

Dagangan:

1. PVC Floor
Trade Name : Badminton and Sepaktakraw
PVC Sport Court

Kod Tarif (Perintah Duti Kastam 2007):

3918.10.100

Tarikh Kelulusan : 01/08/2011**Keterangan :**

Barangan yang diimpot dalam bentuk gulungan (*roll sheet*) terdiri daripada :

- a. Badminton *PVC sports court*
- b. Sepaktakraw *PVC sports court*

Spesifikasi barangan berdasarkan inbois dan keterangan pengimpot adalah seperti berikut:

Barangan	Jumlah Keluasan	Saiz / court	kegunaan
Badminton <i>PVC sports court</i>	745.5 m ² (7 keping)	15m(L)x7.1m(W) X4.5mm(T)	sebagai pelapik lantai
Sepaktakraw <i>PVC sports court</i>	213 m ² (2 keping)	15m(L)x7.1m(W) X4.5mm(T)	sebagai pelapik lantai

Berdasarkan contoh yang dikemukakan, barangan dikatakan diperbuat dari PVC terdiri dari dua lapisan iaitu:

- a. Lapisan pertama berwarna hijau bercorak (*embossed*) dengan ketebalan 1mm
- b. Lapisan kedua berwarna hijau pucat berongga (*cellular*) dengan ketebalan 3.5 mm

Analisis pakar menyatakan barangan berupa kepingan yang terdiri daripada 2 lapisan yang berlainan warna di mana satu lapisan berwarna hijau (berkeadaan padat dan ketebalannya lebih kurang 0.10cm manakala satu lapisan lagi berwarna hijau pucat (berkeadaan berongga dan ketebalannya lebih kurang 0.35cm). Kedua-dua lapisan tersebut mengandungi **poly(vinyl chloride)**, **plasticiser** dan **fillers (bahan minerals)**. Peratus abu didapati 16.68%.

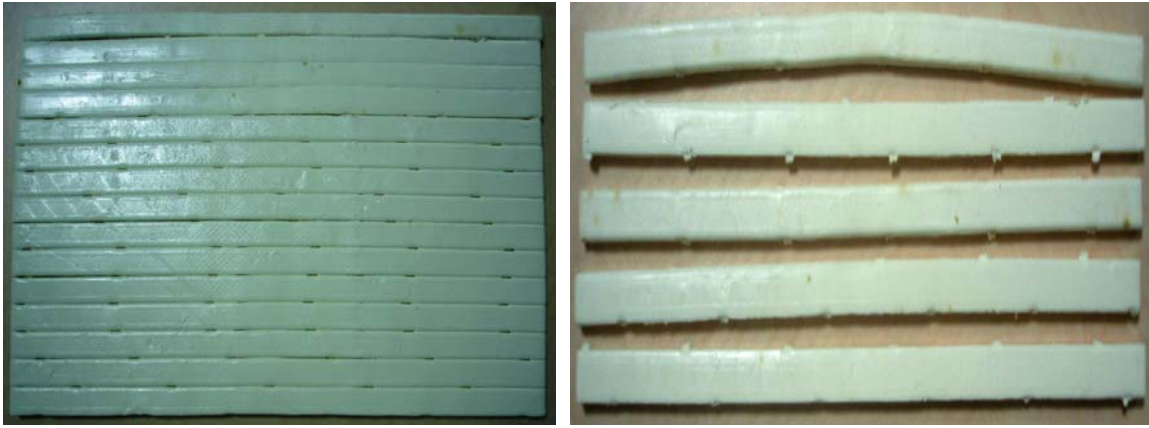
Mesyuarat Panel Penetapan Penjenisan memutuskan barangan ini sesuai diperjeniskan mengikut **GIR 1** di bawah kod tarif **3918.10 100** sebagai **floor coverings of polymers of vinyl chloride, in rolls** berdasarkan alasan-alasan berikut :

- Barangan dalam bentuk gulungan dan digunakan sebagai pelapik lantai di gelanggang badminton dan sepaktakraw.
- Analisis pakar mengesahkan barangan diperbuat daripada **PVC (polyvinyl chloride)**.
- Barangan mendapat liputan dalam ENHS 2007 mukasurat VII-3918-1 seperti berikut:

*The first part of the heading covers plastics of the types normally used as **floor coverings, in rolls** or in the form of tiles.*

- Barangan tidak sesuai diperjeniskan di bawah kod 9506.99 000 kerana ianya bukan peralatan untuk permainan badminton atau sepaktakraw .

Gambar :



PVC Floor
Trade Name : Badminton and Sepaktakraw
PVC Sport Court

Dagangan:

2. Flexible Tube Of Plastic
 Trade Name : Marprene Tubing for Pump
 Brand : Watson-Marlow
 Model : Marprene

Kod Tarif (Perintah Duti Kastam 2007):

3917.32.100

Tarikh Kelulusan : 01/08/2011**Keterangan :**

Barangan berbentuk silinder dengan ketebalan dan diameter yang berbeza di dalam gelungan 3m dan 15m. Berdasarkan risalah saiz barangan boleh didapati seperti berikut:

<i>Bore</i>	<i>0.5mm – 25.4mm</i>
<i>Wall</i>	<i>1.6mm – 4.8mm</i>
<i>Coil size</i>	<i>3m – 152m</i>

Spesifikasi barangan adalah seperti berikut:

<i>Material</i>	<i>Thermoplastic elastomer</i>
<i>Colour / transparency</i>	<i>Beige / opaque</i>
<i>Spallation</i>	<i>Fair</i>
<i>Life, hours</i>	<i>313/314, 520R pump heads: 10,000; 620R pump head: 6,000</i>
<i>Certification</i>	<i>FDA regulations 21 CFR 177.2600 for contact with aqueous food</i>
<i>Sterilisation methods</i>	<i>Gamma, autoclave, EtO. CIP, SIP</i>
<i>Operating temperature</i>	<i>5°C-80°C</i>
<i>Hardness, shore A (5 sec)</i>	<i>64 shore: 66; 73 shore: 74; 87 shore: 88</i>
<i>Specific gravity</i>	<i>64 shore: 0.97; 73 shore: 0.96; 87 shore: 0.95</i>
<i>Tear B, ppi</i>	<i>-</i>
<i>Ultimate tensile strength, psi</i>	<i>64 shore: 1007; 73 shore: 1410; 87 shore: 2263</i>
<i>Elongation at break %</i>	<i>64 shore: 473; 73 shore: 510; 87 shore: 547</i>
<i>Tensile stress at 100% elongation, psi</i>	<i>64 shore: 367; 73 shore: 525; 87 shore: 987</i>
<i>Compression set, %</i>	<i>-</i>

Weather resistance	<i>Excellent</i>
Sunlight resistance	<i>Excellent</i>
Gas permeability, O₂cc.cm x 10⁻⁸ / cm².sec.atm	5.8
Gas permeability rating	<i>Fair</i>
Water absorption	<i>Good</i>
Odour	<i>Excellent</i>
Pressure	<i>Up to 7 bar (0.7MPa)(100psi)</i>

Berdasarkan pengakuan pengimport melalui emel barangan adalah sama seperti jenama Bioprene. *Validation Report* yang dilampirkan bersama emel tersebut menyatakan barangan tidak mengandungi campuran getah iaitu *does not include natural rubbers such as latex*.

Ia adalah tiub yang mempunyai ciri-ciri *high chemical resistance to acids and alkalis* dan sesuai untuk *peristaltic pumpheads* model 520R dan 620R.

Barangan digunakan di dalam pelbagai industri. *It is a first choice for applications including metering tablet-coating materials, pH control and media feed in fermentation and bioreactor metering, as well as pharmaceutical handling, dispensing, metering, transfer and filtration. General industrial long-life transfer tube. Highly resistant to oxidizing agents such as ozone, peroxides and sodium hypochlorite.*

Mesyuarat Panel Penetapan Penjenisan memutuskan barangan ini sesuai diperjeniskan mengikut **GIR 1 dan 6** di bawah kod tarif **3917. 32 100** sebagai ***flexible tube, not reinforced with other materials, without fittings*** berdasarkan alasan-alasan berikut :-

- Analisis kimia mengesahkan barangan diperbuat daripada *poly(ethylene:propylene:diene)* dan tidak mengandungi sulfur dan *Validation Report* mengesahkan barangan tidak mengandungi *natural rubbers* maka ia tidak memenuhi *Note 4* kepada *Chapter 40* iaitu tidak sesuai dipenjeniskan sebagai *synthetic rubber tube* memandangkan ia diperbuat dari *copolymer*.

4.- *In Note 1 to this Chapter and in heading [40.02](#), the expression “synthetic rubber” applies to:*

(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) *Thioplasts (TM); and*

(c) *Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.*

- Risalah barangan menyatakan barangan diperbuat daripada *Thermoplastic Elastomer* di mana dijelaskan seperti berikut:

Thermoplastic elastomers (TPE), sometimes referred to as *thermoplastic rubbers*, are a class of copolymers or a physical mix of polymers (usually a plastic and a rubber) which consist of materials with both thermoplastic and elastomeric properties. While most elastomers are thermosets, thermoplastics are in contrast relatively easy to use in manufacturing, for example, by injection molding. Thermoplastic elastomers show both advantages typical of rubbery materials and plastic materials. The principal difference between thermoset elastomers and thermoplastic elastomers is the type of crosslinking bond in their structures. In fact, crosslinking is a critical structural factor which contributes to impart high elastic properties. The crosslink in thermoset polymers is a covalent bond created during the vulcanization process. On the other hand the crosslink in thermoplastic elastomer polymers is a weaker dipole or hydrogen bond or takes place in one of the phases of the material.

- Barangan tidak diperkukuh dengan bahan lain dan ia juga tidak mempunyai sebarang *fitting*.
- Ia mampu menahan tekanan sehingga 7 bar [(0.7MPa)(100psi)] (burst pressure)
- Berdasarkan analisis kimia, barangan adalah campuran *ethylene* dan *propylene* iaitu sejenis *polymerisation of plastic* yang disebut di dalam EN HS 2007 mukasurat VII-39-4 iaitu:

GENERAL

*In general, this Chapter covers substances called polymers and semi-manufactures and articles thereof, **provided** they are not excluded by Note 2 to the Chapter.*

Polymers

Polymers consist of molecules which are characterised by the repetition of one or more types of monomer units.

Polymers may be formed by reaction between several molecules of the same or of different chemical constitution. The process by which polymers are formed is termed polymerisation. In its broad sense, this term includes the following principal types of reactions:

(1) **Addition polymerisation**, in which single molecules with ethylenic unsaturation react with each other by simple addition, without the formation of water or other by-products, to form a polymer chain containing only carbon-carbon bonds, e.g., production of polyethylene from ethylene or of ethylene-vinyl acetate copolymers from ethylene and vinyl acetate. This type of polymerisation is sometimes called simple polymerisation or copolymerisation, i.e., polymerisation or copolymerisation in the strict sense.

