

Dagangan : KENDERAAN PENUMPANG TIGA RODA Nama Perdagangan : Roadster Spyder Jenama : Can Am Model : Spyder F3-S / Spyder F3-S Special Series	Kod Tarif (Perintah Duti Kastam 2012) : 8703.22 342 (PDK 2012) 8703.22.59 90 (PDK 2017) Tarikh Kelulusan : 13 Mac 2017
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Keterangan barangan :

Berdasarkan permohonan, barangan merupakan sebuah kenderaan penumpang tiga roda yang mempunyai dua roda di bahagian hadapan dan satu roda di bahagian belakang. Barangan mempunyai dua tempat duduk dan dikawal menggunakan *handle*.

Barangan ini dinamakan *Spyder Roadster* yang diimport secara *Complete Built Up (CBU)* terpakai sebagaimana yang dinyatakan di dalam *Certificate of Origin for a Vehicle*.

Keterangan di dalam katalog juga menyatakan kenderaan ini dilengkapi enjin petrol 1330 cc dan mempunyai gear undur sebagaimana kereta.

Berdasarkan katalog yang disertakan oleh pemohon, spesifikasi barangan tersebut di atas adalah seperti berikut:

Nama Barangan	Kenderaan penumpang tiga roda
Nama Perdagangan	Spyder Roadster
Jenama	Can Am
Model	Spyder F3-S: 000E6 FB00
Certificate of Origin for vehicle (geran)	Tarikh daftar : 14.4.2015 Invoice : 8009263084 Kuasa : 150 h/p No.enjin : M9739431 dan M9740247 Sesaran enjin : 1330 cc
Enjin	-Petrol 1330 cc -Electronic fuel injection -Inline 3 cylinder, liquid cooled -Stroke 3.31 x 3.14 in -Power 115hp(86kw)@ 7250 RPM -Torque 96lb-ft (130 Nm) @ 500 RPM

Chasis	Front suspension-double ams-anti roll bar Rear suspension-swing arms Front shock-s absorber 5.2 in Brake-electric brake-foot operated,hydraulic 3 wheel brake.
Wheel	Front-2 wheels Rear-1 wheel
Sais Tayar	Front-MC 165/55R/15 Rear-MC 225/50R/15
Berat badan max.	199 kg
Kapasiti minyak	78 liter
ukuran	L 102 x W 58.9 x H 48.9 inci
Gear	6 speeds / 1 reverse

Berdasarkan katalog juga menunjukkan barangan mempunyai dua tempat duduk iaitu pemandu dan pembonceng. Oleh itu barangan berfungsi sebagai kenderaan untuk membawa dua orang penumpang termasuk pemandu.

Ketetapan

Ketua Pengarah Kastam memutuskan barangan ini sesuai diperjeniskan di bawah no. kod tarif **8703.22 342 (PDK 2012) dan 8703.22 59 90 (PDK 2017)** sebagai ***Motor cars and other motor vehicles principally designed for the transport of persons, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc, of old CBU, berdasarkan alasan-alasan berikut;***

- Barangan adalah sebuah kenderaan tiga roda yang diimport secara CBU terpakai dengan sesaran enjin petrol 1,330 cc dan digunakan untuk membawa dua orang penumpang.
- Barangan ini mendapat liputan dalam EN di muka surat XVII-8711-1 seperti 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*

8703.10 - *Vehicles specially designed for traveling on snow,golf cars and semilar vehicles*

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

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

8703.22 - - *Of a cylinder capacity not exceeding 1,000 cc but not exceeding 1,500 cc*

Manakala Nota Chapter di mukasurat XVII-8703-1 menerangkan :

This heading cover 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 piston engine, electric motor, gas turbine, etc).

The heading also covers lightweight three-wheeled vehicles of simpler construction, such as:

those fitted with motorcycle engine and wheels, etc. which, by virtual of their mechanical structure, possess the characteristic of conventional motor cars, that is motor car type steering system or both reverse gear and differential;

- Barangan ini juga mendapat liputan di dalam Perintah Duti Kastam 2012 di muka surat 668 yang menunjukkan bahawa sesuai diletakkan di bawah kod tarif **8703.22 342** sebagaimana berikut:

87.03 Motor cars and other vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons 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 but not exceeding 1,500 cc*

8703.22 - - Of a cylinder capacity not exceeding 1,000 cc but not exceeding 1,500 cc

100 - - - *Ambulance*

- - - *Motor cars (including station wagons, SUVs and sport car, but not including vans):*

- - - - *Completely Knocked Down:*

311 - - - - *Four-wheel drive*

319 - - - - *Other*

- - - - *Completely Built - Up*

- - - - *Four-wheel drive*

331 - - - - *New*

332 - - - - *Old*

- - - - *Other*

341 - - - - *New*

342 - - - - Old