

<p>Dagangan : 2,2,4-TRIMETHYL-1, 3-PENTANEDIOL DIISOBUTYRATE TXIB</p> <p>Nama Perdagangan : 2,2,4-Trimethyl-1, 3-Pentenediol Diisobutyrate TXIB</p>	<p>Kod Tarif (Perintah Duti Kastam 2012) :</p> <p>2915.60 000</p> <p>Tarikh Kelulusan: 24 Julai 2014</p>
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Keterangan barangan :

Barangan yang dinamakan sebagai *2,2,4-trimethyl-1,3-pentenediol Diisobutyrate* berupa cecair tidak berwarna dan dipek dalam *steel drum* berkapasiti 20 liter.

Menurut pemohon, barangan terdiri daripada 100% *organic chemical*.

Berdasarkan *Safety Data Sheet* yang dikemukakan, spesifikasi barangan ini adalah seperti berikut:

<i>Product Name</i>	<i>Eastman TXIB (TM) Formulation Additive</i>
<i>Chemical Name</i>	<i>2,2,4-trimethyl-1,3-pentenediol diisobutyrate</i>
Composition/ingredients:	
<i>2,2,4-trimethyl-1,3-pentenediol diisobutyrate</i>	<i>100%</i>
<i>Specific end uses(s)</i>	<i>Additive plasticizer</i>
Physical and Chemical Properties	
<i>Appearance :</i>	
<i>Physical state</i>	<i>Liquid</i>
<i>Form</i>	<i>Liquid</i>
<i>Color</i>	<i>Colorless</i>
<i>Odor</i>	<i>Slight</i>

Barangan digunakan sebagai *additive* untuk dicampurkan ke dalam *plasticizers*.

Barangan ini sesuai diperjelaskan di bawah kod tarif **2915.60 000** sebagai ***butanoic acid, esters*** berdasarkan alasan-alasan berikut:

- i. Analisis Pakar mengesahkan barangan adalah *2,2,4-trimethyl-1,3-pentenediol diisobutyrate*.
- ii. Barangan ini merupakan sejenis *separate chemically defined compound* kerana ia terdiri daripada 100% *2,2,4-trimethyl-1,3-pentenediol diisobutyrate* menepati keterangan di dalam Chapter Note 1(a) kepada Chapter 29 seperti berikut :
 - 1.- *Except where the context otherwise requires, the headings of this Chapter apply only to :*
 - (a) *Separate chemically defined organic compounds, whether or not containing impurities;*

- iii. Barangan mendapat liputan di dalam EN muka surat VI-2915-2 dan 3 seperti berikut :

29.15 - *Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.*

2915.60 -*Butanoic acids, pentanoic acids, their salts and esters*

This heading covers saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, esters and salts, as well as the halogenated, sulphonated, nitrated or nitrosated derivatives (including compound derivatives) of any of these products.

.....
 (V) *Butanoic acids and their salts and esters.*

(a) *Butyric acid (butanoic acid) is a dense, oily liquid with a disagreeable rancid odour; colourless. Used for delimiting hides.*

(b) *Isobutyric acid (2-methylpropanoic acid).*

Dagangan : ACRYLIC RESIN SOLUTION	Kod Tarif (Perintah Duti Kastam 2012) :
Nama Perdagangan : SPM-01	3906.90 900
	Tarikh Kelulusan: 24 Julai 2014

Keterangan barangan :

Barangan yang dinamakan sebagai *Acryl Resin Solution* berupa cecair pekat tidak berwarna dan dipek dalam 180kg drum.

Menurut pemohon, barangan terdiri daripada *acryl resin, xylene dan ethyl benzene*.

Berdasarkan *Safety Data Sheet* yang dikemukakan, spesifikasi barangan ini adalah seperti berikut:

<i>Product Name</i>	SPM-01
<i>Chemical Name</i>	<i>Acryl Resin Solution</i>
Composition/ingredients:	
<i>Acryl Resin</i>	60
<i>Xylene</i>	24
<i>Ethyl benzene.</i>	16
Physical and Chemical Properties	
<i>Appearance</i>	<i>Light yellow clear liquid</i>
<i>Odor</i>	<i>Solvent odor</i>
<i>Boiling point</i>	26.0°C

Barangan digunakan sebagai *raw material for paint*.

Barangan ini sesuai diperjeniskan di bawah kod tarif **3906.90 900** sebagai ***acrylic polymer, in primary form*** berdasarkan alasan-alasan berikut:

Analisis pakar mengesahkan barangan terdiri daripada *acrylic polymer*, pelarut *xylene* dan *ethylbenzene*.

Kandungan pelarut organik di dalam barangan ini adalah kurang daripada 50%. Oleh itu, barangan ini sesuai diperjeniskan di bawah heading 39.06 berdasarkan keterangan di dalam *Note 2(e) Chapter 39* dan *Chapter Note 4, Chapter 32*, muka surat VI-32-1 yang menjelaskan seperti berikut:

Note 2(e) Chapter 39

2. *This Chapter does not cover :*

Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08);

Barangan mendapat liputan di dalam EN muka surat VII-3906-1 seperti berikut :

39.06 -Acrylic polymers in primary forms.

3906.10 - *Poly(methyl methacrylate)*

3906.90 - *Other*

The expression “ acrylic polymers ” covers polymers of acrylic or methacrylic acid, of their salts or esters, or of the corresponding aldehydes, amides or nitriles.

Poly(methyl methacrylate) is the most important polymer of this category. It is used, because of its excellent optical properties and its physical strength, as a glazing material, in outdoor signs and other display articles, and in the manufacture of artificial eyes, contact lenses and artificial dentures.

<p>Dagangan : AUTOMATIC DATA PROCESSING MACHINES</p> <p>Nama Perdagangan : Fingerprint / Password Recognition Device</p> <p>Jenama : FingerTec</p> <p>Model : FingerTec AC 100C</p>	<p>Kod Tarif (Perintah Duti Kastam 2012) :</p> <p>8471.41 000</p> <p>Tarikh Kelulusan: 24 Julai 2014</p>
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Keterangan barangan :

Berdasarkan risalah barangan yang dinamakan sebagai *Finger Scan / Password Recognition Device* adalah merupakan satu unit peralatan elektronik yang terdiri daripada komponen, *Coreboard, Main output board, LCD color screen, optical module (fingerprint scanner), keypad.*

Barangan ini dikatakan sejenis *biometric verification electronic device, by using finger print matching and password as medium to perform automatic data capturing, transcribing and processing in a coded form to serve the purpose of access control and time attendance according to customer requirement.*

Fungsi setiap komponen peralatan tersebut adalah sepertimana berikut :

<i>Item</i>	<i>Function</i>
<i>Coreboard</i>	<i>Device process and storage</i>
<i>Main output board</i>	<i>connects the device with a PC and software via TCP / IP , RS 232, RS 485 atau USB flash disk</i>
<i>Fingerprint scanner (optical module)</i>	<i>to capture user's fingerprint image</i>
<i>Keypad</i>	<i>To input commands, to select option, to insert user ID and password, to access into system menu for configuration</i>
<i>LCD color screen</i>	<i>Display status of terminal, day, date and time.</i>

Coreboard merupakan komponen paling utama di dalam peralatan ini. Ia mengandungi *400 MHz microprocessor, 256 MB flash memory* dan *32 MB SDRAM*. Fungsi setiap peralatan ini adalah seperti berikut :

<i>Microprocessor</i>	menerima, merekod dan memproses image data yang diterima. <i>(receives fingerprint images and turns it into codes).</i>
<i>Flash Memory</i>	untuk menyimpan data
<i>SDRAM</i>	membuat verifikasi identiti pengguna dan bergantung kepada <i>software</i> yang diprogramkan.

Spesifikasi barangan ini adalah seperti berikut :

SPECIFICATIONS	
MODEL	AC100C
SURFACE FINISHING	<i>Acrylonitrile Butadiene Styrene (ABS)</i>
TYPE OF SCANNER	<i>Optical</i>
PROCESSOR	<i>400 MHz microprocessor</i>
MEMORY	<i>256MB flash memory</i>
ALGORITHM	<i>BioBridge VX 9.0 or BioBridge VX 10.0</i>
PRODUCT DIMENSION (L X W X H), mm	<i>195 x 48 x 144</i>
STORAGE	
• Fingerprint templates	<i>12000</i>
• Transaction	<i>200000</i>
ENROLLMENT & VERIFICATION	
• Methods	<i>Fingerprint (1:1, 1:N), Password</i>
• Recommended fingerprint per user ID	<i>2</i>
• Fingerprint placement	<i>Any angle</i>
• Verification time (sec)	<i><1</i>
• FAR (%)	<i>< 0.0001</i>
• FRR (%)	<i>< 1</i>
COMMUNICATIONS	
• Method	<i>TCP/IP, RS232, RS485, USB flash disk</i>
• Baud rates	<i>9600, 19200, 38400, 57600, 115200</i>
• Temperature (°C)	<i>0 ~ 45</i>
• Humidity (%)	<i>20 ~ 80</i>
• Power input	<i>DC5V 2A</i>
TIME ATTENDANCE	
• Work codes	<i>Yes</i>
• Fast Transaction Checking	<i>Yes</i>
MULTIMEDIA	
• Photo Display	<i>3.0" 65k color TFT screen</i>
• Short message display	<i>Yes</i>
• Voice	<i>Yes</i>

Barangan ini sesuai diperjeniskan di bawah kod tarif **8471.41.000** sebagai **automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined** berdasarkan alasan-alasan berikut:

- i. Barangan ini adalah sejenis *biometric verification electronic device, by using finger print matching and password as medium to perform automatic data capturing, transcribing and processing in a coded form to serve the purpose of access control and time attendance according to custometr requirement.*
- ii. Barangan mempunyai input unit untuk membekalkan maklumat / data untuk disimpan dalam *coreboard*. *Coreboard* berfungsi sama seperti sebuah *central processing unit* yang boleh menerima, menyimpan dan memproses data daripada *input unit*. *Main Output Board* pula merupakan output unit untuk *convert data* yang disimpan dalam *coreboard* kepada *signal* atau data untuk digunakan oleh komputer PC atau *end user*.

iii. Berdasarkan fakta di para 5.2, barangan memenuhi kriteria *automatic data processing machine* berdasarkan *Explanatory Note HS 2012 Note 5 (A) to Chapter 84* dan keterangan dalam EN , muka surat XVI-84-2 dan XVI-84-3 seperti berikut:

(A) *AUTOMATIC DATA PROCESSING MACHINES*

The automatic data processing machines of this heading must be capable of fulfilling simultaneously the conditions laid down in Note 5 (A) to this Chapter. That is to say, they must be capable of:

- (1) *Storing the processing program or programs and at least the data immediately necessary for the execution of the program;*
- (2) *Being freely programmed in accordance with the requirements of the user;*
- (3) *Performing arithmetical computations specified by the user; and*
- (4) *Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.*

Thus, machines which operate only on fixed programs, i.e., programs which cannot be modified by the user, are excluded even though the user may be able to choose between a number of such fixed programs.

These machines have storage capability and also stored programs which can be changed from job to job.

Automatic data processing machines process data in coded form. A code consists of a finite set of characters (binary code, standard SIX bit ISO code, etc.).

The data input is usually automatic, by the use of data media such as magnetic tapes, or by direct reading of original documents, etc. There may also be arrangements for manual input by means of keyboards or the input may be furnished directly by certain instruments (e.g., measuring instruments).

The input data are converted by the input units into signals which can be used by the machine, and stored in the storage units.

Part of the data and program or programs may be temporarily stored in auxiliary storage units such as those using magnetic discs, magnetic tapes, etc. But these automatic data processing machines must have a main storage capability which is directly accessible for the execution of a particular program and which has a capacity at least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run.

Automatic data processing machines may comprise in the same housing, the central processing unit, an input unit (e.g., a keyboard or a scanner) and an output unit (e.g., a visual display unit), or may consist of a number of interconnected separate units. In the latter case, the units form a "system" when it comprises at least the central processing unit, an input unit and an output unit (see Subheading Note 1 to this Chapter). The interconnections may be made by wired or wireless means.

A complete automatic data processing system must comprise, at least :

- (1) A central processing unit which generally incorporates the main storage, the arithmetical and local elements and the control elements; in some cases, however, these elements may be in the form of separate units.
- (2) An input unit which receives input data and converts them into signals which can be processed by the machine.
- (3) An output unit which converts the signals provided by the machine into an intelligible form (printed text, graphs, displays, etc.) or into coded data for further use (processing, control, etc.).

.....
These systems may include remote input or output units in the form of data terminals.
.....

Automatic data processing machines and systems are put to many uses, for example, in industry, in trade, in scientific research and in public or private administrations. (See Part (E) of the General Explanatory Note to Chapter 84 with respect to the classification of machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function (Note 5 (E) to this Chapter)).

- iv. Barangan mendapat liputan dalam HS 2012 Explanatory Note muka surat XVI-8471-1 yang menjelaskan seperti berikut :

84.71 - Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included (+).