(2) **Rearrangement polymerisation**, in which molecules with functional groups containing atoms such as oxygen, nitrogen or sulphur react with each other by intramolecular rearrangement and addition, without the formation of water or other by-products, to form a polymer chain in which the monomer units are held together by ether, amide, urethane or other linkages, e.g., production of poly(oxymethylene) (polyformaldehyde) from formaldehyde, of polyamide-6 from caprolactam, or of polyurethanes from a polyol and a di-isocyanate. This type of polymerisation is also called polyaddition.

(3) **Condensation polymerisation**, in which molecules with functional groups containing atoms such as oxygen, nitrogen or sulphur react with each other by a condensation reaction, with the formation of water or other by-products, to form a polymer chain in which the monomer units are held together by ether, ester amide or other linkages, e.g., production of poly(ethylene terephthalate) from ethylene glycol and terephthalic acid, or of polyamide-6,6 from hexamethylenediamine and adipic acid. This type of polymerisation is also called condensation or polycondensation.

Polymers may be chemically modified as, for example, in the chlorination of polyethylene or poly(vinyl chloride), the chlorosulphonation of polyethylene, the acetylation or nitration of cellulose, or the hydrolysis of poly(vinyl acetate).

- Barangan ini mendapat liputan di dalam EN HS 2007 mukasurat VII-3917-1 seperti berikut:

39.17 - *Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.*

3917.10 - *Artificial guts (sausage casings) of hardened protein or of cellulosic materials*

- *Tubes, pipes and hoses, rigid:*

3917.21 - - *Of polymers of ethylene*

3917.22 - - *Of polymers of propylene*

3917.23 - - *Of polymers of vinyl chloride*

3917.29 - - *Of other plastics*

- *Other tubes, pipes and hoses:*

3917.31 - - *Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa*

3917.32 - - Other, not reinforced or otherwise combined with other materials, without fittings

3917.33 - - *Other, not reinforced or otherwise combined with other materials, with fittings*

3917.39 - - *Other*

3917.40 - *Fittings*

According to Note 8 to the Chapter, the expression "tubes, pipes and hoses" means:

(i) *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), provided that they have an internal cross-section which is round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon; and*

(ii).....

Tubes, pipes and hoses and fittings therefor may be rigid or flexible and may be reinforced or otherwise combined with other materials. (For the classification of tubes, pipes, etc., of plastics combined with other materials, see the General Explanatory Note to this Chapter.)

Gambar :



Flexible Tube Of Plastic
Trade Name : Marprene Tubing for Pump
Brand : Watson-Marlow
Model : Marprene

Dagangan:

3. USB Security Transaction Token
Trade Name : e pass USB Token

Kod Tarif (Perintah Duti Kastam 2007):

8523.51.211

Tarikh Kelulusan : 03/08/2011

Keterangan :

Barangan adalah dalam bentuk segiempat berukuran 6cm x 2.5cm x 1cm yang mempunyai USB connector seperti gambar di atas.

Spesifikasi barangan adalah seperti berikut:

	SecureToken ST3
<i>Hardware Platform</i>	<i>Secure Microprocessor Smart Chip based with PBOC, CFCA, Compliant with EAL4+</i>
<i>Processor</i>	<i>32-bit</i>
<i>Card Operating System</i>	<i>SecureCOS</i>
<i>Software Platform</i>	<i>HID driverless with CSP and Middleware Auto Install</i>
<i>Middleware</i>	<i>Comply to PKCS#11 and MS CAPI, hot-pluggable to Internet Explorer, Microsoft Outlook, Outlook Express, Mozilla Firefox and many more</i>
<i>Supported Interface</i>	<i>Active X Control or Java Applet</i>
<i>Memory Size</i>	<i>128k (64K for User) on Smart Chip</i>
	<i>512K on flash for Middleware & CSP (customizable up to 2MB)</i>
<i>Certificate Storage</i>	<i>Up to Sixteen X.509 v3 Digital Certificate</i>
<i>On-board Security Algorithms</i>	<i>RSA, DES, 3DES, SHA-1, Hardware generated 2048-Bit RSA Key Pairs. Optional to support 3rd party algorithms</i>
<i>Chip Security Level</i>	<i>Secured and Encrypted Data Storage</i>
<i>Dimension</i>	<i>56 x 18 x 9 mm</i>
<i>Weight</i>	<i>5g</i>
<i>Power Dissipation</i>	<i><250mW</i>
<i>Operating Temperature</i>	<i>0 C to 70 C (32 F to 156 F)</i>
<i>Storage Temperature</i>	<i>-40 C to 85 C (-40 F to 185 F)</i>

Humidity Rating	0 - 100% without condensation
Connector Type	Standard USB 1.1 and support USB 2.0 connection
Casing	Hard Molded Plastic, Tamper Prove (Optional), RoHS compliance
Memory Data Retention	At least 10 years
Memory Cell Rewrites	At least 100,000 times
Standards	CE & FCC
Supported Operating Systems	Win98/ME/XP/2000/2003/Vista; Linux

Product feature barangan ini adalah seperti berikut:

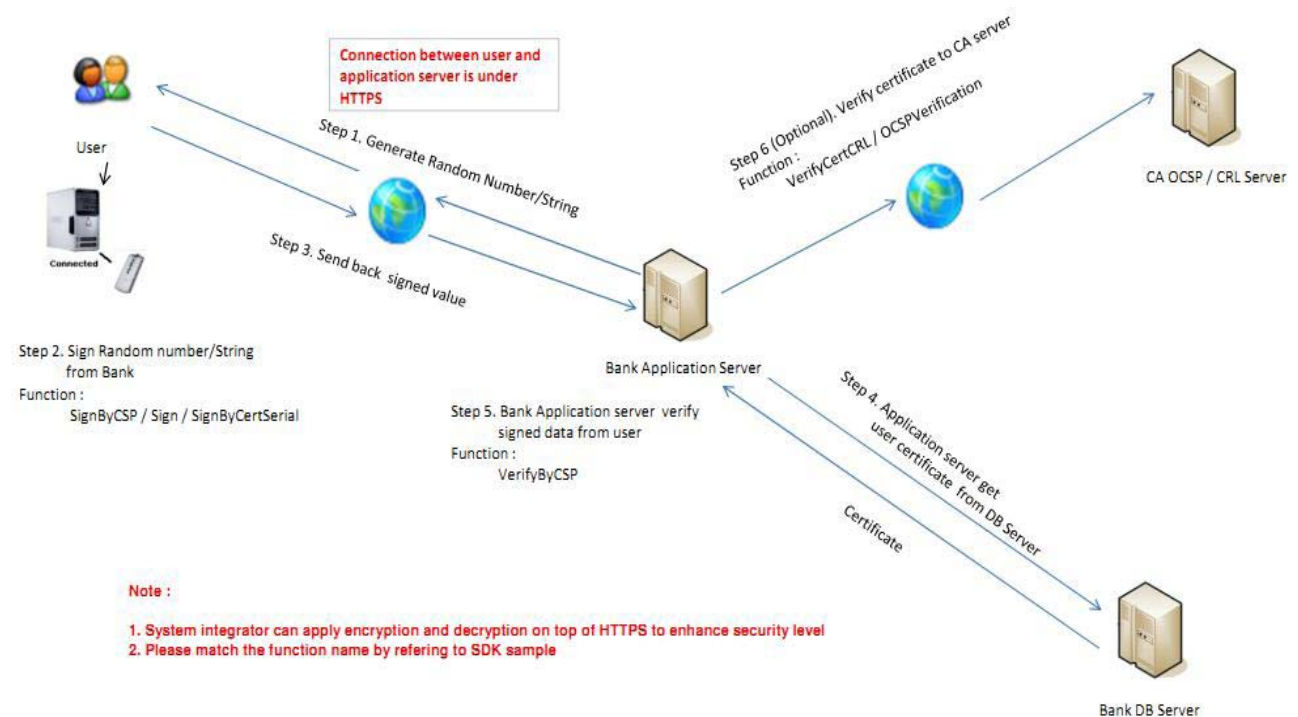
- a. **Auto-Install "Green Device"**
Integrated 512K flash carry the patterned auto-installer for Secure Token ST3's middleware and token manager, no manual installation is require and is completely Plug N Play.
- b. **Onboard generation of RSA 2048-bit key pair**
Key pairs generated onboard together with digital signing on hardware thus ensure for maximum security. It offers secure encrypted storage for X.509 v3 digital certificates.
- c. **Random Number generation performed on hardware**
FIPS compliance Random Number generation on hardware for strong challenge response authentication.
- d. **Built-in support for RSA, DES, 3DES, MD5 and SHA-1 algorithms**
Supports various powerful security algorithms with advanced encryption / decryption on hardware ready.
- e. **Middleware support PKCS#11 and Microsoft CAPI applications**
Seamless integration to many popular applications such as Internet Explorer, Microsoft Outlook, Outlook Express, Mozilla Firefox and more. Powerful plug and play connectivity to PKI applications.
- f. **Supports multiple PKI and smart card applications**
One SecureToken ST3 can store multiple key pairs and ready to use on multiple PKI or smart card applications.
- g. **Compliant and Certified by International Standards**
FIPS, RoHS, PC/SC compliant, CE and FCC Conformity Certified.
- h. **Tamper Prove Casing**
SecureToken ST3 comes with tamper evident hard plastic casing option.

Barangan ini digunakan untuk :

- a. **To securely store digital key (Public Key & Private Key) and certificates.**
The embedded smart chip has the capability to securely store digital key and digital certificates needed for web authentication, email signing, email encryption, and document signing.

- b. **To sign documents digitally.**
Documents such as PDF (portable document format), Microsoft Words, Microsoft Excel, and XML (Extensible Markup Language) can be digitally signed with this smart chip device to prove the ownership of the documents.
- c. **To sign and encrypt email digitally.**
The smart chip device is capable of performing email digital signing to prove the sender is a valid sender. On top of that, the device is also capable of performing email encryption by sending gibberish content to a specific user where the user can only decrypt the gibberish content with the smart chip device.
- d. **To have a strong web authentication (Two Factor Authentication).**
Apart from using traditional username and static password for web logon, this device can provide an extra layer of authentication by providing the token to the system for verification before the user can successfully login into a web application system.

Cara barangan digunakan adalah seperti gambarajah berikut:



How SecureToken can Authenticate Web Login:

Since the steps for Web Authentication is highly dependent to the creator of the website eg corporate web banking authentication.

1. User inserts Token which contains the Customer's Bank-certified digital certificate.
2. Users go to the specific website given by the Bank.
3. The website attempts to look for the Token and then look for the correct certificate issued by the Bank.
4. When found, the bank's server will log in the user using the details inside the digital certificate which is unique to each customer.
5. Customer is ready to use the bank account for online transaction.
6. On transaction involving money, there usually be another authentication by the bank's website to confirm whether the Token is still there (which denotes the user is still the authenticated user).
7. Bank will optionally log every transaction and the digital certificate used in case there is a fraud, to prove the user did log in using their own Digital Certificate which only they have.

