,dry film).*

Oligomer biasanya digunakan untuk menyaluti sesuatu permukaan sebagaimana diterangkan dalam laman web di bawah :

www.nuklearmalaysia.org/nuklearmalaysia_org/media/File/JNRT-2002/...

oligomer may also be used as a compatibiliser in thermoplastic natural ... Untuk **penggunaan** penyalutan permukaan, **oligomer** tersebut diformulasikan dengan monomer ...

Oleh itu no.kod tarif **3210.00 200** adalah bersesuaian dengan perekat varniv di atas yang bertindak sebagai coating kepada PCB dan barangan lain.

Gambar :



| | |
|---|---|
| Dagangan : NON SOLVENT COATING (VARNISH) Nama Perdagangan : Ultra Fluorescing Conformal Coating Jenama : Dymax Model : 984-LVUF | Kod Tarif (Perintah Duti Kastam 2012) : 3210.00 200 Tarikh Kelulusan: 02 Jun 2014 |
|---|---|

Keterangan:

Barangan merupakan sampel produk siap berupa **cecair jernih berwarna kekuningan** yang berbau bahan kimia dan dikenali sebagai **Adhesive/perekat**. Barangan ini juga dikenali dengan nama perdagangannya sebagai **Ultra Fluorescing Conformal Coating**, jenama **Dymax**, model **984-LVUF**. Barangan yang diimport telah siap packing 1kg / botol.

Barangan ini juga dikenali dengan nama **Polyurethane Oligomer Mixture** yang merupakan sejenis **perekat varnis / varnish adhesive** dan diformulasi khusus untuk merawat / melindungi sesuatu tempat atau bilik yang mempunyai suhu tinggi dan berbahang akibat terkena kepanasan UV. Ia juga digunakan sebagai material yang disemburkan ke atas PCB untuk melindungi permukaan PCB.

Berdasarkan MSDS komposisi barangan adalah seperti berikut :

| <u>Ingredient</u> | <u>Concentration %</u> | <u>C.A.S Number</u> |
|-----------------------|------------------------|---------------------|
| (Meth) Acrylate | 45 – 55 | |
| Acrylic Acid | 1 - 4.9 | 79-10-7 |
| Photoinitiator | 1 - 3 | 947-19-3 |
| Polyurethane Oligomer | 40 – 50 | |
| Photoinitiator | 1 – 5 | 24550-42-8 |
| t-Butyl Perbenzoate | 0.1 – 3 | 614-45-9 |

Hasil analisis pakar didapati sampel mengandungi **isobornyl acrylate** dan **30% bahan mudah meruap** yang mengandungi **asid akrilik**. Nilai **abu** sebanyak **0.6 %**.

Berfungsi sebagai material untuk **lapisan pelindung /coating** bagi PCB.

Barangan sesuai diperjeniskan di bawah kod tarif **3210.00 200** sebagai **Varnish (including lacquers)**, berdasarkan alasan-alasan seperti berikut:

- Barangan utama adalah perekat varnis yang juga sinonim disebut **Polyurethane Oligomer Mixture** yang mengandungi **polyurethanes**. Ia juga disebut sebagai "hardener" iaitu bahan yang melapisi dan mengeraskan.
- Barangan juga telah dipek di dalam botol dengan berat kandungan 1kg dan bukan diisi di dalam drum yang besar seperti resin. Berdasarkan packing ini ia semestinya perekat varnis.
- Barangan ini telah mendapat liputan dalam **PDK 2012** dengan meletakkan di bawah no.kod tarif **3210.00 200** seperti di bawah :

3210.00 Other paints and varnishes (including enamels, lacquers and distempers) ; prepared water pigments of a kind used for finishing leather.
200 - Varnishes (including lacquers)

No. kod tarif di atas adalah bersesuaian kerana kepala dan sub kepala tersebut merujuk kepada lain-lain jenis material yang bertindak sebagai varnish.

- No.kod tarif **3210.00 200** sesuai dengan liputan di dalam EN 2012 di muka surat **VI-3210-1** seperti di bawah :

32.10 - Other paints and varnishes (including enamels,lacquers and distempers); prepared water pigments of a kind used for finishing leather.

Nota Bab (B), no.4(c) di muka surat VI-3210-1 menjelaskan :

(B) VARNISHES (INCLUDING LACQUERS)

Varnishes of this heading include:

(1).....

(2).....

(3).....

(4) *Liquid varnishes containing no solvent, with may consist of :*

(a)

(b)

(c) *oligomers (i.e.,polymers comprising 2,3,or 4 monomer units) and cross-linking monomers, with or without photo-initiators.This varnish are cured by the action of ultra-violet light,infra-red light, x-rays, electron beams or other radiation to form cross-linked, solvent-insoluble network structures (a hard,dry film).*

Oligomer biasanya digunakan untuk menyaluti sesuatu permukaan sebagaimana diterangkan dalam laman web di bawah :

www.nuklearmalaysia.org/nuklearmalaysia_org/media/File/JNRT-2002/...

oligomer may also be used as a compatibiliser in thermoplastic natural ... Untuk **penggunaan** penyalutan permukaan, **oligomer** tersebut diformulasikan dengan monomer ...

Oleh itu no.kod tarif **3210.00 200** adalah bersesuaian dengan perekat varniv di atas yang bertindak sebagai coating kepada PCB dan barangan lain.

Gambar :



| | |
|--|---|
| Dagangan : REFRIGERANT RECOVERY MACHINE Nama Perdagangan : Refrigerant Recovery, Recycling and Recharge Machine Jenama : Prolex Model : MH-779 | Kod Tarif (Perintah Duti Kastam 2012) : 8479.89 900 Tarikh Kelulusan: 02 Jun 2014 |
|--|---|

Keterangan:

Barangan berupa sebuah mesin seperti kabinet lantai yang mempunyai empat roda . Dua roda belakang besar dan dua roda hadapan kecil. Bahagian atas mesin terdapat panel kawalan yang digunakan untuk mengawal operasi mesin. Bahagian dalam mesin terdiri daripada komponen seperti vacuum pump, compressor, condenser, oil separator, solenoid valve, pressure switch dan lain-lain. Barangan dinamakan **Automatic Refrigerant Management Machine**.

Dilengkapi dua kabel yang akan disambungkan ke saluran paip pendingin hawa kenderaan bagi menyedut kotoran dan minyak yang melekat pada dinding saluran paip.

Barangan mempunyai pelbagai fungsi seperti recover, recycle dan recharge pendingin hawa kenderaan. Semua fungsi sama penting dan tiada fungsi utama. Bertindak sebagai mesin pump bagi membersihkan kekotoran dalam saluran paip pendingin hawa kenderaan tanpa penggunaan sebarang bahan kimia. Ia juga menyimpan bahan penyejuk yang ada dalam sistem pendingin hawa semasa penyelenggaraan.

Barangan tersebut sesuai diperjeniskan di bawah kod tarif **8479.89 900** sebagai **Other machines having individual functions, not specified or included elsewhere in Chapter 84** , berdasarkan alasan-alasan seperti berikut:

- Barangan merupakan sejenis mesin yang dapat melakukan pelbagai fungsi dalam penyelenggaraan pendingin hawa kenderaan. Setiap fungsi sama penting tiada fungsi utama. Selain menyedut kotoran dalam sistem perpaipan pendingin hawa kenderaan, mesin ini juga dapat menyimpan cecair termampat bahan pendingin sistem penyaman udara buat seketika sementara proses penyelenggaraan. Apabila selesai, cecair yang disimpan dalam mesin tadi akan dimasukkan semula ke dalam sistem penyaman udara.

Mesin ini boleh dikelaskan sebagai mesin yang mempunyai fungsi tersendiri iaitu berkebolehan untuk menjalankan pelbagai operasi. Oleh itu no. kod tarif di atas adalah bersesuaian.

- Barangan ini telah mendapat liputan dalam **PDK 2012** dengan meletakkan di bawah no. kod tarif **8479.89 900** seperti di bawah :

84.79 Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter.

- 8479.10 000 - Machinery for public works, building or the like
- 8479.20 000 - Machinery for the extraction or preparation of animal or fixed vegetable fats or oils
- 8479.30 000 - Presses for the manufacture.....
- 8479.40 000 - Rope or cable – making machines
- 8479.50 000 - industrial robots,.....
- 8479.60 000 - Evaporative air coolers

- Passenger boarding bridges :
- 8479.71 000 - - Of a kind used in airports
- 8479.79 000 - - Other
- Other machines and mechanical appliances
- 8479.81 000 - - For treating metal.....
- 8479.82 000 - - Mixing,.....
- 8479.89 - - Other :**
- 100 - - - Automatic service vending machines
- 200 - - - Optical discs mastering.....
- 900 - - - Other**

Kepala **84.79** merujuk kepada mesin dan peralatan yang mempunyai fungsi tersendiri. Manakala sub kepala **89.900** merujuk kepada ***lain-lain mesin yang mempunyai fungsi tersendiri.***

- No.kod tarif **8479.89 900** sesuai dengan liputan di dalam **EN 2012** di muka surat **XVI-8479-1** seperti di bawah :

- 84.79 - Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.**
- 8479.10 - Machinery for public works, building or the like
- 8479.20 - Machinery for the extraction or preparation of animal or fixed vegetable fats or 01ls
- 8479.30 - Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork
- 8479.40 - Rope or cable-making machines
- 8479.50 - Industrial robots, not elsewhere specified or included
- 8479.60 - Evaporative air coolers
- Passenger boarding bridges :
- 8479.71 - - Of a kind used in airports
- 8479.79 - - Other
- **Other machines and mechanical appliances :**
- 8479.81 - - For treating metal, including electric wire coil-winders
- 8479.82 - - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines

- 8479.89 - - Other**
- 8479.90 - Parts

Berdasarkan nota bab di muka surat di atas menerangkan :

The machinery of this heading is distinguished from the parts of machinery, etc., that fall to be classified in accordance with the general provisions concerning parts, by the fact that it has individual functions.

For this purpose the following are to be regarded as having" individual functions" :

- (A) Mechanical devices, with or without motors or other driving force, whose function can be performed distinctly from and independently of any other machine or appliance.

Gambar :



| | |
|--|---|
| Dagangan : REFRIGERANT RECOVERY MACHINE Nama Perdagangan : Refrigerant Recovery, Recycling and Recharge Machine Jenama : Prolex Model : MH-779 | Kod Tarif (Perintah Duti Kastam 2012) : 8479.89 900 Tarikh Kelulusan: 02 Jun 2014 |
|--|---|

Keterangan:

Barangan berupa sebuah mesin seperti kabinet lantai yang mempunyai empat roda . Dua roda belakang besar dan dua roda hadapan kecil. Bahagian atas mesin terdapat panel kawalan yang digunakan untuk mengawal operasi mesin. Bahagian dalam mesin terdiri daripada komponen seperti vacuum pump, compressor, condensor, oil separator, selonoid valve, pressure switch dan lain-lain. Barangan dinamakan ***Automatic Refrigerant Management Machine***.

Dilengkapi dua kabel yang akan disambungkan ke saluran paip pendingin hawa kenderaan bagi menyedut kotoran dan minyak yang melekat pada dinding saluran paip.

Barangan mempunyai pelbagai fungsi seperti *recover*, *recycle* dan *recharge* pendingin hawa kenderaan. Semua fungsi sama penting dan tiada fungsi utama. Bertindak sebagai mesin pump bagi membersihkan kekotoran dalam saluran paip pendingin hawa kenderaan tanpa penggunaan sebarang bahan kimia. Ia juga menyimpan bahan penyejuk yang ada dalam sistem pendingin hawa semasa penyelenggaraan.

Barangan sesuai diperjeniskan di bawah kod tarif **8479.89 900** sebagai ***Other machines having individual functions, not specified or included elsewhere in Chapter 84*** , berdasarkan alasan-alasan seperti berikut:

- Barangan merupakan sejenis mesin yang dapat melakukan pelbagai fungsi dalam penyelenggaraan pendingin hawa kenderaan. Selain menyedut kotoran dalam sistem perpaipan pendingin hawa kenderaan, mesin ini juga dapat menyimpan cecair termampat bahan pendingin sistem penyaman udara buat seketika sementara proses penyelenggaraan. Apabila selesai, cecair yang disimpan dalam mesin tadi akan dimasukkan semula ke dalam sistem penyaman udara.

Mesin ini boleh dikelaskan sebagai mesin yang mempunyai fungsi tersendiri iaitu berkebolehan untuk menjalankan pelbagai operasi.

- Barangan ini telah mendapat liputan dalam ***PDK 2012*** dengan meletakkan di bawah no.kod tarif **8479.89 900** seperti di bawah :

84.79 Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter.

- 8479.10 000 - Machinery for public works, building or the like
- 8479.20 000 - Machinery for the extraction or preparation of animal or fixed vegetable fats or oils
- 8479.30 000 - Prasses for the manufacture.....
- 8479.40 000 - Rope or cable – making machines
- 8479.50 000 - industrial robots,.....
- 8479.60 000 - Evaporative air coolers

| | |
|----------------|--|
| | - Passenger boarding bridges : |
| 8479.71 000 | - - Of a kind used in airports |
| 8479.79 000 | - - Other |
| | - Other machines and mechanical appliances |
| 8479.81 000 | - - For treating metal..... |
| 8479.82 000 | - - Mixing,..... |
| 8479.89 | - - Other : |
| 100 | - - - Automatic service vending machines |
| 200 | - - - Optical discs mastering..... |
| 900 | - - - Other |

Kepala **84.79** merujuk kepada mesin dan peralatan yang mempunyai fungsi tersendiri. Manakala sub kepala **89.900** merujuk kepada ***lain-lain mesin yang mempunyai fungsi tersendiri.***

- No.kod tarif **8479.89 900** sesuai dengan liputan di dalam **EN 2012** di muka surat **XVI-8479-1**

Berdasarkan nota bab di muka surat di atas menerangkan :

The machinery of this heading is distinguished from the parts of machinery, etc., that fall to be classified in accordance with the general provisions concerning parts, by the fact that it has individual functions.

For this purpose the following are to be regarded as having" individual functions" :

- (A) Mechanical devices, with or without motors or other driving force, whose function can be performed distinctly from and independently of any other machine or appliance.

Gambar :



Dagangan: PLASTIC ROOFING SHEET

Nama Perdagangan : UPVC Roofing Sheet
Jenama : VPN Euroline Profiles
Model : H27, H42

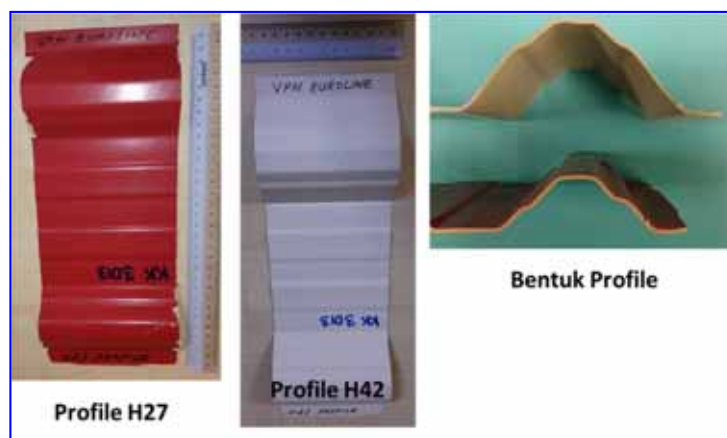
Kod Tarif (Perintah Duti Kastam 2012) :

3925.90 000

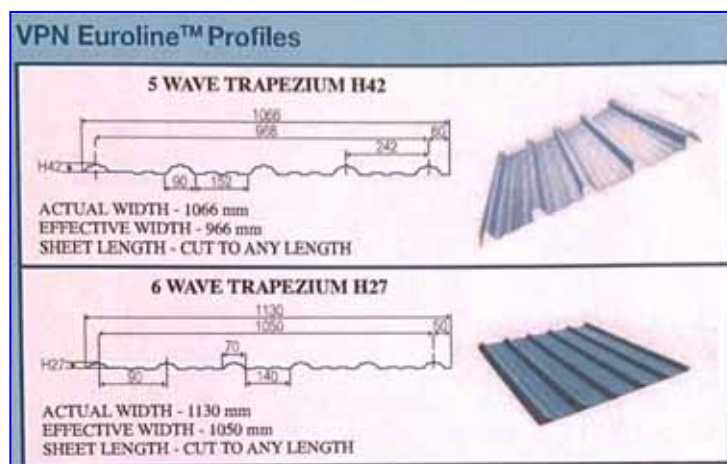
Tarikh Kelulusan: 04 Jun 2014

Keterangan barangan :

Barangan adalah *profile* diperbuat daripada plastik yang berlainan berwarna pada 2 permukaan seperti berikut:

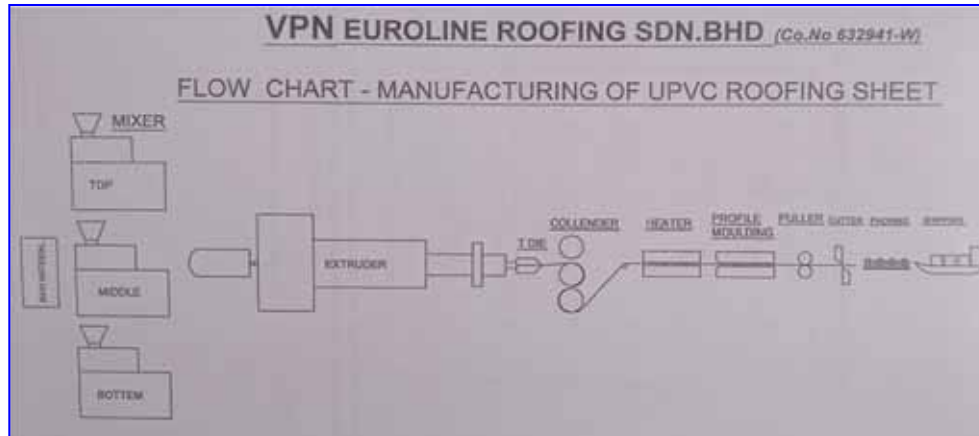


Barangan boleh didapati di dalam model berbeza dengan ketebalan 2.8mm (*nominal thickness*) dan ukuran lebar berbeza seperti berikut:



Berdasarkan *Raw Material Composition*, barangan diperbuat daripada campuran beberapa bahan di mana bahan utama ialah *PVC Resin (> 50%)* dan *Calcium Carbonate*.

