

Dagangan : METAL BOXES Nama Perdagangan : Intermediate Bulk Containers (IBCs) Jenama : GOODPACK Model : MB 5	Kod Tarif (Perintah Duti Kastam 2012) : 8609.00.10 00 (PDK 2017) Tarikh Kelulusan : 12 Mei 2017
--	---

Keterangan barangan :

Barangan dikategorikan sebagai *Intermediate Bulk Containers (IBCs)* yang berbentuk segiempat diperbuat daripada *high-tensile steel construction with galvanized sidewalls*. Barangan mempunyai sekurang-kurangnya sepasang pintu pada satu sisi dan ianya boleh dilipat. Barangan ini boleh dikitar semula setelah barang-barang dipindahkan/ dipunggah.

GOODPACK MB 5



Barangan diperbuat daripada *galvanized steel* (besi) khusus untuk kegunaan memindah atau memunggah barang-barang dengan menggunakan jalan laut . Barangan dipasang dengan *one removable sidewall (4) for easy loading and unloading*. *Forkslots* juga dipasang di bahagian bawah struktur barangan untuk memudahkan *loaded handling* seperti menggunakan *forklift*.

Ketua Pengarah Kastam Malaysia memutuskan barangan ini sesuai diperjeniskan di bawah kod tarif **8609.00.10 00 (PDK 2017)** sebagai ***containers specially designed and equipped for carriage by one or more modes of transport of base metal*** berdasarkan alasan-alasan berikut:

Barangan adalah merupakan kontena yang dikategorikan sebagai *Intermediate Bulk Containers (IBCs)* yang berbentuk segiempat dan diperbuat daripada *high-tensile steel construction with galvanized sidewalls*. Barangan mempunyai sekurang-kurangnya sepasang pintu pada satu sisi dan ianya boleh dilipat. Barangan ini boleh dikitar semula setelah barang-barang didalamnya dipindahkan/ dipunggah.

Barangan ini mendapat liputan dalam EN HS 2012 mukasurat XVII-8609-1 seperti 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.g., road, rail, water or air). They are equipped with fittings (hooks, rings, castors, supports) etc 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:

- (1) Furniture removal containers.*
- (2) Insulated containers for perishable foods or goods.*
- (3) Containers (generally cylindrical) for the transport of liquids or gases. These containers fall in this heading only if they incorporate a support enabling them to be fitted to any type of transporting vehicle or vessel; otherwise they are classified according to their constituent material*
- (4) Open containers for bulk transport of coal, ores, paving blocks, bricks, tiles, etc. These often have hinged bottoms or sides to facilitate unloading.*
- (5) Special types for particular goods, especially for fragile goods such as glassware, ceramics, etc., or for live animals.*

Barangan mendapat liputan secara khusus di dalam Perintah Duti Kastam 2017 seperti berikut:

86.09	8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.
	8609.00.10 00	- Of base metal
	8609.00.90 00	- Other