Mesyuarat Panel Penetapan Penjenisan memutuskan barangan ini sesuai diperjeniskan mengikut **GIR 1 & 6** di bawah kod tarif **8523.51 211** sebagai **recorded solid state non-volatile storage device for reproducing phenomena other than sound or image for use in computer** berdasarkan alasan seperti berikut:

- Barangan adalah *computer software security token* di dalam bentuk USB yang dipasang (*installed*) dengan *Secure Microprocessor Smart Chip based with PBOC, CFCA (recorded media)* yang telah di *programmed* untuk mewujudkan *password* secara *online (internet)*.
- Barangan ini mempunyai *USB connector* yang sesuai dengan *Standard USB 1.1 and support USB 2.0 connection* dan ianya perlu *plug in* kepada komputer atau *laptop* iaitu *Automated Processing machine(ADP)*.
- Barangan mempunyai *capacity* 128k untuk kegunaan pengguna.
- Barangan digunakan untuk *protects internet transactions from unauthorized use or copying* (digital authentication). *It contains non-volatile memory and may also be used to carry passwords, signatures or other data of a highly sensitive nature*
- Berdasarkan fakta di atas, *non volatile memory* adalah dikategorikan sebagai *solid state storage device*.
- Barangan digunakan untuk *protects internet transactions from unauthorized use or copying*.
- Barangan mendapat liputan dalam EN HS 2007 mukasurat XVI-8523-1 seperti berikut :

85.23 - Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.

- *Magnetic media* :

8523.21 - - *Cards incorporating a magnetic stripe*

8523.29 - - *Other*

8523.40 - *Optical media*

- *Semiconductor media* :

8523.51 - - Solid-state non-volatile storage devices

8523.52 - - "Smart cards"

8523.59 - - Other

8523.80 - Other

*This heading covers different types of media, whether or not recorded, for the recording of sound or of other phenomena (e.g., **numerical data**; text; images, video or other graphical data; software). Such media are **generally inserted into or removed from recording or reading apparatus** and may be transferred from one recording or reading apparatus to another.*

*The media of this heading may be presented recorded, unrecorded, or **with some pre-recorded information**, but capable of having more information recorded on them.*

.....

In particular, this heading covers :

(A) – (B)

(C) SEMICONDUCTOR MEDIA

Products of this group contain one or more electronic integrated circuits.

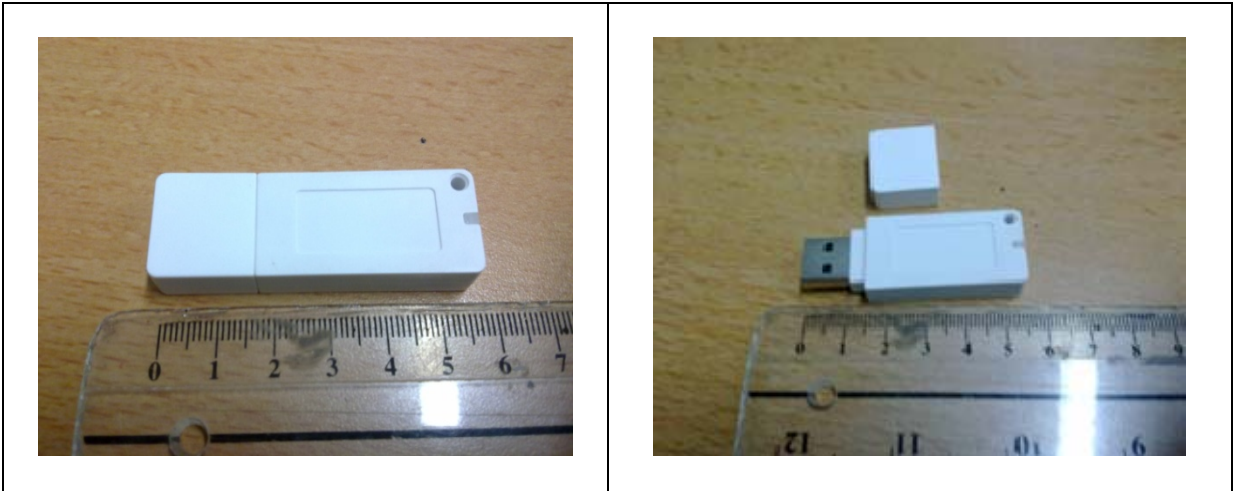
Thus, this group includes :

(1) Solid-state, non-volatile data storage devices for recording data from an external source (See Note 4 (a) to this chapter). These devices (also known as "flash memory cards" or "flash electronic storage cards") are used for recording data from an external source, or providing data to, devices such as navigation and global positioning systems, data collection terminals, portable scanners, medical monitoring appliances, audio recording apparatus, personal communicators, mobile phones, digital cameras and automatic data processing machines. **Generally, the data are stored onto, and read from, the device once it has been connected to that particular appliance, but can also be uploaded onto or downloaded from an automatic data processing machine.**

The media use only power supplied from the appliances to which they are connected, and require no battery.

*These non-volatile data storage devices are comprised of, in the same housing, one or more flash memories ("FLASH E²PROM / EEPROM") in the form of integrated circuits mounted on a printed circuit board, and incorporate a connecting socket to a host appliance. They may include capacitors, resistors and a microcontroller in the form of an integrated circuit. **Example of solid state non-volatile storage devices are USB flash drives.***

Gambar :



USB Security Transaction Token
Trade Name : e pass USB Token

Dagangan:

4. Children Bicycle
 Trade Name : Bicycle
 Model : 039

Kod Tarif (Perintah Duti Kastam 2007):

8712.00.200

Tarikh Kelulusan : 03/08/2011**Keterangan :**

Barangan adalah basikal seperti gambar di atas dengan ciri-ciri seperti berikut:

a. Diimport dalam bentuk CBU
b. Saiz tayar 12" (termasuk rim), dari jenis solid dan rim plastik
c. Dilengkapi dengan dua roda pengimbang kecil (dipasang pada hub roda belakang)
d. Dilengkapi dengan <i>basket</i> di depan dan <i>carrier</i> di belakang
e. Tidak dilengkapi dengan motor
f. Mempunyai pengayuh (pedal) di bahagian kanan dan kiri basikal

Mesyuarat Panel Penetapan Penjenisan memutuskan barangan ini sesuai diperjeniskan mengikut **GIR 1** di bawah kod tarif **8712.00 200** sebagai ***children bicycle not in the normal form of adults' cycle, not motorized*** berdasarkan alasan-alasan seperti berikut:

- Barangan ini mempunyai pengayuh (pedal) di bahagian kiri dan kanan basikal dan tidak mempunyai motor. Oleh itu ianya bertepatan dengan keterangan dalam ENHS 2007 mukasurat XVII-8712-1 seperti berikut:

This heading covers non-motorised cycles, i.e., pedal-operated vehicles equipped with one or more wheels (e.g., bicycles (including those for children), tricycles and quadricycles).

- Barangan ini dilengkapi dengan dua roda pengimbang sesuai untuk ditanggung oleh kanak-kanak dan bukan untuk orang dewasa.
- Barangan mendapat liputan dalam ENHS 2007 mukasurat XVII-8712-1 seperti berikut:

The heading includes, in addition to cycles of conventional design, various specialised types such as the following :

(1).....

(2).....

(3).....

(4)

(5) ***Bicycles equipped with a wheeled balancing-support fitted to a hub of the rear-wheel.***

- Barangan ini mempunyai ketinggian atau jarak antara *seat* dengan *paddle* 42cm (16.5 inches), rim dari plastik, tayar dari jenis *solid* dan merupakan sejenis basikal *designed to be ridden* hanya untuk kanak-kanak. Oleh itu barangan ini tidak sesuai diperjeniskan di bawah kod tariff 8712.00 100.

Gambar :



Children Bicycle
Trade Name : Bicycle
Model : 039

Dagangan:

5. Cigarettes Containing Tobacco

- Trade Name / Brand :
1. Luffman Menthol
 2. Luffman American Blend
 3. Canyon Menthol
 4. Tex Light
 5. Ves Menthol
 6. Luv Slim Menthol
 7. Top Ten Mild
 8. Kretek Djarum Black
 9. Gudang Garam Nusantara Menthol Mild
 10. Gudang Garam Nusantara Kretek Mild

Kod Tarif (Perintah Duti Kastam 2007):

2402.20.900

Tarikh Kelulusan : 03/08/2011**Keterangan :**

Barangan merupakan gulungan-gulungan kertas berbentuk silinder yang mengandungi tumbuhan yang berbau seperti tembakau.

Bilangan gulungan kertas dalam setiap paket barangan ini adalah seperti berikut:

BIL	JENAMA ROKOK	JUMLAH BATANG PER PAKET
1	Luffman Menthol American Blend	20
2	Luffman American Blend	20
3	Canyon Menthol	20
4	Tex Lights	20
5	Vess Menthol	20
6	Luv Slims Menthol	20
7	Top Ten Black Label Mild	16
8	Djarum Black	16
9	Nusantara Gudang Garam Menthol Mild	12
10	Nusantara Gudang Garam Kretek Mild	12

Kegunaan barangan adalah untuk dihisap.

Mesyuarat Panel Penetapan Penjenisan telah memutuskan barangan tersebut sesuai diperjeniskan mengikut **GIR 1** di bawah kod tariff **2402.20 900** sebagai ***cigarettes containing tobacco*** berdasarkan alasan-alasan berikut :

- Analisis pakar mengesahkan kesemua barangan mengandungi bahan tumbuhan iaitu tembakau serta penapis yang sesuai sebagai *cigarettes containing tobacco*.

- Kesemua barangan ini mendapat liputan EN HS 2007 mukasurat IV-2402-1 seperti berikut:

24.02 - Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.

2402.10 - Cigars, cheroots and cigarillos, containing tobacco

2402.20 - Cigarettes containing tobacco

2402.90 - Other

*This heading is restricted to cigars (wrapped or not), cheroots, cigarillos and cigarettes, **made of tobacco** or of tobacco substitutes. Other smoking tobacco, whether or not containing tobacco substitutes in any proportion, is excluded (heading 24.03).*

This heading covers:

- (1)
- (2) **Cigarettes containing tobacco.**

Apart from cigarettes containing only tobacco, this heading also includes those made from mixtures of tobacco and tobacco substitutes, regardless of the proportions of tobacco and tobacco substitutes in the mixture.

Gambar :



Cigarettes Containing Tobacco

- Trade Name / Brand :
1. Luffman Menthol
 2. Luffman American Blend
 3. Canyon Menthol
 4. Tex Light
 5. Ves Menthol
 6. Luv Slim Menthol
 7. Top Ten Mild
 8. Kretek Djarum Black
 9. Gudang Garam Nusantara Menthol Mild
 10. Gudang Garam Nusantara Kretek Mild

Dagangan:

6. Cigarettes Containing Tobacco
 Trade Name / Brand : 1. Rokok Putih Halftime 5
 2. Rokok Kretek Nusantara

Kod Tarif (Perintah Duti Kastam 2007):

2402.20.900

Tarikh Kelulusan : 03/08/2011**Keterangan :**

Barangan merupakan gulungan-gulungan kertas berbentuk silinder yang mengandungi tumbuhan yang berbau seperti tembakau.