Pemohon menyatakan proses pengilangan adalah secara *extrusion* seperti berikut:



Berdasarkan risalah yang dikemukakan oleh pemohon, barangan diguna sebagai *roofing material* untuk komersil, perumahan dan lain-lain.

Barangan ini sesuai diperjeniskan di bawah kod tarif **3925.90 000** sebagai ***other builders' ware of plastic*** berdasarkan alasan-alasan di bawah:

- Barangan adalah kepingan daripada plastik berbentuk *profile* seperti trapezium yang digunakan sebagai *roofing material* untuk bumbung kilang, pusat komersil, perumahan dan lain-lain.
- Bentuk profile trapezium adalah sekata sepanjang panjangnya. (*uniform along the entire length*)
- Analisis pakar mengesahkan barangan mengandungi *poly(vinyl chloride)*. Bahan ini adalah sejenis *polymer* iaitu plastik yang sesuai untuk bumbung bangunan.
- Berdasarkan *Raw Material Composition*, barangan diperbuat daripada campuran beberapa bahan di mana bahan utama adalah *PVC Resin* maka ia lebih sesuai diklasifikasikan di bawah *Chapter 39*. Ia masih memenuhi keterangan dalam *Chapter Note 1* kepada *Chapter 39* seperti berikut:

1. - *Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.*

- Barangan telah melalui proses pengilangan *extrusion*, *calendering* dan *profile moulding*.

- Barangan juga memenuhi penjelasan *Chapter Note 11* kepada *Chapter 39* dalam EN HS 2012 mukasurat VII-39-3 seperti berikut:

11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :

(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;

(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

- Barangan mendapat liputan dalam EN HS 2012 mukasurat VII-3925-1 seperti berikut:

39.25 - Builders' ware of plastics, not elsewhere specified or included (+).

3925.10 - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l

3925.20 - Doors, windows and their frames and thresholds for doors

3925.30 - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof

3925.90 - Other

*This heading applies only to the articles mentioned in **Note 11 to this Chapter.***

Dagangan: PLASTIC ROOFING SHEET

Nama Perdagangan : UPVC Roofing Sheet
Jenama : VPN Euroline Profiles
Model : H27, H42

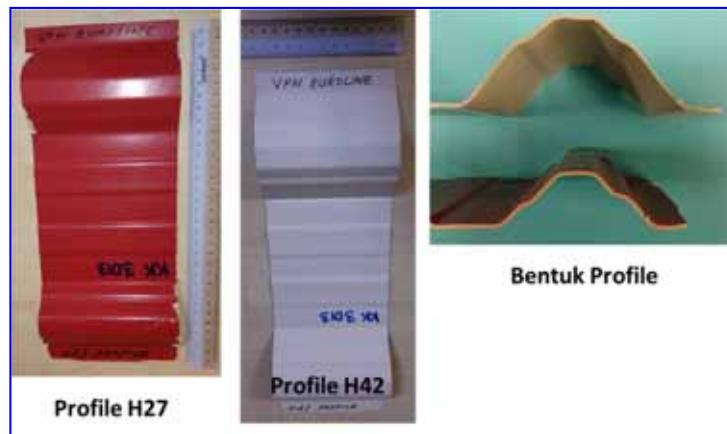
Kod Tarif (Perintah Duti Kastam 2012) :

3925.90 000

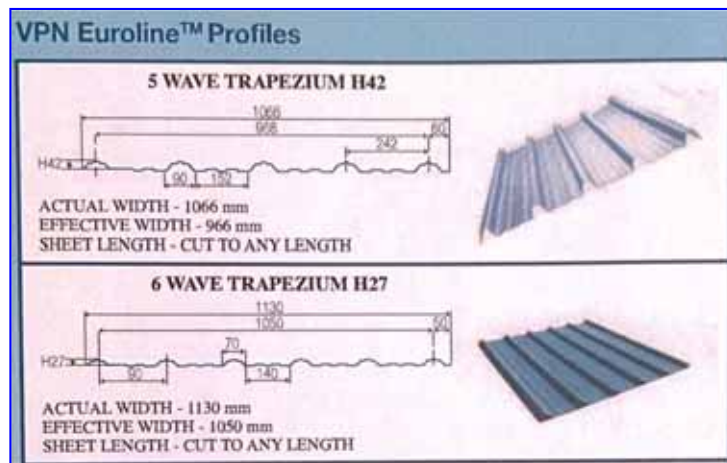
Tarikh Kelulusan: 04 Jun 2014

Keterangan barangan :

Barangan adalah *profile* diperbuat daripada plastik yang berlainan berwarna pada 2 permukaan seperti berikut:

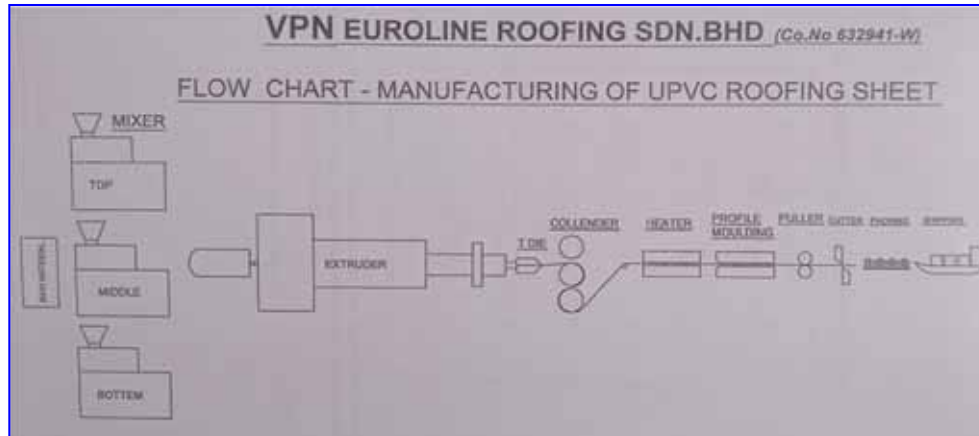


Barangan boleh didapati di dalam model berbeza dengan ketebalan 2.8mm (*nominal thickness*) dan ukuran lebar berbeza seperti berikut:



Berdasarkan *Raw Material Composition*, barangan diperbuat daripada campuran beberapa bahan di mana bahan utama ialah *PVC Resin (> 50%)* dan *Calcium Carbonate*.

Pemohon menyatakan proses pengilangan adalah secara *extrusion* seperti berikut:



Berdasarkan risalah yang dikemukakan oleh pemohon, barangan diguna sebagai *roofing material* untuk komersil, perumahan dan lain-lain.

Barangan ini sesuai diperjeniskan di bawah kod tarif **3925.90 000** sebagai ***other builders' ware of plastic*** berdasarkan alasan-alasan di bawah:

- Barangan adalah kepingan daripada plastik berbentuk *profile* seperti trapezium yang digunakan sebagai *roofing material* untuk bumbung kilang, pusat komersil, perumahan dan lain-lain.
- Bentuk profile trapezium adalah sekata sepanjang panjangnya. (*uniform along the entire length*)
- Analisis pakar mengesahkan barangan mengandungi *poly(vinyl chloride)*. Bahan ini adalah sejenis *polymer* iaitu plastik yang sesuai untuk bumbung bangunan.
- Berdasarkan *Raw Material Composition*, barangan diperbuat daripada campuran beberapa bahan di mana bahan utama adalah *PVC Resin* maka ia lebih sesuai diklasifikasikan di bawah *Chapter 39*. Ia masih memenuhi keterangan dalam *Chapter Note 1* kepada *Chapter 39* seperti berikut:
 1. - *Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.*
- Barangan telah melalui proses pengilangan *extrusion*, *calendering* dan *profile moulding*.

- Barangan juga memenuhi penjelasan *Chapter Note 11* kepada *Chapter 39* dalam EN HS 2012 mukasurat VII-39-3 seperti berikut:

11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :

(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;

(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

- Barangan mendapat liputan dalam EN HS 2012 mukasurat VII-3925-1 seperti berikut:

39.25 - Builders' ware of plastics, not elsewhere specified or included (+).

3925.10 - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l

3925.20 - Doors, windows and their frames and thresholds for doors

3925.30 - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof

3925.90 - Other

*This heading applies only to the articles mentioned in **Note 11 to this Chapter.***

Dagangan: REFINED WHITE SUGAR

Nama Perdagangan : Pure Refined Sugar
Jenama : LIN

Kod Tarif (Perintah Duti Kastam 2012) :

1701.99 000 (PDK 2012)
1701.99 11 00 (AHTN 2012)

Tarikh Kelulusan: 04 Jun 2014

Keterangan barangan :

Barangan adalah serbuk halus seperti kristal berwarna putih seperti gambar berikut:



Label pembungkusan menyatakan barangan diperbuat daripada *natural sugar cane* iaitu *pure refined sugar*.

Berdasarkan maklumat yang dikemukakan oleh pemohon, barangan diimport di dalam bungkusan seberat 25kg, diperbuat daripada 100% gula tebu (*sugar cane*).

Berdasarkan *Final Product Analyze Report*, spesifikasi barangan adalah seperti berikut:

| | |
|---------------------|-------------------------|
| <i>Appearance</i> | <i>Granular Sucrose</i> |
| <i>Turbidity</i> | 5.654 |
| <i>Polarization</i> | 99.95% |
| <i>Moisture</i> | 0.04 / 100g |
| <i>Invert Sugar</i> | 0.002% |

Pemohon menyatakan barangan digunakan untuk membuat *fruit juice* dan *cordial drinks*.

Barangan ini sesuai diperjeniskan di bawah kod tarif **1701.99 000 [PDK2012]** sebagai ***refined cane sugar*** / **1701.99.11 00 [AHTN 2012]** sebagai ***other white refined cane sugar*** berdasarkan alasan-alasan di bawah:

- Barangan adalah serbuk halus seperti kristal berwarna putih yang disahkan oleh pakar sebagai *refined sugar*.

- Pemohon juga mengesahkan barangan diperbuat daripada 100% gula tebu (*pure refined cane sugar*) tanpa campuran bahan lain (*colouring / flavouring*) dan yang dihasilkan melalui proses *sugar refinery*.
- Label pembungkusan menyatakan barangan diperbuat daripada *natural sugar cane*.
- Pemohon menyatakan barangan digunakan untuk membuat *fruit juice* dan *cordial drinks*.
- Barangan mendapat liputan dalam EN HS 2012 mukasurat IV-1701-1 seperti berikut:

17.01- *Cane or beet sugar and chemically pure sucrose, in solid form (+)*.

- *Raw sugar not containing added flavouring or colouring matter:*

1701.12 - - *Beet sugar*

1701.13 - - *Cane sugar specified in Subheading Note 2 to this Chapter*

1701.14 - - *Other cane sugar*

- **Other:**

1701.91 - - *Containing added flavouring or colouring matter*

1701.99 - - Other

Cane sugar is derived from the juices of the sugar cane stalk. Beet sugar is derived from the juices obtained by extraction from the root of the sugar beet.

Raw or crude cane or beet sugars occur in the form of brown crystals or other solid forms, the colour being due to the presence of impurities. Their sucrose content by weight, in the dry state, corresponds to polarimeter reading of less than 99.5° (see Subheading Note 1). They are generally destined for processing into refined sugar products. Raw sugar may, however, be of such a high degree of purity that it is suitable for human consumption without refining.

Refined cane or beet sugars are produced by the further processing of raw sugar. They are generally produced as a white crystalline substance which is marketed in various degrees of fineness or in the form of small cubes, loaves, slabs, or sticks or regularly moulded, sawn or cut pieces.

In addition to the raw or refined sugars mentioned above, this heading covers brown sugar consisting of white sugar mixed with small quantities of, e.g., caramel or molasses, and sugar candy consisting of large crystals produced by slow crystallisation of concentrated solutions of sugar.

It should be noted that cane and beet sugar fall in this heading only when in the solid form (including powders); such sugar may contain added flavouring or colouring matter.

Dagangan: REFINED WHITE SUGAR

Nama Perdagangan : Pure Refined Sugar
Jenama : LIN

Kod Tarif (Perintah Duti Kastam 2012) :

1701.99 000 (PDK 2012)
1701.99 11 00 (AHTN 2012)

Tarikh Kelulusan: 04 Jun 2014

Keterangan barangan :

Barangan adalah serbuk halus seperti kristal berwarna putih seperti gambar berikut:



Label pembungkusan menyatakan barangan diperbuat daripada *natural sugar cane* iaitu *pure refined sugar*.

Berdasarkan maklumat yang dikemukakan oleh pemohon, barangan diimport di dalam bungkusan seberat 25kg, diperbuat daripada 100% gula tebu (*sugar cane*).

Berdasarkan *Final Product Analyze Report*, spesifikasi barangan adalah seperti berikut:

| | |
|---------------------|-------------------------|
| <i>Appearance</i> | <i>Granular Sucrose</i> |
| <i>Turbidity</i> | 5.654 |
| <i>Polarization</i> | 99.95% |
| <i>Moisture</i> | 0.04 / 100g |
| <i>Invert Sugar</i> | 0.002% |

Pemohon menyatakan barangan digunakan untuk membuat *fruit juice* dan *cordial drinks*.

Barangan ini sesuai diperjeniskan di bawah kod tarif **1701.99 000 [PDK2012]** sebagai ***refined cane sugar*** / **1701.99.11 00 [AHTN 2012]** sebagai ***other white refined cane sugar*** berdasarkan alasan-alasan di bawah:

- Barangan adalah serbuk halus seperti kristal berwarna putih yang disahkan oleh pakar sebagai *refined sugar*.

- Pemohon juga mengesahkan barangan diperbuat daripada 100% gula tebu (*pure refined cane sugar*) tanpa campuran bahan lain (*colouring / flavouring*) dan yang dihasilkan melalui proses *sugar refinery*.
- Label pembungkusan menyatakan barangan diperbuat daripada *natural sugar cane*.
- Pemohon menyatakan barangan digunakan untuk membuat *fruit juice* dan *cordial drinks*.
- Barangan mendapat liputan dalam EN HS 2012 mukasurat IV-1701-1 seperti berikut:

17.01- *Cane or beet sugar and chemically pure sucrose, in solid form (+)*.

- *Raw sugar not containing added flavouring or colouring matter:*

1701.12 - - *Beet sugar*

1701.13 - - *Cane sugar specified in Subheading Note 2 to this Chapter*

1701.14 - - *Other cane sugar*

- **Other:**

1701.91 - - *Containing added flavouring or colouring matter*

1701.99 - - Other

Cane sugar is derived from the juices of the sugar cane stalk. Beet sugar is derived from the juices obtained by extraction from the root of the sugar beet.

Raw or crude cane or beet sugars occur in the form of brown crystals or other solid forms, the colour being due to the presence of impurities. Their sucrose content by weight, in the dry state, corresponds to polarimeter reading of less than 99.5° (see Subheading Note 1). They are generally destined for processing into refined sugar products. Raw sugar may, however, be of such a high degree of purity that it is suitable for human consumption without refining.

Refined cane or beet sugars are produced by the further processing of raw sugar. They are generally produced as a white crystalline substance which is marketed in various degrees of fineness or in the form of small cubes, loaves, slabs, or sticks or regularly moulded, sawn or cut pieces.

In addition to the raw or refined sugars mentioned above, this heading covers brown sugar consisting of white sugar mixed with small quantities of, e.g., caramel or molasses, and sugar candy consisting of large crystals produced by slow crystallisation of concentrated solutions of sugar.

It should be noted that cane and beet sugar fall in this heading only when in the solid form (including powders); such sugar may contain added flavouring or colouring matter.

