

Dagangan : ALUMINIUM COMPOSITE PANEL Nama Perdagangan : Aluminium Composite Panel Jenama : ALUCOBOND	Kod Tarif (Perintah Duti Kastam 2012) : 7606.12 000 (PDK 2012) 7606.12.90 00 (PDK 2017) Tarikh Kelulusan : 04 April 2017
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Keterangan barangan :

Barangan berupa panel yang terdiri daripada *polyethylene core sandwiched between two sheets of aluminium*. Ianya diimport dalam bentuk kepingan berukuran tebal 3mm hingga 6mm, lebar 1000mm, 1250mm, 1500mm dan 1575mm dan panjang antara 2000mm hingga 8000mm bergantung kepada permintaan pelanggan .

Barangan terdiri daripada 3 lapisan dengan komposisi bahan seperti berikut;

Lapisan atas	:	0.5mm aluminium sheet
Lapisan tengah	:	Polyethylene
Lapisan bawah	:	0.5mm aluminium sheet

Kegunaan barangan adalah sebagai *flexible facade material for architectural*.

Ketua Pengarah Kastam Malaysia memutuskan barangan tersebut sesuai diperjeniskan di bawah kod tarif **7606.12 000 (PDK 2012) / 7606.12 90 00 (PDK 2017)** sebagai **aluminium plates of a thickness exceeding 0.2mm , of aluminium alloy** berdasarkan alasan-alasan berikut:

- Analisa pakar mengesahkan kepingan logam tersebut merupakan *aluminium sheet* yang diselaputi lapisan “fluorocarbon” manakala lapisan putih di bahagian tengahnya terdiri daripada “polyethylene”.
- *Aluminium sheet* tersebut diperbuat daripada alloy EN-AW5005 *High quality corrosion resistant* dengan ketebalan setiap lapisan adalah 0.5mm. Ianya memenuhi maksud sebagai Aluminium alloy di bawah *Subheading Notes 1(b), Chapter 76, EN HS 2012* mukasurat XV-76-2 seperti berikut;

Subheading Notes.

1.- *In this Chapter the following expressions have the meanings hereby assigned to them:*

(a).....

(b) *Aluminium alloys*

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that :

(i) *the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table ; or*

(ii) *the total content by weight of such other elements exceeds 1 %.*

- Barangan menepati maksud sebagai *plates and sheets* berdasarkan *Chapter Notes 1(d)*, *Chapter 76 EN HS 2012* mukasurat XV-76-1 seperti berikut;

1.- *In this Chapter the following expressions have the meanings hereby assigned to them :*

(a) – (c)

(d) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- ***of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,***

- Barangan mendapat liputan bawah kepala 76.06 EN HS 2012 EN HS 2012 mukasurat XV-7606-1 seperti berikut;

76.06 - *Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.*

- *Rectangular (including square) :*

7606.11 -- *Of aluminium, not alloyed*

7606.12 --Of aluminium alloys

-*Other:*

7606.91 -- *Of aluminium, not alloyed*

7606.92 - - *Of aluminium alloys*

These products, which are defined in Note 1 (d) to the Chapter, correspond to similar goods made of copper. The provisions of the Explanatory Note to heading 74.09 apply therefore, mutatis mutandis, to this heading.

- Barangan mendapat liputan secara khusus bawah kepala 76.06 PDK 2012 dan PDK 2017 seperti berikut:

PDK 2012;

76.06 *Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.*
- *Rectangular (including square):*

7606.11 000 - - Of aluminium, not alloyed

7606.12 000 - - Of aluminium alloys

PDK 2017;

76.06 Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.

- **Rectangular (including square):**
- 7606.11 -- Of aluminium, not alloyed:
- 7606.12 -- Of aluminium alloys:**
- 7606.12.20 00 --- Aluminium plates, not sensitised, of a kind used in the printing industry
- Sheets:
- 7606.12.32 00 ---- For making can stock including end stock and tab stock, in coils
- 7606.12.33 00 ---- Other, of aluminium alloy 5082 or 5182, exceeding 1 m in width, in coils
- 7606.12.34 00 ---- Other, litho grade sheet alloy HA 1052 hardness temper H19 dan alloy HA 1050 hardness temper H18
- 7606.12.35 00 ---- Other, surface worked
- 7606.12.39 00 ---- Other
- 7606.12.90 00 --- Other**