Bilangan gulungan kertas dalam setiap paket barangan ini adalah seperti berikut:

BIL	JENAMA ROKOK	JUMLAH BATANG PER PAKET
1.	Nusantara Gudang Garam Menthol Mild	12
2.	Halftime 5	20

Kegunaan barangan adalah untuk dihisap.

Mesyuarat Panel Penetapan Penjenisan telah memutuskan barangan tersebut sesuai diperjeniskan mengikut **GIR 1** di bawah kod tariff **2402.20 900** sebagai ***cigarettes containing tobacco*** berdasarkan alasan-alasan berikut :

- Analisis pakar mengesahkan kesemua barangan mengandungi bahan tumbuhan iaitu tembakau serta penapis yang sesuai sebagai *cigarettes containing tobacco*.
- Kesemua barangan ini mendapat liputan EN HS 2007 mukasurat IV-2402-1 seperti berikut:

24.02 - Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.

2402.10 - Cigars, cheroots and cigarillos, containing tobacco

2402.20 - Cigarettes containing tobacco

2402.90 - Other

*This heading is restricted to cigars (wrapped or not), cheroots, cigarillos and cigarettes, **made of tobacco** or of tobacco substitutes. Other smoking tobacco, whether or not containing tobacco substitutes in any proportion, is excluded (heading 24.03).*

This heading covers :

- (1)
- (2) **Cigarettes containing tobacco.**

Apart from cigarettes containing only tobacco, this heading also includes those made from mixtures of tobacco and tobacco substitutes, regardless of the proportions of tobacco and tobacco substitutes in the mixture.

Gambar :



Cigarettes Containing Tobacco

Trade Name / Brand : 1. Rokok Putih Halftime 5
2. Rokok Kretek Nusantara

Dagangan:

7. Cigarettes Containing Tobacco
 Trade Name / Brand : 1. Rokok Putih Halftime 5
 2. Rokok Kretek Nusantara

Kod Tarif (Perintah Duti Kastam 2007):

2402.20.900

Tarikh Kelulusan : 03/08/2011**Keterangan :**

Barangan merupakan gulungan-gulungan kertas berbentuk silinder yang mengandungi tumbuhan yang berbau seperti tembakau.

Bilangan gulungan kertas dalam setiap paket barangan ini adalah seperti berikut:

BIL	JENAMA ROKOK	JUMLAH BATANG PER PAKET
1.	Nusantara Gudang Garam Menthol Mild	12
2.	Halftime 5	20

Kegunaan barangan adalah untuk dihisap.

Mesyuarat Panel Penetapan Penjenisan melalui mesyuarat telah memutuskan barangan tersebut sesuai diperjeniskan mengikut **GIR 1** di bawah kod tariff **2402.20 900** sebagai **cigarettes containing tobacco** berdasarkan alasan-alasan berikut :

- Analisis pakar mengesahkan kesemua barangan mengandungi bahan tumbuhan iaitu tembakau serta penapis yang sesuai sebagai *cigarettes containing tobacco*.
- Kesemua barangan ini mendapat liputan EN HS 2007 mukasurat IV-2402-1 seperti berikut:

24.02 - Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.

2402.10 - Cigars, cheroots and cigarillos, containing tobacco

2402.20 - Cigarettes containing tobacco

2402.90 - Other

*This heading is restricted to cigars (wrapped or not), cheroots, cigarillos and cigarettes, **made of tobacco** or of tobacco substitutes. Other smoking tobacco, whether or not containing tobacco substitutes in any proportion, is excluded (heading 24.03).*

This heading covers :

- (1)
- (2) **Cigarettes containing tobacco.**

Apart from cigarettes containing only tobacco, this heading also includes those made from mixtures of tobacco and tobacco substitutes, regardless of the proportions of tobacco and tobacco substitutes in the mixture.

Gambar :



Cigarettes Containing Tobacco

Trade Name / Brand : 1. Rokok Putih Halftime 5
2. Rokok Kretek Nusantara

Dagangan:

8. Lapping Block / Lapping Plates

- Trade Name : i. Hyprez Lapping Block
ii. OD Cropper & HY Iron Handlap Plate
iii. Cast Iron Handlap Plates

Brand : Hyprez

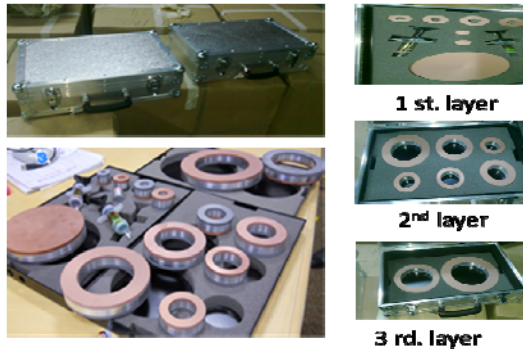
Kod Tarif (Perintah Duti Kastam 2007):

8207.90.000

Tarikh Kelulusan : 03/08/2011**Keterangan :**

Berdasarkan keterangan daripada pegawai penaksir dan pihak syarikat serta maklumat dari K1, invoice dan packing list, barangan yang diimport dan menjadi pertikaian adalah seperti di bawah dengan *packing* dan bentuk seperti berikut :

Item 1: Hyprez lapping block 15 pcs with 2 tubes diamond compound stored in aluminium case.



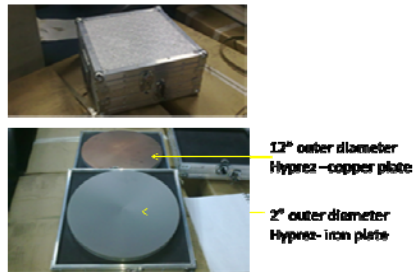
Barangan dipek dalam *aluminium case* berbentuk segiempat tepat berwarna perak dan mempunyai tiga lapisan yang mengandungi barangan berbentuk 'O ring' dan kepingan bulat (*circular plate*) dalam pelbagai saiz dan berwarna coklat/perang pada bahagian atas dan warna perak dibahagian tengah dan bawah.

Ia juga mempunyai 2 unit barangan berbentuk *syringe* yang dikatakan mengandungi sejenis *diamond compound*, di mana satu diisi dengan cecair pekat berwarna hijau dan satu lagi diisi dengan cecair pekat berwarna coklat.

Menurut pemohon bahagian yang berwarna coklat/perang terdiri daripada *copper* sementara bahagian yang berwarna perak adalah *iron*.

Item 2: 12 “ OD HY copper & HY iron handlap plates with 2 tubes diamond compound in aluminium storage case

Mengikuti pemohon barangan ini terdiri daripada dua unit *handlap plate* yang mana satu unit mempunyai permukaan yang diperbuat daripada *copper* dan satu lagi dengan permukaan yang diperbuat daripada *iron*. Kedua-dua barangan ini mempunyai ukuran *diameter* 12 inci dan dipek dalam *aluminium case* berbentuk segiempat tepat berwarna perak.



Item 3 : 18” cast iron handlap plate with sq. groove

Barangan ini pula diperbuat daripada *cast iron*, berbentuk kepingan bulat (*circular plate*) dengan corak garisan-garisan bersilang berbentuk segiempat sama yang beralur (*groove*) pada bahagian atas, berwarna perang kecoklatan dan berminyak pada bahagian atas dan hijau pada bahagian bawah serta mempunyai ukuran *diameter* 18 inci. Ia dipek di dalam *Wooden Box* berbentuk segiempat tepat. Barangan ini adalah sejenis *lapping plate* yang digunakan untuk meratakan (*level*) *lapping block* yang sudah haus.



Barangan 1 dan 2 digunakan sebagai *surface based* untuk *lapping*. Proses *lapping* akan menggunakan *lapping paste* yang merupakan *abrasive diamond compound* di mana barangan akan diasah diantara dua permukaan secara manual atau menggunakan *lapping machine* .

Cara penggunaan barangan ini adalah seperti berikut :

- Letakkan *lapping paste* atas *copper/iron plate* dan *lubricant* atas *lapping block for lapping*.
- Letakkan *lubricant* atas *lapping block*.
- *Lap the disc by using no.8 and zig zag motion* .
- *Lap nozzle by using zig zag motion*

Mesyuarat Panel Penetapan Penjenisan memutuskan barangan ini sesuai diperjeniskan seperti berikut berdasarkan alasan-alasan dibawah :

Nama barang	GIR	Kod Tarif
Item 1 : <i>Hyprez lapping block 15 pcs with 2 tubes diamond compound stored in aluminium case.</i>	GIR 3(b)	8207. 90 000 sebagai <i>other interchangeable tools</i>
Item 2 : <i>12 " OD HY copper & HY iron handlap plates with 2 tubes diamond compound in aluminium storage case</i>	GIR 3(b)	8207. 90 000 sebagai <i>other interchangeable tools</i>
Item3 : <i>18" cast iron handlap plate with sq. groove</i>	GIR 1	8207. 90 000 sebagai <i>other interchangeable tools</i>

- i. Item 1 dan 2 diimport dalam bentuk set dan merupakan sejenis peralatan yang boleh digunakan terus untuk membuat *lapping*.
- ii. *Essential character* bagi kedua-dua barangan ini (Item1 dan 2) adalah pada *lapping block* atau *lapping plate* yang digunakan semasa *lapping process*. Item 3 juga merupakan sejenis peralatan yang boleh terus digunakan untuk membuat *lapping*.
- iii. Kesemua barangan merupakan *interchangeable tools* yang boleh ditukar ganti penggunaannya pada *lapping machine*.
- iv. Oleh yang demikian, barangan ini tidak sesuai diperjeniskan di bawah *heading 8466* kerana ia bukan *parts and accessories suitable for machines of heading 84.56* to 84.65.
- v. Barangan seperti ini mendapat liputan di dalam Explanatory Notes muka surat XV-8207-1 dan XV-8207-2 seperti berikut :

82.07 - *Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools*

8207.90 -*Other interchangeable tools*

".....this heading covers an important group of tools which are, unsuitable for use independently, but are designed to be fitted,"

The tools classified in this heading include :

(1)-(8)

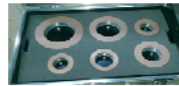
9. *Other interchangeable tools, such as :*

(a) Tools for dressing, planing, grooving, lapping or trueing.

