

<p><b>Dagangan</b> : LUBRICATING OIL CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM BASE OILS</p> <p>Nama Perdagangan : Eneos SN/CF 5W-40 (FS)</p> <p>Jenama : Eneos</p>	<p><b>Kod Tarif (Perintah Duti Kastam 2012):</b> 2710.19.43 00 (PDK 2017)</p> <p><b>Tarikh Kelulusan</b> : 06 Disember 2018</p>
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**Keterangan barangan :**

Barangan berupa cecair berwarna kuning. Barangan dipek dalam botol plastik dengan kuantiti 4L dan dipasarkan sebagai *Eneos SN/CF 5W-40 Motor Oil Pro-Racing Fully Synthetic*.

**Ketetapan:**

Ketua Pengarah Kastam Malaysia memutuskan barangan ini sesuai diklasifikasikan di bawah kod tarif **2710.19.43 00** sebagai ***Lubricating oil, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals*** berdasarkan alasan-alasan berikut:

Analisa pakar telah mengesahkan barangan merupakan cecair jernih berwarna kuning. Barangan adalah mineral oil yang terdiri daripada campuran sebatian hidrokarbon rantai panjang seperti octadecane, nonadecane, eicosane, heneicosane, hexacosane dan octacosane. Namun peratusan kandungan mineral oil tidak dapat disahkan.

Oleh kerana analisa pakar tidak dapat menentukan peratusan kandungan *petroleum oil*, maka pengklasifikasian barangan ini berdasarkan maklumat dan dokumen daripada pihak syarikat. Berdasarkan MSDS, barangan terdiri *base oil* dengan jumlah peratusan 70-80%. Fungsi bahan-bahan tersebut adalah dijelaskan seperti berikut:

<b>Ingredients</b>	<b>Concentration</b>	<b>Function</b>
Base Lubricating Oil	70-80 %	<i>Basic material</i>
Additives	< 30 %	<i>Additives</i>

Peratusan *base oil* di dalam barangan adalah melebihi 70% (70-80%). Manakala selebihnya adalah *additives*. Oleh yang demikian, barangan tidak sesuai diklasifikasikan di bawah heading **34.03** kerana heading tersebut hanya meliputi *lubricating preparations containing by weight less than 70% of petroleum oil*. Maka barangan akan diklasifikasikan di bawah heading **27.10**.

Barangan digunakan sebagai ***lubricant*** yang mana mendapat liputan secara spesifik di butiran (C)(2) dalam keterangan heading **27.10** EN HS 2017 muka surat V-2710-2 seperti yang dijelaskan berikut:

*(C) The oils described in (A) and (B) above to which various substances have been added to render them suitable for particular uses, provided the products contain by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals as a basis and that they are not covered by a more specific heading in the Nomenclature.*

**27.10 Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.**

Examples of the types of products referred to are:

- (1) Petroleum spirit containing small quantities of added anti-knock products (e.g., tetraethyllead, dibromoethane) and anti-oxidants (e.g., para-butylaminophenol).
- (2) **Lubricants consisting of mixtures of lubricating oils with widely varying quantities of other products (e.g., products for improving their lubricating properties (such as vegetable oils and fats), anti-oxidants, rust preventives, anti-foam agents such as silicones). These lubricants include compounded oils, oils for heavy duty work, oils blended with graphite (graphite suspensions in petroleum oils or in oils obtained from bituminous minerals), upper cylinder lubricants, textile oils, and solid lubricants (greases) composed of a lubricating oil with about 10 to 15 % of soaps of aluminium, calcium, lithium, etc.**
- (3) Transformer and circuit-breaker oils (not used for their lubricating properties), which are stabilised, specially refined oils with added anti-oxidants such as ditertiarybutylparacresol.
- (4) Cutting oils used for cooling cutting tools, etc., and the material being worked. They consist of heavy oils with the addition of about 10 to 15 % of an emulsifying agent (e.g., alkali sulphuricinoleate) and are used as emulsions in water.

Berdasarkan keterangan di atas, barangan sesuai diklasifikasikan di bawah kod tariff **2710.19.43 00** yang mendapat liputan secara khusus berdasarkan Perintah Duti Kastam (PDK 2017) seperti yang berikut :

- *Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:*
- 2710.12 - - *Light oils and preparations:*
- 2710.19 - - *Other:*
- 2710.19.20 00 - - - *Topped crudes*
- 2710.19.30 00 - - - *Carbon black feedstock*
- - - *Lubricating oils and greases:*
- 2710.19.41 00 - - - - *Lubricating oil feedstock*
- 2710.19.42 00 - - - - *Lubricating oils for aircraft engines*
- 2710.19.43 00 - - - - **Other lubricating oils****
- 2710.19.44 00 - - - - *Lubricating greases*

- 2710.19.50 00 - - - Hydraulic brake fluid
- 2710.19.60 00 - - - Transformer and circuit breakers oils
- - - Diesel fuel; fuel oils:
- 2710.19.71 00 - - - - Automotive diesel fuel
- 2710.19.72 00 - - - - Other diesel fuels
- 2710.19.79 00 - - - - Fuel oils

**Gambar :**

