

<p><b>Barangan:</b> ORGANIC COMPOST FERTILISER  <b>Nama Perdagangan :</b> Organic Fertiliser  <b>Jenama :</b> FLEMINGTON'S</p> <p>i) Organic Compost Fertilizer, in packaging 25 kg  ii) Organic Compost Fertilizer, in packaging 1 kg</p>	<p>Kod Tarif :  <b>3101.00.10 90 (PDK 2017)</b>  <b>3105.10.90 00 (PDK 2017)</b>  Tarikh Kelulusan :  <b>03 Disember 2018</b></p>
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<p><b><u>Keterangan Barang:</u></b></p>	
<p>1.</p>	<p>Deskripsi Barangan:</p> <ul style="list-style-type: none"> <li>• Barangan dikenali sebagai "Organic Fertiliser" berupa campuran gentian (perang &amp; hitam) dan biji hitam. Berdasarkan maklumat pihak syarikat, barangan <i>is an organic compost material prepared by natural decomposition process of oil palm empty fruit bunch (EFB) and palm oil mill effluent(POME)</i>.</li> <li>• Barangan dipek dalam bungkusan seberat 1kg dan 25kg dalam setiap satu bungkusan.</li> <li>• Hasil analisis pakar mengesahkan bahawa barangan didapati mengandungi kebanyakan gentian tumbuhan dengan kelembapan sebanyak 25.1%.</li> </ul>
<p>2.</p>	<p>Kegunaan Barangan: <i>For vegetable, palm oil fertilizer</i></p>
<p>3.</p>	<p>Rujukan (EN dan lain-lain):</p> <p>(i) EN HS 2017, muka surat VI-3101-1:</p> <p><b>31.01 - Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.</b></p> <p><i>This heading covers :</i></p> <p>(a) <i>Animal or vegetable fertilisers, whether or not mixed together or chemically treated;</i></p> <p>(b) <i>Animal or vegetable products converted into fertilisers by mixing together or chemical treatment (other than bone superphosphates of heading 31.03).</i></p> <p><b>However, these products fall in heading 31.05 when put up in the forms or packages described in that heading.</b></p> <p><i>The heading includes, inter alia :</i></p> <p>(1) <i>Guano, which is an accumulation of the excreta and remains of sea birds, found in large quantities on certain islands and coasts. It is both nitrogenous and phosphatic, and is usually a yellowish powder with a strong ammoniacal odour.</i></p> <p>(2) <i>Excreta, dung, soiled fleece waste and manure, unsuitable for use other than as fertilisers.</i></p> <p>(3) <i>Rotted vegetable products, unsuitable for use other than as fertilisers.</i></p> <p>(4) <i>Disintegrated guano.</i></p> <p>(5) <i>Products resulting from the treatment of leather with sulphuric acid.</i></p> <p>(6) <u><i>Compost consisting of rotted waste vegetable and other matter where decay has been accelerated or controlled by treatment with lime, etc.</i></u></p> <p>.....</p>

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(ii) EN HS 2017, muka surat VI-3105-1:

**31.05 - Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.**

**3105.10 - Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg**

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**The heading also covers the goods of this Chapter if put up in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.**

(iii) Struktur tarif Perintah Duti Kastam 2017

• Heading 31.01:

<b>31.01</b>		<b>Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.</b>
	3101.00.10	- Of solely vegetable origin:
	3101.00.10 10	- - Chemically treated
	<b>3101.00.10 90</b>	<b>- - Other</b>
		- Other:
	3101.00.92 00	- - Of animal origin (other than guano), chemically treated
	3101.00.99	- - Other:
		- - - Guano:
	3101.00.99 11	- - - - Chemically treated
	3101.00.99 19	- - - - Other
	3101.00.99 90	- - - Other

• Heading 31.05

<b>31.05</b>		<b>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.</b>
	<b>3105.10</b>	<b>- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:</b>
	3105.10.10 00	- - Superphosphates and calcined phosphatic fertilisers
	3105.10.20 00	- - Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium
	<b>3105.10.90 00</b>	<b>- - Other</b>
	3105.20.00 00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium
	3105.30.00 00	- Diammonium hydrogenorthophosphate (diammonium phosphate)

3105.40.00 00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)
3105.51.00 00	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:
3105.59.00 00	- - Containing nitrates and phosphates
3105.60.00 00	- - Other
3105.90.00 00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium
	- Other

5. Ketua Pengarah Kastam Malaysia memutuskan pengklasifikasian barangan adalah seperti berikut:

<b>Nama Barangan</b>	<b>Kod Tarif</b>
(i) Organic Compost Fertilizer, in packaging 25kg	<b>3101.00.10 90</b>
(ii) Organic Compost Fertilizer, in packaging 1kg	<b>3105.10.90 00</b>

6. Gambar:



Gambar sampel yang dikemukakan.