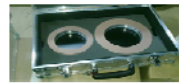
Gambar :



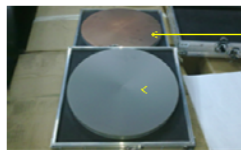
1 st. layer



2nd layer



3 rd. layer



12" outer diameter
Hyprez-copper plate

2" outer diameter
Hyprez-iron plate



Lapping Block / Lapping Plates

Trade Name : i. Hyprez Lapping Block

ii. OD Cropper & HY Iron Handlap
Plate

iii. Cast Iron Handlap Plates

Brand : Hyprez

Dagangan:

9. Non Cellular Square Sheets, of Vulcanized Rubber
Trade Name : Non-Latex Dental Dam
Brand : Sanctuary

Kod Tarif (Perintah Duti Kastam 2007):

4008.21.390

Tarikh Kelulusan : 04/08/2011

Keterangan :

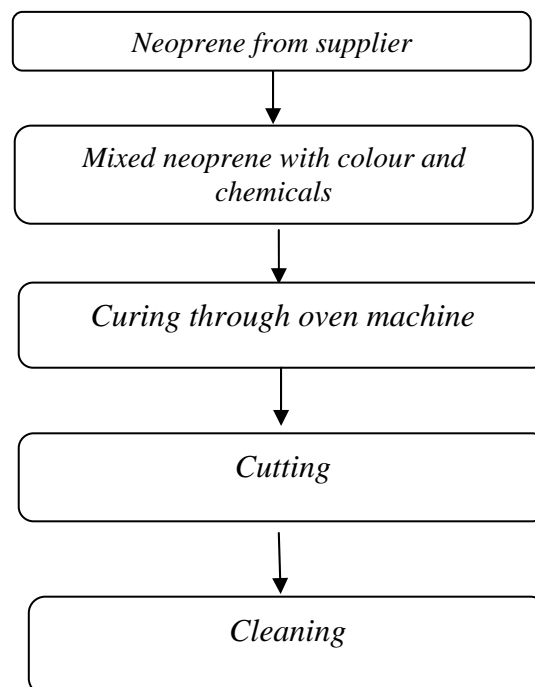
Barangan berupa kepingan berbentuk segiempat sama berwarna hijau muda berukuran lebih kurang 6" x 6" (gambar A) dikatakan mengandungi *isoprene latex* dicampur dengan bahan-bahan kimia dan *coloring* dan melalui proses *vulcanizing* dengan *sulphur*. Barangan ini bersifat anjal (*elastic*) dan padat (*non cellular*).

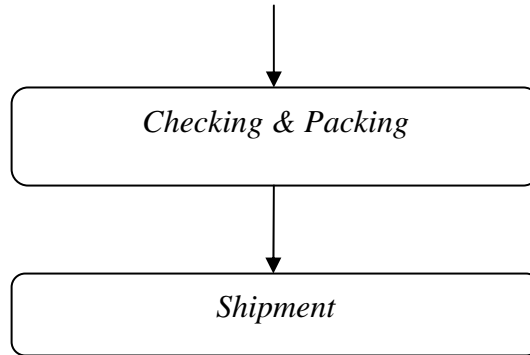
Barangan dibungkus dalam kotak kertas (gambar B) untuk tujuan eksport. Barangan ini diguna oleh doktor pergigian dan *Orthodontis* di hospital atau klinik pergigian dan cara menggunakannya adalah seperti berikut:



A dental dam is a protective cover that is placed over a tooth being worked on. It is held in place by a clamp that surrounds the tooth and a framework that keeps the rubber approximated to the mouth and cheeks. The dental dam is used during procedures that require drilling of tooth decay or removal of old filling. In addition to these areas, its most frequent use is during root canal treatment. The dam protects the patient and keeps instruments, debris, old filling material and chemicals from being swallowed or aspirated by the patient.

Cara pemprosesan barangan ini adalah seperti berikut:





Analisis pakar mengesahkan sampel berupa helaian nipis berwarna dan berbau seperti pudina berukuran 15.2cm x 15.3cm dengan ketebalan 224m. Setelah dianalisis sampel didapati mengandungi **polyisoprene (natural rubber)** dan **sulfur** sesuai dengan **vulcanized rubber**.

Mesyuarat Panel Penetapan Penjenisan telah mengkaji kes rayuan ini dan memutuskan barangan ini sesuai diperjeniskan mengikut **GIR 1 & 6** di bawah kod tarif **4008.21 390** sebagai **Non cellular square sheets, of vulcanized rubber** berdasarkan alasan-alasan berikut:

- Barangan berbentuk segiempat sama berukuran 6" x 6", bersifat anjal (*elastic*) dan padat (*non cellular*) dan digunakan untuk tujuan melindungi pesakit dari tertelan *debris/old filling material /chemical* semasa proses rawatan gigi dijalankan.
- Analisis pakar telah mengesahkan kandungan barangan adalah **polyisoprene (natural rubber)** dan **sulfur** sesuai dengan **vulcanized rubber**.
- *Vulcanised rubber* mendapat liputan dalam *General Notes to chapter 40 ENHS 2007* mukasurat VII-40-3 seperti berikut:

*The expression " rubber" covers the foregoing products whether unvulcanised, **vulcanised** or hard.*

*The term " **vulcanised**" refers in general to rubber (including synthetic rubber) which has been cross-linked with **sulphur** or any other vulcanising agent (such as, sulphur chloride, certain oxides of polyvalent metals, selenium, tellurium, thlUram di- and tetrasulphides, certain organic peroxides and certain synthetic polymers), **whether or not using heat** or pressure, or by high energy, radiation so **that it passes from a mainly plastic state to a mainly elastic one.***

.....

- Barangan mendapat liputan dalam ENHS 2007 mukasurat VII-4008- 1 seperti berikut:

This heading covers :

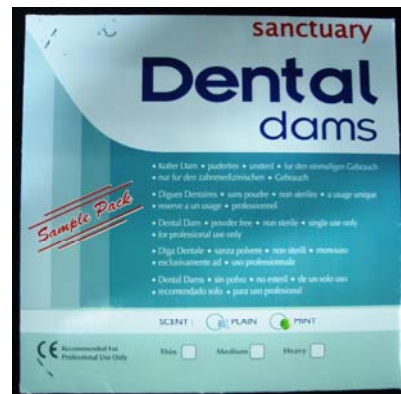
- (1) *Plates, **sheets** and strip (having any cross-sectional dimension exceeding 5 mm) in the length, or **merely cut to length or into rectangles (including squares).***

- Barangan tidak sesuai diperjeniskan di bawah *heading* 9018 kerana ianya bukan peralatan perubatan tetapi hanya digunakan sebagai *protective cover* untuk melindungi pesakit dari tertelan *debris/old filling material/chemical* semasa rawatan.
- Barangan juga tidak sesuai diperjeniskan di bawah *heading* 4014 kerana barangan belum berbentuk *article of rubber* lagi.
- Nasihat penjenisan rujukan KE.AB(96)677/02/2009/04/A/9/3 bertarikh 18 June 2009 disyorkan **dibatalkan**.

Gambar :



(A)



(B)

Non Cellular Square Sheets, of Vulcanized Rubber
 Trade Name : Non-Latex Dental Dam
 Brand : Sanctuary

Dagangan:

10. Beer
Trade Name / Brand : Carlsberg

Kod Tarif (Perintah Duti Kastam 2007):

2203.00.100

Tarikh Kelulusan : 10/08/2011

Keterangan :

Barangan dikatakan sejenis minuman beralkohol yang dipek dalam *aluminium can* 320ml untuk jualan runcit.

Keterangan mengikut label barangan adalah seperti berikut:

Nama Barangan	Bahan diperbuat	Kekuatan Alkohol % vol	Kandungan Isipadu
Beer Jenama: <i>Carlsberg</i>	Malt, hop, CO₂ dan perapi makanan dibenarkan	5.0%	320 ml

Laporan kimia mengesahkan barangan mengandungi cecair *liquor* yang memabukkan dengan kandungan alkohol seperti berikut:

Bil	Nama Barangan	Kandungan Isipadu	Kekuatan Alkohol % vol	Cadangan Kod Tarif
1.	<i>Beer</i> Jenama: Carlsberg	320 ml	5.0 -5.2%	2203.00 100

Kesemua barangan diperbuat dari ***malted grain***

Panel Penetapan Penjenisan telah memutuskan melalui mesyuarat barangan ini sesuai diperjeniskan mengikut **GIR 1** di bawah kod tariff **2203.00 100 sebagai beer of malt not exceeding 5.8% vol** dengan alasan seperti berikut:

- i) Berdasarkan Laporan kimia mengesahkan barangan adalah *liquor* yang memabukkan dengan kandungan alkohol adalah antara 5.0% - 5.2% dan sesuai sebagai *beer*.
- ii) Barangan diperbuat dari ***malted grain***.
- iii) Barangan disahkan sebagai *beer* berdasarkan definisi yang diberikan dalam *wikipedia* dan *Akta Makanan 1983*:

Wikipedia: Beer adalah sejenis *alcoholic beverage*. It is produced by the [brewing](#) and [fermentation](#) of [sugars](#), mainly derived from **malted [cereal grains](#), most commonly [malted barley](#)** and malted [wheat](#)..... Most beer is flavoured with [hops](#), which add bitterness and act as a natural [preservative](#), though other flavourings such as herbs or fruit may occasionally be included.

Akta Makanan 1983: Bir, lager ale atau stout henhaklah hasil dari penapaian beralkohol cecair yang diperolehi dari lecekan **bijian malt** dengan hop atau lain-lain pahit sayuran tak berbahaya.

- iv) Barangan ini mendapat liputan di dalam EN HS2007 mukasurat IV 2203- 1 seperti berikut:

HEADING 22.03 - BEER MADE FROM MALT.

***Beer is an alcoholic beverage** obtained by fermenting a liquor (wort) prepared from **malted** barley or wheat, water and (usually) hops. Certain quantities of non-malted cereals (e.g., maize (corn) or rice) may also be used for the preparation of the liquor (wort). The addition of hops imparts a bitter and aromatic flavour and improves the keeping qualities. Cherries or other flavouring substances are sometimes added during fermentation.....*

Gambar :



Beer
Trade Name / Brand : Carlsberg

Dagangan:

11. Cake Mixer
 Brand : SPAR
 Model : SP-800 Mixer
 SP-500 Mixer

Kod Tarif (Perintah Duti Kastam 2007):

8509.40.000

Tarikh Kelulusan : 10/08/2011**Keterangan :**

Barangan adalah merupakan peralatan yang dilengkapi dengan *Self-container electric motor* dan bersertakan *5 Litres* dan *7.6 Litres high quality stainless steel bowl, dough hook, flat beater and whip.*

Berdasarkan risalah barangan mempunyai spesifikasi seperti berikut:

BIL.	MODEL STAND MIXER	
	SP-500 MIXER	SP-800 MIXER
1.	<u>Motor</u> <i>750W, grease packed ball bearing, air-cooled, 110/60Hz, 220/50Hz, Single phase</i>	<u>Motor</u> <i>1/4 h.p. (200W), grease packed ball bearing, air cooled, 110/60Hz, 220/50Hz, Single phase</i>
2.	<u>Controls</u> <i>Spar Mixer controls are top-mounted to give easy access in cramped kitchen environments</i>	<u>Controls</u> <i>Spar Mixer controls are front-mounted to give easy access in cramped kitchen environments. The following controls are standard on all Spar Mixers: separate start and emergency stop buttons so operators can shut down the mixer immediately in an emergency situation, a 15-minute timer which shuts off the machine after set time has elapsed, and thermal overload protection</i>
3.	<u>Cord and Plug</u> <i>Single phase are hard wired</i>	<u>Cord and Plug</u> <i>Single phase are hard wired</i>
4.	<u>Transmission</u> <i>The unique design yields high-torque mixing power while avoiding the high cost encountered repairing direct-drive transmission components.</i>	<u>Transmission</u> <i>Heat-treated, hardened alloy, precision milled gear operate with planetary action. Gears are packed in a long-lasting, high pressure grease. Planetary gears are driven by an oversized cog-wheel, which is in turn driven by a cogged belt powered by the motor drive shaft. Cogged belt is a long-lasting, rugged fibre/rubber composite. This unique design yields high-torque mixing power while avoiding the high cost encountered repairing direct-drive transmission components.</i>
5.	<u>Speeds:</u> 1. 1st gear 180 rpm 2. 2nd gear 200 rpm 3. 3rd gear 225 rpm 4. 4rd gear 260 rpm 5. 5rd gear 305 rpm 6. 6rd gear 350 rpm 7. 7rd gear 435 rpm 8. 8rd gear 518 rpm 9. 9rd gear 595 rpm 10. 10rd gear 640 rpm	<u>Speeds:</u> 1. 1st gear 132 rpm 2. 2nd gear 284 rpm 3. 3rd gear 590 rpm

BIL.	MODEL STAND MIXER	
	SP-500 MIXER	SP-800 MIXER
6.	<p><u>Bowls and Agitators</u> Standard equipment includes a 5Litres high quality stainless steel bowl, dough hook, flat beater, and whip. A sturdy hand lever on the body column raises and lowers the bowl as well as locking in place at the top and bottom positions.</p>	<p><u>Bowls and Agitators</u> Standard equipment includes a 8 Qt. (7.6Litres) high quality stainless steel bowl, dough hook, flat beater, and whip. A sturdy hand lever on the body column raises and lowers the bowl as well as locking in place at the top and bottom positions.</p>
7.	<p><u>Shipping/Weight Information</u> N.W. 15 kgs G.W. 16 kgs Carton Size: (L x W x H) 38cm x 31 cm x 45.5cm</p>	<p><u>Shipping/ Weight Information</u> N.W. 25 kgs G.W. 27 kgs Carton Size: (L x W x H) 40cm x 30cm x 58cm</p>

Barangan adalah digunakan untuk mengkisar bahan-bahan untuk membuat kek(cake mixer) dan makanan.

Barangan yang dikenali sebagai SP-500 mixer dan SP-800 mixer adalah merupakan penggisar letrik yang boleh diletakkan diatas meja yang digunakan khusus untuk mengisar makanan dan bahan-bahan membuat kek.

Berat bersih bagi model SP-500 adalah 15KG dan SP-800 adalah 25KG.

Motor untuk SP-500 berkuasa 750W dan motor untuk SP-800 berkuasa 200W.

Motor untuk kedua-dua model adalah *single phase, 110/60Hz* atau *220/50Hz*.

Mesyuarat Panel Penetapan Penjenisan **Bil.101/2011** memutuskan barangan ini sesuai diperjeniskan mengikut **GIR 1** di bawah kod tarif **8509.40.000** sebagai **Food mixer**, berdasarkan alasan seperti berikut:

Barangan adalah digunakan untuk mengisar bahan-bahan untuk membuat kek dan kuih muih.

Barangan mempunyai *self-contained electric motor*.

Barangan mempunyai kuasa motor masing-masing 750W bagi model SP-500 dan 200W bagi model SP-800 yang mana tidak melebihi had kuasa bagi barangan elektrik yang biasa digunakan dirumah iaitu sehingga maksimum 1200 W.

Barangan mendapat liputan didalam **EN HS 2007** muka surat **XVI-8509-1** seperti berikut:

85.09 - Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.

8509.40 - Food grinders and mixers; fruit or vegetable juice extractors

This heading covers a number of domestic appliances in which an electric motor is incorporated. The term " domestic appliances " in this heading means appliances normally used In the household. These appliances are identifiable, according to type, by one or more characteristic features such as overall dimensions, design, capacity, volume. The yardstick for judging these characteristics is that the appliances in question must not operate at a level in excess of household requirements.

Barangan juga mendapat liputan didalam note 3(a) pada chapter 85 seperti berikut:

3. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :

(a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

Barangan tidak sesuai di bawah kod tarif 8538 kerana barangan adalah untuk kegunaan domestik berdasarkan fakta pada 9.2.2 hingga 9.2.4 dan tidak sesuai untuk kegunaan industrial.

Berdasarkan rujukan pada *CROSS* melalui ruling yang dikeluarkan iaitu **N059777** telah menetapkan bahawa *Stand Mixer* di klasifikasikan dibawah *sub heading* 8509 40 iaitu sebagai *food mixer*.

Gambar :



Cake Mixer
Brand : SPAR
Model : SP-800 Mixer
SP-500 Mixer

Dagangan:

12. Auto Hematology Analyzer
Trade Name : Clinical Chemistry Analyzer
Model : BC3000Plus
BC5300
BC5500

Kod Tarif (Perintah Duti Kastam 2007):

9027.80.900

Tarikh Kelulusan : 10/08/2011**Keterangan :****BC3000Plus**

Barangan mempunyai komponen utama dan spesifikasi seperti berikut :

- *A large color LCD Display.*
- *Built-in thermal printer.*
- *Two counting modes: whole blood and prediluted.*
- *Micro sampling of 13 ul.*
- *Automatic diluting, lyzing, mixing, rinsing and unclogging.*
- *Storage for up to 35,000 sample results (including histograms).*
- *Power required, VAC - 220, 50Hz.*
- *Dimensions (Display) – 40cm (H) x 39cm (W) x 46cm (D).*
- *Weight - 25 kg.*
- *Technique - Volumetric Impedance.*
- *Tests (Aperture) - WBC, L%, L#, MID#, MID%, G#, G%, RBC, RDW-CV, Hgb, Hct MCV, MCH, MCHC, Plt, MPV, PDW, PCT*

BC5300

Barangan adalah *bench-top system, combining state-of-the-art technologies to provide reliable and accurate five-part hematology results* dan mempunyai spesifikasi dan fungsi seperti berikut :

- *Combining three mainstream technologies : laser scatter, flow cytometry and chemical dye to provide reliable and accurate 5-part differentiation on white blood cells.*
- *Laser scatter differential to ensure outstanding accuracy*
 - ◆ *Semi-conductor laser scatter to differentiate white blood cells by cell size and granule complexity.*
 - ◆ *Patented cluster algorithm to separate cell groups with great precision.*
 - ◆ *Intuitive flagging information to help determine abnormal samples.*
 - ◆ *Up to 60 samples per hour throughput*
- *Power required, VAC – 100/240, 50/60Hz*
- *Dimensions (Display) – 41cm (H) x 47cm (W) x 53cm (D).*
- *Weight - 45 kg.*
- *Technique - Impedance for RBC, Plt, Basophil; cyanide-free reagent for Hgb, flow cytometry, laser scatter, chemical dye method for WBC 4-differential*
- *Tests (Aperture) - RBC, WBC, Hgb, Hct, MCV, MCH, MCHC, Plt.*

BC5500

Barangan mempunyai spesifikasi dan fungsi seperti berikut :

- *Laser scatter technology combined with chemical dye method, Flow Cytometry*
- *2 Counting modes: whole blood and prediluted*
- *Blood dispensed with Shear Valve enhanced high accuracy*
- *Independent channels for Basophil measurement*
- *Ability to flag abnormal cells*
- *Large storage capacity: up to 40,000 samples*
- *Parameters - WBC, Lym#, Mon#, Neu#, Bas#, Eos# Lym%, Mon%, Neu%, Bas%, Eos%, RBC, HGB, HCT, MCV, MCH, MCHC, RDW-CV, RDW-SD, PLT, MPV, PDW, PCT.4*
- *Electrical resistance for counting RBC and PLT and SFT method for hemoglobin*
- *Flow Cytometry (FCM)+Laser light scatter for WBC differential analysis*
- *Power requirement - Main unit A.C. 100V~240V 50/60Hz*
- *Dimension and Weight*

	<i>Main unit</i>	<i>Compressor</i>
<i>Length (mm)</i>	660	420
<i>Width (mm)</i>	600	310
<i>Height (mm)</i>	583	435
<i>Weight (Kg)</i>	73	22.4

Ketiga-tiga model barangan digunakan untuk melaksanakan ujian *hematology that is to perform full blood counts, erythrocyte sedimentation rates (ESRs) or coagulation tests*.

Ketiga-tiga barangan ditempatkan di hospital dan makmal klinikal. Ia berfungsi dengan cara di mana sampel ujikaji diuji dengan melalui gabungan *laser scatter technology* dan kaedah *flow cytometry*.

Panel Penetapan Penjenisan memutuskan barangan ini sesuai diperjeniskan mengikut GIR 1 di bawah kod tarif 9027.80 900 sebagai *other apparatus for blood analysis, electrically operated* dengan alasan-alasan seperti berikut :-

- a. Barangan boleh ditempatkan di hospital dan makmal klinikal. Ia berfungsi dengan cara di mana sampel diuji dengan melalui gabungan *laser scatter technology* dan kaedah *flow cytometry* dan digunakan untuk melaksanakan ujian *hematology that is to perform full blood counts, erythrocyte sedimentation rates (ESRs) or coagulation tests*.

- b. Ketiga-tiga model barangan mendapat liputan dalam HS 2007 *Explanatory Note* mukasurat XVIII-9027-1 yang menjelaskan seperti berikut :

90.27- Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.

9027.80 - Other instruments and apparatus

- c. Barangan tidak sesuai diperjeniskan di bawah heading 9018 seperti yang dijelaskan dalam HS 2007 *Explanatory Note* mukasurat XVII-9018-2 yang menjelaskan seperti berikut :

The heading does not cover :

(q) Instruments and appliances used in laboratories to test blood, tissue fluids, urine, etc., whether or not such tests serve in diagnosis (generally heading 90.27).

Gambar :



BC3000Plus



BC5300



BC5500

Auto Hematology Analyzer
 Trade Name : Clinical Chemistry Analyzer
 Model : BC3000Plus
 BC5300
 BC5500

Dagangan:

13. Cigarettes Containing Tobacco
Trade Name / Brand : Minna International

Kod Tarif (Perintah Duti Kastam 2007):

2402.20.900

Tarikh Kelulusan : 16/08/2011

Keterangan :

Barangan merupakan gulungan-gulungan kertas berbentuk silinder yang mengandungi tumbuhan yang berbau seperti tembakau.

Bilangan gulungan kertas dalam setiap paket barangan ini adalah seperti berikut:

BIL	JENAMA ROKOK	JUMLAH BATANG PER PAKET
1.	Minna Filter Sigaret	12

Kegunaan barangan adalah untuk dihisap.