.....
- Other automatic data processing machines :

8471.41 - - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined



PENILAIAN

05 Ogos 2014 hingga 04 Ogos 2017

Dagangan : COOKING WINE

Nama Perdagangan : Cooking Rice Wine 48% V/V

Kod Tarif (Perintah Duti Kastam 2012) :

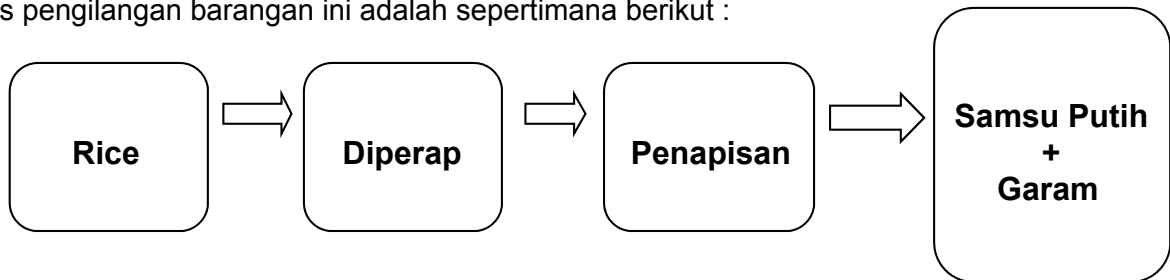
2103.90 900

Tarikh Kelulusan: 07 Ogos 2014

Keterangan barangan :

Barangan berupa cecair jernih tidak berwarna yang dipek dalam botol kaca dengan kandungan 635 ml. Barangan dikatakan *salted wine used in cooking only, not for use as a beverage*.

Proses pengilangan barangan ini adalah sepertimana berikut :



Berdasarkan *Material Safety Data Sheet (MSDS)* yang dikemukakan , komposisi barangan adalah sepertimana di bawah.

Bahan	Kandungan
<i>Ethanol</i>	~ 48% v/v
<i>Water</i>	~ 52%
<i>Salt</i>	~ 1.5 – 1.8%

lanya mengandungi 47.5f% isipadu Etil alkohol dan garam. Kod tarif yang dicadangkan adalah 2103.90 900.

Ketetapan:

Barangan ini sesuai diperjeniskan di bawah kod tarif **2103.90 900** sebagai ***mixed seasonings***.

Dagangan : DISPLAY MONITOR

Nama Perdagangan : CDP-202 VFD Customer Pole
Jenama : CNP
Model : CDP-202

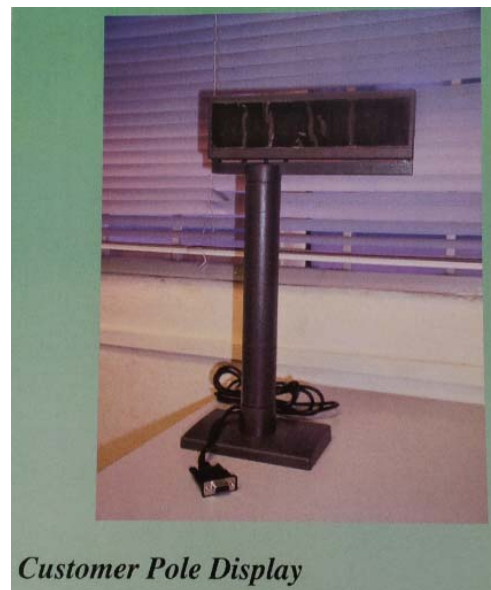
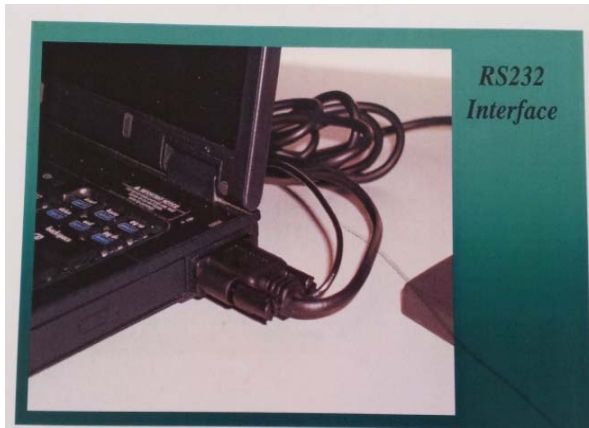
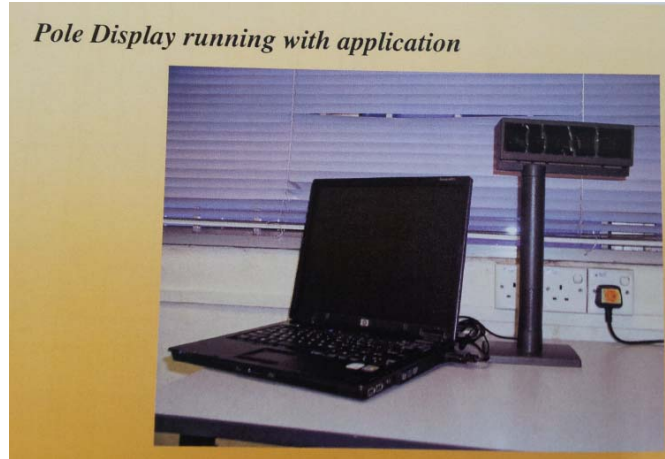
Kod Tarif (Perintah Duti Kastam 2012) :

8528.51 000

Tarikh Kelulusan: 07 Ogos 2014

Keterangan barangan :

Berdasarkan maklumat yang dikemukakan barangan adalah merupakan sejenis peralatan elektronik iaitu sejenis display monitor dari jenis *Vacuum Fluorescent Display*. Barangan adalah seperti photo dibawah.



Ia dilengkapi dengan *various interface supporting seperti RS232C, USB, Ethernet, adjustable pole high, changeable character color*. Ciri-ciri dan spesifikasi barangan adalah seperti berikut:

<i>Items:</i>	<i>Spesifikasi:</i>
<i>Model</i>	<i>CDP-202</i>
<i>Interface</i>	<i>(RS-232C, USB, Ethernet)</i>
<i>Display type</i>	<i>Vacuum Fluorescent Display Module(VFD)</i>
<i>Character Matrix</i>	<i>Dot matrix</i>
<i>Character size(mm)</i>	<i>6(W)x11(H)</i>
<i>Connection</i>	<i>12v power lead for internal connection to PC</i>
<i>Panel Dimensions(mm)</i>	<i>93(H)x244(W)x440(D)</i>
<i>Weight</i>	<i>0.8 Kg</i>
<i>Power source</i>	<i>5 to 12v DC</i>
<i>Source of input</i>	<i>Dari Komputer</i>

Barangan adalah sejenis display monitor yang memaparkan maklumat berdasarkan input yang diterima dari computer. Display computer ini dihubungkan ke computer dengan menggunakan lead kabel 12 volt. RS-232 interface pula bertindak untuk mengawal signal input yang diterima dari komputer (*Data Terminal Equipment*).

Ketetapan:

Barangan ini sesuai diperjeniskan di bawah kod tarif **8528.51 000** sebagai ***other monitor, of kind solely or principally used in an automatic data processing system of heading 84.71***

Dagangan : DIGITAL VIDEO RECORDER
CAPTURE CARD

Nama Perdagangan : Hardware 4.264 Digital
Surveillance System

Jenama : NUJO
Model : SCB-7016S

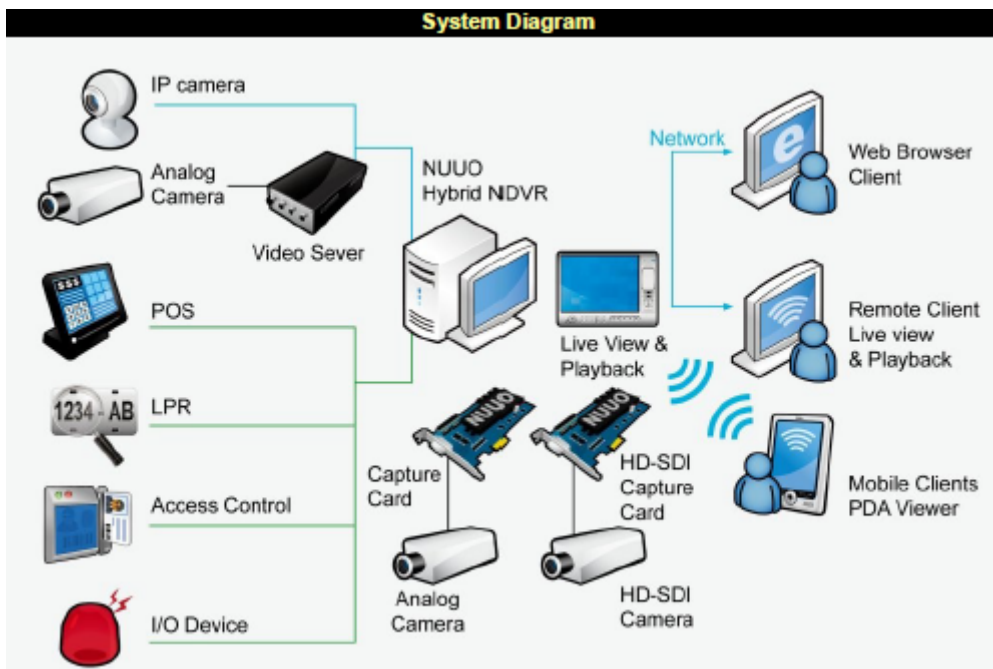
Kod Tarif (Perintah Duti Kastam 2012) :

8521.90 000

Tarikh Kelulusan: 07 Ogos 2014

Keterangan barangan :

Barangan dikenali sebagai **Hardware Digital Surveillance System**. Barangan adalah seperti photo dibawah.



Spesifikasi barangan adalah seperti berikut.

<i>Items</i>	<i>Specifications</i>
Model	SCB-7016S
Vedio/Audio Inputs	16/16
Max. Cards per Server	4
Display Rate (NTSC/PAL)	480/400 fps
Recording Rate [D1] (NTSC/PAL)	480/400 fps
Video Resolution	NTSC:704 x 480 PAL: 704 x 576
Compression Format	Hardware Compression H.264
Interface	PCI-Express x1
Available I/O Box	Support
Hardware Watchdog	Support
Dimension	181 x 121 mm
Power Consumption	9W
System Minimum Requirements (per card)	
OS Supported	Windows 7 (32-bit/64-bit)
CPU	Core 2 Quad Q9550
RAM	2GB
HDD	80GB
Motherboard	Intel P35, P43, P45, ASUS motherboard recommended
Display	nVidia 8500GT/9400G, ATI Radeon HD2400/x1600/4350 chipset graphic card

Barangan adalah merupakan sejenis PCB yang boleh terus dipasang pada computer. Ia mempunyai spesifikasi tersendiri dan mampu berfungsi secara sendirinya. Diantara spesifikasi utama barangan adalah untuk melakukan **live display** dan **playback**. (rujuk lampiran 4) Data atau image yang diambil oleh kamera boleh direkod olehnya dan disimpan didalam harddisk. Disini ia berperanan sebagai recorder. Ia boleh dimainkan semula apabila dikehendaki atau diperlukan.

Ketetapan:

Barangan ini sesuai diperjeniskan di bawah kod tarif **8521.90 000** sebagai **other Video recording or reproducing apparatus**.

Dagangan : MULTIVITAMINS & MINERALS	Kod Tarif (Perintah Duti Kastam 2012) :
Nama Perdagangan : DAILYsential 45+	2106.90 800
Jenama : Live-well	Tarikh Kelulusan: 08 Ogos 2014

Keterangan barangan :

Barangan yang dinamakan sebagai DAILYsential 45+ Multivitamins & Minerals adalah dalam bentuk kapsul berwarna merah yang dipek dalam botol plastic. Setiap botol mengandungi 60 *vegetable capsules*.

Mengikut maklumat pada label pembungkusan, barangan mengandungi bahan-bahan antaranya seperti *Panax Ginseng, Vitamins, Calcium Pantothenate, Zinc, Manganese, Copper, Iron, Selenium, Inositol, Chromium, Lutein, serta Lycopene*.

Barangan terdapat dalam pembungkusan seperti dibawah dan dos yang dicadangkan adalah :

<i>Packing</i>	
<i>Pack Sizes</i>	60 <i>vegetable capsules</i> 30 <i>vegetable capsules</i>
<i>Directions</i>	<i>Adult, age 45 and above</i>
Dos disyorkan	1 kapsul setiap hari, selepas makan atau seperti diarahkan oleh doktor
<i>Indication</i>	<i>As a dietary supplement</i>

Berdasarkan penjelasan pemohon, barangan adalah barang siap keluaran tempatan. Bahan-bahan diimport dan ditambah dengan *panax ginseng, C.A., meyerEFLA 910, Lycopene, Lutein* semasa pengilangan.

Barangan digunakan sebagai *daily supplement* yang dirumus khas untuk orang dewasa berumur 45 tahun ke atas.

Barangan ini sesuai diperjeniskan di bawah kod tarif **2106.90 800** sebagai **food supplements** berdasarkan alasan-alasan berikut :

- i. Barangan merupakan makanan tambahan kesihatan yang dirumus khas untuk orang dewasa berumur 45 tahun ke atas.
- ii. Mengikut analisis pakar barangan mengandungi campuran vitamin B1, B3, B6, B12 dan Vitamin C serta 10.0% bahan mineral yang kebanyakannya terdiri daripada zink, *magnesium, iron, manganese, potassium, kalsium, chromium* dan *copper*.
- iii. Barangan ini telah didaftarkan **sebagai suplemen kesihatan** oleh Biro Pengawalan Farmaseutikal Kebangsaan di bawah no pendaftaran MAL06021216X.
- iv. Berdasarkan label pembungkusan, barangan yang dinamakan sebagai *DAILYsential 45+ Multivitamins & Minerals* ini adalah *dietary supplement*.

- v. Oleh yang demikian, barangan ini lebih sesuai diperjeniskan di bawah *heading* 21.06 dan mendapat liputan di dalam EN HS 2012 muka surat IV-2106-1 dan IV-2106-3 seperti berikut:

21.06 -Food preparations not elsewhere specified or included.