0259/2014

CUKAI PERKHIDMATAN

12 Jun 2014 hingga 11 Jun 2017

0260/2014

CUKAI PERKHIDMATAN

12 Jun 2014 hingga 11 Jun 2017

0261/2014

CUKAI PERKHIDMATAN

12 Jun 2014 hingga 11 Jun 2017

| | |
|---|--|
| <p>Dagangan: AUTOMATIC SPRAY</p> <p>Nama Perdagangan : Glade Automatic Dispenser Jenama : Glade</p> | <p>Kod Tarif (Perintah Duti Kastam 2012) :</p> <p>8543.70 990</p> <p>Tarikh Kelulusan: 12 Jun 2014</p> |
|---|--|

Keterangan barangan :

Barangan yang dinamakan sebagai *Glade Automatic Dispenser* merupakan sejenis *battery operated automatic dispenser for air freshener*.

Mengikut pemohon, barangan diimport dalam bentuk *dispenser* sahaja tanpa *air freshner* (kanister isian semula) dan komposisi *dispenser* ini terdiri daripada *device assembly, front and back shell, gear, PCB, Screw, 2 AA alkaline battery*.

Barangan ini terdapat dalam tiga pilihan iaitu *Pokerface White, Sandy White & Sandy Stone*. Lihat gambar di bawah:

Automatic Spray unit adalah terdiri daripada bekas plastik yang mempunyai penutup di bahagian hadapan. Bahagian dalam *automatic spray unit* ini dilengkapi dengan tempat letak 2 AA bateri dan tempat letak kanister. Terdapat satu lubang kecil dibahagian atas di mana haruman daripada kanister disembur melalui lubang tersebut.

Barangan akan digunakan bersama-sama dengan *aerosol canister* yang mengandungi *air freshener* di mana ia akan disemburkan melalui *Automatic Dispenser* ini bagi menyegarkan udara di dalam rumah, pejabat dan sebagainya. Mengikut pemohon, berdasarkan bentuknya, selain daripada *air freshener*, barangan ini juga boleh dijadikan sebagai barang hiasan.

Barangan dilengkapi dengan *timer* dimana haruman daripada kanister boleh disembur secara automatik setiap 9, 18 atau 36 minit. Selain daripada itu, terdapat juga *gear* yang boleh berpusing dan berfungsi untuk menekan *spray nozzle* yang terletak di bahagian atas kanister apabila bateri diletakkan dan *suis timer* ditekan. Ianya juga dilengkapi dengan lampu hijau dimana apabila *suis timer* ditekan haruman akan disembur secara automatik selepas lampu berkelip tiga kali.

Terdapat 2 cara yang boleh digunakan untuk menyembur iaitu:

Tetapan Masa (*Time Setting*)
Boost Button

Barangan sesuai diperjeniskan di bawah kod tarif **8543.70 990** sebagai ***Electrical machines and apparatus, having individual function*** berdasarkan alasan-alasan berikut:

- i. Barangan adalah sejenis *battery operated automatic dispenser unit for air freshener*.
- ii. Barangan sesuai diperjeniskan di bawah chapter 85 kerana walaupun barangan ini diimport tanpa canister *air freshener*, namun ia hanya boleh digunakan bersama *canister air freshener*, dan berfungsi secara komplementari berdasarkan keterangan *Section Notes* muka surat XVI-6 EN HS 2012 iaitu:-

(VI) MULTI-FUNCTION MACHINES AND COMPOSITE MACHINES
(Section Note 3)

Composite machines consisting of two or more machines or appliances of different kinds, fitted together to form a whole, consecutively or simultaneously performing separate functions which are generally complementary and are described in different headings of Section XVI, are also classified according to the principal function of the composite machine.

*For the purposes of the above provisions, machines of different kinds are taken to be **fitted together to form a whole** when incorporated one in the other or mounted one on the other, or mounted on a common base or frame or in a common housing.*

- iii. Oleh itu barangan ini sesuai diperjeniskan di bawah heading 85.43 sebagaimana keterangan EN HS 2012 muka surat XVI-8543-1 iaitu:

*Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically. However, the heading also includes electrical goods incorporating mechanical features **provided** that such features are subsidiary to the electrical function of the machine or appliance.*

- iv. *Automatic spray unit* tidak mempunyai mekanisma penyemburan. Ianya berfungsi untuk menekan *spray nozzle* yang terletak di bahagian atas kanister apabila gear dipusingkan setelah bateri diletakkan dan suis timer ditekan. Wangian akan disebarkan melalui kanister yang digunakan bersama-sama *automatic spray unit*. Oleh itu, barangan tidak sesuai diperjeniskan di bawah heading 84.24 sebagaimana keterangan EN HS 2012 muka surat XVI-8424-1 iaitu:

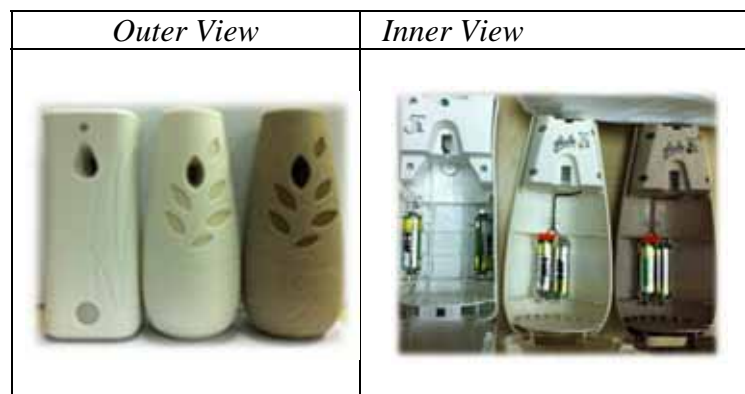
This heading covers machines and appliances for projecting, dispersing or spraying steam liquids or solid materials (e.g., sand, powders, granules, grit or metallic abrasives) in the form of a jet, a dispersion (whether or not in drips) or a spray.

- v. Barangan mendapat liputan di dalam HS 2012 EN muka surat XVI-8543-1 seperti berikut:

85.43 – Electrical machines and apparatus, having individual function, not specified or included elsewhere in this Chapter.

8543.70 – Other machines and apparatus

Gambar



| | |
|---|--|
| <p>Dagangan: AUTOMATIC SPRAY</p> <p>Nama Perdagangan : Glade Automatic Dispenser Jenama : Glade</p> | <p>Kod Tarif (Perintah Duti Kastam 2012) :</p> <p>8543.70 990</p> <p>Tarikh Kelulusan: 12 Jun 2014</p> |
|---|--|

Keterangan barangan :

Barangan yang dinamakan sebagai *Glade Automatic Dispenser* merupakan sejenis *battery operated automatic dispenser for air freshener*.

Mengikut pemohon, barangan diimport dalam bentuk *dispenser* sahaja tanpa *air freshner* (kanister isian semula) dan komposisi *dispenser* ini terdiri daripada *device assembly, front and back shell, gear, PCB, Screw, 2 AA alkaline battery*.

Barangan ini terdapat dalam tiga pilihan iaitu *Pokerface White, Sandy White & Sandy Stone*. Lihat gambar di bawah:

Automatic Spray unit adalah terdiri daripada bekas plastik yang mempunyai penutup di bahagian hadapan. Bahagian dalam *automatic spray unit* ini dilengkapi dengan tempat letak 2 AA bateri dan tempat letak kanister. Terdapat satu lubang kecil dibahagian atas di mana haruman daripada kanister disembur melalui lubang tersebut.

Barangan akan digunakan bersama-sama dengan *aerosol canister* yang mengandungi *air freshener* di mana ia akan disemburkan melalui *Automatic Dispenser* ini bagi menyegarkan udara di dalam rumah, pejabat dan sebagainya. Mengikut pemohon, berdasarkan bentuknya, selain daripada *air freshener*, barangan ini juga boleh dijadikan sebagai barang hiasan.

Barangan dilengkapi dengan *timer* dimana haruman daripada kanister boleh disembur secara automatik setiap 9, 18 atau 36 minit. Selain daripada itu, terdapat juga *gear* yang boleh berpusing dan berfungsi untuk menekan *spray nozzle* yang terletak di bahagian atas kanister apabila bateri diletakkan dan *suis timer* ditekan. Ianya juga dilengkapi dengan lampu hijau dimana apabila *suis timer* ditekan haruman akan disembur secara automatik selepas lampu berkelip tiga kali.

Terdapat 2 cara yang boleh digunakan untuk menyembur iaitu:

Tetapan Masa (*Time Setting*)
Boost Button

Barangan sesuai diperjeniskan di bawah kod tarif **8543.70 990** sebagai ***Electrical machines and apparatus, having individual function*** berdasarkan alasan-alasan berikut:

- i. Barangan adalah sejenis *battery operated automatic dispenser unit for air freshener*.
- ii. Barangan sesuai diperjeniskan di bawah chapter 85 kerana walaupun barangan ini diimport tanpa canister *air freshener*, namun ia hanya boleh digunakan bersama *canister air freshener*, dan berfungsi secara komplementari berdasarkan keterangan *Section Notes* muka surat XVI-6 EN HS 2012 iaitu:-

(VI) MULTI-FUNCTION MACHINES AND COMPOSITE MACHINES
(Section Note 3)

Composite machines consisting of two or more machines or appliances of different kinds, fitted together to form a whole, consecutively or simultaneously performing separate functions which are generally complementary and are described in different headings of Section XVI, are also classified according to the principal function of the composite machine.

*For the purposes of the above provisions, machines of different kinds are taken to be **fitted together to form a whole** when incorporated one in the other or mounted one on the other, or mounted on a common base or frame or in a common housing.*

- iii. Oleh itu barangan ini sesuai diperjeniskan di bawah heading 85.43 sebagaimana keterangan EN HS 2012 muka surat XVI-8543-1 iaitu:

*Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically. However, the heading also includes electrical goods incorporating mechanical features **provided** that such features are subsidiary to the electrical function of the machine or appliance.*

- iv. *Automatic spray unit* tidak mempunyai mekanisma penyemburan. Ianya berfungsi untuk menekan *spray nozzle* yang terletak di bahagian atas kanister apabila gear dipusingkan setelah bateri diletakkan dan suis timer ditekan. Wangian akan disembur melalui kanister yang digunakan bersama-sama *automatic spray unit*. Oleh itu, barangan tidak sesuai diperjeniskan di bawah heading 84.24 sebagaimana keterangan EN HS 2012 muka surat XVI-8424-1 iaitu:

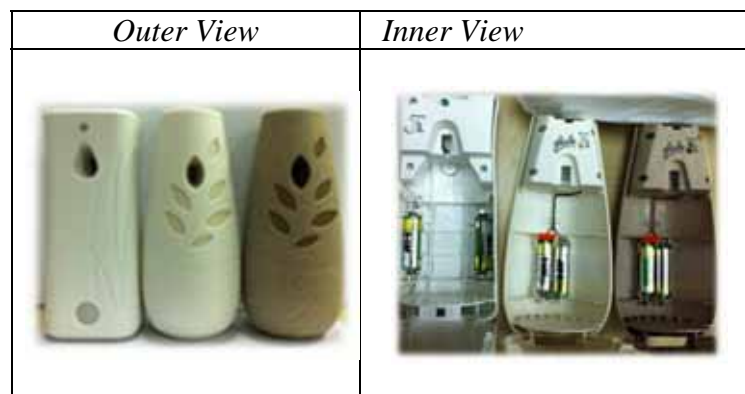
This heading covers machines and appliances for projecting, dispersing or spraying steam liquids or solid materials (e.g., sand, powders, granules, grit or metallic abrasives) in the form of a jet, a dispersion (whether or not in drips) or a spray.

- v. Barangan mendapat liputan di dalam HS 2012 EN muka surat XVI-8543-1 seperti berikut:

85.43 – Electrical machines and apparatus, having individual function, not specified or included elsewhere in this Chapter.

8543.70 – Other machines and apparatus

Gambar



Dagangan: HEAT EXCHANGERS

Nama Perdagangan : Calmac Tubes-In-Tank Heat Exchanger

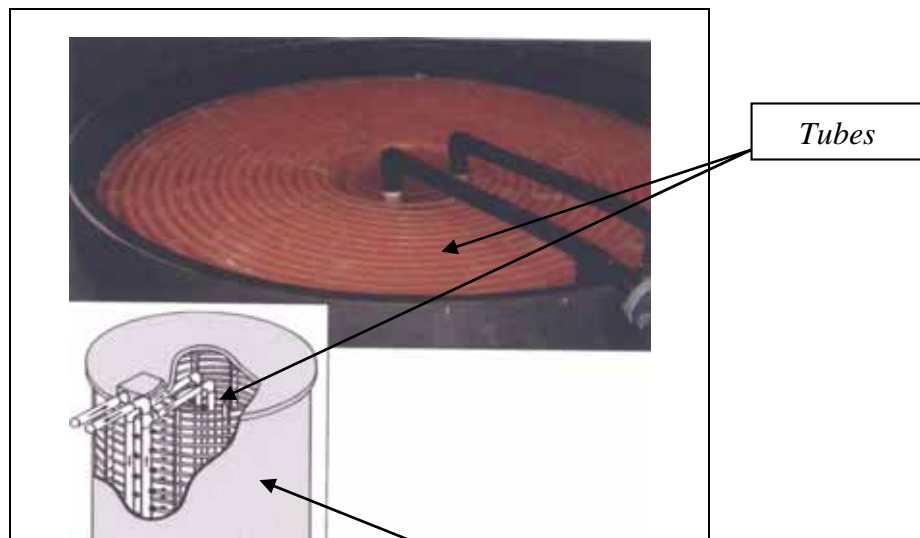
Kod Tarif (Perintah Duti Kastam 2012) :

8419.50 900

Tarikh Kelulusan: 16 Jun 2014

Keterangan barangan :

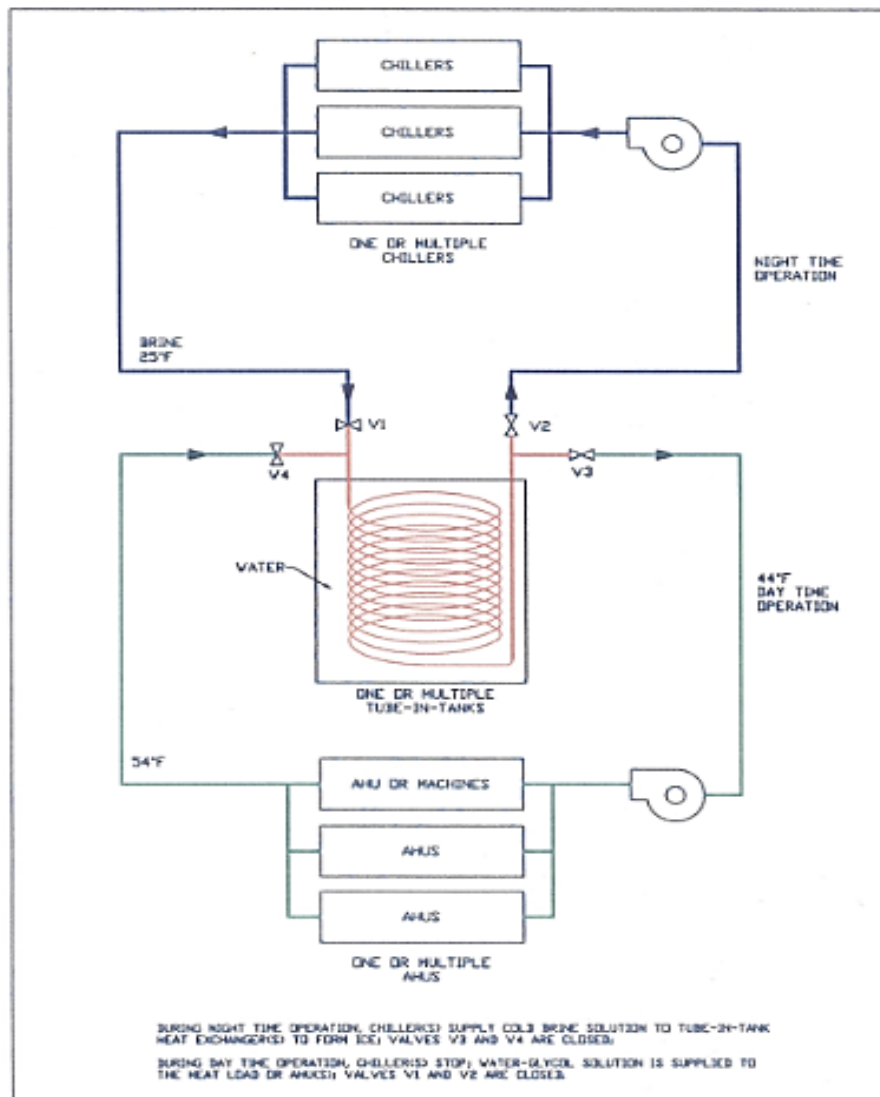
Berdasarkan keterangan, *the Calmac tubes-in-tank Heat Exchanger is constructed from multiple layers of spirally-wound polyethylene tubes, thermally welded to a pair of polyethylene header pipes. Water is contained between the outer walls of the polyethylene tubes and within the tank; while cold brine solution travels within the polyethylene tubes. The cold or warm brine solution travels in the spiral wound tubes, in counter flow direction to each other, while water surrounds the spiral wound tubes within the tank.* Barangan adalah seperti photo dibawah.