Mesyuarat Panel Penetapan Penjenisan telah memutuskan barangan tersebut sesuai diperjeniskan mengikut **GIR 1** di bawah kod tariff **2402.20 900** sebagai ***cigarettes containing tobacco*** berdasarkan alasan-alasan berikut :

- Analisis pakar mengesahkan kesemua barangan mengandungi bahan tumbuhan iaitu tembakau serta penapis yang sesuai sebagai *cigarettes containing tobacco*.
- Kesemua barangan ini mendapat liputan EN HS 2007 mukasurat IV-2402-1 seperti berikut:

24.02 - Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.

2402.10 - Cigars, cheroots and cigarillos, containing tobacco

2402.20 - Cigarettes containing tobacco

2402.90 - Other

*This heading is restricted to cigars (wrapped or not), cheroots, cigarillos and cigarettes, **made of tobacco** or of tobacco substitutes. Other smoking tobacco, whether or not containing tobacco substitutes in any proportion, is excluded (heading 24.03).*

This heading covers :

- (1)
- (2) **Cigarettes containing tobacco.**

Apart from cigarettes containing only tobacco, this heading also includes those made from mixtures of tobacco and tobacco substitutes, regardless of the proportions of tobacco and tobacco substitutes in the mixture.

Gambar :



Cigarettes Containing Tobacco
Trade Name / Brand : Minna International

Dagangan:

14. Cigarettes Containing Tobacco

- Trade Name / Brand :
- 1) June Slim Light
 - 2) June Slim Menthol
 - 3) League Golden Light
 - 4) League Hijau
 - 5) League Merah
 - 6) Canyon Filter (Merah)
 - 7) Canyon Menthol (Hijau)
 - 8) Halftime
 - 9) Zon King
 - 10) Absolute
 - 11) Absolute Menthol
 - 12) Gudang Garam Nusantara (Hijau)
 - 13) Gudang Garam Nusantara (Merah)
 - 14) Duo M Premium
 - 15) Gudang Garam Surya

Kod Tarif (Perintah Duti Kastam 2007):

2402.20.900

Tarikh Kelulusan : 16/08/2011**Keterangan :**

Kesemua barangan merupakan gulungan kertas yang mengandungi hirisan tumbuhan yang dipek di dalam kotak. Setiap gulungan dilengkapi dengan penapis di satu hujung dan bahagian yang dibakar mengandungi hirisan tumbuhan yang dibalut dengan kertas putih mempunyai spesifikasi seperti berikut:

Bil	Nama Barangan	Kuantiti per box	Penapis	Colour of filter	Length of stick
1.	<i>June Slim Light</i>	20	Ada	putih	9.7 cm
2.	<i>June Slim Menthol</i>	20	Ada	putih	9.7 cm
3.	<i>League (Silver Gold)</i>	20	Ada	<i>brown</i>	8.4cm
4.	<i>League Menthol (Hijau)</i>	20	Ada	putih	8.4cm
5.	<i>League (Merah)</i>	20	Ada	<i>brown</i>	8.4cm
6.	<i>Canyon Filter (merah)</i>	20	Ada	<i>brown</i>	8.3 cm
7.	<i>Canyon Menthol (Hijau)</i>	20	Ada	putih	8.3 cm
8.	<i>Halftime Virginia</i>	20	Ada	<i>brown</i>	8.3 cm
9.	<i>Zon King</i>	20	Ada	<i>brown</i>	8.3 cm
10.	<i>Absolute</i>	16	Ada	(putih & biru)	9.2 cm

11.	<i>Absolute Menthol</i>	16	Ada	(putih & hijau)	9.2 cm
12.	Gudang garam Nusantara (Hijau)	7	Ada	putih	8.3cm
13.	Gudang garam Nusantara (Merah)	12	Ada	putih	8.3cm
14.	<i>Duo M Premium</i>	20	Ada	<i>brown</i>	8.3 cm
15.	Gudang Garam Surya	16	Ada	<i>brown</i>	9.2 cm

Kesemua barangan berbentuk gulungan kertas yang yang mengandungi tembakau dan cara digunakan dengan membakar hujungnya lalu disedut asap melalui bahagian hujung berpenapis.

Panel Penetapan Penjenisan telah memutuskan kesemua barangan tersebut sesuai diperjeniskan mengikut **GIR 1** di bawah kod tariff **2402.20 900** sebagai **cigarettes containing tobacco** berdasarkan alasan-alasan berikut:

- i) Laporan Jabatan Kimia mengesahkan kesemua barangan adalah rokok yang mengandungi bahan tumbuhan sesuai sebagai *cigarette containing tobacco*.
- ii) Barangan ini disahkan sebagai *cigarette* berdasarkan definisi yang diberikan dalam:

The Collins English Dictionary mukasurat 286 : *cigarette is a short tightly Rolled cylinder of tobacco, wrapped in thin paper and often having a Filter tip, for smoking.*

Mengikut Akta Makanan 1983 (Peraturan-peraturan kawalan Hasil Tembakau 2004), 'rokok' bermaksud apa-apa hasil yang mengandungi keseluruhannya atau sebahagiannya tembakau yang dipotong, dicarik atau dikilang, atau apa-apa terbitan atau pengganti tembakau, yang digulung di dalam pembalut kertas tunggal atau lebih, dan yang boleh digunakan dengan serta merta untuk merokok.

- iii) Kesemua barangan ini mendapat liputan EN HS 2007 mukasurat IV-2402-1 seperti berikut:

24.02 - Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.....

*This heading is restricted to cigars (wrapped or not), cheroots, cigarillos and **cigarettes, made of tobacco** or of tobacco substitutes. Other smoking tobacco, whether or not containing tobacco substitutes in any proportion, is excluded (heading 24.03).*

This heading covers :

(1).....

(2) Cigarettes containing tobacco.

Apart from cigarettes containing only tobacco, this heading also includes those made from mixtures of tobacco and tobacco substitutes, regardless of the proportions of tobacco and tobacco substitutes in the mixture.

Gambar :



Cigarettes Containing Tobacco

- Trade Name / Brand :
- 1) June Slim Light
 - 2) June Slim Menthol
 - 3) League Golden Light
 - 4) League Hijau
 - 5) League Merah
 - 6) Canyon Filter (Merah)
 - 7) Canyon Menthol (Hijau)
 - 8) Halftime
 - 9) Zon King
 - 10) Absolute
 - 11) Absolute Menthol
 - 12) Gudang Garam Nusantara (Hijau)
 - 13) Gudang Garam Nusantara (Merah)
 - 14) Duo M Premium
 - 15) Gudang Garam Surya

Dagangan:

15. Cigarettes Containing Tobacco

- Trade Name / Brand :
- 1) Gudang Garam Surya 16
 - 2) Gudang Garam Nusantara Menthol (Hijau)
 - 3) Gudang Garam Nusantara (Merah)
 - 4) Gudang Garam Surya 12
 - 5) Wismilak Diplomat
 - 6) Djarum Black
 - 7) Sampoerna A Mild
 - 8) LA Lights
 - 9) Luffman American Blend
 - 10) Luffman Virginia Blend

Kod Tarif (Perintah Duti Kastam 2007):

2402.20.900

Tarikh Kelulusan : 16/08/2011**Keterangan :**

Kesemua barangan merupakan gulungan kertas yang mengandungi hirisan tumbuhan yang dipek di dalam kotak. Setiap gulungan dilengkapi dengan penapis di satu hujung dan bahagian yang dibakar mengandungi hirisan tumbuhan yang dibalut dengan kertas putih mempunyai spesifikasi seperti berikut:

Bil	Nama Barangan	Kuantiti per box	Filtered	Colour of filter	Length of stick
1.	Gudang Garam Surya 16	16	Ada	<i>brown</i>	9.2 cm
2.	Gudang garam Nusantara Menthol (Hijau)	12	Ada	putih	8.3cm
3.	Gudang garam Nusantara (Merah)	12	Ada	putih	8.3cm
4.	Gudang Garam Surya 12	12	Ada	<i>brown</i>	9.2 cm
5.	Wismilak Diplomat	12	Ada	putih	9.0 cm
6.	Djarum Black	16	Ada	hitam	9.0 cm
7.	Sampoerna A Mild	16	Ada	putih	9.0 cm
8.	LA Lights	16	Ada	putih	8.9 cm
9.	Luffman American Blend	20	Ada	<i>brown</i>	8.3 cm
10.	Luffman Virginia Blend	20	Ada	<i>brown</i>	8.3 cm

Kesemua barangan berbentuk gulungan kertas yang mengandungi tembakau dan cara digunakan dengan membakar hujungnya lalu disedut asap melalui bahagian hujung berpenapis.

Panel Penetapan Penjenisan telah memutuskan kesemua barangan tersebut sesuai diperjeniskan mengikut **GIR 1** di bawah kod tariff **2402.20 900** sebagai ***cigarettes containing tobacco*** berdasarkan alasan-alasan berikut:

- i) Laporan Jabatan Kimia mengesahkan kesemua barangan adalah rokok yang mengandungi bahan tumbuhan sesuai sebagai *cigarette containing tobacco*.
- ii) Barangan ini disahkan sebagai *cigarette* berdasarkan definisi yang diberikan dalam:

The Collins English Dictionary mukasurat 286 : cigarette is a short tightly Rolled cylinder of tobacco, wrapped in thin paper and often having a Filter tip, for smoking.

Mengikuti Akta Makanan 1983 (Peraturan-peraturan kawalan Hasil Tembaku 2004), 'rokok' bermaksud apa-apa hasil yang mengandungi keseluruhannya atau sebahagiannya tembakau yang dipotong, dicarik atau dikilang, atau apa-apa terbitan atau pengganti tembakau, yang digulung di dalam pembalut kertas tunggal atau lebih, dan yang boleh digunakan dengan serta merta untuk merokok.

- iii) Kesemua barangan ini mendapat liputan EN HS 2007 mukasurat IV-2402-1 seperti berikut:

24.02 - Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.....

*This heading is restricted to cigars (wrapped or not), cheroots, cigarillos and **cigarettes, made of tobacco** or of tobacco substitutes. Other smoking tobacco, whether or not containing tobacco substitutes in any proportion, is excluded (heading 24.03).*

This heading covers :

- (1).....
(2) Cigarettes containing tobacco.

Apart from cigarettes containing only tobacco, this heading also includes those made from mixtures of tobacco and tobacco substitutes, regardless of the proportions of tobacco and tobacco substitutes in the mixture.

Gambar :



Cigarettes Containing Tobacco

- Trade Name / Brand :
- 1) Gudang Garam Surya 16
 - 2) Gudang Garam Nusantara Menthol (Hijau)
 - 3) Gudang Garam Nusantara (Merah)
 - 4) Gudang Garam Surya 12
 - 5) Wismilak Diplomat
 - 6) Djarum Black
 - 7) Sampoerna A Mild
 - 8) LA Lights
 - 9) Luffman American Blend
 - 10) Luffman Virginia Blend

Dagangan:

16. Waste and Scrap of Paper

Kod Tarif (Perintah Duti Kastam 2007):

4707.30.900

Tarikh Kelulusan : 17/08/2011**Keterangan :**

Barangan adalah kertas bercetak yang sebahagiannya telah diricih dan sebahagiannya telah dironyok bagi tujuan dibuang atau dikitar semula selepas dieksport.