2106.10 - Protein concentrates and textured protein substances

2106.90 - Other

Provided that they are not covered by any other heading of the Nomenclature, this heading covers :

- (A) **Preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.**
- (B) Preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes **preparations consisting of mixtures of chemicals** (organic acids, calcium salts, etc.) **with foodstuffs** (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.) (see the General Explanatory Note to Chapter 38).

The heading includes, inter alia :

(1)-(15)

- (16) Preparations, often referred to as food supplements, based on extracts from plants, **fruit concentrates, honey, fructose, etc. and containing added vitamins** and sometimes minute quantities of iron compounds. These preparations are often **put up in packagings with indications that they maintain general health or well-being.**



Dagangan : SODIUM POLYACRYLATE	Kod Tarif (Perintah Duti Kastam 2012) :
Nama Perdagangan : Thermafreeze	3906.90 900
Jenama : Thermafreeze	
Model : Thermafreeze PE F2-F7	Tarikh Kelulusan: 08 Ogos 2014

Keterangan barangan :

Barangan yang dinamakan sebagai *Thermafreeze* berbentuk seperti *sachet* yang dikatakan diperbuat daripada *polyethylene film* iaitu lapisan berkilat dan (permukaan atas), *non woven fabric* (lapisan bawah), manakala di dalamnya terdapat serbuk halus berwarna keputihan.

Menurut pemohon, komposisi barangan ini terdiri daripada *superabsorbent powder (sodium poly acrylic)*, *non woven fabric* dan *polyethylene film*. Ketiga-tiga komponen ini di *compress and sealed together by specially design machine*.

Spesifikasi barangan ini adalah seperti berikut :

Non woven fabric	
<i>Manufacturer process</i>	<i>Spunbonded continuous filament</i>
<i>Weight (gram per mtr sq)</i>	40.0
<i>Tensile strength (kg per 5cm)</i>	
MD	19.0
CD	7.0
<i>Tear strength (kg) MD</i>	0.8
Plastic Film	PET 12 / LLDPE
Super Absorbent Powder	
<i>Chemical name</i>	<i>Acrylic acid polymers, sodium salt</i>
<i>Moisture content</i>	9.2%
<i>Retention Absorbency</i>	33 g/g
<i>Absorption capacity</i>	54 g/g
<i>Bulk Density</i>	0.70 g/ml
<i>Absorption rate</i>	38 sec
<i>Physical and Chemical Properties</i>	
<i>Appearance</i>	<i>White granular powder</i>
<i>Bulk density</i>	0.6 to .090g/ml
<i>Decomposition point</i>	Ca.330°C
<i>Solubility in water</i>	<i>Swells in water</i>
<i>Auto-ignition temperature</i>	<i>Above 400°C</i>

Barangan digunakan didalam pembungkusan *seafood, veterinary, pharmaceutical and temperature sensitive products*.

Barangan ini digunakan dengan cara merendam *thermafreeze pads* ini di dalam air selama 10 – 15 minit bagi mendapatkan penyerapan yang maksima. Keluarkan daripada air dan keringkan menggunakan kain yang kering dan bersih untuk mengelap air yang berlebihan dan masukkan ke dalam *freezer* untuk di bekukan dan akan *digunakan as an aid to temperature control in packaging*.

Barangan ini sesuai diperjeniskan di bawah kod tarif **3906.90 900** sebagai **other acrylic polymer, in primary form** berdasarkan alasan-alasan berikut:

- i. Analisis pakar mengesahkan sampel berupa serbuk halus berwarna keputihan dalam bentuk sachet. Hasil analisis mendapati serbuk halus ini adalah *sodium polyacrylate*, manakala sachet terdiri daripada lapisan *polyester* (berkilat) dan *polyethylene (non-woven)*.
- ii. *Sodium polyacrylate* yang berfungsi untuk menyerap air sebelum dibekukan memberikan ciri-ciri perlu (*essential character*) bagi barangan ini manakala lapisan *polyester* dan *non-woven* yang membentuk sachet lebih merupakan bahan pembungkusan untuk *sodium polyacrylate* tersebut.
- iii. Barangan digunakan sebagai *an aid to temperature control in packaging*.
- iv. Oleh yang demikian, barangan sesuai diperjeniskan di bawah heading 39.06 dan mendapat liputan di dalam EN muka surat VII-3906-1 seperti berikut :

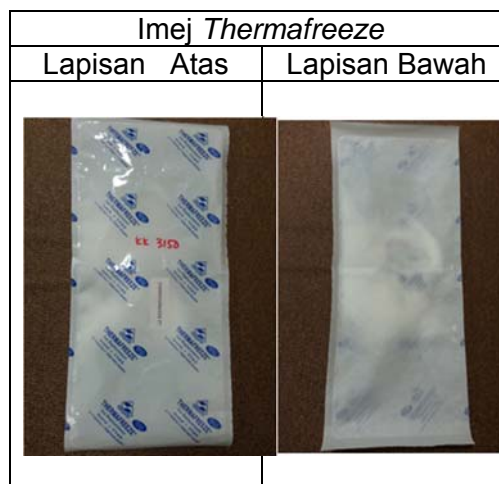
39.06 -Acrylic polymers in primary forms.

3906.10 - Poly(methyl methacrylate)

3906.90 - Other

The expression "acrylic polymers" covers polymers of acrylic or methacrylic acid, of their salts or esters, or of the corresponding aldehydes, amides or nitriles.






Poly(methyl methacrylate) is the most important polymer of this category. It is used, because of its excellent optical properties and its physical strength, as a glazing material, in outdoor signs and other display articles, and in the manufacture of artificial eyes, contact lenses and artificial dentures.



Dagangan: PLANT GROWTH REGULATOR Nama Barangan : Biowash Soil Amendment	Kod Tarif (Perintah Duti Kastam 2012) : 3808.93 300 Tarikh Kelulusan: 08 Ogos 2014
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Keterangan barangan :

Barangan yang dinamakan sebagai *Biowash soil amendment* adalah dalam bentuk cecair berwarna perang. Menurut pemohon ia dipek dalam bekas plastik berukuran seperti di bawah :

No.	Quantity	Outlook in Plastic container
1.	1 Quarts or 0.946 liter	
2.	1 gallon or 3.78 liter	
3.	55 gallon or 208.197 liter	
4.	250 gallon or 946.35 liter	
5.	144 gallon or 545 liter	

Mengikut MSDS spesifikasi barangan ini adalah seperti berikut :

Physical Data	Specifications
<i>Physical Form</i>	<i>Flowable Viscous liquid</i>
<i>Color</i>	<i>Clear to opaque</i>
<i>Vapor Pressure</i>	<i>Not established. Same as water</i>
<i>Flash Point</i>	<i>N/A Aqueous Base Product</i>
<i>Odor</i>	<i>Nondescript</i>
<i>Specific Gravity</i>	<i>1.01 = 8.338 lbs./Gal. Do not expose to temperatures below 40°F or above 100°F. Ph:9.2</i>

Berdasarkan label pembungkusan, barangan ini mengandungi *processed extracts of plants and vegetables, non-ionic surfactants and water*. Untuk *soil amendment, ingredients by weight* adalah seperti berikut :

Soil amending, ingredients by weight :	
<i>Plant Extracts</i>	82%
<i>Other Ingredients</i>	18%

Untuk menggunakannya, barangan ini perlu dicairkan (*dilute*) dengan air dan di semburkan (*spray*) kepada pokok/tanaman atau masukkan ke saluran pengairan (*irrigation water*). Nisbah penggunaan air dan bahan ini bergantung kepada tujuan penggunaannya. Contohnya untuk *tropical fruits, berries, ornamentals and vegetables add 1 ounce concentrate per 4 gallons of water*, atau *add 4 to 6 ounces per acre in 20 gallons of water* untuk *field, forage and raw crops* dan sebagainya.

Mengikut pemohon, barangan ini merupakan 100% *green product derived from fixed oil, organic and vegetable oil extraction*.

Barangan digunakan untuk *promote cation exchange of plant roots, increase root mass and metabolic interaction between roots and nutrients ions in the soil, indirect increase of plant health and hardness, and treat contaminated soil*.

Barangan ini diperjeniskan di bawah kod tarif **3808.93 300** sebagai **Plant Growth Regulators** berdasarkan alasan-alasan berikut:

- i. Analisis pakar mengesahkan barangan ini mengandungi campuran bahan tak meruap, abu yang mengandungi mineral magnesium dan sodium, sejenis *cationic surfactant, 1-dodecanol, 1-hexadecanol, 6-octadecenoic acid, 1-naphthalenol dan octyl-beta-D-glucoopyranoside*.
- ii. *Barangan digunakan untuk promote cation exchange of plant roots, increase root mass and metabolic interaction between roots and nutrients ions in the soil, improving absorption of nutrients and moisture, indirect increase of plant health and hardness, enhances freshness and treat contaminated soil*.
- iii. Memandangkan barangan ini digunakan untuk menggalakkan pertumbuhan tanaman dan meningkatkan hasilnya, maka ia sesuai diperjeniskan di bawah *heading 38.08*.
- iv. Barangan mendapat liputan spesifik di dalam EN 2012 mukasurat VI-3808-1 dan . VI-3808-3 seperti berikut :

38.08 - *Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and **plant-growth regulators**, disinfectants and similar products, put up in forms or packings for retail sale or as **preparations** or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) (+).*

3808.93 - - *Herbicides, anti-sprouting products and **plant-growth regulators***

This heading covers a range of products (other than those having the character of medicaments, including veterinary medicaments -heading [30.03](#) or [30.04](#)) intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. Products intended to repel pests or used for disinfecting seeds are also classified here.

.....

The heading further covers anti-sprouting products and **plant-growth regulators** intended to inhibit or promote physiological processes in plants. Their modes of application vary and their effects range from destruction of the plant to enhanced growth-vigour and improved crop-yield.

These products are classified here in the following cases only :

- (1)
- (2) When they have the character of preparations, whatever the presentation (e.g., as liquids, washes or powders). These preparations consist of suspensions or dispersions of the active product in water or in other liquids (e.g., a dispersion of DDT (ISO) (clofenotane (INN), (1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) in water), or of other mixtures. Solutions of active products in solvents other than water are also included here (e.g., solutions of pyrethrum extract (other than standardised pyrethrum extract), or copper naphthenate in a mineral oil).

The products of heading 38.08 can be divided into the following groups :

(III) Herbicides, anti-sprouting products, plant-growth regulators

.....
Plant-growth regulators are applied to alter the life processes of a plant so as to accelerate or retard growth, enhance yield, improve quality or facilitate harvesting, etc. Plant hormones (phytohormones) are one type of plant-growth regulator (e.g., gibberellic acid). Synthetic organic chemicals are also used as plant-growth regulators.

PENILAIAN

20 Juli 2014 hingga 19 Juli 2017

<p>Dagangan : CELLULOSE FIBER CEMENT PANEL</p> <p>Nama Barangan : Conwoods® Fibrecement Products</p> <p>Jenama : Conwoods®</p> <p>Model : 1. Conwood Eaves 2in 1 2. Conwood 3" UG 3. Conwood G0 4. Conwood G01 5. Conwood G02 6. Conwood Plank 1 7. Conwood Lap Sliding BG 8. Conwood Deck 9. Conwood Decorative Panel 10. Conwood Decorative V-Groove Panel</p>	<p>Kod Tarif (Perintah Duti Kastam 2012) :</p> <p>6811.82 900</p> <p>Tarikh Kelulusan : 19 Ogos 2014</p>
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Keterangan barangan :

Barangan berupa panel keras berwarna kelabu yang dihasilkan daripada campuran *Portland cement*, *calcium carbonate* dan *cellulose fibre* yang dikitar semula. Barangan diimport dalam bentuk kepingan pelbagai ukuran dan saiz dan digunakan sebagai *building material* bagi menggantikan kayu dalam industri pembinaan.

Berdasarkan *Material Safety Data Sheet (MSDS)*, spesifikasi barangan adalah seperti berikut:

Product Identification	Conwood®
Chemical Name	Cement Silicate
Chemical Family	Portland Cement
Formula	C_4AF, C_3A, C_3S, C_2S
Components	%
Portland Cement	75
Carbonated Cellulose Fibers	10
Calcium Carbonate	15
Physical and Chemical Properties	
- Solubility in Water	Negligible (less 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.

Berdasarkan proses pengilangan, barangan dihasilkan dengan mencampurkan *Portland cement*, *calcium carbonate* dan *cellulose fibre*. Ia kemudiannya melalui proses *lamination* mengikut ketebalan yang ditetapkan, dikeringkan dan seterusnya dipotong mengikut saiz yang dikehendaki.

Barangan sesuai diperjeniskan di bawah kod tariff **6811.82 900** sebagai ***other sheets, panels, tiles and similar articles of cellulose fibre cement, for wall or ceiling***. Berdasarkan alasan berikut:

- i. Analisa pakar, mengesahkan sampel barangan terdiri daripada campuran fibre kayu dan simen, iaitu sesuai sebagai "*article of cellulose fibre-cement*".
- ii. Berdasarkan MSDS, barangan mengandungi *portland cement* (75%), *carbonated cellulose fibre* (10%) dan *calcium carbonate* (15%). Barangan tidak mengandungi asbestos.
- iii. Barangan mendapat liputan EN HS 2012 mukasurat 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.