Barangan berfungsi seperti berikut:

The Calmac Cool Storage System utilizes one or more numbers of tubes-in-tank Heat Exchangers by transferring cool energy from the cold brine solution which travels within the spirally-wound polyethylene tubes, to the warm water which surrounds the tubes, within the insulated external tank. The warm water is then cooled by the cooled energy transferred from the cold brine solution which was one or more electric chillers. When the warm water is cooled below 32°F, Ice start to form around the polyethylene tubes. This heat transfer process usually occurs during the night when electricity tariff is low and when the cooling energy produced by the electric chiller are not required to cool the airconditioning or process load (refer diagram below, the flow is indicated by blue colour line)-

CALMAC'S COOL STORAGE SYSTEM



Conversely, during the daytime, the electric chillers is shut-off, the ICE surrounding the tubes is allowed to melt; and cool energy is then transferred from the melting ICE to cool the warm brine solution within the tubes, which returns from the airhandling units or process load. The previous warm brine solution which is cooled by the cool energy transferred from the melting ICE is then supplied to the airhandling units or process load to provide cooling without operating the electric chillers (refer diagram, the flow is indicated by green colour line).

Berdasarkan keterangan pemohon, *the basic function of such a tank is to provide heat exchange.*

Barangan diimport dalam bentuk barangan siap. *Cylindrical tanks, each with bundle of polyethylene tubings in spirally wound coil.*

Berdasarkan keterangan pemohon *external tank is constructed from high density polyethylene material and insulated with fibre glass. Internally consists of bundle of polyethylene tubings arranged in spirally-wound layers.*

Berdasarkan keterangan pemohon, *the basic function of such a tank is to provide heat exchange.*

Barangan merupakan satu tank yang melalui proses pertukaran haba (heat exchange) dari keadaan suhu panas ke suhu sejuk dan sebaliknya melalui aliran *brine solution (travels within the polyethylene tubes) dan Water (contained between the outer walls of the polyethylene tubes and within the tank).*

Barangan diimport dalam bentuk barangan siap.

Ketetapan:

Barangan ini sesuai diperjeniskan di bawah kod tarif **8419.50 900** sebagai **heat exchanger** berdasarkan alasan-alasan berikut :

Berdasarkan keterangan, barangan merupakan satu tank yang melalui proses pertukaran haba (*heat exchange*) dari keadaan suhu panas ke suhu sejuk dan sebaliknya melalui aliran *brine solution (travels within the polyethylene tubes) dan Water (contained between the outer walls of the polyethylene tubes and within the tank).*

Berdasarkan keterangan pemohon, *external tank is constructed from high density polyethylene material and insulated with fibre glass. Internally consists of bundle of polyethylene tubings arranged in spirally-wound layers.*

Barangan mendapat liputan dalam **EN HS 2012** muka surat XVI-8419-1&3 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.

8419.50 - Heat exchange units

The heading includes a very wide range of machinery and plant of the types described below.

(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:

*(B) **Heat exchange units** in which a hot fluid (hot gas, steam or hot liquid) and a cold fluid are made to traverse parallel paths, but usually in opposite directions, separated by thin metal walls in such a manner that the one fluid is cooled and the other heated.....*

Dagangan: HEAT EXCHANGERS

Nama Perdagangan : Calmac Tubes-In-Tank Heat Exchanger

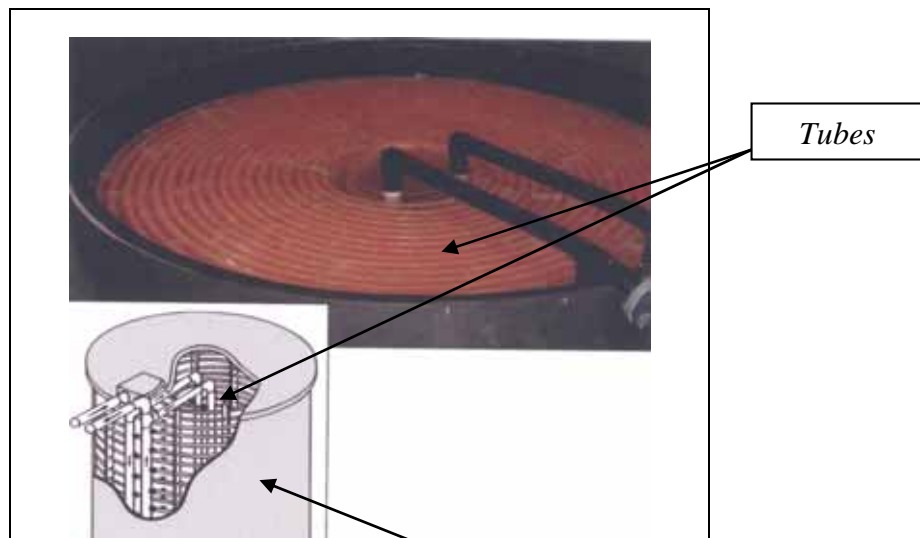
Kod Tarif (Perintah Duti Kastam 2012) :

8419.50 900

Tarikh Kelulusan: 16 Jun 2014

Keterangan barangan :

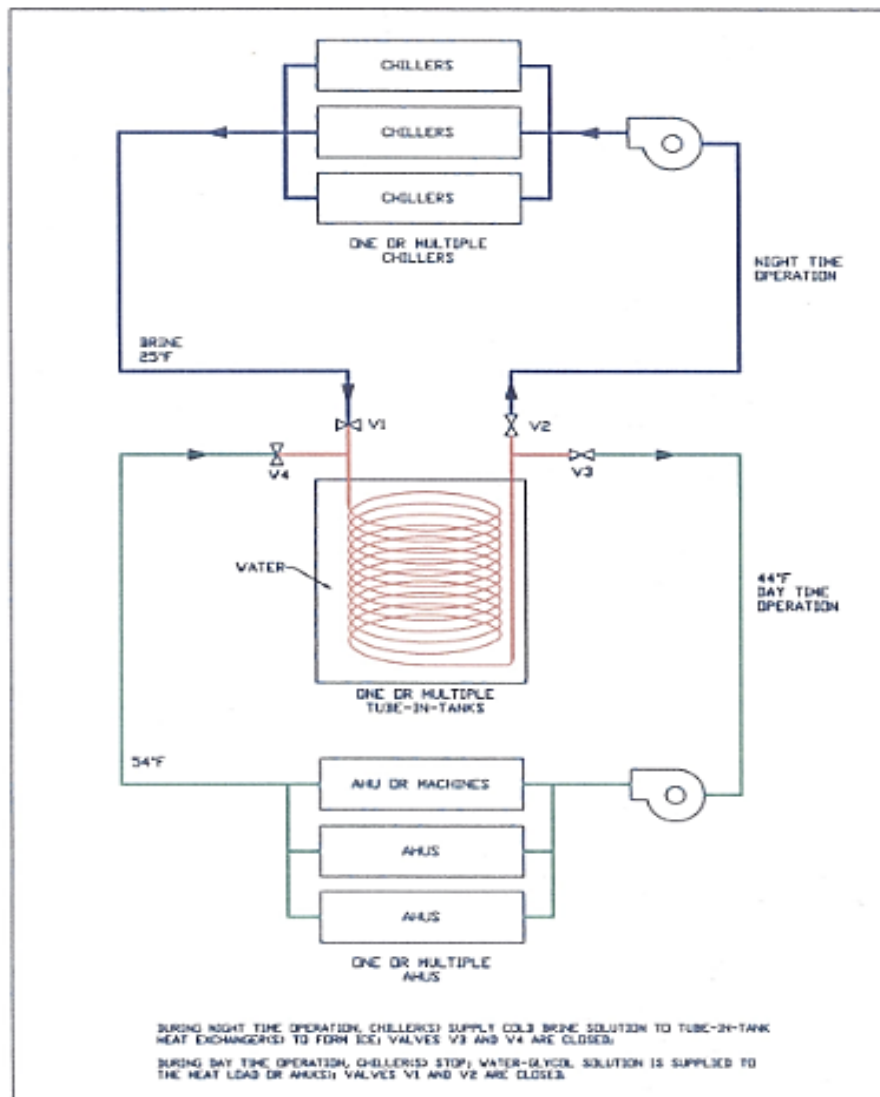
Berdasarkan keterangan, *the Calmac tubes-in-tank Heat Exchanger is constructed from multiple layers of spirally-wound polyethylene tubes, thermally welded to a pair of polyethylene header pipes. Water is contained between the outer walls of the polyethylene tubes and within the tank; while cold brine solution travels within the polyethylene tubes. The cold or warm brine solution travels in the spiral wound tubes, in counter flow direction to each other, while water surrounds the spiral wound tubes within the tank.* Barangan adalah seperti photo dibawah.



Barangan berfungsi seperti berikut:

The Calmac Cool Storage System utilizes one or more numbers of tubes-in-tank Heat Exchangers by transferring cool energy from the cold brine solution which travels within the spirally-wound polyethylene tubes, to the warm water which surrounds the tubes, within the insulated external tank. The warm water is then cooled by the cooled energy transferred from the cold brine solution which was one or more electric chillers. When the warm water is cooled below 32°F, Ice start to form around the polyethylene tubes. This heat transfer process usually occurs during the night when electricity tariff is low and when the cooling energy produced by the electric chiller are not required to cool the airconditioning or process load (refer diagram below, the flow is indicated by blue colour line)-

CALMAC'S COOL STORAGE SYSTEM



Conversely, during the daytime, the electric chillers is shut-off, the ICE surrounding the tubes is allowed to melt; and cool energy is then transferred from the melting ICE to cool the warm brine solution within the tubes, which returns from the airhandling units or process load. The previous warm brine solution which is cooled by the cool energy transferred from the melting ICE is then supplied to the airhandling units or process load to provide cooling without operating the electric chillers (refer diagram, the flow is indicated by green colour line).

Berdasarkan keterangan pemohon, *the basic function of such a tank is to provide heat exchange.*

Barangan diimport dalam bentuk barangan siap. *Cylindrical tanks, each with bundle of polyethylene tubings in spirally wound coil.*

Berdasarkan keterangan pemohon *external tank is constructed from high density polyethylene material and insulated with fibre glass. Internally consists of bundle of polyethylene tubings arranged in spirally-wound layers.*

Berdasarkan keterangan pemohon, *the basic function of such a tank is to provide heat exchange.*

Barangan merupakan satu tank yang melalui proses pertukaran haba (heat exchange) dari keadaan suhu panas ke suhu sejuk dan sebaliknya melalui aliran *brine solution (travels within the polyethylene tubes) dan Water (contained between the outer walls of the polyethylene tubes and within the tank).*

Barangan diimport dalam bentuk barangan siap.

Ketetapan:

Barangan ini sesuai diperjeniskan di bawah kod tarif **8419.50 900** sebagai **heat exchanger** berdasarkan alasan-alasan berikut :

Berdasarkan keterangan, barangan merupakan satu tank yang melalui proses pertukaran haba (*heat exchange*) dari keadaan suhu panas ke suhu sejuk dan sebaliknya melalui aliran *brine solution (travels within the polyethylene tubes) dan Water (contained between the outer walls of the polyethylene tubes and within the tank).*

Berdasarkan keterangan pemohon, *external tank is constructed from high density polyethylene material and insulated with fibre glass. Internally consists of bundle of polyethylene tubings arranged in spirally-wound layers.*

Barangan mendapat liputan dalam **EN HS 2012** muka surat XVI-8419-1&3 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.

8419.50 - Heat exchange units

The heading includes a very wide range of machinery and plant of the types described below.

(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:

*(B) **Heat exchange units** in which a hot fluid (hot gas, steam or hot liquid) and a cold fluid are made to traverse parallel paths, but usually in opposite directions, separated by thin metal walls in such a manner that the one fluid is cooled and the other heated.....*

| | |
|---|--|
| <p>Dagangan: PUBLIC WASTE STEEL BIN Nama Perdagangan : Taylor Galvanized 1100L Bin Model : 1100L</p> | <p>Kod Tarif (Perintah Duti Kastam 2012) : 7326.90 990 Tarikh Kelulusan: 16 Jun 2014</p> |
|---|--|

Keterangan barangan :

Barangan yang dinamakan sebagai *Taylor Galvanized* merupakan sejenis tong sampah untuk kegunaan awam. Gambar barangan adalah seperti di bawah :

Barangan diperbuat daripada *galvanized steel* dan dilengkapi dengan penutup (lid) plastik, *castor* untuk memudahkan pergerakan, *comb lifting bar* untuk memudahkan bin ini diangkat oleh bin lifter untuk memindahkan sampah ke dalam *waste compactor*. Bagaimanapun, barangan ini sendiri tidak mempunyai *mechanical device*.

Barangan berukuran 1355mm x 1255mm x 980mm termasuk roda, dengan kapasiti 1100L.

Barangan digunakan untuk *public waste collection and cleansing*.

Barangan ini sesuai diperjeniskan di bawah kod tarif **7326.90 990** sebagai ***other articles of steel*** berdasarkan alasan-alasan berikut:

Barangan diperbuat daripada *galvanized steel*, dilengkapi dengan penutup (*lid*) plastik, *comb lifting bar* dan *castor* untuk memudahkan pergerakan.

Barangan digunakan untuk *public waste collection and cleansing*, bertujuan untuk pemindahan sampah daripada tempat membuang sampah kepada *compactor* dengan menggunakan *bin lifter*.

Barangan mempunyai saiz berukuran 1355mm x 1255mm x 980mm termasuk roda, dan kapasiti 1100L.

Barangan ini sesuai diperjeniskan di bawah *heading* 73.26, dan mempunyai liputan di dalam EN muka surat XV-7326-1 seperti berikut :

73.26 - *Other articles of iron or steel (+)*.

7326.90 - Other

This heading covers all iron or steel articles obtained by forging or punching, by cutting stamping or by other processes such as folding, assembling, welding, turning, milling perforating other than articles included in the preceding headings of this Chapter or covered Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.

Gambar



| | |
|---|--|
| <p>Dagangan: PUBLIC WASTE STEEL BIN Nama Perdagangan : Taylor Galvanized 1100L Bin Model : 1100L</p> | <p>Kod Tarif (Perintah Duti Kastam 2012) : 7326.90 990 Tarikh Kelulusan: 16 Jun 2014</p> |
|---|--|

Keterangan barangan :

Barangan yang dinamakan sebagai *Taylor Galvanized* merupakan sejenis tong sampah untuk kegunaan awam. Gambar barangan adalah seperti di bawah :

Barangan diperbuat daripada *galvanized steel* dan dilengkapi dengan penutup (lid) plastik, *castor* untuk memudahkan pergerakan, *comb lifting bar* untuk memudahkan bin ini diangkat oleh bin lifter untuk memindahkan sampah ke dalam *waste compactor*. Bagaimanapun, barangan ini sendiri tidak mempunyai *mechanical device*.

Barangan berukuran 1355mm x 1255mm x 980mm termasuk roda, dengan kapasiti 1100L.

Barangan digunakan untuk *public waste collection and cleansing*.

Barangan ini sesuai diperjeniskan di bawah kod tarif **7326.90 990** sebagai ***other articles of steel*** berdasarkan alasan-alasan berikut:

Barangan diperbuat daripada *galvanized steel*, dilengkapi dengan penutup (*lid*) plastik, *comb lifting bar* dan *castor* untuk memudahkan pergerakan.

Barangan digunakan untuk *public waste collection and cleansing*, bertujuan untuk pemindahan sampah daripada tempat membuang sampah kepada *compactor* dengan menggunakan *bin lifter*.

Barangan mempunyai saiz berukuran 1355mm x 1255mm x 980mm termasuk roda, dan kapasiti 1100L.

Barangan ini sesuai diperjeniskan di bawah *heading* 73.26, dan mempunyai liputan di dalam EN muka surat XV-7326-1 seperti berikut :

73.26 - *Other articles of iron or steel (+)*.

7326.90 - Other

This heading covers all iron or steel articles obtained by forging or punching, by cutting stamping or by other processes such as folding, assembling, welding, turning, milling perforating other than articles included in the preceding headings of this Chapter or covered Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.

Gambar



| | |
|---|--|
| <p>Dagangan : SINGLE-SIDED COATED PRINTING PAPER, IN ROLLS</p> <p>Nama Perdagangan : BATABAK 510</p> | <p>Kod Tarif (Perintah Duti Kastam 2012) :</p> <p>4810.13 910</p> <p>Tarikh Kelulusan: 18 Jun 2014</p> |
|---|--|

Keterangan barangan :

Barangan merupakan kertas mempunyai satu permukaan licin dan berkilat dan satu lagi kesat. Barangan diimport *In rolls*.

Barangan diperbuat daripada "*wood pulp obtained by chemical proses, bleached and coated on one side*". Barangan ini dicoated dengan "*mixture of kaolin (white clay) and calcium carbonate (chalk basically)*".

Barangan sesuai diperjeniskan di bawah *heading 48.10* berdasarkan keterangan *General Explanatory Note* dalam EN HS 2012 mukasurat X-48-9 seperti berikut:

GENERAL

Coated paper and paperboard

This term applies to paper or paperboard which has been given a coating on one or both sides either to produce a specially glossy finish or to render the surface suitable for particular requirements.

.....

Paper and paperboard, coated with kaolin (China clay) or other inorganic substances, with or without a binder, in rolls or sheets, fall in heading 48.10. In addition to kaolin, the inorganic substances used for coating include barium sulphate, calcium carbonate, calcium sulphate, magnesium silicate, zinc oxide, and powdered metal. These coating materials are generally applied by means of a binding agent such as glue, gelatin, amylaceous substances (e.g., starch, dextrin), shellac, albumin, synthetic latex. Products are coated with kaolin, etc., to attain a glossy, dull or matte finish.

Barangan diperbuat daripada daripada "*wood pulp obtained by chemical process, bleached and coated on one side*" dan barangan diimport *in rolls*. Sehubungan itu barangan adalah didapati sesuai diperjeniskan di bawah *subheading 4810.13* kerana barangan mendapat liputan dalam EN HS2012 muka surat X-4810-1 seperti berikut:

48.10 - Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (+).

- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemimechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :

4810.13 -- In rolls

The inorganic substances, other than kaolin (China clay), commonly used for coating include barium sulphate, magnesium silicate, calcium carbonate, calcium sulphate, zinc oxide and powdered metal (see the General Explanatory Note to this Chapter : coated paper and paperboard). The inorganic coating materials referred to in the heading may contain small amounts of organic substances for example to enhance the surface characteristics of the paper.

The heading covers paper and paperboard of a kind used for writing, printing or other graphic purposes, including such paper of a kind used in printers or in photocopying apparatus.....

Paper and paperboard are classified in this heading only if they are in strips or rolls or in rectangular (including square) sheets, of any size.....

Barangan ini diimport *in roll* dalam size 400mm to 700mm , dimasukkan terus ke dalam mesin untuk proses *printing or writing, coloured* dan kemudian dibuat kotak, carton atau cases mengikut kehendak pelanggan dimana element *writing or printing* memainkan peranan yang penting.

Barangan sesuai diperjeniskan di bawah kod tariff **4810.13 910** sebagai **other paper and paperboard, coated on one sides with kaolin (China clay) or other inorganic substances, of any size for writing, printing, or graphic purposes, in rolls.**

| | |
|---|--|
| <p>Dagangan : SINGLE-SIDED COATED PRINTING PAPER, IN ROLLS</p> <p>Nama Perdagangan : BATABAK 510</p> | <p>Kod Tarif (Perintah Duti Kastam 2012) :</p> <p>4810.13 910</p> <p>Tarikh Kelulusan: 18 Jun 2014</p> |
|---|--|

Keterangan barangan :

Barangan merupakan kertas mempunyai satu permukaan licin dan berkilat dan satu lagi kesat. Barangan diimport *In rolls*.

Barangan diperbuat daripada "*wood pulp obtained by chemical proses, bleached and coated on one side*". Barangan ini dicoated dengan "*mixture of kaolin (white clay) and calcium carbonate (chalk basically)*".

Barangan sesuai diperjeniskan di bawah *heading 48.10* berdasarkan keterangan *General Explanatory Note* dalam EN HS 2012 mukasurat X-48-9 seperti berikut:

GENERAL

Coated paper and paperboard

This term applies to paper or paperboard which has been given a coating on one or both sides either to produce a specially glossy finish or to render the surface suitable for particular requirements.

.....

Paper and paperboard, coated with kaolin (China clay) or other inorganic substances, with or without a binder, in rolls or sheets, fall in heading 48.10. In addition to kaolin, the inorganic substances used for coating include barium sulphate, calcium carbonate, calcium sulphate, magnesium silicate, zinc oxide, and powdered metal. These coating materials are generally applied by means of a binding agent such as glue, gelatin, amylaceous substances (e.g., starch, dextrin), shellac, albumin, synthetic latex. Products are coated with kaolin, etc., to attain a glossy, dull or matte finish.

Barangan diperbuat daripada daripada "*wood pulp obtained by chemical process, bleached and coated on one side*" dan barangan diimport *in rolls*. Sehubungan itu barangan adalah didapati sesuai diperjeniskan di bawah *subheading 4810.13* kerana barangan mendapat liputan dalam EN HS2012 muka surat X-4810-1 seperti berikut:

48.10 - Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (+).

- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemimechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :

4810.13 -- In rolls

The inorganic substances, other than kaolin (China clay), commonly used for coating include barium sulphate, magnesium silicate, calcium carbonate, calcium sulphate, zinc oxide and powdered metal (see the General Explanatory Note to this Chapter : coated paper and paperboard). The inorganic coating materials referred to in the heading may contain small amounts of organic substances for example to enhance the surface characteristics of the paper.

The heading covers paper and paperboard of a kind used for writing, printing or other graphic purposes, including such paper of a kind used in printers or in photocopying apparatus.....

Paper and paperboard are classified in this heading only if they are in strips or rolls or in rectangular (including square) sheets, of any size.....

Barangan ini diimport *in roll* dalam size 400mm to 700mm , dimasukkan terus ke dalam mesin untuk proses *printing or writing, coloured* dan kemudian dibuat kotak, carton atau cases mengikut kehendak pelanggan dimana element *writing or printing* memainkan peranan yang penting.

Barangan sesuai diperjeniskan di bawah kod tariff **4810.13 910** sebagai **other paper and paperboard, coated on one sides with kaolin (China clay) or other inorganic substances, of any size for writing, printing, or graphic purposes, in rolls.**

Dagangan: RECOILING TRIMMING LINE MACHINES

Nama Perdagangan : Recoiling Trimming Line Machines

Kod Tarif (Perintah Duti Kastam 2012) :

8462.29 000

Tarikh Kelulusan: 18 Jun 2014

Keterangan barangan :

Berdasarkan maklumat pemohon, pihak syarikat akan membawa masuk beberapa jenis machines untuk membentuk satu *line production* tambahan (revamping) , yang dinamakan *Recoiling Trimming Line (RTL)*. *The existing RTL (Recoiling Trimming Line) were functioned to recoil, trim edges and split a steel coil.* *The RTL Revamping project was to add a tension levelling process and integrated to existing Recoiling Trimming Line (RTL).* *The revamped RTL process as below:*

Input (Steel Coil)



Pay off reel



Entry Equipment (new)



Welder (new)



Tension Leveler (new)



Steering Unit (new)



Side trimmer



Oiler



Exit Equipment (new)



Tension reel



Output (Finished coil)

Input (steel coil):



Wavy strip:

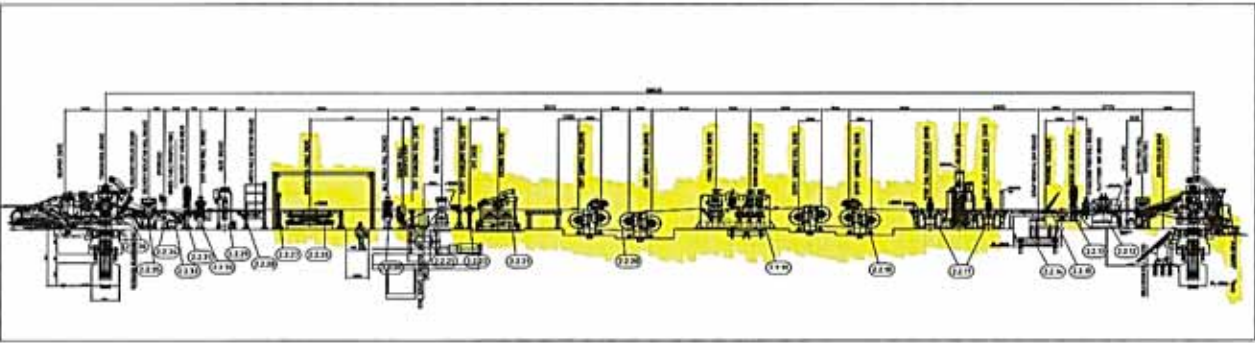


Flattened strip:




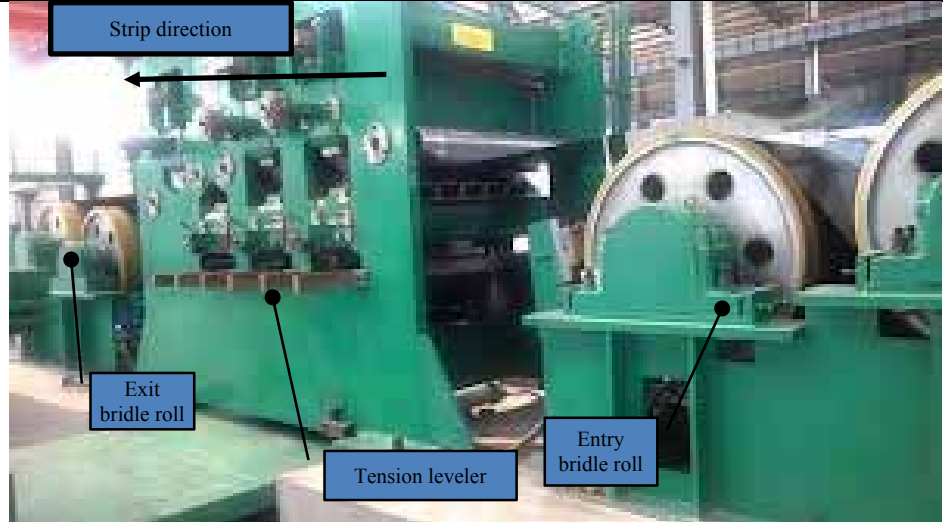
Output (finished coil):

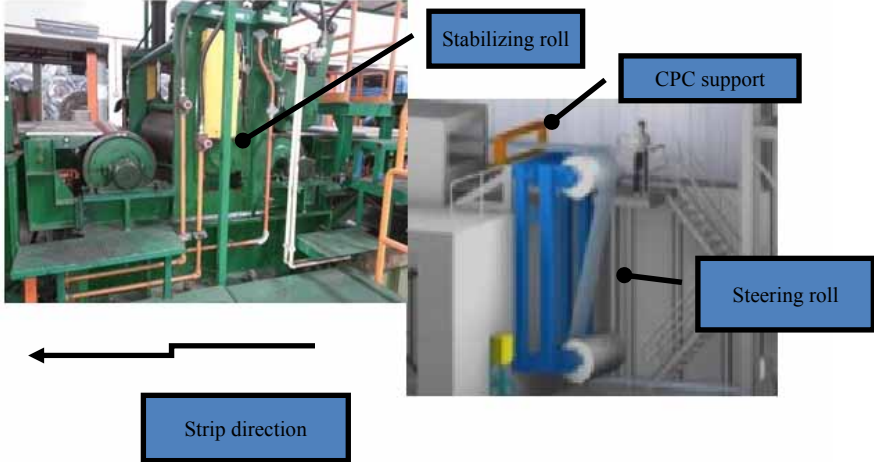
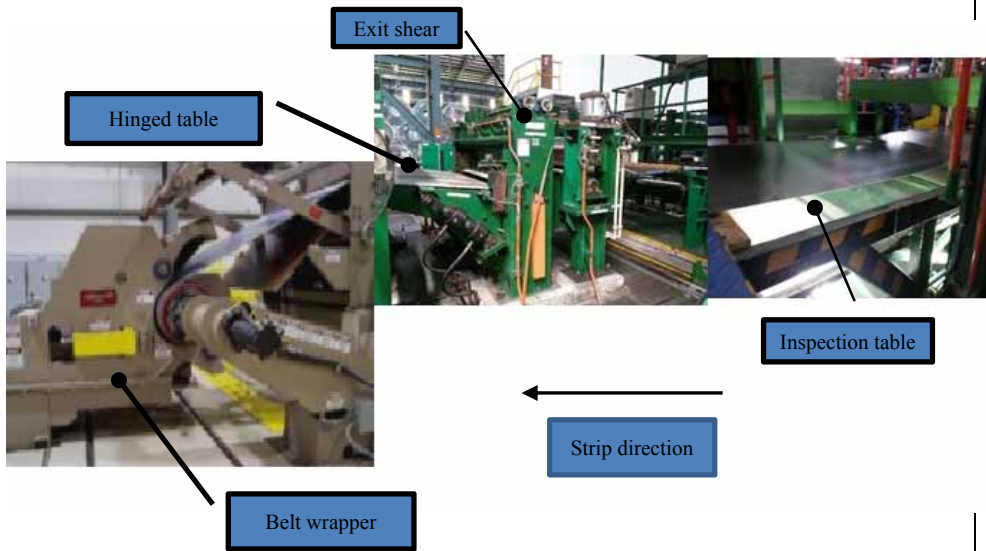




Function Of RTL Revamping adalah seperti berikut:

| Item | Equipment | Function |
|------|-----------------|---|
| 1 | Entry Equipment | <p>The Entry Equipment consist of:</p> <ol style="list-style-type: none"> 1. Coil measure unit Function: To measure the coil size to enable automatic positioning of coil to center. 2. Outboard bearing support Function: To support the payoff reel to reduce deflection of main shaft 3. Entry shear Function: To cut off the strip head and tail with quality defect 4. Entry peeler Function: To transfer the strip head to enter the entry shear 5. Pivoting table Function: To transfer the strip head to exit the entry shear |
| | | |
| 2 | Welder | <p>The welder consist of:</p> <ol style="list-style-type: none"> 1. Welder Function: To join the strip head and tail by welding, to allow continuous process of RTL 2. Strip head/tail positioning device Function: To align the strip head and tail before welding, to ensure welding in correct position |

| | | |
|---|-----------------|---|
| | |  |
| 3 | Tension leveler | <p>The tension leveler consist of:</p> <ol style="list-style-type: none"> 1. Tension leveler Function: To flatten the strip shape to achieve higher quality 2. Entry bridle roll Function: To increase strip tension at entry side of tension leveler 3. Exit bridle roll 4. Function: To increase strip tension at exit side of tension leveler  |
| 4 | Steering unit | <p>The steering unit consist of:</p> <ol style="list-style-type: none"> 1. Steering roll Function: To align strip to center after tension bridle roll 2. CPC (Center position control) support Function: To detect strip alignment 3. Stabilizing roll Function: To stabilize or reduce strip movement after steering roll |

| | | |
|--|----------------|--|
| | |  <p>The diagram shows a coil processing machine. It features a green frame with several rollers. A blue box labeled 'Stabilizing roll' points to a vertical roller. Another blue box labeled 'CPC support' points to a horizontal support structure. A third blue box labeled 'Steering roll' points to a vertical roller. A blue box labeled 'Strip direction' with an arrow pointing left is positioned below the rollers.</p> |
| 5 | Exit equipment | <p>The exit equipment consist of:</p> <ol style="list-style-type: none"> 1. Inspection table Function: For inspection of strip flatness and surface quality 2. Exit shear Function: To cut and split the coil into multiple smaller coil 3. Hinged table Function: To transfer the strip head to enter the exit shear 4. Belt wrapper Function: To enable the strip head engage on the tension reel  <p>The diagram illustrates the exit equipment. It includes a blue box labeled 'Exit shear' pointing to a cutting mechanism. A blue box labeled 'Hinged table' points to a table structure. A blue box labeled 'Inspection table' points to a long table. A blue box labeled 'Belt wrapper' points to a mechanical component. A blue box labeled 'Strip direction' with an arrow pointing left is located at the bottom.</p> |
| <p>Berdasarkan maklumat pemohon machines tersebut akan diimport didalam satu shipment. Berdasarkan maklumat pemohon aktiviti utama machines adalah cutting, flattening, shearing dan recoil.</p> | | |

Berdasarkan keterangan pemohon pihak syarikat akan membawa masuk beberapa jenis *machines* untuk membentuk satu *line production* tambahan (*revamping*), yang dinamakan *Recoiling Trimming Line (RTL)*. *The existing RTL (Recoiling Trimming Line) were functioned to recoil, trim edges and split a steel coil. The RTL Revamping project was to add a tension levelling process and integrated to existing Recoiling Trimming Line (RTL).*

Berdasarkan maklumat pemohon *machines* tersebut akan diimport didalam **satu shipment**. *Machines berfungsi adalah cutting, flattening, shearing dan recoil, tetapi yang lebih utama adalah flattening.*

Ketetapan:

Barangan ini sesuai diperjelaskan di bawah kod tarif **8462.29 000** sebagai *Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides* berdasarkan alasan-alasan berikut :

Berdasarkan fakta yang diberikan barangan adalah merupakan beberapa jenis *machines* untuk membentuk satu *line production* tambahan (*revamping*), yang dinamakan *Recoiling Trimming Line (RTL)*. *The existing RTL (Recoiling Trimming Line) were functioned to recoil, trim edges and split a steel coil. The RTL Revamping project was to add a tension levelling process and integrated to existing Recoiling Trimming Line (RTL).* *Machines berfungsi adalah cutting, flattening, shearing dan recoil, tetapi yang lebih utama adalah flattening.*

Machines tersebut akan diimport didalam satu *shipment*.

