

<p>Dagangan : THERMAL PAPER</p> <p>Nama Perdagangan : Thermal Paper</p>	<p>Kod Tarif (Perintah Duti Kastam 2012): 4810.29.99 00 (PDK 2017)</p> <p>Tarikh Kelulusan : 03 Disember 2018</p>
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Keterangan barangan :

Barangan berupa kepingan nipis berwarna putih yang mempunyai ketebalan 0.07mm. Barangan digunakan untuk tujuan mencetak (printing) ataupun other *graphic purpose* seperti "POS Receipt", "ATM receipt", "Bank waiting list ticket", "Fax products" dan lain-lain lagi.

Barangan akan diimport dalam jumbo rolls (6000 meter per rolls)

Ketetapan:

Ketua Pengarah Kastam Malaysia memutuskan barangan sesuai diklasifikasikan di bawah kod tarif **4810.29.99 00** sebagai ***Paper of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, in rolls of a width of 150 mm or more*** berdasarkan alasan-alasan berikut:

- Hasil analisis pakar mengesahkan bahawa barangan adalah sesuai dengan fiber kertas (*hard wood*) melalui '*mechanical and chemical process*' dengan grammage 65.7g/m2.
- Berdasarkan maklumat barangan dalam *Material Safety Data Sheet* dan pengesahan pihak syarikat, barangan hanya *coated* pada satu permukaan sahaja dan *coated material* adalah **clay(koalin)**. Sehubungan itu, barangan mendapat liputan di bawah **heading 48.10** berdasarkan keterangan dalam EN HS 2017 muka surat X-4810-1 seperti berikut:

48.10 - Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (+).

- *Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :*

4810.13 - - *In rolls*

4810.14 - *In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state*

4810.19 - - *Other*

- *Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :*

4810.22 - - *Light-weight coated paper*

4810.29 - - *Other*

- *Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :*

4810.31 - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less

4810.32 - - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m²

4810.39 - - Other

- Other paper and paperboard :

4810.92 - - Multi-ply

4810.99 - - Other

*The inorganic substances, other than kaolin (China clay), commonly used for coating include **barium sulphate, magnesium silicate, calcium carbonate, calcium sulphate, zinc oxide and powdered metal** (see the General Explanatory Note to this Chapter : coated paper and paperboard).*

The inorganic coating materials referred to in the heading may contain small amounts of organic substances for example to enhance the surface characteristics of the paper.

The heading covers paper and paperboard of a kind used for writing, printing or other graphic purposes, including such paper of a kind used in printers or in photocopying apparatus (light-weight coated paper of this category is defined in subheading Note 7; the expression "wood fibres" in the definition does not cover bamboo fibres), kraft paper and paperboard and multi-ply paper and paperboard (described in the Explanatory Note to heading 48.05), provided they are coated with kaolin or other inorganic substances.

Paper and paperboard are classified in this heading only if they are in strips or rolls or in rectangular (including square) sheets, of any size. If they have been cut to any other shape, they fall in later headings of this Chapter (for example, 48.17, 48.21 or 48.23).

- Berdasarkan kepada keterangan dalam EN di atas dan perbandingan dengan spesifikasi barangan, adalah didapati barangan sesuai diklasifikasikan di bawah **subheading 4810.29**.
- Berdasarkan struktur tarif dalam Perintah Duti Kastam 2017(PDK 2017), barangan sesuai diklasifikasikan di bawah kod tarif **4810.29.99 00** kerana ukuran lebar (width) adalah lebih daripada 150mm, in rolls.

48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.
4810.13 xx xx	<ul style="list-style-type: none"> - Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: - - In rolls:
4810.14 xx xx	<ul style="list-style-type: none"> - - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:

4810.19 xx xx	- - Other:
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :
4810.22	- - Light-weight coated paper:
4810.22.10 00	- - - Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state
	- - - Other:
4810.22.91 00	- - - - In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state
4810.22.99 00	- - - - Other
4810.29	- - Other:
4810.29.10 00	- - - Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state
	- - - Other:
4810.29.91 00	- - - - In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state
4810.29.99 00	- - - - Other
4810.3x	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:
4810.9x	- Other paper and paperboard:

Gambar barangan:

