

<b>Dagangan</b> : FLEXIBLE HOSE OF PVC REINFORCED WITH TEXTILE Nama Perdagangan : Delivery Hose Jenama : Sunny	<b>Kod Tarif (Perintah Duti Kastam 2012):</b> 3917.39.91 00 (PDK 2017) <b>Tarikh Kelulusan</b> : 06 Disember 2018
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**Keterangan barangan :**

Barangan berupa *hose* berbentuk *lay-flat tube* dimana berlubang di bahagian tengah. Diimport dalam bentuk rolls (100 meter/rolls) dengan pelbagai saiz diameter antara 2 inch hingga 8 inch. Barangan diperbuat daripada *PVC reinforced with textile material*. Barangan dipasarkan sebagai *Delivery Hose*.

Spesifikasi barangan adalah seperti berikut:

Size (inch x m)	Internal Dia. (mm)	Wall Thickness	Working Pressure (kg/cm <sup>2</sup> )	Weight (kg)
2" x 100	53	1.3	4.5	29
3" x 100	78	1.7	4.0	55
4" x 100	104	1.75	4.0	74
5" x 100	155	1.95	3.0	123
6" x 100	207.5	2.2	3.0	186

**Ketetapan:**

Ketua Pengarah Kastam Malaysia memutuskan barangan ini sesuai diklasifikasikan di bawah kod tarif **3917.39.91 00** sebagai ***Flexible hose of PVC reinforced with textile materials*** berdasarkan alasan-alasan berikut:

Barangan adalah flexible hose yang diperbuat daripada *poly(vinyl chloride)* reinforced with textile materials. Ianya digunakan sebagai *drainage hose* untuk pengaliran cecair di dalam sistem paip dan sistem saliran.

Berdasarkan risalah barangan dan analisa pakar, barangan adalah sejenis *composite material* yang mempunyai tiga lapisan. *Material* setiap lapisan dan fungsi bahan-bahan tersebut adalah dijelaskan seperti berikut:

<b>Ingredients</b>	<b>Function</b>	<b>Position</b>
PVC	Polymer	1st and 3rd Layer
Woven Polyester	Reinforced	2 <sup>nd</sup> Layer

Merujuk kepada jadual di atas, barangan boleh diklasifikasikan di bawah dua heading iaitu **39.17** dan **59.03**. Walaubagaimanapun, barangan tidak sesuai diklasifikasikan di bawah **heading 59.03** berdasarkan keterangan butiran (d) General Notes di dalam EN HS 2017 m/s VII-39-12 hingga VII-39-13 seperti yang berikut:

***Plastics and textile combinations***

*Wall or ceiling coverings which comply with Note 9 to this Chapter are classified in heading 39.18. Otherwise, the classification of plastics and textile combinations is essentially governed by Note 1 (h) to Section XI, Note 3 to Chapter 56 and Note 2 to Chapter 59. The following products are also covered by this Chapter :*

*(a) Felt impregnated, coated, covered or laminated with plastics, containing 50 % or less by weight of textile material or felt completely embedded in plastics;*

*(b) Textile fabrics and nonwovens, either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour;*

*(c) Textile fabrics, impregnated, coated, covered or laminated with plastics, which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 min, at a temperature between 15 °C and 30 °C;*

***(d) Plates, sheets and strip of cellular plastics combined with textile fabrics (as defined in Note 1 to Chapter 59), felt or nonwovens, where the textile is present merely for reinforcing purposes.***

*In this respect, unfigured, unbleached, bleached or uniformly dyed textile fabrics, felt or nonwovens, when applied to one face only of these plates, sheets or strip, are regarded as serving merely for reinforcing purposes. Figured, printed or more elaborately worked textiles (e.g., by raising) and special products, such as pile fabrics, tulle and lace and textile products of heading 58.11, are regarded as having a function beyond that of mere reinforcement.*

*Plates, sheets and strip of cellular plastics combined with textile fabric on both faces, whatever the nature of the fabric, are excluded from this Chapter (generally heading 56.02, 56.03 or 59.03).*

*The provisions of the preceding paragraph also apply, mutatis mutandis, to monofilaments, rods, sticks, profile shapes, **tubes**, pipes and hoses and articles.*

Berdasarkan penelitian secara fizikal, barangan adalah berbentuk *lay-flat tubing* dan mempunyai *internal diameter (I.D)* dengan saiz 53mm hingga 207.5mm. Oleh itu, barangan menepati maksud *tubes, pipes and hoses* berdasarkan Nota 8, Chapter 39, PDK 2017 seperti yang berikut:

### **Chapter 39**

#### **Plastics and articles thereof**

#### **Notes**

(8) *For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.*

Berdasarkan Analisa pakar telah mengesahkan barangan diperbuat daripada poly (vinyl chloride). Menurut buku *Shreve's Chemical Process Industries*, muka surat 635, PVC merupakan sejenis *thermoplastic polymer formed by addition polimerisation*. Oleh itu barangan sesuai diklasifikasikan di bawah kod tarif **3917.39.91 00** yang mendapat liputan secara khusus berdasarkan Perintah Duti Kastam ( PDK 2017 ) seperti yang berikut :

<b>39.17</b>	<b><i>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</i></b>
3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials:
3917.10 10 00	- - Of hardened proteins
3917.10 90 00	- - Other
3917.2X XX XX	- Tubes, pipes and hoses, rigid:
3917.3X XX XX	- Other tubes, pipes and hoses:
3917.31 XX XX	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:
3917.32 XXX	- - Other, not reinforced or otherwise combined with other materials, without fittings:
3917.33 000	- - Other, not reinforced or otherwise combined with other materials, with fittings:
3917.39	- - Other:
	- - - Further worked than merely surface worked:
3917.39.11 00	- - - - Of addition polymerisation products; of vulcanised fibre
3917.39.12 00	- - - - Of phenolic resins or amino resins ; of chemical derivatives of natural rubber
3917.39.13 00	- - - - Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised
3917.39.19 00	- - - - Other
	- - - Other:

<b>3917.39.91 00</b>	- - - -	<b>Of addition polymerisation products; of vulcanised fibre</b>
3917.39.92 00	- - - -	Of phenolic resins or amino resins; of chemical derivatives of natural rubber
3917.39.93 00	- - - -	Of other condensation or rearrangement polymerisation products
3917.39.94 00	- - - -	Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised
3917.39.99 00	- - - -	Other
3917.40.00 00	-	Fittings

**Gambar :**

