

<p><b>Dagangan</b> : PVC FLOOR TILES</p> <p>Nama Perdagangan : Vinyl Flooring Tile</p> <p>Jenama : ACEFLOOR</p>	<p><b>Kod Tarif (Perintah Duti Kastam 2012) :</b></p> <p>3918.10.11 00 (PDK 2017)</p> <p><b>Tarikh Kelulusan</b> : 20 April 2017</p>
<p><b><u>Keterangan barangan :</u></b></p> <p>Barangan dikenali sebagai <i>vinyl flooring tile</i> berupa satu kepingan agak keras tapi boleh dilentur dimana lapisan atas mempunyai corak kayu manakala lapisan bawah berwarna kelabu dan tidak mempunyai adhesive. Berdasarkan kepada maklumat yang dikemukakan oleh pihak syarikat, barangan akan diimport dalam kotak dengan saiz 184mm(W) x 950mm(L) x 3mm (D).</p> <p>Fungsi barangan adalah <i>to be installed on cement floor</i></p> <p>Ketua Pengarah Kastam Malaysia memutuskan barangan tersebut sesuai diperjeniskan di bawah kod tarif <b>3918.10.11 00(PDK 2017)</b> sebagai <b><i>floor coverings of polymers of vinyl chloride, in the form of tiles</i></b> berdasarkan alasan-alasan berikut:</p> <ul style="list-style-type: none"> <li>• Hasil analisa pakar, barangan didapati terdiri daripada empat (4) lapisan. Lapisan atas (<i>finishing layer</i>) diperbuat daripada 'acrylate polymer', lapisan kedua (<i>wear layer</i>) dan lapisan ketiga (<i>printed layer</i>) diperbuat daripada 'polyvinyl chloride' dan lapisan bawah (<i>base layer</i>) diperbuat daripada campuran calcium carbonate dan PVC.</li> <li>• Berdasarkan kepada <i>commercial trade document</i> iaitu MSDS, barangan dikenali sebagai <b><i>Luxury Vinyl Tile</i></b>.</li> <li>• Memandangkan jabatan masih belum menerima EN HS 2017 daripada WCO semasa laporan ini disediakan, maka rujukan dibuat berdasarkan EN HS 2012.</li> <li>• Barangan merupakan <i>polyvinyl chloride tile to be installed on cement floor</i> yang mendapat liputan di bawah <b>heading 39.18</b> berdasarkan keterangan dalam EN HS 2012 muka surat VII-3918-1 seperti berikut : <ul style="list-style-type: none"> <li><b>39.18- <i>Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.</i></b></li> <li>3918.10 - <i>Of polymers of vinyl chloride</i></li> <li>3918.90 - <i>Of other plastics</i></li> <li><u><i>The first part of the heading covers plastics of the types normally used as floor coverings, in rolls or in the form of tiles. It should be noted that self-adhesive floor coverings are classified in this heading.</i></u></li> <li><i>The second part of the heading, the scope of which is defined in Note 9 to this Chapter, covers wall or ceiling coverings of plastics, including those with a textile backing. Wallpaper or similar wall coverings of paper coated or covered with plastics are excluded (heading 48.14).</i></li> <li><i>It should be noted that this heading includes articles printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods (see Note 2 to Section VII).</i></li> </ul> </li> </ul>	

- Barangan mendapat liputan dalam Perintah Duti Kastam 2017 seperti berikut:

<b>39.18</b>	<b>Floor coverings of plastics, whether or not self-adhesive, rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.</b>
	- Of polymers of vinyl chloride:
	- - Floor coverings:
<b>3918.10.11 00</b>	<b>- - - Tiles</b>
3918.10.19 00	- - - Other
3918.10.90 00	- - Other
3918.90	- Of other plastics:
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Gambar :