Berdasarkan notes 4 to Section XVI menyatakan seperti berikut:-

4.- *Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.*

Barangan mendapat liputan dalam EN HS 2012 muka surat XVI-8462-1&3 seperti berikut:-

84.62 - *Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above (+).*

8462.29 - - Other

The heading includes :

(4) *Straightening machines and flattening machines. These machines are for remedying imperfections in non-flat products, such as wire, bars, rods, tubes, angles, shapes and sections, or flat products, such as sheets or strip, arising during their manipulation after manufacture.*

(5) **Shearing machines**.....

Dagangan: RECOILING TRIMMING LINE MACHINES

Nama Perdagangan : Recoiling Trimming Line Machines

Kod Tarif (Perintah Duti Kastam 2012) :

8462.29 000

Tarikh Kelulusan: 18 Jun 2014

Keterangan barangan :

Berdasarkan maklumat pemohon, pihak syarikat akan membawa masuk beberapa jenis machines untuk membentuk satu *line production* tambahan (revamping) , yang dinamakan *Recoiling Trimming Line (RTL)*. *The existing RTL (Recoiling Trimming Line) were functioned to recoil, trim edges and split a steel coil.* *The RTL Revamping project was to add a tension levelling process and integrated to existing Recoiling Trimming Line (RTL).* *The revamped RTL process as below:*

Input (Steel Coil)



Pay off reel



Entry Equipment (new)



Welder (new)



Tension Leveler (new)



Steering Unit (new)



Side trimmer



Oiler



Exit Equipment (new)



Tension reel



Output (Finished coil)

Input (steel coil):



Wavy strip:

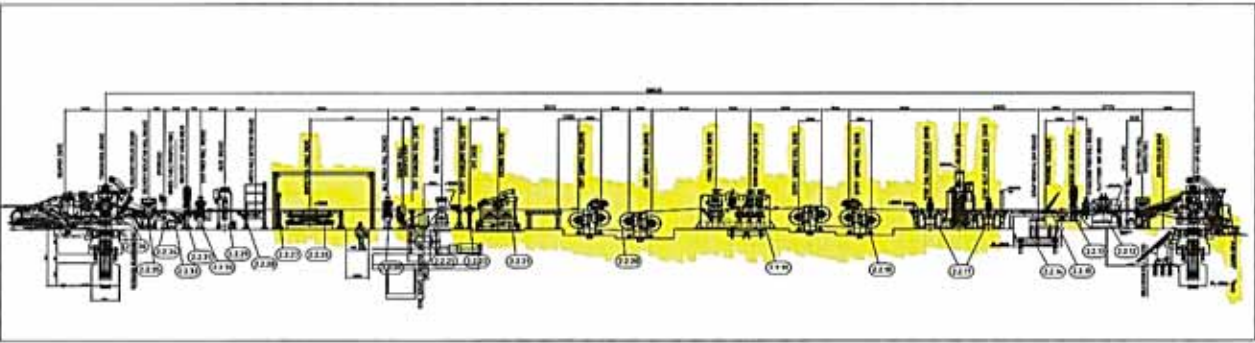


Flattened strip:




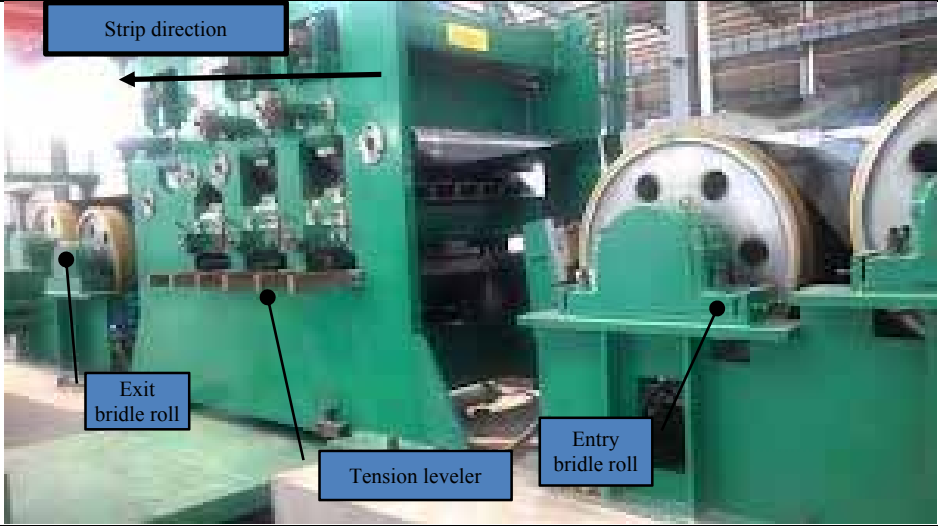
Output (finished coil):

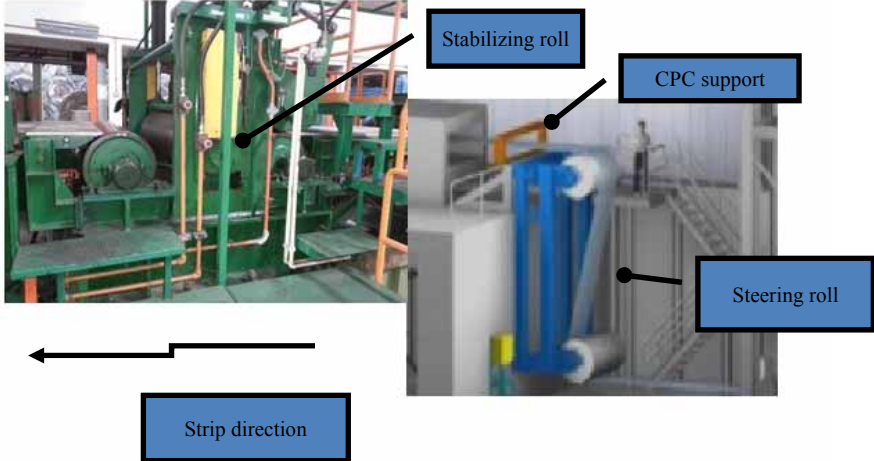
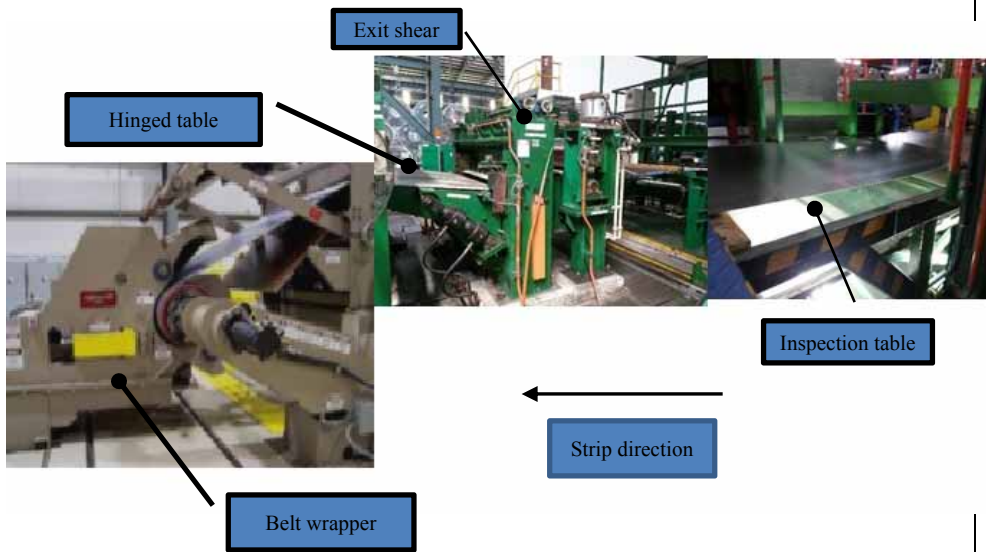




Function Of RTL Revamping adalah seperti berikut:

| Item | Equipment | Function |
|------|-----------------|---|
| 1 | Entry Equipment | <p>The Entry Equipment consist of:</p> <ol style="list-style-type: none"> 1. Coil measure unit Function: To measure the coil size to enable automatic positioning of coil to center. 2. Outboard bearing support Function: To support the payoff reel to reduce deflection of main shaft 3. Entry shear Function: To cut off the strip head and tail with quality defect 4. Entry peeler Function: To transfer the strip head to enter the entry shear 5. Pivoting table Function: To transfer the strip head to exit the entry shear |
| | | |
| 2 | Welder | <p>The welder consist of:</p> <ol style="list-style-type: none"> 1. Welder Function: To join the strip head and tail by welding, to allow continuous process of RTL 2. Strip head/tail positioning device Function: To align the strip head and tail before welding, to ensure welding in correct position |

| | | |
|---|-----------------|---|
| | |  |
| 3 | Tension leveler | <p>The tension leveler consist of:</p> <ol style="list-style-type: none"> 1. Tension leveler Function: To flatten the strip shape to achieve higher quality 2. Entry bridle roll Function: To increase strip tension at entry side of tension leveler 3. Exit bridle roll 4. Function: To increase strip tension at exit side of tension leveler  |
| 4 | Steering unit | <p>The steering unit consist of:</p> <ol style="list-style-type: none"> 1. Steering roll Function: To align strip to center after tension bridle roll 2. CPC (Center position control) support Function: To detect strip alignment 3. Stabilizing roll Function: To stabilize or reduce strip movement after steering roll |

| | | |
|---|----------------|--|
| | |  <p>The diagram shows a coil processing machine. It features a green frame with several rollers. A blue box labeled 'Stabilizing roll' points to a vertical roller. Another blue box labeled 'CPC support' points to a horizontal support structure. A third blue box labeled 'Steering roll' points to a vertical roller. A blue box labeled 'Strip direction' with an arrow pointing left indicates the movement of the strip.</p> |
| 5 | Exit equipment | <p>The exit equipment consist of:</p> <ol style="list-style-type: none"> 1. Inspection table Function: For inspection of strip flatness and surface quality 2. Exit shear Function: To cut and split the coil into multiple smaller coil 3. Hinged table Function: To transfer the strip head to enter the exit shear 4. Belt wrapper Function: To enable the strip head engage on the tension reel  <p>The diagram illustrates the exit equipment. It includes a blue box labeled 'Exit shear' pointing to a cutting mechanism. A blue box labeled 'Hinged table' points to a table that can rotate. A blue box labeled 'Inspection table' points to a flat surface for inspection. A blue box labeled 'Belt wrapper' points to a mechanism that wraps the strip. A blue box labeled 'Strip direction' with an arrow pointing left indicates the movement of the strip.</p> |

Berdasarkan maklumat pemohon machines tersebut akan diimport didalam satu shipment.

Berdasarkan maklumat pemohon aktiviti utama machines adalah cutting, flattening, shearing dan recoil.

Berdasarkan keterangan pemohon pihak syarikat akan membawa masuk beberapa jenis *machines* untuk membentuk satu *line production* tambahan (*revamping*), yang dinamakan *Recoiling Trimming Line (RTL)*. *The existing RTL (Recoiling Trimming Line) were functioned to recoil, trim edges and split a steel coil. The RTL Revamping project was to add a tension levelling process and integrated to existing Recoiling Trimming Line (RTL).*

Berdasarkan maklumat pemohon *machines* tersebut akan diimport didalam **satu shipment**. *Machines berfungsi adalah cutting, flattening, shearing dan recoil, tetapi yang lebih utama adalah flattening.*

Ketetapan:

Barangan ini sesuai diperjeniskan di bawah kod tarif **8462.29 000** sebagai *Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides* berdasarkan alasan-alasan berikut :

Berdasarkan fakta yang diberikan barangan adalah merupakan beberapa jenis *machines* untuk membentuk satu *line production* tambahan (*revamping*), yang dinamakan *Recoiling Trimming Line (RTL)*. *The existing RTL (Recoiling Trimming Line) were functioned to recoil, trim edges and split a steel coil. The RTL Revamping project was to add a tension levelling process and integrated to existing Recoiling Trimming Line (RTL).* *Machines berfungsi adalah cutting, flattening, shearing dan recoil, tetapi yang lebih utama adalah flattening.*

Machines tersebut akan diimport didalam satu shipment.

Berdasarkan notes 4 to Section XVI menyatakan seperti berikut:-

4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

Barangan mendapat liputan dalam EN HS 2012 muka surat XVI-8462-1&3 seperti berikut:-

84.62 - *Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above (+).*

8462.29 - - Other

The heading includes :

(4) Straightening machines and flattening machines. These machines are for remedying imperfections in non-flat products, such as wire, bars, rods, tubes, angles, shapes and sections, or flat products, such as sheets or strip, arising during their manipulation after manufacture.

(5) Shearing machines.....

Dagangan: MASSAGE BATHTUB

Nama Perdagangan : Massage Bathtub
Jenama : OCEAN
Model : OC-080

Kod Tarif (Perintah Duti Kastam 2012) :

9019.10 000

Tarikh Kelulusan: 18 Jun 2014

Keterangan barangan :

Barangan adalah tab mandi (*bathtub*) yang diperbuat daripada campuran *glass fibre*, *acrylic* dan *ABS* berukuran 1800 x 1200 x 660mm yang mempunyai komponen utama berikut:

1. 2 set *water pressure pump*
2. 1 set *nozzle*
3. 10 pcs *screw jacuzzi*
4. 1 set *mixer*
5. 1 pc *hand shower*
6. 1 set *LED lighting*
7. 2 pcs *pillow (head rest)*
8. *piping system*



Berdasarkan maklumat yang dikemukakan oleh pemohon barangan boleh menghasilkan *hydromassage* iaitu '*massage experience by using streams of either air or water to agitate the water in the tub, thereby producing currents that rub and rotate against the body in the circular and rapid motion*'.

Barangan ini sesuai diperjeniskan di bawah kod tarif **9019.10 000** sebagai **massage apparatus** berdasarkan alasan-alasan berikut:

- Barangan adalah tab mandi (*bathtub*) yang dilengkapi dengan komponen yang membolehkan ia berfungsi mengurut (*massaging*) di mana aliran udara atau air menyebabkan pergerakan air dalam putaran yang kuat menghasilkan kesan urutan.

- Komponen utama barangan adalah 1 pc bath tub, 2 set water pressure pump, 1 set nozzle, 10 pcs screw jacuzzi, 1 set mixer, 1 pc hand shower, 1 set LED lighting, 2 pcs pillow (head rest) dan piping system.
- Barangan ini mendapat liputan dalam EN HS 2012 mukasurat XVIII-9019-2 seperti berikut:

90.19 - Mechano-therapy appliances; **massage apparatus**; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.

9019.10 - Mechano-therapy appliances; aptitude-testing apparatus **massage apparatus**; psychological aptitude-testing apparatus

9019.20 - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus

.....

(II) MASSAGE APPARATUS

Apparatus for massage of parts of the body (abdomen, feet, legs, back, arms, hands, face, etc.) usually operate by friction, vibration, etc. They may be hand- or power-operated, or may be of an electro-mechanical type with a motor built in to the working unit (vibratory-massaging appliances). The latter type in particular may include interchangeable attachments (usually of rubber) to allow various methods of application (brushes, sponges, flat or toothed discs, etc.).

This group includes simple rubber rollers or similar massaging devices. It also covers **hydromassage appliances for all-over or partial massage of the body, using the action of water or a blend of water and air under pressure. Examples of these appliances include spa baths, presented complete with pumps, turbines or blowers, ducts, controls and all fittings**; devices for massaging the breasts, using the action of water distributed by a series of small nozzles mounted inside a form fitted over the breast, and made to revolve by a stream of water introduced through a flexible tube.

The following are also regarded as massage apparatus within the meaning of this heading: mattresses designed to prevent or treat bedsores by constantly varying the places at which the weight of the patient's body rests and also providing a superficial massage effect on tissues liable to necrosis.

Dagangan: MASSAGE BATHTUB

Nama Perdagangan : Massage Bathtub
Jenama : OCEAN
Model : OC-080

Kod Tarif (Perintah Duti Kastam 2012) :

9019.10 000

Tarikh Kelulusan: 18 Jun 2014

Keterangan barangan :

Barangan adalah tab mandi (*bathtub*) yang diperbuat daripada campuran *glass fibre*, *acrylic* dan *ABS* berukuran 1800 x 1200 x 660mm yang mempunyai komponen utama berikut:

1. 2 set *water pressure pump*
2. 1 set *nozzle*
3. 10 pcs *screw jacuzzi*
4. 1 set *mixer*
5. 1 pc *hand shower*
6. 1 set *LED lighting*
7. 2 pcs *pillow (head rest)*
8. *piping system*



Berdasarkan maklumat yang dikemukakan oleh pemohon barangan boleh menghasilkan *hydromassage* iaitu '*massage experience by using streams of either air or water to agitate the water in the tub, thereby producing currents that rub and rotate against the body in the circular and rapid motion*'.

Barangan ini sesuai diperjeniskan di bawah kod tarif **9019.10 000** sebagai **massage apparatus** berdasarkan alasan-alasan berikut:

- Barangan adalah tab mandi (*bathtub*) yang dilengkapi dengan komponen yang membolehkan ia berfungsi mengurut (*massaging*) di mana aliran udara atau air menyebabkan pergerakan air dalam putaran yang kuat menghasilkan kesan urutan.