Dagangan : COOKING WINE	Kod Tarif (Perintah Duti Kastam 2012) :
Nama Barangan : Pulut Cooking Rice Wine 12% v/v	2103.90 900
	Tarikh Kelulusan : 19 Ogos 2014

Keterangan barangan :

Barangan berupa cecair jernih berwarna kuning yang dikatakan sebagai *salted wine used in cooking only, not for use as a beverage*. Berdasarkan *Material Safety Data Sheet (MSDS)* komposisi barangan adalah sepertimana berikut :

Bahan	Kandungan
<i>Ethanol</i>	~ 48% v/v
<i>Water</i>	~ 52%
<i>Salt</i>	~ 1.5 – 1.8%

Analisa pakar mengesahkan bahawa barangan mengandungi 13.2% isipadu *Etil alcohol* dan garam.

Barangan ini sesuai diperjeniskan di bawah kod tarif **2103.90 900** sebagai ***mixed seasonings*** berdasarkan alasan-alasan berikut :

- i. Analisa pakar mengesahkan bahawa barangan mengandungi 13.2% isipadu *Etil alcohol* dan garam.
- ii. Barangan mendapat liputan dalam bawah kepala 21.03 EN HS 2012 mukasurat IV-2103-1 sepertimana berikut:

21.03 - Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.

2103.10 -Soya sauce

2103.20 -Tomato ketchup and other tomato sauces

2103.30 -Mustard flour and meal and prepared mustard

2103.90 -Other

(A) SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS

This heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourin s, etc.). Sauces are generally in liq_uid form and preparations for sauces are usually in the form of powders to which only nulk, water, etc. need to be added to obtain a sauce.

.....
Examples of products covered by the heading are : mayonnaise, salad dressings, Beamaise, bolognaise (consisting of chopped meat, tomato puree, spices, etc.), soya sauces, mushroom sauce, Worcester sauce (aenerally made with a base of thick soya sauce, an infusion of spices in vinegar, with ad<fed salt, sugar, caramel and mustard), tomato ketchup (a preparation made from tomato puree, sugar, vine ar, salt and spices) and other tomato sauces, celel)' salt (a mixture of cookinsalt and finely ground celery seeds), certain mixed seasoninas for sausage making, ana products of Chapter 22 (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (e.g., cooking wines and cooking Cognac).

Dagangan : PLASTIC INSULATED CO-AXIAL CABLE

Nama Barangan : Slink Radio Frequency Feeder Cable

Kod Tarif (Perintah Duti Kastam 2012) :

8544.20 200

Tarikh Kelulusan : 19 Ogos 2014

Keterangan barangan :

Barangan berupa tiub yang mana bahagian luarnya berwarna hitam, dan di tengahnya terdapat dua lapisan berwarna "copper" yang dipisahkan dengan bahan berwarna putih .

Maklumat *material and dimensions* dan *electrical specification* barangan berdasarkan *Technical Data Sheet* yang dikemukakan adalah sepertimana berikut :

Material and Dimensions		
	Material	Dimensions
Inner conductor	Copper – Clad Aluminium Wire	Ø 9.0 mm
Dielectric	Polythene	Ø 22.4 mm
Outer conductor	Cooper tube	Ø 24.9 mm
Jacket	PE, Black, UV resistant, halogen free	Ø 27.5 mm

Electrical Specification	
Impedance	50 ± 1Ω
Relative Velocity of Propagation	88%
Capacitance	76 pF/m
Inductance	0.19 H/m
Maximum Operating Frequency	5.0 GHz
Cut-off Frequency	5.2 GHz
Peak power Rating	91 W
Insulation Resistance	≥ 10 GΩ x km
DC Breakdown Voltage	60V
Inner Conductor DC-resistance	≤ 1.48 Ω/km
Outer Conductor DC-resistance	≤ 1.28 Ω/km

Barangan digunakan sebagai *transmission line for radio frequency signal*.

Barangan ini sesuai diperjeniskan di bawah kod tarif **8544.20 200** sebagai ***plastic insulated co-axial cable*** ,berdasarkan alasan-alasan berikut:

- i. Analisis pakar mengesahkan bahawa bahagian luar berwarna hitam diperbuat daripada *polyethylene*, lapisan dalam berwarna putih diperbuat daripada *selular polyethylene* dan kedua-dua lapisan logam diperbuat daripada *copper*.
- ii. Barangan digunakan sebagai *transmission line for radio frequency signal*.

iii. Barangan mendapat liputan EN HS 2012 mukasurat XVI-8544-1 (C) sepertimana berikut:

85.44- Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.

8544.20 - Co-axial cable and other co-axial electric conductors

Provided they are insulated, this heading covers electric wire, cable and other conductors (e.g., braids, strip, bars) used as conductors in electrical machinery, apparatus or installations. Subject to this condition, the heading includes wiring for interior work or for exterior use (e.g., underground, submarine or aerial wires or cables). These goods vary from very fine insulated wire to thick cables of more complex types.

Non-metal conductors are also covered by this heading.

The goods of this heading are made up of the following elements :

- (A) A conductor - this may be single strand or multiple, and may be wholly of one metal or of different metals.*
- (B) One or more coverings of insulating material - the aim of these coverings is to prevent leakage of electric current from the conductor, and to protect it against damage. The insulating materials mostly used are rubber, paper, plastics, asbestos, mica, micanite, glass fibre yarns, textile yarns (whether or not waxed or impregnated), varnish, enamel, pitch, oil, etc. In certain cases the insulation is obtained by anodising or by a similar process (e.g., the production of a surface coating of metallic oxides or salts).*
- (C) In certain cases a metal sheath (e.g., lead, brass, aluminium or steel); this serves as a protective covering for the insulation, as a channel for an insulation of gas or oil, or as a supplementary conductor in certain co-axial cables.*
- (D) Sometimes a metal armouring (e.g., spiral wound steel or iron wire or strip), used mainly for protecting underground or submarine cable.*

The insulated wires, cables, etc., of this heading may be in the form of:

- (i) Single or multiple strand insulated wire.**

Dagangan : OFFSHORE REEFER CONTAINER	Kod Tarif (Perintah Duti Kastam 2012) :
Nama Barangan : 10' x 8' x 8'6" Offshore Reefer Container	8609.00 000
Model : D10-NTGD-02C-A	Tarikh Kelulusan : 19 Ogos 2014

Keterangan barangan :

Berdasarkan risalah, barangan merupakan sebuah *offshore reefer containers* iaitu seakan sama dengan *intermodal* atau *shipping container*. Kegunaan barangan ini adalah untuk mengangkut barangan mudah rosak seperti daging, buah-buahan, sayur-sayuran dan sebagainya *travel across the world by different method without having to unload it at each transfer (for example : ship to rail to truck)*

Barangan dilengkapi dengan sebuah *mechanical refrigeration unit of a " one piece picture frame type "* yang dipasang pada *front end frame* bagi tujuan mengekalkan suhu pada bahagian dalamnya antara -20 °C hingga +25 °C.

Spesifikasi barangan adalah seperti berikut

<i>Offshore Reefer Container</i>	10'x8'x8'6 "		
<i>Exterior Dimension (LxWxH)mm</i>	2991 x 2438 x 2591		
<i>Interior Dimension (LxWxH)mm</i>	2381 x 2284 x 2261		
<i>Door Opening (W x H) mm</i>	<i>Width</i>	2280	
	<i>Height</i>	2244	
<i>Cubic Capacity</i>	12.5m ³		
<i>Weight & Rating (Kg)</i>	<i>Max. Gross Weight ®</i>	10,800	
	<i>Tare Weight (T)</i>	2,980	
	<i>Payload (P')</i>	7,820	
<i>Insulation Thickness and Density</i>	<i>Roof</i>	90.0	40-45
	<i>Side wall</i>	61.0	40-45
	<i>Door</i>	76.0	55.60
	<i>Floor</i>	77.0	55-65
	<i>Corner</i>	40kg/m ³	

Barangan ini sesuai diperjeniskan di bawah kod tarif **8609.00 000** sebagai **containers specially designed and equipped for carriage by one or more modes of transport** berdasarkan alasan-alasan berikut:

- i. Barangan adalah sebuah *offshore reefer containers* yang dilengkapi dengan sebuah *mechanical refrigeration unit* dan seakan sama dengan *intermodal* atau *shipping container*. Kegunaan barangan adalah untuk mengangkut barangan mudah rosak *travel across the world by different method without having to unload it at each transfer (for example : ship to rail to truck)*
- ii. Barangan terdiri daripada dua komponen utama iaitu *insulated containers* dan *refrigeration unit* yang mana sesuai diperjeniskan di bawah dua kepala berbeza iaitu :

- a. *Insulated Containers* - 8609
- b. *Refrigeration Unit* - 8418

- iii. **Essential character** bagi barangan ini adalah *insulated containers* yang digunakan bagi mengangkut barangan mudah rosak dan ianya dilengkapi dengan *mechanical refrigeration unit*.
- iv. Barangan mendapat liputan dalam EN HS 2012 di bawah Chapter 86 mukasurat XVII-86-1 sepertimana berikut:

Chapter 86

Railway or tramway locomotives, rolling -stock And parts thereof; railway or tramway track fixtures and fittings and parts thereof;mechanical (including electro-mechanical) traffic signalling equipment of all kinds

GENERAL

This Chapter covers locomotives and rolling-stock, and parts thereof, and certain track fixtures and fittings, for railways or tramways of any kind (including narrow gauge railways, single rail railways, etc.). It also covers containers specially designed and equipped for carriage by one or more modes of transport. Mechanical (including electro-mechanical) signalling, safety or traffic control equipment for traffic of all kinds (including that for parking facilities) is also covered.

These various goods are classified as follows :

- (E) *Containers specially designed and equipped for carriage by one or more modes of transport (heading 86.09).*

- v. Barangan juga mendapat liputan secara jelas dalam EN HS 2012 mukasurat VXII-8609-1 bawah kepala 86.09 sepertimana berikut:

86.09- Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or modes of transport.

These containers (including lift vans) are packing receptacles specially designed and equipped for carriage by one or more modes of transport (e.a., road, rail, water or air). They are equipped with fittings (hooks, rings, castors, supports, etcl to facilitate handling and securing on the transporting vehicle, aircraft or vessel. They are thus suitable for the " door-to-door " transport of goods without intermediate repacking and, being of robust construction, are intended to be used repeatedly.

The more usual type, which may be of wood or metal, consists of a large box equipped with doors, or with removable sides.

The principal types of container include :

- (2) *Insulated containers for perishable foods or goods.*

<p>Dagangan: GEAR OIL</p> <p>Nama Barangan : Millers Oil CRX 75W90NT Jenama : Millers Oil Model : CRX 75W 90 NT</p>	<p>Kod Tarif (Perintah Duti Kastam 2012) :</p> <p>3403.19 000</p> <p>Tarikh Kelulusan: 20 Ogos 2014</p>
<p><u>Keterangan barangan :</u></p> <p>Barangan merupakan cecair likat bewarna keperangan yang di pek dalam 1 liter dan 5 liter.</p> <p>Barangan dikatakan sebagai Lubricating oils for motor vehicle dan dikenali sebagai Miller oils CRX 75W90 NT.</p> <p>Berdasarkan kepada risalah pemohon komposisi barangan adalah Base oil, containing by weight 70% or more of petroleum oils or of oil obtained from bituminous mineral ada additive</p> <p>Diskripsi:</p> <p><i>Competition fully synthetic transmission oil. A blend of fully synthetic base oils incorporating new "Nano Technology" additive chemistry to significantly reduce internal friction and power losses.</i></p> <p><i>Application</i></p> <p><i>Designed for the lubrication of competition gearboxes. Manual transmissions, synchromesh, non-synchromesh, sequential gearboxes, transfer gearboxes and hypoid differentials without limited slip which require API GL4 or GL5 performance. Recommended for modern transmissions where fully synthetic oil is specified, especially for high performance road and track day applications. Hewland, Xtrac, Glebe Transmissions, ZF, Tran X, Elite Transmissions. Note: Does not contain friction modifiers. For plate type Limited Slip differentials use CRX LS 75w90 NT</i></p> <p>Manfaat pengguna (<i>user benefit</i>)</p> <ul style="list-style-type: none"> • Luar Biasa sifat aliran sejuk untuk perubahan gear lebih mudah. • Aliran pelinciran Cepat ke ekstrim komponen dari permulaan lagi • ketahanan pengoksidaan yang sangat baik dan kestabilan haba yang unggul. Geseran rendah / rumusan drag rendah untuk membantu mengurangkan suhu operasi. • High film strength untuk perlindungan maksimum ke atas komponen yang ketara mengurangkan geseran, suhu, memakai dan mengurangkan kehilangan kuasa <p>Barangan berfungsi sebagai minyak pelincir untuk enjin (kenderaan) bermotor</p> <p>Definisi Motor oil berasaskan Wikipedia, the free encyclopedia @ http://en.wikipedia.org. Adalah:</p> <p><i>Motor oil or engine oil is an oil used for lubrication of various internal combustion engines. The main function is to reduce wear on moving parts; it also cleans, inhibits corrosion, improves sealing, and cools the engine by carrying heat away from moving parts.</i></p>	

Motor oils are derived from petroleum-based and non-petroleum-synthesized chemical compounds. Motor oils today are mainly blended by using base oils composed of hydrocarbons, polyalphaolefins (PAO), and polyinternal olefins (PIO), thus organic compounds consisting entirely of carbon and hydrogen. The base oils of some high-performance motor oils however contain up to 20% by weight of esters.

Motor oil is a type of liquid oil used for lubrication by various types of internal combustion engine. While the main function is to lubricate moving parts, motor oil also cleans, inhibits corrosion, and cools the engine by carrying heat away from the moving parts. The majority of motor oils derived from petroleum

Gambar barangan adalah seperti berikut :



Fakta

Analisa pakar mengesahkan peratus kandungan "petroleum oil" tidak dapat ditentukan. Walaubagaimanapun daripada analisa profil sampel, sampel dianggarkan mengandungi kurang daripada 20% minyak petroleum. No tarif yang dicadangkan adalah 3403.19 000 sebagai lubricating preparation containing petroleum oil.