Kegunaan barangan adalah untuk dikitar semula.

Panel Penetapan Penjenisan memutuskan barangan tersebut sesuai diperjeniskan mengikut **GIR 1** di bawah kod tariff **4707.30 900** sebagai **waste and scrap paper made mainly of mechanical pulp** berdasarkan alasan-alasan berikut :

- Kertas putih bercetak (cetakan berwarna hitam) yang telah diricih (shredded) sebahagiannya dan sebahagiannya dalam bentuk cebisan dan koyakan.
- Berdasarkan gambar di dalam laporan pegawai Penguatkuasaan, barangan telah ditekan (compressed) dan diikat dalam *bale* bagi tujuan dibuang atau dikitar semula selepas dieksport.
- Analisis pakar mengesahkan bahawa barangan sesuai dengan *paper made mainly of mechanical pulp*.
- Barangan ini mendapat liputan dalam EN HS 2007 mukasurat X-4707-1 seperti berikut:

47.07 - RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD.

4707.10 - *Unbleached kraft paper or paperboard or corrugated paper or paperboard*

4707.20 - *Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass*

4707.30 - Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)

4707.90 - *Other, including unsorted waste and scrap*

Waste of paper or paperboard covered by this heading includes shavings, cuttings, clippings, torn sheets, old newspapers and journals, proof-sheets, printers' rejects and similar material.

The heading also covers scrap articles of paper or paperboard.

*Such waste and scrap is normally used for pulping and is often **presented in compressed bales**, but it should be noted that its possible use for other purposes (e.g., packing) does not exclude its classification in this heading.*

Gambar :



Waste and Scrap of Paper

Dagangan:

17. Waste and Scrap of Newspaper

Kod Tarif (Perintah Duti Kastam 2007):

4707.30.900

Tarikh Kelulusan : 17/08/2011**Keterangan :**

Barang ini merupakan cebisan, koyakan dan gumpalan kertas-kertas daripada surat khabar lama yang kebanyakannya berwarna bercetak dan berwarna bagi tujuan dibuang atau dikitar semula selepas dieksport.

Panel Penetapan Penjenisan memutuskan barangan tersebut sesuai diperjeniskan mengikut **GIR 1** di bawah kod tariff **4707.30 900** sebagai **other waste and scrap of newspaper** berdasarkan alasan-alasan berikut :

- Barangan adalah kertas suratkhbar yang telah direnyukkan bagi tujuan dibuang atau dikitar semula selepas dieksport.
- Analisis pakar mengesahkan bahawa barangan adalah kertas suratkhbar yang diperbuat dari **wood pulp obtained by mixture of mechanical and chemical process**. Walau bagaimanapun, kertas suratkhbar (newsprint) kebiasaannya *made mainly of mechanical pulp* berdasarkan Note 4 Chapter 48 dalam EN HS 2007 mukasurat X-48-2 seperti berikut:

*4.- In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which **not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process**, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².*

- Barangan ini mendapat liputan dalam EN HS 2007 mukasurat X-4707-1 seperti berikut:

47.07 - RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD

4707.10 - Unbleached kraft paper or paperboard or corrugated paper or paperboard

4707.20 - Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass

4707.30 - Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)

4707.90 - Other, including unsorted waste and scrap

Waste of paper or paperboard covered by this heading includes shavings, cuttings, clippings, torn sheets, old newspapers and journals, proof-sheets, printers' rejects and similar material.

The heading also covers scrap articles of paper or paperboard.

Such waste and scrap is normally used for pulping and is often presented in compressed bales, but it should be noted that its possible use for other purposes (e.g., packing) does not exclude its classification in this heading.

Gambar :



Waste and Scrap of Newspaper

Dagangan:

18. Alcoholic Drink
 Trade Name : 1) Passport Scotch Whisky
 2) Glenfiddich Scotch Whisky

Kod Tarif (Perintah Duti Kastam 2007):

2208.30.000

Tarikh Kelulusan : 17/08/2011**Keterangan :**

Barangan adalah minuman beralkohol dan maklumat mengenai barangan adalah seperti berikut:

Keterangan	<i>Whisky Jenama: Passport Scotch Whisky</i>	<i>Whisky Glenfiddich Single Malt Scotch Whisky</i>
Tanda	A1 35/50	A2 8/10
Kandungan	Cecair keperangan	Cecair perang tua
Isipadu (L)	0.75	0.75
<i>Etil Alkohol (% vol)</i>	40.0%	43.0 %
Klasifikasi Bahan Minuman	<i>Whisky</i>	<i>Whisky</i>
Negara Asal	Scotland	<i>Scotland</i>

Berdasarkan pada label barangan adalah sejenis *distilled alcoholic beverages*.

Mesyuarat Panel Penetapan Penjenisan telah memutuskan barangan ini sesuai diperjeniskan mengikut **GIR 1** di bawah **kod tarif 2208.30 000 sebagai whiskies** dengan alasan-alasan seperti berikut:

- i) Berdasarkan analisis kimia rujukan mengesahkan bahawa barangan adalah *alcoholic beverages* dengan kandungan alkohol seperti berikut:

Bil.	Nama Barangan	Kandungan	Isipadu	Kekuatan alkohol % vol.	Klasifikasi minuman
1.	<i>Passport Scotch Whisky</i>	Cecair keperangan	0.75 litre	40.28	Whisky
2.	<i>Glenfiddich Single Malt Scotch Whisky</i>	Cecair keperangan	0.75 litre	43.14	Whisky

- ii) Barangan sesuai diperjeniskan sebagai *alcoholic beverages of Chapter 22* sesuai dengan *Chapter Note 3 to Chapter 22*, EN HS 2007 mukasurat IV-22-1 seperti berikut:

3.- For the purposes of heading No. 22.02, the term " non-alcoholic beverages " means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

- iii) Barangan adalah merupakan *distilled alcoholic beverages* yang menepati maksud *whisky* di dalam *Wikipedia encyclopedia* serta mendapat liputan di dalam EN HS 2007 mukasurat IV 2208-1 seperti berikut:

Wikipedia the free encyclopedia:

*Whisky (Scottish English) or whiskey (Hiberno-English) is a type of **distilled alcoholic beverage made from fermented grain mash**. Different grains are used for different varieties, including barley, malted barley, rye, malted rye, wheat, and maize (corn). Whisky is aged in wooden casks, made generally of white oak, except that in the United States corn whiskey need not be aged.*

*A **distilled beverage, liquor, or spirit** is a drinkable liquid containing ethanol that is produced by distilling, i.e. concentrating by distillation, the alcohol and other compounds produced by fermented grain, fruit, or vegetables.....*

22.08 - Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.

*The heading covers, **whatever their alcoholic strength** :*

*(C) **All other spirituous beverages not falling** in any preceding heading of this Chapter.*

*Provided that **their alcoholic strength by volume is less than 80 % vol**, the heading also covers undenatured spirits (ethyl alcohol and neutral spirits) which, contrary to those at (A), (B) and (C) above, are characterised by the absence of secondary constituents giving a flavour or aroma. These spirits remain in the heading whether intended for human consumption or for industrial purposes.*

In addition to undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, the heading includes, inter alia :

(1)

*(2) **Whiskies** and other spirits obtained by distilling fermented mash of cereal grains (barley, oats, rye, wheat, corn, etc.).*

Gambar :



Alcoholic Drink

Trade Name : 1) Passport Scotch Whisky

2) Glenfiddich Scotch Whisky

Dagangan:

19. Cigarettes Containing Tobacco
 Trade Name / Brand : 1) Gudang Garam Surya 12
 2) Canyon Filter
 3) D & J Premium

Kod Tarif (Perintah Duti Kastam 2007):

2402.20.900

Tarikh Kelulusan : 17/08/2011**Keterangan :**

Kesemua barangan merupakan gulungan kertas yang mengandungi hirisan tumbuhan. Setiap gulungan dilengkapi dengan penapis di satu hujung dan bahagian yang dibakar mengandungi hirisan tumbuhan yang dibalut dengan kertas putih mempunyai spesifikasi seperti berikut:

Keterangan	Rokok Jenama :Gudang Garam Surya 12	Rokok Jenama : Canyon Filter	Rokok Jenama: D & J
Kuantiti per box	12	20	20
Filtered	Ada	Ada	Ada
Length of stick	9.2 cm	8.3 cm	8.3 cm
Colour of Stick	white	white	white
Length of Filter	2.8 cm	2.6 cm	2.6 cm
Colour of filter	Brown	Brown	Brown

Kesemua barangan berbentuk gulungan kertas yang mengandungi tembakau dan cara digunakan dengan membakar hujungnya lalu disedut asap melalui bahagian hujung berpenapis.

Panel Penetapan Penjenisan telah memutuskan barangan ini sesuai diperjeniskan mengikut **GIR 1** di bawah kod tariff **2402.20 900** sebagai **cigarettes containing tobacco** berdasarkan alasan-alasan berikut:

- i) Laporan Jabatan Kimia mengesahkan kesemua barangan adalah rokok yang mengandungi bahan tumbuhan sesuai sebagai *cigarette containing tobacco*.
- ii) Barangan ini disahkan sebagai *cigarette* berdasarkan definisi yang diberikan dalam:
The Collins English Dictionary mukasurat 286 : cigarette is a short tightly Rolled cylinder of tobacco, wrapped in thin paper and often having a Filter tip, for smoking.
Mengikut Akta Makanan 1983 (Peraturan-peraturan kawalan Hasil Tembakau 2004), 'rokok' bermaksud apa-apa hasil yang mengandungi keseluruhannya atau sebahagiannya tembakau yang dipotong, dicarik atau dikilang, atau apa-apa terbitan atau pengganti tembakau, yang digulung di dalam pembalut kertas tunggal atau lebih, dan yang boleh digunakan dengan serta merta untuk merokok.
- iii) Kesemua barangan ini mendapat liputan EN HS 2007 mukasurat IV-2402-1 seperti berikut:
24.02 - Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.....

*This heading is restricted to cigars (wrapped or not), cheroots, cigarillos and **cigarettes, made of tobacco** or of tobacco substitutes. Other smoking tobacco, whether or not containing tobacco substitutes in any proportion, is excluded (heading 24.03).*

This heading covers :

(1).....

(2) Cigarettes containing tobacco.

Apart from cigarettes containing only tobacco, this heading also includes those made from mixtures of tobacco and tobacco substitutes, regardless of the proportions of tobacco and tobacco substitutes in the mixture.

Gambar :



Cigarettes Containing Tobacco

Trade Name / Brand : 1) Gudang Garam Surya 12

2) Canyon Filter

3) D & J Premium

Dagangan:

20. