

Dagangan : SEAT BELT WEBBING

Nama Perdagangan : Webbing SB392/47-5P
Part No : 517390110A

Kod Tarif (Perintah Duti Kastam 2012) :

5806.32 900 (PDK 2012)
5806.32.90 00 (PDK 2017)

Tarikh Kelulusan : 01 Mac 2017

Keterangan barangan :

Barangan merupakan sejenis fabrik berwarna kelabu dibuat daripada *polyester* yang mempunyai lebar 4.5cm. Ia diimport dalam bentuk *roll* berukuran 175 meter panjang. Barangan akan digunakan untuk membuat *seat belt webbing* kenderaan. Barangan akan dipotong mengikut panjang tertentu mengikut model kenderaan di mana ia akan dipasang (*fitted*) dengan komponen-komponen lain dalam sistem *seat belt* kenderaan seperti gambarajah berikut:



Analisis pakar mengesahkan seperti berikut :

- i. Sampel barangan berupa sekeping *woven fabric* yang nipis berwarna kelabu berukuran 27cm dan lebar 4.7cm dengan ketebalan 1.17cm.
- ii. Sampel didapati merupakan *webbing fabric construction made from polyester*.

Ketetapan

Ketua Pengarah Kastam memutuskan barangan tersebut sesuai diperjeniskan di bawah kod tarif tarif **5806.32 900 (PDK 2012)/5806.32.90 00 (PDK2017)** sebagai ***other woven fabrics of man-made fibres*** berdasarkan alasan-alasan berikut:

1. Barangan adalah *seat belt webbing* yang dibuat daripada *woven fabric* jenis *polyester* berukuran 4.7cm lebar yang diimport dalam bentuk *roll* sepanjang 175 meter
2. Hasil analisis pakar mengesahkan barangan adalah *webbing fabric construction made from polyester*.
3. *Polyester* adalah sejenis *synthetic fibre* seperti yang disenaraikan dalam EN HS mukasurat XI-54-2 :

The main synthetic fibres are :

- (1) *Acrylic :*
- (2) *Modacrylic :*
- (3) *Polypropylene :*
- (4) *Nylon or other polyamides:*
- (5) ***Polyester: Fibres composed of liner macromolecules having in the macromolecular composition at least 85% by weight of the ethylene unit***
- (6) *Polyethylene:*
- (7) *Polyurethane:.....*

Nota 1 kepada Chapter 54, PDK 2012 menjelaskan bahawa ***throughout the Nomenclature, the terms “man-made fibres” means staple fibres and filaments of organic polymers produced by manufacturing***
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The term “man-made”, “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials”

4. Berdasarkan lebarnya (4.7cm), barangan memenuhi kriteria sebagai *narrow woven fabric* seperti yang dijelaskan dalam Nota 5 kepada *Chapter 58* PDK 2012 seperti berikut:

Chapter 58

Special Waves Fabrics; Tufted Textile Fabrics; Ace; Tapestry; Trimmings; Embroidery

Notes:

1 – 4.

5 – For the purposes of heading 58.06, the expression ***“narrow woven fabrics”*** means:

- (a) ***Woven fabrics of a width not exceeding 30 cm whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges***

- (b) *Tubular woven fabrics of a flattened width not exceeding 30 cm; and*
- (c) *Bias binding with folded edges, of a width when unfolded not exceeding 30cm.*

Narrow woven fabrics with woven fringes are to be classified in heading.58.08

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5. Berdasarkan keterangan di atas, barangan sesuai diperjeniskan di bawah subheading kepala 5806.32 yang mendapat liputan dalam HS EN muka surat XI-5806-1 seperti berikut:

58.06 - *Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)*

5806.10 - *Woven pile fabrics (including terry toweling and terry fabrics) and chenille fabrics*

5806.20 - *Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread*

- *Other woven fabrics :*

5806.31 - - *Of cotton*

5806.32 - - *Of man-made fibres*

5806.39 - - *Of other textile materials*

5806.40 - *Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)*

6. Berdasarkan saiz, binaan, rekabentuk dan fungsinya, barangan adalah sesuai digunakan di tempat memproses daging sejukbeku atau di *supermarket* untuk kegunaan penyediaan daging (*preparation of meat*).

7. Barangan ini mendapat liputan dalam EN HS 2012 mukasurat XVI-8438-1 seperti berikut:

84.38 - *Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.*

8438.10 - *Bakery machinery and machinery for manufacture of macaroni, spaghetti or similar products.*

8438.20 - *Machinery for the manufacture of confectionary, cocoa or chocolate*

8438.30 - *Machinery for sugar manufacture*

8438.40 - *Brewery machinery*

8438.50 - *Machinery for the preparation of meat or poultry*

8438.60 - *Machinery for the preparation of fruits, nuts or vegetables*

8438.80 - *Other machinery*

8438.90 - *Parts*

This heading covers machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink (whether for immediate consumption or preserving, and whether for human or animal consumption), but not including machinery for the extraction or preparation of animal or fixed vegetable fats or oils (heading 84.79).

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(I) – (VI)

(VII) MACHINERY FOR THE PREPARATION OF MEAT OR POULTRY

This heading includes :

(1)– (2)

(3) **Meat cutting** or chopping machines for cutting up carcasses, etc., **by the action of circular saw, rotating knives, etc.**

(4) – (12)