Berdasarkan Safety Data Sheet yang dikemukakan :

(This safety data sheet is prepared in accordance with Commission Regulation (EU) No 453/2010)

PHYSICAL AND CHEMICAL PROPERTIES
(Information on basic physical and chemical properties)

State	Liquid
Colour	Pale brown
Odour	Barely perceptible odour
Solubility in water	Insoluble
Also soluble in	Most organic solvents
Flash point °C	>93 °C
Relative density	0.875

PRODUCT IDENTIFIER

Product name	CRX 75W90 NT Full Synthetic
Product Code	6155

Composition / Information On Ingredients

Hazardous Ingredients	Pentene, 2,4,4 – TRIMETHYL – SULFURIZED
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EINECS	CAS	CHIP Classification	CLP Classification	Percent
273-10-3	-	Sens : R43 : - :R53	-	1.10 %

Reaction products of BIS (2-Methylpentan -2-YL) Dithiophosphoric acid with phosphorus Oxide, Proylene Oxide and amines, C12 – 14 ALKYL

931-384-6	-	Xn:R22;Xi:Sens;R43;N:R51/53	-	< 1%
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TYPICAL CHARACTERISTIC

SAE Viscosity	75w90
Specific Gravity (at 15°)	0.875
Kinematic Viscosity (at 100°C, cSt)	17.3
Viscosity index	152
Flash Point (°C)	>200
Brookfield Viscosity at -40°C Pas	88000

Performance Profile

- API : GL-4, GL-5, MT-1
- MIL : MIL-PRF-2015 E
- ZF : TE-ML-05B, TE-ML-07A, TETE-ML-12B, TE-ML-16F, TE-ML-19C, TE-ML-21B
- Berdasarkan maklumat dari internet API : GL-4, GL-5, MT-1 adalah merupakan bahan yang digunakan dalam *Lubricating oils* (lihat lampiran)

Barangan ini sesuai diperjeniskan mengikut kod tarif **3403.19.000** sebagai *Lubricating preparations **excluding** preparations containing, as basic constituents, 70% or more by weight of petroleum oil or oils obtained from bituminous minerals* (Perintah Duti Kastam 2012) .

Berdasarkan alasan-alasan berikut :

Analisa pakar mengesahkan peratus kandungan "*petroleum oil*" tidak dapat ditentukan. Walaubagaimanapun daripada analisa profil sampel, sampel dianggarkan mengandungi kurang daripada 20% minyak petroleum.

Mengikut risalah produk tersebut yang didapati dari internet ianya adalah "*a blend of fully synthetic transmission oil*"

Explanatory Note 2012

Minyak pelincir ini sesuai diperjeniskan di bawah kepa 34.03 berdasarkan liputan yang terdapat dalam EN 2012 muka surat VI-3403-1 seperti berikut:

34.03 - *Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but **excluding** preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.*

- *Containing petroleum oils or oils obtained from bituminous minerals :*

3403.11 - - *Preparations for the treatment of textile materials, leather, furskins or other materials*

3403.19 - - **Other**

Barangan ini tidak wajar diletakkan di bawah kod tarif 27.10 kerana kandungan petroleum oil kurang dari 70% *bituminous mineral* iaitu hanya mengandungi kurang daripada 20% minyak petroleum. Kadar ini tidak menepati liputan di dalam EN 2012 muka surat V-2710-2 seperti berikut :

27.10 - *Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.*

- *Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing bioaiesel and other than waste oils :*

Dagangan: POLYPHENYLENE ETHER RESIN
Nama Barangan : Polyphenylene Ether (M-PPE)

Kod Tarif (Perintah Duti Kastam 2012) :
3907.20 000
Tarikh Kelulusan: 20 Ogos 2014

Keterangan barangan :

Barangan berbentuk *pellet* berwarna hitam yang kebanyakannya berukuran 3mm.



Spesifikasi barangan berdasarkan *Safety Data Sheet* adalah seperti berikut:

	Specification
<i>Product Name</i>	<i>Polyphenylene Ether resin and Polystyrene</i>
<i>Chemical name</i>	<i>Flame Retardent Polyphenylene Ether</i>
<i>Product composition :</i>	
<i>Polyphenylene Ether + Polystyrene</i>	83 – 85%
<i>Flame Retardent</i>	10 – 15%
<i>Additives</i>	3 – 5%
<i>Form</i>	<i>Cylindrical pellet with length of 3.0 – 3.5mm and diameter within 2.0 – 3.5mm</i>
<i>Specific gravity</i>	1.06 – 1.08 g/cm ³

Berdasarkan permohonan, barangan adalah bahan mentah bagi menghasilkan komponen plastik.

Barangan ini sesuai diperjeniskan di bawah kod tarif **3907.20 000** sebagai **other polyethers, in primary form** berdasarkan alasan-alasan berikut:

Berdasarkan pengesahan analisis pakar, barangan adalah **pellet daripada campuran polyphenylene ether dan sedikit polystyrene**.

Berdasarkan *Safety Data Sheet* yang dikemukakan, barangan adalah campuran *Polyphenylene Ether* dan *Polystyrene* (83 – 85%), *Flame Retardent* (10 – 15%) dan *Additives* (3 – 5%) di mana barangan dikenali sebagai *Flame Retardent Polyphenylene Ether*.

Bentuk fizikal barangan adalah *black pellets* iaitu *granules* maka ianya masih dalam bentuk *primary form* sebagaimana dinyatakan dalam *Note 6* kepada *Chapter 39 EN HS 2012* mukasurat VII-39-2:

6.- *In headings [39.01](#) to [39.14](#), the expression “primary forms” applies only to the following forms:*

(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(b) Blocks of irregular shape, lumps, powders (including moulding powders), **granules**, flakes and similar bulk forms.

General Note kepada Chapter ini juga yang menjelaskan tentang maksud *primary form* di mukasurat VII-39-11 seperti berikut:

Primary forms

Headings [39.01](#) to [39.14](#) cover goods in primary forms only. The expression "primary forms" is defined in Note 6 to this Chapter. It applies only to the following forms:

(1)

(2) Powder, **granules** and flakes. In these forms they are employed for moulding, for the manufacture of varnishes, glues, etc. and as thickeners, flocculants, etc. They **may consist of the unplasticised materials which become plastic in the moulding and curing process, or of materials to which plasticisers have been added; these materials may incorporate fillers (e.g., wood flour, cellulose, textile fibres, mineral substances, starch), colouring matter** or other substances cited in Item (1) above. Powders may be used, for example, to coat objects by the application of heat with or without static electricity.

Bahan *Flame Retardent* dan *Additives* adalah bahan yang dibenarkan sebagaimana dinyatakan di atas.

Campuran *Polyphenylene Ether* dan *Polystyrene* adalah di antara *polyether* dan *polystyrene* di mana **predominant polymer akan diletakkan di hadapan** mengikut kepada sistem penamaan *polymer* oleh IUPAC (*International Union of Pure and Applied Chemistry*).

Barangan ini mendapat liputan dalam EN HS 2012 mukasurat VII-3907-1 seperti berikut:

39.07 – *Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.*

3907.10 - *Polyacetals*

3907.20 - Other polyethers

3907.30 - *Epoxide resins*

3907.40 - *Polycarbonates*

3907.50 - *Alkyd resins*

3907.60 - *Poly(ethylene terephthalate)*

3907.70 - *Poly(lactic acid)*

- *Other polyesters:*

3907.91 - - *Unsaturated*

3907.99 - - *Other*

This heading covers:

(1)

(2) **Other polyethers.** *Polymers obtained from epoxides, glycols or similar materials and characterised by the presence of ether-functions in the polymer chain. They are not to be confused with the polyvinyl ethers of heading 39.05, in which the ether-functions are substituents on the polymer chain. The most important members of this group are poly(oxyethylene) (polyethylene glycol), polyoxypropylene and polyphenylene oxide (PPO) (more correctly named poly(dimethylphenylene-oxide)). These products have a variety of uses, PPO being used, like the polyacetals, as engineering plastics, polyoxypropylene as an intermediate for polyurethane foam.*

.....

Dagangan : NEW PANEL VAN, in CKD, DIESEL,
g.v.w. 3.5 TONNES

Nama Barangan : Transit Panel Van 2.2L Diesel
Jenama : FORD

Kod Tarif (Perintah Duti Kastam 2012) :

8704.21 100

Tarikh Kelulusan : 20 Ogos 2014

Keterangan barangan :

Barangan adalah kenderaan baru empat tayar diimport secara SKD. Komponen-komponen terlibat adalah seperti berikut:

No	Part Name	Qty	No	Part Name	Qty
1	Body Assy	1	26	Alternator Belt Shield	1
2	Engine & Transmission	1	27	Steering Wheel Lower Trim Part	1
3	Knuckle Left	1	28	GloveBox	1
4	Knuckle Right	1	29	Beam	2
5	Reflector Cap	1	30	Wiper blade right	1
6	Rear Shock Absorber	2	31	Wiper blade left	1
7	Rear Springs	2	32	Headlamp (right)	1
8	Windscreen Washer Reservoir	1	33	Headlamp (left)	1
9	Differential	1	34	Rear lamp (right)	1
10	Front Suspension	1	35	Rear lamp (left)	1
11	Exhaust	1	36	Right front door panel (driver side)	1
12	Fan	1	37	Left front door panel (passenger side)	1
13	Air Filter & Air Ducts	1	38	Left front door pocket (passenger side)	1
14	Intercooler Turbo Radiator	1	39	Cargo door panel	2
15	Catalyst	1	40	Sliding door panel	2
16	Radiator Assy	1	41	Right front door handle slot (driver side)	1
17	Radiator Transverse Cover	1	42	Left front door handle slot (passenger side)	1
18	Shaft	1	43	Sunvisor right	1
19	Rear Spring Bracket	2	44	Sunvisor left	1
20	Front Bumper	1	45	Side mirror right	1
21	Engine Travers	1	46	Side mirror left	1
22	Fuel Tank	1	47	Antenna mast	1
23	Fuel Tank Bracket	2	48	Hub cap	4
24	Tyre	5	49	Wheel nut cap	20
25	Air Intake Box	1			

Kenderaan ini terbahagi kepada dua bahagian:

- a. bahagian hadapan yang mempunyai 2 tempat duduk iaitu pemandu dan penumpang.

- b. bahagian belakang sebagai ruang penyimpanan barang yang tidak bertingkap dan tanpa tempat duduk.

Terdapat 5 keping pintu iaitu 2 pintu *swing-out* di kiri dan kanan bahagian hadapan dan 3 pintu di bahagian belakang iaitu 2 pintu *sliding* di kiri dan kanan serta 1 pasang pintu *swing-out* (belakang kenderaan) seperti gambar berikut:



Spesifikasi kenderaan adalah seperti berikut:

Technical Specification	Dimension
Type	Diesel Inline 4
Displacement	2,198cc
Driveline	Rear Wheel Drive
Overall Length (Excluding Step Where Fitted)	5,680 mm
Overall Width (With / Without Mirrors)	2,374 / 1,974 mm
Overall Height	2,601 – 2,606 mm
Wheel Base	3,750 mm
Gross Payload	1,402 kg ²
Gross Vehicle Weight	3,500 kg
Seating Capacity	2 (Driver & 1 Passenger)
Rear Windows	Nil

Maklumat berdasar Sijil Kelulusan Jenis Kenderaan yang dikeluarkan oleh JPJ adalah:

- Model: Ford Transit 370L Van 2.2L Diesel
- Jenis Enjin: Ford, CRVC 4 Cylinder 4 Stroke
- Kuasa Enjin: 2198cc
- Bahanapi: Diesel
- Tempat Duduk: 2
- Jenis Badan: Panel Van
- Kegunaan: Perdagangan

Kenderaan ini digunakan untuk mengangkut barang.

Barangan ini sesuai diperjeniskan di bawah kod tarif **8704.21 100** sebagai ***Other motor vehicle for transport of goods, with compression-ignition internal combustion piston engine (diesel), g.v.w. not exceeding 5 tonnes, in completely knocked down*** berdasarkan alasan-alasan berikut :

Barangan adalah kenderaan dengan kapasiti enjin 2,198cc untuk mengangkut barang yang menggunakan bahanapi diesel dengan berat kasar 3.5ton di dalam keadaan *completely knocked down*.

Ruangan pemanduan dan ruangan barang (kargo) diasingkan secara kekal dan ruangan barang (kargo) juga tidak mempunyai sebarang tingkap.

Corak atau darjah keadaan curaian bagi bahagian-bahagian atau cantuman-cantuman separa untuk motor car CKD ini hendaklah memenuhi syarat-syarat yang ditetapkan dalam *Customs ("Completely Knocked Down" & "Completely Built-up") (Definition No.1) Regulation 1988*.

Barangan mendapati liputan di dalam EN HS 2012 mukasurat XVI-8704-1 seperti berikut :

87.04 - MOTOR VEHICLES FOR THE TRANSPORT OF GOODS.

8704.10 - *Dumpers designed for off-highway use*
- ***Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):***

8704.21 -- g.v.w. not exceeding 5 tonnes

8704.22 -- *g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes*

8704.23 -- *g.v.w. exceeding 20 tonnes*

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

8704.31 -- *g.v.w. not exceeding 5 tonnes*

8704.32 -- *g.v.w. exceeding 5 tonnes*

8704.90 - *Other*

This heading covers in particular :

Ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, removal vans; lorries (trucks with automatic discharging devices (tipping lorries (trucks), etc.); tankers (whether or not fitted with pumps); refrigerated or insulated lorries (trucks); multi-floored lorries (trucks) for the transport of acid in carboys, cylinders of butane, etc.; dropframe heavy-duty lorries (trucks) with loading ramps for the transport of tanks, lifting or excavating machinery, electrical transformers, etc.; lorries (trucks) specially constructed for the transport of fresh concrete, other than concrete-mixer lorries (trucks) of heading 87.05; refuse collectors whether or not fitted with loading, compressing, damping, etc., devices.

.....

The classification of certain motor vehicles in this heading is **determined by certain features which indicate that the vehicles are designed for the transport of goods** rather than for the transport of persons (heading 87.03). These features are especially helpful in determining the classification of motor vehicles, generally vehicles having a gross vehicle weight rating of less than 5 tonnes, which have either a **separate closed rear area or an open rear platform normally used for the transport of goods**.....

The following features are indicative of the design characteristics generally applicable to the vehicles which fall in this heading:

- (a) Presence of bench-type seats without safety equipment (e.g., safety seat belts or anchor points and fittings for installing safety seat belts) or passenger amenities in the rear area behind the area for the driver and front passengers. Such seats are normally fold- away or collapsible to allow full use of the rear floor (van-type vehicles) or a separate platform (pick-up vehicles) for the transport of goods;
- (b) **Presence of a separate cabin for the driver and passengers** and a separate open platform with side panels and a drop-down tailgate (pick-up vehicles);
- (c) **Absence of rear windows along the two side panels; presence of sliding, swing-out or lift-up door or doors, without Windows, on the side panels or in the rear for loading and unloading goods (van-type vehicles);**
- (d) **Presence of a permanent panel or barrier between the area for the driver and front passengers and the rear area;**
- (e) **Absence of comfort features and interior finish and fittings in the cargo bed area** which are associated with the passenger areas of vehicles (e.g., floor carpeting, ventilation, interior lighting, ashtrays).

Dagangan : SOLDER BAR

Nama Barangan : Tin Alloy Solder Bar
Jenama : SOLDERINDO
Model : SN63 – PB37

Kod Tarif (Perintah Duti Kastam 2012) :

8003.00 000

Tarikh Kelulusan : 21 Ogos 2014

Keterangan barangan :

Barangan merupakan kepingan logam **Tin Alloy / Aloi Timah** dalam bentuk **bar** yang berwarna perak/silver dan **tidak disadur/coated** dengan sebarang logam. Bar timah ini berukuran **34.6 cm** panjang x **1.9 cm** lebar x **0.9 cm** tebal.

Barangan ini dikenali dengan nama perdagangannya sebagai **solder bar / bar pateri**, jenama **Solderindo** yang diimport oleh Syarikat Galactic Solutions Sdn.Bhd daripada PT.Solder Indonesia.



Gambar solder bar diambil daripada sampel sebenar

Barangan ini merupakan '**barangan siap**' yang diimport lengkap dengan nombor siri bagi setiap bar pateri.

Solder.

Solder is a [fusible](#) metal [alloy](#) used to join together metal workpieces and having a melting point below that of the workpiece(s).

Soft solder is typically thought of when solder or [soldering](#) is mentioned, with a typical melting range of 90 to 450 °C (190 to 840 °F).^[9] It is commonly used in [electronics](#), [plumbing](#), and assembly of sheet metal parts. Manual soldering uses a [soldering iron](#) or [soldering gun](#). [Alloys](#) that melt between 180 and 190 °C (360 and 370 °F) are the most commonly used. Soldering performed using alloys with a melting point above 450 °C (840 °F) is called 'hard soldering', 'silver soldering', or [brazing](#).

Fakta Barangan:

Laporan pakar:

Sampel berupa satu bar berwarna perak berukuran 34.6 cm panjang, 1.9 cm lebar dan ketebalan 0.9 cm. Setelah dianalisis didapati sampel terdiri daripada **63.0% stanium** dan **36.7% plumbum**. Ia dikenali sebagai **solder**.

Stanum:

Stanum adalah perkataan Latin untuk **Tin/Timah** yang ditandakan dengan simbol Sn.

Plumbum:

Definisi plumbum adalah Lead. Lead is a chemical element in the carbon group with symbol Pb (from Latin: **plumbum**) and atomic number 82. Lead is a soft and malleable metal.

Barangan berupa kepingan logam aloi yang berukuran **34.6 cm panjang x 1.9 cm lebar x 0.9 cm tebal**.

Barangan ini dinamakan **solder bar / bar pateri**.

Diskripsi barangan: berdasarkan **MSDS di Lampiran 1D**.

<u>Chemical name</u>	<u>Ingredients</u>	<u>CAS No</u>
Solder Alloy		
Tin – Sn	62% ~ 64%	7440 – 31 – 5
Pb – Lead	Reminder	7439 – 92 - 1

Kegunaan Solder Bar.

Bar pateri adalah aloi logam boleh lebur yang digunakan untuk **menyambung / mencantum** antara satu logam dengan logam lain. Logam yang ingin di sambung mesti mempunyai kadar tahap lebur yang lebih tinggi berbanding logam bar pateri. Logam aloi bar pateri yang mencair antara 180 hingga 190 darjah Celcius adalah biasa digunakan untuk mencantumkan logam yang mempunyai suhu takat lebur 450 darjah Celcius.

Material barangan daripada **Tin Alloy (campuran timah)**.

Timah dilebur bersama plumbum untuk menghasilkan aloi yang mempunyai suhu lebur yang rendah. Sejumlah logam lain seperti antimoni dan perak juga dicampurkan kedalam solder timah utama agar menjadi lebih kukuh bagi menghubungkan logam yang lebih kuat. Industri elektronik menggunakan solder yang mengandungi 40% - 70% timah kerana bahan yang ingin dipateri bersuhu lebur rendah seperti PCB.

Ketetapan

Barangan ini sesuai diperjeniskan di bawah no. kod tarif **8003.00 000** sebagai **Tin bar, rods, profiles and wire**, berdasarkan alasan-alasan berikut ;

Berdasarkan Laporan Jabatan Kimia di no. 5.2.1 di atas, barangan merupakan bar berwarna perak yang mengandungi 63% stanum dan 36.7 plumbum. Stanum adalah perkataan Latin untuk timah. Oleh itu no. kod tarif di atas adalah bersesuaian.

MSDS di Lampiran 1D menunjukkan kandungan unsur tin sebanyak 62% dan selebihnya adalah plumbum.

Bentuk Bar.

Barangan di atas adalah timah dalam bentuk **bar**. Berdasarkan Nota Bab PDK 2012 muka surat 275.No.1 (a), menyatakan istilah Bar ialah :

"Ketebalan produk tersebut yang mempunyai segi empat tepat (termasuk yang diubah suai) keretan rentasnya mestilah **melebihi 1/10** daripada jumlah lebar".

Lebar Bar Timah = 1.9 cm.
= 1.9 cm /10

Keratan rentas = 0.19 cm

Tebal = 0.9 cm

Oleh itu didapati keratan rentasnya 0.19 cm adalah melebihi ketebalan 0.9 cm barangan di atas. Jelas membuktikan barangan ini ialah Timah dalam **bentuk Bar**.

Perintah Duti Kastam.

Berdasarkan Perintah Duti Kastam 2012 di muka surat 552, barangan ini sesuai diletakkan di bawah kod tarif **8003.00 000** ;

80.01		Unwrought tin
8001.10	000	- Tin, not alloyed
8001.20	000	- Tin alloyed
8002.00	000	- Tin waste and scrap
8003.00	000	- Tin bars, rods, profiles and wire

Kod tarif di atas adalah sesuai kerana kepala **80.01** merujuk kepada **unwrought tin** iaitu timah yang bukan ditempa. Manakala no. kod tarif **8003.00 000** merujuk kepada **timah dalam bentuk bar**.

Explanatory Note.

Barangan ini mendapat liputan dalam EN di muka surat **XV-8003-1**:

80.03 - Tin bars, rods, profile and wire.

Nota Chapter di muka surat ini menyatakan bahawa :

These products, which are defined in Chapter Notes 1 (a), 1 (b) and 1 (c), correspond to similar goods made of copper. The provisions of the Explanatory Notes to heading 74.07 or 74.08 therefore apply, *mutatis mutandis*, to this heading.

The **heading also includes rods of tin base solder** (generally made by extrusion) whether or not cut to length, **provided** they are not coated with flux material. Coated rods are **excluded (heading 83.11)**.

The heading also **excludes** cast rods intended, for example, for rolling or drawing or for re-casting into shaped articles (**heading 80.01**).

Berdasarkan Nota Chapter di atas, definisi bar bagi cooper dalam chapter 74.07 adalah *mutatis mutandis* kepada definisi tin dalam chapter ini. Kepala ini juga meliputi **timah yang digunakan untuk pateri/solder**. Oleh itu no.kod tarif **8003.00 000** adalah bersesuaian.

Dagangan : BLOWER

Nama Barangan : Sootblower / Peniup Jelaga
Jenama : CLYDE BERGEMANN'S

Kod Tarif (Perintah Duti Kastam 2012) :

8414.59 200

Tarikh Kelulusan : 21 Ogos 2014

Keterangan barangan :

Barangan merupakan sebuah peralatan yang dinamakan sootblower/peniup jelaga jinis Long Retractable Sootblower (LRSB) yang berbentuk seperti sebuah injap sebagaimana gambar di bawah.



Gambar 1 : Noozle Sootblower dalam LRSB



Gambar 2 : Sootblower Jenis LRSB

Definisi Sootblower / Peniup jelaga.

Sootblower adalah suatu peralatan yang merangkumi sistem untuk meniup keluar/membuang jelaga yang melekat pada dinding tiup dandang/boiler semasa proses pembakaran dalam dandang berlaku. Peniupan keluar jelaga ini dibuat dengan menggunakan gas serombong melalui cerobong udara yang dibina menegak ke udara.

Cara Sootblower Berfungsi.

Sootblower / peniup jelaga dapat dikendalikan secara manual atau dengan cara kawalan automatik dari jauh. Jelaga yang terhasil daripada proses pemanasan melalui pembakaran akan dapat ditiup keluar oleh sootblower dengan menggunakan gas serombong. Sekiranya dandang/boiler dilengkapi dengan pengumpul habuk/dust collector, ia akan memerangkap jelaga. Jika tiada perangkap habuk, jelaga akan dapat ditiup keluar oleh peniup jelaga melalui cerobong asap yang dibina tegak tinggi ke udara.

Lance yang mempunyai dua nozle bertentangan di bahagian hujung digerakan masuk ke dalam dandang/boiler dan kekal di sana. Kepala nozzle bergerak masuk daripada kedudukan asal. Apabila injap terbuka, tekanan gas dilepaskan untuk membersihkan jelaga yang melekat di dinding dan dialirkan melalui cerobong asap.

Fakta Barangan:

Barangan berbentuk 'barang siap' dan sedia untuk digunakan sebagai peniup jelaga/arang yang melekat pada dinding boiler. Peniupan keluar jelaga dengan menggunakan gas. Jelaga ditiup keluar melalui cerobong yang dibina tegak ke udara.

Spesifikasi :

Sootblower type	-	LRSB (Long Retractable Soot Blower)
Flugas-temperature	-	< 1500 C
Contamination	-	Heavy

Fungsi.

Digunakan untuk membersihkan jelaga yang melekat di dinding tiub relau dandang boiler semasa operasi pembakaran

Peralatan sootblower.

- Lance tubes
- Valves
- Nozzle

Material Barangan.

Stainless steel.

Ketetapan

Barangan ini sesuai diperjeniskan di bawah no. kod tarif **8404.10 100** sebagai **Auxiliary plant for use with boilers of heading 84.03 (central heating boiler)** , berdasarkan alasan-alasan berikut ;

Barangan tergolong dalam kategori alat pembantu dandang (auxiliary boiler) jenis central heating untuk membantu membuang jelaga yang melekat di dinding.

Perintah Duti Kastam.

Berdasarkan Perintah Duti Kastam 2012, barangan ini sesuai diletakkan dibawah kod tarif **8404.10 100 ;**

84.04 - Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.

8404.10 - Auxiliary plant for use with boilers of heading 84.02 or 84.03:

100 - - For use with boilers of heading 84.02 or 84.03

200 - - For use with boilers of heading 84.02 or 84.02

8404.20 - Condensers for steam or other vapour power units

8404.90 - Parts

Kepala **84.04** merujuk kepada peralatan bantuan yang digunakan pada boiler. Manakala sub kepala **10.100** merujuk kepada jenis boiler yang menggunakan peralatan tersebut iaitu jenis central heating di bawah kepala **84.03**.

Explanatory Note.

EN 2012 di muka surat XVI-8404-1 menyatakan :

84.04 - Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.

8404.10 - Auxiliary plant for use with boilers of heading 84.02 or 84.03

8404.20 - Condensers for steam or other vapour power units

8404.90 - Parts

Nota Bab di muka surat XVI-8404-2 menyatakan :

(A) AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 84.02 OR 84.03

These include :

- (9) Soot removers (soot blowers), automatic or not. These remove soot and similar deposits from the tubular parts of the steam-generating installation (e.g., super-heaters, watertubes, firetubes and economisers) by the use of jets of steam or compressed air. They consist of a tube (fixed or retractable) with a number of jets controlled by a valve and coupled to the steam or compressed air conduit. In other cases soot removers take the form of retractable jets.

Dagangan : BILL ACCEPTOR

Nama Barangan : Bill Acceptor
Jenama : ICT
Model : ABX

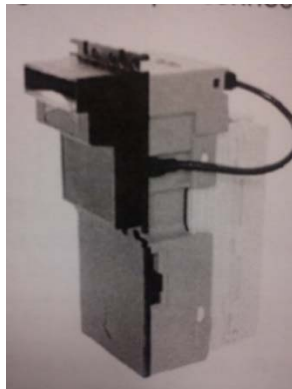
Kod Tarif (Perintah Duti Kastam 2012) :

9031.49 000

Tarikh Kelulusan : 28 Ogos 2014

Keterangan barangan :

Barangan merupakan sebuah mesin penerima deposit wang kertas beserta kotak susunan wang / cashbox. Barangan ini dikenali sebagai Bill Acceptor, model XBA. Barangan ini akan dipasang kedalam mounting frame sebuah Vending Machine dan beroperasi menggunakan kuasa elektrik. Kabel akan disambungkan antara mesin XBA dengan VMC. USB port terbina siap di dalam mesin XBA. Set lengkap mesin ini hanya terdiri daripada mesin deposit XBA dan peti susunan wang sahaja. Vending mesin tidak termasuk dalam kes permohonan ini.



Gambar 1: Mesin XBA

Cash Deposit Machine (CDM) is self-service terminal that enables you to deposit cash without any manual intervention of the branch officer.

Now no need to fill deposit slips and stand in long queues at the cash counter. Deposit your cash through the simple and fast CDM installed in the branch and get instant credit in your account. To use the CDM, you need to have Axis Bank Debit Card or know the Axis Bank's 15 digit account number in which you wish to deposit the money.

Fakta Barangan:

Barangan dinamakan Bill Acceptor atau Cash Deposit Machine.

Barangan berbentuk 'barang siap' dan sedia untuk dipasang pada Vending Machine sesebuah syarikat kewangan/bank berlesen bagi tujuan kegunaan orang ramai menandatangani wang kertas mereka.

Secara umum **bill acceptor** berfungsi sebagai sebuah mesin penerima wang oleh pendeposit berdasarkan no. akaun individu tertentu di sesebuah bank/syarikat kewangan berlesen.

Ketetapan

Barangan ini sesuai diperjeniskan di bawah no. kod tarif **8479.89 100** sebagai **Other automatic service - vending machines**, berdasarkan alasan-alasan berikut ;

- Barangan merupakan sebahagian set vending machine bagi kegunaan menandatangani wang kertas secara automatik. Walaupun mesin bill acceptor ini merupakan sebahagian daripada vending machine tetapi ia merupakan mesin yang berperanan sebagai menjalankan fungsi utama bagi vending machine kerana ia mesin penerima wang.

- **Kepala 84.76 – Vending machines.**

Kod tarif kepala 84.76 *tidak sesuai* digunakan walaupun kepala ini merujuk kepada ; **Automatic goods-vending machines** (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.

Walaupun ia tergolong dalam jenis vending machines tetapi ia merupakan vending machine yang mengeluarkan barang yang dibeli apabila coin/siling dimasukkan ke dalam mesin tersebut sedangkan bill acceptor merupakan mesin mendiposit wang kertas dan tidak perlu menerima coin/siling untuk mengoperasikannya.

Nota Bab EN di muka surat XVI-8476-1 menyatakan :

The term "vending" in the context of this heading refers to a "monetary" exchange between the purchaser and the machine in order to acquire a product.

- **Perintah Duti Kastam.**

Berdasarkan Perintah Duti Kastam 2012, barangan ini sesuai diletakkan dibawah kod tarif **8479.89 100 ;**

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 on the like.

8479.20 000 - Machinery for the extraction.....

8479.30 000 - presses for the manufacture of particle.....

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 airport

8479.79 000 - - Other

- **Other machines and mechanical appliances :**

8479.81 000 - - For treating metal, including electric wire coil-winders

8479.82 000 - - Mixing, kneading, crushing, grinding, screening, sifting,.....

8479.89 - - **Other :**

100 - - - **Automatic service vending machines**

Kepala **84.79** merujuk mesin yang mempunyai sifat individual functions itu boleh berfungsi secara sendiri dan automatik manakala **89.100** pula merujuk kepada **Automatic service vending machines**.

EN 2012 di muka surat XVI- 8479-1 menyatakan :

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

8479.10 - Machinery for public works, building on the like.

8479.20 - Machinery for the extraction.....

8479.30 - presses for the manufacture of particle.....

8479.40 - Rope or cable-making machines

8479.50 - Industrial robots,.....

8479.60 - Evaporative air coolers

- Passenger boarding bridges :

8479.71 - - Of a kind used in airport

8479.79 - - Other

- **Other mashines and mechanical appliances :**

8479.81 - - For treathing metal,including electric wire coil-winders

8479.82 - - Mixing,kneading,crushing,grinding,screening,sifting,.....

8479.89 - - Other :

Nota Bab di muka surat ini menerangkan :

For this purpose the following a to be regarded as having "***individual function***" :

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

Dagangan : ALL TERRAIN VEHICLES (ATV – 2WD)

Nama Barangan : All Terrain Vehicles (ATV – 2WD)

Jenama : SIHAO

Model : SPIDER-MAN : SHATV 015B – 200CC

Kod Tarif (Perintah Duti Kastam 2012) :

8703.21 941

Tarikh Kelulusan : 28 Ogos 2014

Keterangan barangan :

Barangan merupakan sebuah kenderaan seperti motosikal tetapi mempunyai empat tayar besar seperti tayar lori. Dua tayar di bahagian hadapan lebih besar berbanding dua tayar di bahagian belakang. Kenderaan ini dinamakan **All Terrain Vehicles (ATV)**, jenama **Sihao**, model **SHATV-015B**.

Kenderaan ATV dipandu dengan menggunakan kilasan dan tarikan roda hadapan. Pengawalan Pemanduaan menggunakan handle seperti motosikal.



All Terrain Vehicles (ATV).

An **all-terrain vehicle (ATV)**, also known as a **quad**, **quad bike**, **three-wheeler**, or **four-wheeler**, is defined by the [American National Standards Institute](#) (ANSI) as a vehicle that travels on low-pressure tires, with a seat that is straddled by the operator, along with handlebars for steering control. As the name implies, it is designed to handle a wider variety of terrain than most other vehicles

By the current ANSI definition, ATVs are intended for use by a single operator, although some companies have developed ATVs intended for use by the operator and one passenger. These ATVs are referred to as tandem ATVs.^[1]

The rider sits on and operates these vehicles like a [motorcycle](#), but the extra wheels give more stability at slower speeds. Although equipped with three (or typically, four) wheels, six-wheel models exist for specialized applications. [Engine sizes](#) of ATVs currently for sale in the United States, (as of 2008 products), range from 49 to 1,000 cc (3 to 61 [cu in](#)).

Barangan berbentuk 'barang siap' dan sedia untuk digunakan sebagai kenderaan untuk tunggangan bagi tujuan rekreasi dan sukan.

Spesifikasi :

- Model : ASHTV-015B
- Size : 118 mm x 810 mm x 1160 mm
- Enjin : Petrol – single cylinder
: 200 cc – 4 stroke
- : Power – 11.0kw/7500 rpm
- Starter mula : Bateri
- Brakes : front/rear – 4 disc brake
- Speed : max 100 – 110 km/h
- Kapasiti muatan : 1 person

Digunakan untuk tunggangan bagi tujuan rekreasi dan aktiviti sukan lasak di jalan yang berliku/bukit dan pendalaman.

Ketetapan

Barangan ini sesuai diperjeniskan di bawah no. kod tarif **8703.21 941** sebagai ***New CBU other 2WD motor vehicle principally designed for the transport of persons with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity not exceeding 1,000 cc***, berdasarkan alasan-alasan berikut ;

Barangan tergolong dalam kategori lain-lain jenis kenderaan CBU baru yang digunakan untuk membawa penumpang, dengan kapasiti enjin di bawah 1,000 cc , menggunakan enjin petrol 4 lejang dan pemanduan menggunakan pacuan dua roda.

Perintah Duti Kastam.

Berdasarkan Perintah Duti Kastam 2012, barangan ini sesuai diletakkan dibawah kod tarif **8703.21 941** ;

87.03 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagon and racing cars.

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

100 - - Golf cars,including golf buggies

900 - - Other

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

8703.21 - - of a cylinder capacity not exceeding 1,000 cc:

100 - - - Ambulance

- - - Motor car (including station wagon,SUV and sport cars but not including vans);

- - - - CKD :
 311 - - - - Four-wheel drive
 319 - - - - Other

 - - - - CBU
 - - - - Four-wheel drive
 331 - - - - New
 332 - - - - Old

 - - - - Other:
 341 - - - - New
 342 - - - - Old

 400 - - - Ambulance

 500 - - - Go-karts

 - - - **Other:**
 - - - - CKD :
 911 - - - - Four-wheel drive
 919 - - - - Other

 - - - - **CBU :**
 - - - - Four-wheel drive
 931 - - - - New
 932 - - - - Old

 - - - - **Other:**
941 - - - - **New**
 942 - - - - Old

Kepala **87.03** merujuk kepada **kenderaan yang digunakan untuk membawa orang**. Manakala sub kepala **21.941** merujuk kepada kenderaan baru pacuan 2 roda, CBU yang menggunakan enjin 4 lejang dengan kapasiti di bawah 1,000 cc.

Explanatory Note.

EN 2012 di muka surat XVII-8703-1 menyatakan :

87.03 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagon and racing cars.

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

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

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

Penerangan dalam muka surat ini menyatakan ;

This heading cover motor vehicles for the various types (including amphibious motor vehicles) designed for the transport of persons;but not cover heading 87.02.The vehicles of this heading may have **any type of motor (internal combustion piston engine,electric motor,gas turbine ,etc.**

Dagangan : ALL TERRAIN VEHICLES (ATV)	Kod Tarif (Perintah Duti Kastam 2012) :
Nama Barangan : All Terrain Vehicles (ATV – 2WD)	8703.21 941
Jenama : SIHAO	Tarikh Kelulusan : 28 Ogos 2014
Model : SHATV 015B – 150cc	

Keterangan barangan :

Barangan berupa sebuah kenderaan beroda empat dan dilengkapi dengan *handlebars steering* dan *motorcycle type saddle* yang diimport secara *completely built-up (CBU)*. Ianya dari jenis 2 WD dilengkapi dengan enjin *4-stroke, single cylinder, 150 cc*, menggunakan petrol sebagai bahanapi dan turut dipadankan dengan sistem *water-cooling*. Spesifikasi barangan adalah seperti berikut:

Spesifikasi		
Model	SHATV-015B	
Engine	150cc, 4-stroke, single cylinder, water-cooling, Double Aluminium exhaust	
	Fuel	Petrol
	Max. power	11.0kw / 7500rpm
	Starting system	Electric
	Transmission	5 speeds forward / 1 reverse automatic transmission
Chassis	Brakes	Four disc brake
	Absorber (front/rear)	Ballonet – absorber
	Tires (front/rear)	AT25x8-12 / AT25x10-12 aluminium rim
	Drive train	Shaft
	Fuel capacity	5L iron tank / 8l plastic tank
Dimensions	Wheel base	118mm , Seat height: 880mm
	Ground clearance	350mm
	Weight	N.W: 180kg G.W: 188kg
	Sizes (mm)	1840 x 1030 x 1160
Max. speed	100 – 110km/h	
Max load	200 kgs	

Kenderaan ini dilengkapi dengan *handlebar steering* dan tayar jenis *off-road ballon* bagi memudahkan pemanduan di atas permukaan yang tidak rata. Kenderaan ini biasanya digunakan untuk aktiviti *off-road recreational* dan sebagainya.

Barangan ini sesuai diperjeniskan di bawah kod tarif **8703.21 941** sebagai **New CBU other 2WD motor vehicle principally designed for the transport of persons with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity not exceeding 1,000 cc** , berdasarkan alasan-alasan berikut ;

- i. Barangan merupakan sebuah kenderaan beroda empat dengan *cylinder capacity (c.c)* 150 dan dilengkapi dengan *handlebars steering* dan *motorcycle type saddle* . Kenderaan ini dikenali sebagai *All-Terrain Vehicle (ATV)* jenis *2 Wheel Drive (2WD)* yang diimport secara *completely built-up (CBU)*.
- ii. Barangan mendapat liputan di bawah kepala 87.03 EN 2012 mukasurat XVII-8703-1 sepertimana berikut:

87.03- Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.

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

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

This heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, etc.).

- iii. Barangan juga diputuskan di bawah kod 8703.21 oleh *WCO Harmonized System Committee* melalui *Compendium of Classification opinions (22nd Session – November 1998)* sepertimana berikut:

Four-wheeled (two wheel-driven) All Terrain Vehicle ("A.T.V.") with tube chassis, equipped with a motorcycle type saddle, handlebars for steering and off-the-road balloon tires. Steering is achieved by turning the two front heels and is based on a motor-car type steering system (Ackerman principle). The vehicle is fitted with an automatic transmission with reverse gear, chain-driven rear axle, and front and rear drum brakes. It is powered by a four-stroke single cylinder engine of a cylinder capacity of 124 cc. It is not fitted with cargo racks or with a trailer hitch.

Dagangan : SCRAP CATALYTIC CONVERTER

Nama Barangan : Scrap Catalytic Converter

Kod Tarif (Perintah Duti Kastam 2012) :

7112.99 000

Tarikh Kelulusan : 28 Ogos 2014

Keterangan barangan :

Barangan berbentuk empat segi dan mempunyai satu *inlet* dan satu *outlet* berbentuk *silinder* di kedua-dua hujungnya. Bahagian empat segi adalah berbentuk kembang dan di dalamnya terdapat

Honey comb.

Bahagian luar yang dipanggil *shell* adalah diperbuat dari besi manakala *honey comb* pula terdiri daripada campuran *ceramic, platinum, rodium* dan lain-lain elemen. Barangan ini diimport bagi tujuan untuk dikitar semula untuk mendapatkan bahan utama iaitu *precious metal* dalam *honey comb* tersebut .

Berdasarkan pengesahan pemohon, pecahan berat setiap *catalytic converter* adalah sepertimana berikut:

- | | | |
|---------------------|---|--------|
| - <i>Shell</i> | - | 2.6 kg |
| - <i>Honey comb</i> | - | 0.8 kg |

Setiap unit *honey comb* pula mengandungi bahan dengan peratusan sepertimana berikut:

- | | | |
|--------------------|---|-----------|
| - <i>Platinum</i> | - | 0.05 % |
| - <i>Rodium</i> | - | 0.03177 % |
| - <i>Palladium</i> | - | 0.08688 % |

Maklumat daripada pemohon menunjukkan pulangan hasil kitar semula bagi setiap unit *scrap catalytic converter* adalah USD 0.80 bagi *scrap iron* dan USD 18.43 bagi *honey comb*.

Barangan ini sesuai diperjeniskan di bawah kod tarif **7112.99 000** sebagai ***other waste and scrap containing precious metal, of a kind used principally for the recovery of precious metal*** berdasarkan alasan-alasan berikut:

- i. Tujuan kitar semula barangan *scrap catalytic converter* adalah untuk mendapatkan *honey comb* yang mengandungi *platinum, palladium* dan *rodium precious metal* yang diliputi di bawah term "*platinum*" bawah kepala 71.10 para A,B dan C EN HS 2012 mukasurat XIV-7110-1 dan 2 sepertimana berikut :

The term "platinum" covers (see Note 4 (B) to Chapter 71) :

- (A) ***Platinum*** which is a greyish-white, soft and ductile metal, not tarnished at room temperature and resistant to acids except aqua regia. It can be fabricated into bars, sheets, strip, tubes, wire and other semi-manufactured forms by forging, rolling or drawing.

In view of their outstanding resistance to corrosion, high melting point and high catalytic activity, platinum and its alloys have many important applications in industry. Assuming their use in jewellery or in dentistry, for example, in the electrical industry for the manufacture of thermocouples and resistance thermometers, and as electrical contacts and electrodes for various applications; in the textile industry for spinnerets for man-made fibres; in the glass industry for molten glass equipment such as bushings for glass fibre production, crucibles, stirrers, etc.; in the chemical and petroleum industries as catalysts (e.g. in the ammonia-oxidation process for the manufacture of nitric acid or as a plating catalyst); as chemical apparatus (e.g., crucibles); in the aircraft industry for electrodes of sparking plugs for spark-ignition internal combustion engines and for ignition devices in gas-turbine engines.

Platinum and its alloys also find a use in the manufacture of surgical instruments (particularly hypodermic needles), in certain gas lighters and for many other applications such as measuring standards, hair lines for optical instruments, etc.

- (B) **Palladium** which is a silvery-white metal, soft, very ductile and highly resistant to tarnishing and corrosion. It dissolves in aqua regia and nitric acid and is attacked by hot sulphuric acid. Palladium can be made into bars, sheets, strip, tubes, wire or other semi-manufactured forms by forging, rolling or drawing.

It is mainly used for electrical contacts, in brazing alloys, in hydrogen purification equipment, as a hydrogenation catalyst, in the manufacture of jewellery and as an intermediate contact layer to facilitate the coating of plastics with precious metals.

- (C) **Rhodium** which is a silvery-white, hard but ductile metal. It is characterised by its high reflectivity and has the highest electrical and thermal conductivities of all the platinum group metals. It is resistant to corrosion by nearly all aqueous solutions, including mineral acids even at high temperatures.

Rhodium may be made into bars, sheets, strip, wire and other semi-manufactured forms by forging, rolling or drawing.

Its major use is as an alloying addition to platinum and in this form it has several applications in the electrical and glass-making industries. Its low electrical resistance and high resistance to tarnishing make it suitable, in the electrodeposited form, for electrical contacts and for contact surfaces where wear resistance is of importance (e.g., in slip rings). It is also used as a catalyst and for plating silver or silver-plated cutlery and hollow-ware to give a tarnish resistant finish.

- ii. Barangan juga mendapat liputan di bawah kepala 71.12 EN HS 2012 mukasurat XIV-7112-1 sepertimana berikut :

71.12- Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.

7112.99 -- Other

The heading also covers waste and scrap of any material containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.

<p>Dagangan : FUNERAL PAPER ARTICLE</p> <p>Nama Barangan : Barangan Sembahyang Kertas</p> <p>Jenama : Skea</p>	<p>Kod Tarif (Perintah Duti Kastam 2012) :</p> <p>4823.90 990</p> <p>Tarikh Kelulusan: 28 Ogos 2014</p>
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Keterangan barangan :

Barangan yang dinamakan sebagai Barangan Sembahyang Kertas diperbuat daripada kertas yang direka dan dijadikan replika dalam pelbagai bentuk seperti rumah, bangunan, kenderaan, perabut, alat muzik atau barangan hiasan dan sebagainya.

Barangan ini digunakan dalam upacara keagamaan masyarakat Cina seperti upacara sembahyang atau majlis pengkebumian.

Barangan diimport dalam keadaan yang telah siap dibentuk atau dicetak mengikut tempahan pelanggan.

Barangan ini diperjeniskan di bawah kod tarif **4823.90 990 (PDK 2012)** sebagai **other articles of paper / paperboard** berdasarkan alasan-alasan berikut :

Barangan diperbuat daripada kertas yang telah dijadikan replika dalam pelbagai bentuk seperti rumah, bangunan, kenderaan, perabut, alat muzik atau barangan hiasan dan sebagainya.

Barangan mendapat liputan di dalam EN HS 2007 muka surat X-4823-1 dan X-4823-2 seperti berikut:

48.23 - Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.

4823.90 - Other

This heading includes :

- (A)
- (B) *Articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres, not covered by any of the previous headings of this Chapter nor excluded by Note 2 to this Chapter.*

Thus the heading includes :

- (1)-(15)
- (16) *Dress patterns, **models** and templates, whether or not assembled.*

<p>Dagangan : ALUMINIUM CONTAINER</p> <p>Nama Barangan : Aluminium Food Container Jenama : ITALCOAT Model : 3381-P, 4369-P & 4618-P</p>	<p>Kod Tarif (Perintah Duti Kastam 2012) :</p> <p>7615.10 900</p> <p>Tarikh Kelulusan : 29 Ogos 2014</p>
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Keterangan barangan :

Barangan merupakan sebuah bekas makanan berwarna perak/silver yang dibuat daripada saduran aluminium nipis dan dikilatkan dengan calourless lacquer VAE 399 . Barangan ini dibuat dalam pelbagai bentuk dan ukuran saiz .Barangan dikenali sebagai Aluminium food container , model 3381-P,4369-P dan 4618-P, jenama Italcoat yang di import oleh Syarikat Star Products.

Barangan akan digunakan sebagai media bekas acuan dalam pembuatan roti,kek dan pastri selain digunakan sebagai bekas makanan sahaja. Barangan bukan digunakan sebagai pembungkus makanan kerana ia tidak mempunyai tutup di bahagian atas yang boleh memberi maksud sebagai pembungkus makanan.



Gambar 1: aluminium food container

Food Packaging container vs Food container - Wikipedia.

Food packaging is [packaging](#) for food. A package provides protection, tampering resistance, and special physical, chemical, or biological needs. It may bear a nutrition facts label and other information about food being offered for sale.

Food container is a [disposable](#) container for various foods, including beverages. Food types may be processed ([instant noodles](#)), raw (meat from supermarkets), or cooked (delicatessen). The containers are commonly used to serve [takeout](#) food from restaurants, and are also available by request for diners who wish to take [the remainder of their meal](#) home

Fakta Barangan:

Barangan dinamakan Aluminium food container. Barangan ini tiada berpenutup. Ia dibawa masuk dalam pelbagai bentuk dan saiz.

Barangan berbentuk 'barang siap' dan sedia untuk digunakan sebagai bekas mengisi makanan.

Material – dibuat daripada lapisan aluminium nipis yang dilapisi dengan Colourless lacquer VAE 399.

Ukuran Model :

- a. No.3381-P : saiz – TO – 146 mm / T- 150 mm / High – 38 mm/ Base – 110 mm / Cap - 400 ml.
- b. No. 4369-P : saiz – TO – 132mm x 172mm / T – 115mm x 155mm / High – 36mm / Base – 95mm x 135mm / Cap – 450 ml.
- c. No.4618-P : saiz - TO – 75mm x 105mm / T – 64mm x 94mm / High – 36mm / Base 50mm x 80mm /Cap – 170 ml.

Fungsi.

Berfungsi sebagai bekas untuk mengisi makanan dan bekas acuan untuk memasak roti,kek dan pastri di dalam oven.

Ketetapan

Barangan ini sesuai diperjeniskan di bawah no. kod tarif **7612.90 000** sebagai ***Other aluminium casks,drum,cans,box and similar container for any material, of a capacity not exceeding 300 liter*** , berdasarkan alasan-alasan berikut ;

Dagangan : IRON RACK

Nama Barangan : Gas Cylinder Rack
Model : OBR004

Kod Tarif (Perintah Duti Kastam 2012) :

7326.90 900

Tarikh Kelulusan : 29 Ogos 2014

Keterangan barangan :

Barangan merupakan sebuah rak kerangka besi yang dinamakan Gas Cylinder Rack / Rak silinder gas. Rak ini berbentuk empat segi bujur menegak dan mempunyai lantai besi. Bahagian tepi dikelilingi kerangka besi daripada standard JIS SPA-H. Kapasiti berat bersih rak ialah 2,500 kg.

Bahagian dalam rak dibuat khas tempat pemegang silinder gas agar selinder gas tidak bergerak apabila diangkut/dipunggah ke dalam kapal. Rak boleh diangkat dengan menggunakan lif yang dicangkuk ke bahagian telinga rak. Barangan yang dinamakan Gas Cylinder Rack ini boleh dilihat sebagaimana gambar di bawah.



Gambar 1 : Gas Cylinder Rack



Gambar 2 : Contoh rack model lain yang digunakan untuk mengangkut selinder gas.

Cara cylinder rack digunakan.

Balang selinder gas dimuatkan ke dalam rak dan disusun mengikut susunan. Setiap selinder gas akan dikunci ke pemegang. Rak akan ditutup dan dikunci sebelum diangkat dengan lif untuk pemungahan ke atas kapal.

Fakta Barangan:

Barangan dinamakan Gas Cylinder Rack.

Barangan berbentuk 'barang siap' dan sedia untuk digunakan sebagai rak pengangkut selinder gas di atas kapal untuk dihantar ke pelantar minyak di tengah laut.

Spesifikasi :

- Length - 1,270 mm
- Width - 1,150 mm
- Height - 2,285 mm
- Gross weight - 2,500 kg

Digunakan untuk mengangkut gas selinder (yang terdiri daripada pelbagai gas) ke pelantar minyak/dari pelantar minyak ke tempat lain secara terbuka dengan menggunakan kapal.

Material Barangan.

Steel plate dan hollow section.

Standard	Yield point	Tensile strength	Elongation
Steel - JIS SPA-H	345 Mpa	480 Mpa	22%

Ketetapan

Barangan ini sesuai diperjeniskan di bawah no. kod tarif **7326.90 900** sebagai ***Others articles of iron or steel***, berdasarkan alasan-alasan berikut ;

- Barangan tergolong dalam rack / rak yang direka khas untuk kegunaan bagi mengangkut balang gas dengan menggunakan kaedah pengangkutan darat dan laut.
- Barangan tidak sesuai diletakkan di bawah no.kod tarif **8609.00.000** kerana ia bukanlah container untuk mengangkut cecair sebaliknya ia hanya merupakan rack yang digunakan untuk mengangkut selinder gas yang berisi cecair gas.Barangan utama adalah rack bukan selinder gas sebagai container.

- Perintah Duti Kastam.

Berdasarkan Perintah Duti Kastam 2012, barangan ini sesuai diletakkan dibawah kod tarif **7326.90 900**;

73.26 Other articles of iron or steel

	- Forged or stamped but not further worked :
7326.10 000	- - Grinding balls and similar articles of mills
7326.19 000	- - Other
7326.20	- Articles of iron or steel wire :
100	- - Poultry cage and the like
900	- - Other

7326.90	-	Other	
			- - Parts of goods falling within heading 73.10 :
110			- - - For goods made of tin plates
190			- - - Other
200			- - Cigarette cases and boxes
300			- - Blinds
500			- - Roofing tiles
600			- - Horseshoes
700			- - Spurs for horse riding boots
800			- - Bunsen burners
900			- - Other

Kepala **73.26** merujuk kepada articles of iron and steel. Manakala sub kepala **90.900** merujuk kepada hasil **barangan lain** yang diperbuat daripada besi.

3.4 Explanatory Note.

EN 2012 di muka surat XV-7326-1 menyatakan :

73.26 Other articles of iron or steel

- Forged or stamped but not further worked
- :
 - 7326.10 - - Grinding balls and similar articles of mills
 - 7326.19 - - Other
 - 7326.20 - Articles of iron or steel wire :

7326.90 - Other

Penerangan di muka surat ini menyatakan :

This heading covers all iron or steel articles obtained by..... or by other processes such as folding, assembling, **welding**,.....