- Komponen utama barangan adalah 1 pc bath tub, 2 set water pressure pump, 1 set nozzle, 10 pcs screw jacuzzi, 1 set mixer, 1 pc hand shower, 1 set LED lighting, 2 pcs pillow (head rest) dan piping system.
- Barangan ini mendapat liputan dalam EN HS 2012 mukasurat XVIII-9019-2 seperti berikut:

90.19 - Mechano-therapy appliances; **massage apparatus**; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.

9019.10 - Mechano-therapy appliances; aptitude-testing apparatus **massage apparatus**; psychological aptitude-testing apparatus

9019.20 - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus

.....

(II) MASSAGE APPARATUS

Apparatus for massage of parts of the body (abdomen, feet, legs, back, arms, hands, face, etc.) usually operate by friction, vibration, etc. They may be hand- or power-operated, or may be of an electro-mechanical type with a motor built in to the working unit (vibratory-massaging appliances). The latter type in particular may include interchangeable attachments (usually of rubber) to allow various methods of application (brushes, sponges, flat or toothed discs, etc.).

This group includes simple rubber rollers or similar massaging devices. It also covers **hydromassage appliances for all-over or partial massage of the body, using the action of water or a blend of water and air under pressure. Examples of these appliances include spa baths, presented complete with pumps, turbines or blowers, ducts, controls and all fittings**; devices for massaging the breasts, using the action of water distributed by a series of small nozzles mounted inside a form fitted over the breast, and made to revolve by a stream of water introduced through a flexible tube.

The following are also regarded as massage apparatus within the meaning of this heading: mattresses designed to prevent or treat bedsores by constantly varying the places at which the weight of the patient's body rests and also providing a superficial massage effect on tissues liable to necrosis.

CUKAI PERKHIDMATAN

18 Jun 2014 hingga 17 Jun 2017

| | |
|---|---|
| <p>Dagangan : SINGLE-SIDED COATED PRINTING PAPER BOARD, IN ROLLS Nama Perdagangan : BATABAK 515</p> | <p>Kod Tarif (Perintah Duti Kastam 2012): 4810.13 910 Tarikh Kelulusan: 27 Jun 2014</p> |
|---|---|

Keterangan:

Barangan sesuai diperjeniskan di bawah kod tarif **4810.13 910** sebagai **other paper and paperboard, coated on one sides with kaolin (China clay) or other inorganic substances, of any size for writing, printing, or graphic purposes, in rolls** berdasarkan alasan-alasan berikut:

- Barangan merupakan kertas mempunyai satu permukaan licin dan berkilat dan satu lagi kesat. Barangan diimport *In rolls* dalam saiz 400mm hingga 1200mm.
- Barangan diperbuat daripada "wood pulp obtained by chemical proses, bleached and coated on one side". Barangan ini dicoated dengan "mixture of kaolin (white clay) and calcium carbonate (chalk basically).
- Barangan sesuai diperjeniskan di bawah *heading* **48.10** berdasarkan keterangan *General Explanatory Note* dalam EN HS 2012 mukasurat X-48-9 seperti berikut:

GENERAL

Coated paper and paperboard

This term applies to paper or paperboard which has been given a coating on one or both sides either to produce a specially glossy finish or to render the surface suitable for particular requirements.

.....
Paper and paperboard, coated with kaolin (China clay) or other inorganic substances, with or without a binder, in rolls or sheets, fall in heading 48.10. In addition to kaolin, the inorganic substances used for coating include barium sulphate, calcium carbonate, calcium sulphate, magnesium silicate, zinc oxide, and powdered metal. These coating materials are generally applied by means of a binding agent such as glue, gelatin, amylaceous substances (e.g., starch, dextrin), shellac, albumin, synthetic latex. Products are coated with kaolin, etc., to attain a glossy, dull or matte finish.

- Barangan diperbuat daripada daripada "wood pulp obtained by chemical proses, bleached and coated on one side" dan barangan diimport *in rolls*. Sehubungan itu barangan adalah didapati sesuai diperjeniskan di bawah *subheading* **4810.13** kerana barangan mendapat liputan dalam EN HS2012 muka surat X-4810-1 seperti berikut:

48.10 - Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (+).

- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemimechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :

4810.13 -- In rolls

The inorganic substances, other than kaolin (China clay), commonly used for coating include barium sulphate, magnesium silicate, calcium carbonate, calcium sulphate, zinc oxide and powdered metal (see the General Explanatory Note to this Chapter : coated paper and paperboard). The inorganic coating materials referred to in the heading may contain small amounts of organic substances for example to enhance the surface characteristics of the paper.

The heading covers paper and paperboard of a kind used for writing, printing or other graphic purposes, including such paper of a kind used in printers or in photocopying apparatus.....

Paper and paperboard are classified in this heading only if they are in strips or rolls or in rectangular (including square) sheets, of any size.....

- Barangan ini diimport *in roll* dalam size 400mm to 1200mm , dimasukkan terus ke dalam mesin untuk proses *printing or writing, coloured* dan kemudian dibuat kotak, carton atau cases mengikut kehendak pelanggan dimana element *writing or printing* memainkan peranan yang penting.

| | |
|---|---|
| <p>Dagangan : SINGLE-SIDED COATED PRINTING PAPER BOARD, IN ROLLS Nama Perdagangan : BATABAK 515</p> | <p>Kod Tarif (Perintah Duti Kastam 2012): 4810.13 910 Tarikh Kelulusan: 27 Jun 2014</p> |
|---|---|

Keterangan:

Barangan sesuai diperjeniskan di bawah kod tarif **4810.13 910** sebagai **other paper and paperboard, coated on one sides with kaolin (China clay) or other inorganic substances, of any size for writing, printing, or graphic purposes, in rolls** berdasarkan alasan-alasan berikut:

- Barangan merupakan kertas mempunyai satu permukaan licin dan berkilat dan satu lagi kesat. Barangan diimport *In rolls* dalam saiz 400mm hingga 1200mm.
- Barangan diperbuat daripada "wood pulp obtained by chemical proses, bleached and coated on one side". Barangan ini dicoated dengan "mixture of kaolin (white clay) and calcium carbonate (chalk basically)".
- Barangan sesuai diperjeniskan di bawah *heading* **48.10** berdasarkan keterangan *General Explanatory Note* dalam EN HS 2012 mukasurat X-48-9 seperti berikut:

GENERAL

Coated paper and paperboard

This term applies to paper or paperboard which has been given a coating on one or both sides either to produce a specially glossy finish or to render the surface suitable for particular requirements.

.....
Paper and paperboard, coated with kaolin (China clay) or other inorganic substances, with or without a binder, in rolls or sheets, fall in heading 48.10. In addition to kaolin, the inorganic substances used for coating include barium sulphate, calcium carbonate, calcium sulphate, magnesium silicate, zinc oxide, and powdered metal. These coating materials are generally applied by means of a binding agent such as glue, gelatin, amylaceous substances (e.g., starch, dextrin), shellac, albumin, synthetic latex. Products are coated with kaolin, etc., to attain a glossy, dull or matte finish.

- Barangan diperbuat daripada daripada "wood pulp obtained by chemical proses, bleached and coated on one side" dan barangan diimport *in rolls*. Sehubungan itu barangan adalah didapati sesuai diperjeniskan di bawah *subheading* **4810.13** kerana barangan mendapat liputan dalam EN HS2012 muka surat X-4810-1 seperti berikut:

48.10 - Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (+).

- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemimechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :

4810.13 -- In rolls

The inorganic substances, other than kaolin (China clay), commonly used for coating include barium sulphate, magnesium silicate, calcium carbonate, calcium sulphate, zinc oxide and powdered metal (see the General Explanatory Note to this Chapter : coated paper and paperboard). The inorganic coating materials referred to in the heading may contain small amounts of organic substances for example to enhance the surface characteristics of the paper.

The heading covers paper and paperboard of a kind used for writing, printing or other graphic purposes, including such paper of a kind used in printers or in photocopying apparatus.....

Paper and paperboard are classified in this heading only if they are in strips or rolls or in rectangular (including square) sheets, of any size.....

- Barangan ini diimport *in roll* dalam size 400mm to 1200mm , dimasukkan terus ke dalam mesin untuk proses *printing or writing, coloured* dan kemudian dibuat kotak, carton atau cases mengikut kehendak pelanggan dimana element *writing or printing* memainkan peranan yang penting.

| | |
|---|--|
| Dagangan : SINGLE-SIDED COATED PRINTING PAPER BOARD, IN ROLLS Nama Perdagangan : BATABAK 580 | Kod Tarif (Perintah Duti Kastam 2012): 4810.13 910 Tarikh Kelulusan: 27 Jun 2014 |
|---|--|

Keterangan:

Barangan tersebut sesuai diperjeniskan di bawah kod tarif **4810.13 910** sebagai **other paper and paperboard, coated on one sides with kaolin (China clay) or other inorganic substances, of any size for writing, printing, or graphic purposes, in rolls** berdasarkan alasan-alasan berikut:

- Barangan merupakan kertas mempunyai satu permukaan licin dan berkilat dan satu lagi kesat. Barangan diimport *In rolls* dalam saiz 400mm hingga 700mm.
- Barangan diperbuat daripada "wood pulp obtained by chemical proses, bleached and coated on one side". Barangan ini dicoated dengan 'mixture of kaolin (white clay) and calcium carbonate (chalk basically).
- Barangan sesuai diperjeniskan di bawah *heading 48.10* berdasarkan keterangan *General Explanatory Note* dalam EN HS 2012 mukasurat X-48-9 seperti berikut:

GENERAL

Coated paper and paperboard

This term applies to paper or paperboard which has been given a coating on one or both sides either to produce a specially glossy finish or to render the surface suitable for particular requirements.

.....
Paper and paperboard, coated with kaolin (China clay) or other inorganic substances, with or without a binder, in rolls or sheets, fall in heading 48.10. In addition to kaolin, the inorganic substances used for coating include barium sulphate, calcium carbonate, calcium sulphate, magnesium silicate, zinc oxide, and powdered metal. These coating materials are generally applied by means of a binding agent such as glue, gelatin, amylaceous substances (e.g., starch, dextrin), shellac, albumin, synthetic latex. Products are coated with kaolin, etc., to attain a glossy, dull or matte finish.

- Barangan diperbuat daripada daripada "wood pulp obtained by chemical proses, bleached and coated on one side" dan barangan diimport *in rolls*. Sehubungan itu barangan adalah didapati sesuai diperjeniskan di bawah *subheading 4810.13* kerana barangan mendapat liputan dalam EN HS2012 muka surat X-4810-1 seperti berikut:

48.10 - Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (+).

- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemimechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :

4810.13 -- In rolls

The inorganic substances, other than kaolin (China clay), commonly used for coating include barium sulphate, magnesium silicate, calcium carbonate, calcium sulphate, zinc oxide and powdered metal (see the General Explanatory Note to this Chapter : coated paper and paperboard). The inorganic coating materials referred to in the heading may contain small amounts of organic substances for example to enhance the surface characteristics of the paper.

The heading covers paper and paperboard of a kind used for writing, printing or other graphic purposes, including such paper of a kind used in printers or in photocopying apparatus.....

Paper and paperboard are classified in this heading only if they are in strips or rolls or in rectangular (including square) sheets, of any size.....

- Barangan ini diimport *in roll* dalam *size 400mm to 700mm* , dimasukkan terus ke dalam mesin untuk proses *printing or writing, coloured* dan kemudian dibuat kotak, carton atau cases mengikut kehendak pelanggan dimana element *writing or printing* memainkan peranan yang penting.

| | |
|--|--|
| Dagangan : SINGLE-SIDED COATED PRINTING PAPER BOARD, IN ROLLS Nama Perdagangan : BATABAK 580 | Kod Tarif (Perintah Duti Kastam 2012): 4810.13 910 Tarikh Kelulusan: 27 Jun 2014 |
|--|--|

Keterangan:

Barangan tersebut sesuai diperjeniskan di bawah kod tarif **4810.13 910** sebagai **other paper and paperboard, coated on one sides with kaolin (China clay) or other inorganic substances, of any size for writing, printing, or graphic purposes, in rolls** berdasarkan alasan-alasan berikut:

- Barangan merupakan kertas mempunyai satu permukaan licin dan berkilat dan satu lagi kesat. Barangan diimport *In rolls* dalam saiz 400mm hingga 700mm.
- Barangan diperbuat daripada "wood pulp obtained by chemical proses, bleached and coated on one side". Barangan ini dicoated dengan 'mixture of kaolin (white clay) and calcium carbonate (chalk basically).
- Barangan sesuai diperjeniskan di bawah *heading 48.10* berdasarkan keterangan *General Explanatory Note* dalam EN HS 2012 mukasurat X-48-9 seperti berikut:

GENERAL

Coated paper and paperboard

This term applies to paper or paperboard which has been given a coating on one or both sides either to produce a specially glossy finish or to render the surface suitable for particular requirements.

.....
Paper and paperboard, coated with kaolin (China clay) or other inorganic substances, with or without a binder, in rolls or sheets, fall in heading 48.10. In addition to kaolin, the inorganic substances used for coating include barium sulphate, calcium carbonate, calcium sulphate, magnesium silicate, zinc oxide, and powdered metal. These coating materials are generally applied by means of a binding agent such as glue, gelatin, amylaceous substances (e.g., starch, dextrin), shellac, albumin, synthetic latex. Products are coated with kaolin, etc., to attain a glossy, dull or matte finish.

- Barangan diperbuat daripada daripada "wood pulp obtained by chemical proses, bleached and coated on one side" dan barangan diimport *in rolls*. Sehubungan itu barangan adalah didapati sesuai diperjeniskan di bawah *subheading 4810.13* kerana barangan mendapat liputan dalam EN HS2012 muka surat X-4810-1 seperti berikut:

48.10 - Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (+).

- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemimechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :

4810.13 -- In rolls

The inorganic substances, other than kaolin (China clay), commonly used for coating include barium sulphate, magnesium silicate, calcium carbonate, calcium sulphate, zinc oxide and powdered metal (see the General Explanatory Note to this Chapter : coated paper and paperboard). The inorganic coating materials referred to in the heading may contain small amounts of organic substances for example to enhance the surface characteristics of the paper.

The heading covers paper and paperboard of a kind used for writing, printing or other graphic purposes, including such paper of a kind used in printers or in photocopying apparatus.....

Paper and paperboard are classified in this heading only if they are in strips or rolls or in rectangular (including square) sheets, of any size.....







- Barangan ini diimport *in roll* dalam *size 400mm to 700mm* , dimasukkan terus ke dalam mesin untuk proses *printing or writing, coloured* dan kemudian dibuat kotak, carton atau cases mengikut kehendak pelanggan dimana element *writing or printing* memainkan peranan yang penting.






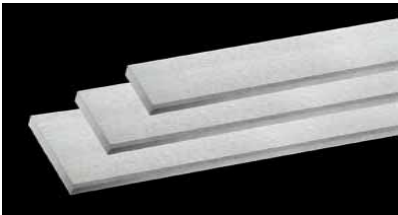

| | |
|---|--|
| <p>Dagangan : CELLULOSE FIBER CEMENT SHEET, PANEL, BOARD, PLANK and OTHER SIMILAR ARTICLES</p> <p>Nama Barangan : Conwood – Wood Replacement Building Material</p> <p>Model : 1. Conwood Eaves 2. Conwood Lath 3. Conwood Plank 4. Conwood Mould 5. Conwood Deck 6. Conwood Ceiling Border 7. Conwood Sunshade 8. Conwood Fence 9. Conwood Stair (Vertical / Horizontal / Handrail)</p> <p>1. Conwood Siding 2. Conwood Siding Karaked</p> | <p>Kod Tarif (Perintah Duti Kastam 2012) :</p> <p>6811.82 900</p> <p>6811.82 100</p> <p>Tarikh Kelulusan : 27 Jun 2014</p> |
|---|--|

Keterangan barangan :

Barangan adalah sejenis panel keras berwarna kelabu dalam pelbagai ukuran dan kegunaan seperti berikut :

| Bil | Deskripsi Barangan / Kegunaan | Dimensi (mm) (Thickness x Width x Lenght) |
|-----|--|--|
| 1. | i. Conwood Eave 6" ii. Conwood Eave 8" - Used as decorative fascia at roof parameter to exterior ceiling of building | i. 16 x 150 x 3050 ii. 16 x 200 x 3050 |
| |  |  |

| | | |
|----|--|--|
| 2. | i. Conwood Lath 3" ii. Conwood Lath 4" - Used as fencing, ceiling decorative onto wall | i. 11 x 75 x 3050 ii. 11 x 100 x 3050 |
| |  |  |
| 3. | Conwood Ceiling Border - A decorative strip. Use as a decorative border to cover the joints for ceilings and wall | 11 x 50 x 3050 |
| |  |  |
| 4. | Conwood Siding Karaked - Used Decorative plank for wall | 8 x 150 x 3050 |
| 5. | Conwood Siding - Used as decorative for wall | 8 x 150 x 3050 |
| |  |  |

| | | |
|---|--|---|
| <p>6.</p> | <ul style="list-style-type: none"> i. Conwood Mould 11mm Louis ii. Conwood Mould 14mm Louis iii. Conwood Mould 11mm Classic iv. Conwood Mould 14mm Classic <p>- Used as a cover up for the seams between wall and floor (skirting)</p> | <ul style="list-style-type: none"> i. 11 x 100 x 3050 ii. 14 x 100 x 3050 iii. 11 x 100 x 3050 iv. 14 x 100 x 3050 |
|  |  | |
|  |  | |
| <p>7.</p> | <ul style="list-style-type: none"> i. Conwood Deck 4"/10' ii. Conwood Deck 6"/10' iii. Conwood Deck 8"/10' iv. Conwood Deck 4"/10' v. Conwood Deck 6"/10' vi. Conwood Deck 8"/10' <p>- Used for deck flooring</p> | <ul style="list-style-type: none"> i. 14 x 100 x 3050 ii. 14 x 150 x 3050 iii. 14 x 200 x 3050 iv. 25 x 100 x 3050 v. 25 x 150 x 3050 vi. 25 x 200 x 3050 |
|  |  |  |

| | | |
|---|---|---|
| 8. | <p>Conwood Plank 2”</p> <ul style="list-style-type: none"> - Multipurpose that can be utilized in variety of contexts. Can be used creatively to provide decorative wood accent in home or other building. | <ul style="list-style-type: none"> i. 16 x 20 x 3050 ii. 25 x 50 x 3050 |
|  |  | |
| 9. | <p>Conwood Stair (Verticall)</p> <ul style="list-style-type: none"> - As decorative stairs | 16 x 200 x 3050 |
| 10. | <p>Conwood Stair (Horizontal)</p> <ul style="list-style-type: none"> - As decorative stairs | 25 x 250 x 3050 |
|  | | |
| 11. | <ul style="list-style-type: none"> i. Conwood Fence Botany ii. Conwood Fence Botany iii. Conwood Fence Arrow iv. Conwood Fence Arrow v. Conwood Fence Standard vi. Conwood Fence Branch <ul style="list-style-type: none"> - Fence | <ul style="list-style-type: none"> i. 16 x 100 x 1000 ii. 16 x 100 x 1500 iii. 16 x 100 x 1000 iv. 16 x 100 x 1500 v. 16 x 100 x 1000 vi. 16 x 100 x 1500 |
|  |  | |

| | | |
|-----|---|--|
| 12. | Conwood Sunshade - Used as sunshade louver | 14 x 75 x 3050 |
| |  |  |

Mengikut maklumat yang dikemukakan oleh pemohon, barangan dibuat daripada campuran *portland cement*, *recycle fibre* dan bahan *additives*. Barangan tidak mengandungi *asbestos*.

Keterangan dan spesifikasi barangan berdasarkan MSDS yang dikemukakan adalah seperti berikut :

| | |
|---|---|
| Product Identification | Conwood® |
| Chemical Name | Cement Silicate |
| Chemical Family | Portland Cement |
| Formula | C ₄ AF, C ₃ A, C ₃ S, C ₂ S |
| Components | % |
| Portland Cement | 75 |
| Carbonated Cellulose Fibers | 10 |
| Calcium Carbonate | 15 |
| Physical and Chemical Properties | |
| - Solubility in Water | Negligible (< than 0.1%) |
| - Appearance and Odor | Grey Board, odorless |
| - Specific Gravity at 25°C | 1.25 |
| - pH in 25% distilled water slurry | 12 |
| Usage | As building material to replace the use of natural timber in the construction industry. A products as a wood replacement building material for external and internal installation : Building eaves, ceiling, gable-end, fencing gate. |

Barangan diguna sebagai *building material* untuk membuat *eave*, *fascia*, *flooring/deck*, *siding*, *sunshade louver* dan *stair / handrail* bagi menggantikan kayu dalam industri pembinaan.

Berdasarkan proses pengilangan yang dikemukakan oleh pemohon, barangan dihasilkan dengan mencampurkan *portland cement*, *calcium carbonate* dan *fiber cellulose*. Ia kemudian akan melalui proses *lamination* mengikut ketebalan yang ditetapkan, dikeringkan dan seterusnya dipotong mengikut saiz yang dikehendaki.

Ketetapan

Barangan tersebut sesuai diperjeniskan di bawah kod tarif seperti berikut:

| Bil | Deskripsi Barangan / Kegunaan | Dimensi (mm) (Thickness x Width x Length) | Kod Tarif |
|------------|--|--|--|
| 1. | <i>Conwood Eave Used as decorative fascia at roof parameter to exterior ceiling of building</i> | i. 16 x 150 x 3050 ii. 16 x 200 x 3050 | 6811.82 900 sebagai <i>other sheet, panels, tiles and similar articles</i> |
| 2. | <i>Conwood Lath - Used as fencing, ceiling decorative onto wall</i> | i. 11 x 75 x 3050 ii. 11 x 100 x 3050 | 6811.82 900 sebagai <i>other sheet, panels, tiles and similar articles</i> |
| 3. | <i>Conwood Ceiling Border - A decorative strip. Use as a decorative border to cover the joints for ceilings and wall</i> | 11 x 50 x 3050 | 6811.82 900 sebagai <i>other sheet, panels, tiles and similar articles</i> |

| Bil | Deskripsi Barangan / Kegunaan | Dimensi (mm) (Thickness x Width x Length) | Kod Tarif |
|------------|---|---|--|
| 4. | <i>Conwood Siding Karaked - Used Decorative plank for wall</i> | 8 x 150 x 3050 | 6811.82 100 sebagai <i>facing sheets.</i> |
| 5. | <i>Conwood Siding - Used as decorative for wall</i> | 8 x 150 x 3050 | 6811.82 100 sebagai <i>facing sheets.</i> |
| 6. | <i>Conwood Mould - Used as a cover up for the seams between wall and floor (skirting)</i> | i. 11 x 100 x 3050 ii. 14 x 100 x 3050 | 6811.82 900 sebagai <i>other sheet, panels, tiles and similar articles</i> |
| 7. | <i>Conwood Deck - Used for deck flooring</i> | i. 14 x 100 x 3050 ii. 14 x 150 x 3050 iii. 14 x 200 x 3050 iv. 25 x 100 x 3050 v. 25 x 150 x 3050 vi. 25 x 200 x 3050 | 6811.82 900 sebagai <i>other sheet, panels, tiles and similar articles</i> |
| 8. | <i>Conwood Plank 2" - Multipurpose that can be utilized in variety of contexts. Can be used creatively to provide decorative wood accent in home or other building.</i> | i. 16 x 20 x 3050 ii. 25 x 50 x 3050 | 6811.82 900 sebagai <i>other sheet, panels, tiles and similar articles</i> |

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|-----|---|---|--|
| 9. | <i>Conwood Stair (Vertical / Horizontal/ Handrail)</i> - <i>As decorative stairs</i> | i. 16 x 200 x 3050 ii. 25 x 250 x 3050 | 6811.82 900 sebagai <i>other sheet, panels, tiles and similar articles</i> |
| 10. | <i>Handrail</i> | 30 x 85 x 3050 | 6811.82 900 sebagai <i>other sheet, panels, tiles and similar articles</i> |
| 11. | <i>Conwood Fence</i> - <i>Fence</i> | i. 16 x 100 x 1000 ii. 16 x 100 x 1500 | 6811.82 900 sebagai <i>other sheet, panels, tiles and similar articles</i> |
| 12 | <i>Conwood Sunshade</i> - <i>Used as sunshade louver</i> | 14 x 75 x 3050 | 6811.82 900 sebagai <i>other sheet, panels, tiles and similar articles</i> |

Penetapan kod tariff tersebut adalah berdasarkan alasan-alasan berikut :

1. Berdasarkan MSDS, barangan mengandungi *portland cement* (75%), *carbonated cellulose fibre* (10%) dan *calcium carbonate* (15%). Barangan tidak mengandungi asbestos.
2. Analisis pakar, mengesahkan sampel barangan adalah panel keras berwarna kelabu yang terdiri daripada *wood fibres agglomerated with cement* di mana kandungan bahan *inorganic* (terutamanya *calcium carbonate*) adalah lebih daripada 65% berat sampel.
3. Keadaan fizikal barangan adalah rata (*smooth*) dan tidak menunjukkan *the vegetable materials retain their own identity in the body of the binder*. Oleh itu, barangan tidak sesuai diperjeniskan di bawah kod tariff 6808.00 900 seperti cadangan Jabatan Kimia seperti yang dijelaskan dalam EN 2012 ms XIII-6808-1:

6808 – *Panel, boards, tiles, blocks and articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.*

This heading covers building or heat- or sound-insulating or sound-absorbing panels, boards, tiles, blocks, etc., made of vegetable materials (such as cellulose fibre, wood fibre, wood wool, wood chips, shavings or other wood waste, sawdust

The types of boards, panels, etc., of this heading are all relatively light but rigid, and the vegetable materials retain their own identity in the body of the binder.

4. Barangan adalah untuk pelbagai kegunaan seperti *eave, fascia, flooring, fencing, siding, sunshade louver* dan *stair / handrail* bagi menggantikan kayu dalam industri pembinaan.
5. Berdasarkan dimensinya, kesemua barangan adalah dalam bentuk *sheet, panel*, atau *board*. dan barangan yang serupa (*other similar articles*). *Sheet* dan *board* dijelaskan seperti berikut :

i. http://en.wikipedia.org/wiki/Cement_board

A cement board is a combination of [cement](#) and reinforcing fibers formed into 4 foot by 8 foot sheets (or 3 foot by 5 foot sheets), 1/4 to 1/2 inch thick that are typically used as a [tile backing board](#).

ii. <http://en.wikipedia.org/wiki/Fiber-cement-siding>

Specifications

Sheet sizes vary slightly from manufacturer to manufacturer but **generally they range between 2400 – 3000 mm in length and 900 –1200mm in width (600 & 450 mm increments)**. This manufactured size minimizes on-site wastage as residential floor, wall and roof structures lay structural members at 450 or 600 centres.

When used as siding boards, widths between 130mm and 300mm (5.25 inch to 12 inch) are available. **Fiber cement thicknesses vary between 4.5-18mm** and also vary in density – the lower density resulting in a fibrous rough edge when cut and the higher density having a cleaner smoother edge when cut.

6. Kesemua barangan tidak sesuai diperjeniskan di bawah kod tariff 6811.89 100 seperti cadangan pemohon kerana *sheet, panel* dan *board* mendapat liputan di bawah *subheading* 6811.82 secara spesifik.

7. Barangan mendapat liputan di dalam EN HS 2012 muka surat XIII-6811 seperti berikut :

68.11 – Articles of asbestos, of cellulose fibre-cement or the like

6811.40 – *Containing asbestos*

– *Not containing asbestos*

6811.81 -- *Corrugated sheet*

6811.82 -- Other sheet, panels, tiles and similar articles

6811.89 -- *Other articles*

This heading covers hardened articles consisting essentially of an intimate mixture of fibres (for example, asbestos, cellulose or other vegetable fibres, synthetic polymer, glass or metallic fibres) and cement or other hydraulic binders, the fibres acting as strengthening agents. These articles may also contain asphalt, tar, etc.

These products are generally manufactured by pressing together thin layers of a mixture of fibres, cement and water or by moulding (possibly under pressure), by pressing or by extruding.

This heading includes sheets of all sizes and thickness, obtained as described above, and also articles made by cutting these sheets or by pressing, moulding or bending them before they have set, e.g., roofing, facing or partition sheet and tiles; sheets for making furniture; window sills; sign-plate, letters and numbers; barrier bars; corrugated sheets; reservoir, troughs, basins, sinks, tubing joints; packing washers and joints; panels imitating carving; ridge tiles, gutters, window frames; flower-pots; ventilation or other tubing, cable conduits; chimney crowls, etc.

All these articles may be coloured in the mass, varnished, printed, enameled, decorated, drilled, filed, planed, smoothed, polished or otherwise worked; they may also be reinforced with metal, etc.

8. Barangan mendapat liputan secara khusus dalam PDK 2012 seperti berikut :

68.11 - **Articles of asbestos, of cellulose fibre-cement or the like**

6811.40 - *Containing asbestos*

.....
- **Not containign asbestos**

6811.81 -- *Corrugated sheets*

6811.82 -- **Other sheets, panels, tiles and similar articles:**

100 --- **Roofing, facing or partition sheets.**

200 --- *Floor or wall tiles containing plastisc*

900 --- **other**

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| Dagangan : SYNTHETIC MONOFILAMENT Nama Perdagangan : Polyglycolide-co-caprolactone (PGCL Absorbable Monofilament) Model : MEPFIL-MO | Kod Tarif (Perintah Duti Kastam 2012): 5404.19 000 Tarikh Kelulusan: 27 Jun 2014 |
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Keterangan:

Barangan tersebut sesuai diperjeniskan di bawah kod tarif **5404.19 000** sebagai **other synthetic monofilament** berdasarkan alasan-alasan berikut:

- Barangan adalah *synthetic monofilament* daripada polyglycolic acid mempunyai *cross-sectional dimension 0.36mm* dan *decitex 179*.
- Barangan merupakan benang yang tidak bersifat *elastic* dan belum melalui proses *sterilization*.
- Barangan dipek dalam *aluminium foil pouch sealed in nitrogen gas* dimana berat benang termasuk *spool* adalah di antara 145g hingga 301g.
- Kegunaan barangan ialah *for tissue approximation, general surgery, orthopadiecs urology, gynecology, maxilofacial, neurosurgery*.
- *Synthetic monofilament* mendapat liputan di bawah *heading 54.04* di dalam EN muka surat XI-5404-1 seperti berikut :

54.04 – Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile material of an apparent width not exceeding 5mm.

– Monofilament

5404.11 - - Elastomeric

5404.12 - - Other, of polypropylene

5404.19 - - Other

This heading covers :

(1) **Synthetic monofilament.** *These are filaments extruded as single filaments. They are classified here only if they measure 67 decitex or more and do not exceed 1 mm in any cross-sectional dimension. Monofilaments of this heading may be of any cross-sectional configuration and may be obtained not only by extrusion but by lamination or fusion.*

(2) *Strip and the like, of synthetic textile materials.*
.....

All these products are generally in long lengths, but remain classified here even if cut into short lengths and whether or not put up for retail sale. They are use according to their different characteristics in the manufacture of brushes, sports rackets, fishing lines, surgical sutures, upholstery fabrics, belts, millinery braids, etc.



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|---|--|
| Dagangan : SYNTHETIC MONOFILAMENT Nama Perdagangan : Polyglycolide-co-caprolactone (PGCL Absorbable Monofilament) Model : MEPFIL-MO | Kod Tarif (Perintah Duti Kastam 2012): 5404.19 000 Tarikh Kelulusan: 27 Jun 2014 |
|---|--|

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| | |
|--|---|
| <p>Dagangan : CRUSHED LOW DENSITY POLYETHYLENE (LDPE) FLAKES Nama Perdagangan : Low Density Polyethylene (LDPE)</p> | <p>Kod Tarif (Perintah Duti Kastam 2012) : 3901.10 000 Tarikh Kelulusan: 27 Jun 2014</p> |
|--|---|

Keterangan barangan :

Barangan sesuai diperjeniskan di bawah kod tarif **3901.10 000** (PDK 2012) sebagai **Polyethylene having a specific gravity of less than 0.94** berdasarkan alasan-alasan berikut:

- Barangan merupakan bahan berbentuk nipis memanjang berwarna putih dan hitam dan juga serpihan kecil bahan pelbagai warna dalam keadaan "irregular shape and size". Barangan mempunyai nilai specific gravity diantara 0.8932g/cm³ hingga 0.9150 g/cm³. Kesemua barangan diperbuat daripada *polyethylene*.
- Barangan didapati sesuai dipenjeniskan di bawah *heading* **39.01** kerana barangan mendapat liputan dalam EN HS2012 mukasurat VII-3901-1 seperti berikut:

39.01 - Polymers of ethylene, in primary forms

3901.10 - Polyethylene having a specific gravity of less than 0.94

This heading covers polyethylene and chemically modified polyethylene (for example, chlorinated polyethylene and chlorosulphonated polyethylene). It also covers ethylene copolymers (for example, ethylene-vinyl acetate copolymers and ethylene-propylene copolymers) in which ethylene is the predominant co-monomer unit.

*Polyethylene is a translucent material having a very wide range of applications. Low-density polyethylene (LDPE), i.e., polyethylene having a specific gravity at 20°C of **less than 0.94** (calculated on an additive-free polymer basis), is used largely as a packaging film especially for food products, as coating for paper, fibreboard, aluminium foil, etc., as an electric insulator, and for the manufacture of various household articles, toys, etc*



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| <p>Dagangan : CRUSHED LOW DENSITY POLYETHYLENE (LDPE) FLAKES Nama Perdagangan : Low Density Polyethylene (LDPE)</p> | <p>Kod Tarif (Perintah Duti Kastam 2012) : 3901.10 000 Tarikh Kelulusan: 27 Jun 2014</p> |
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Keterangan barangan :

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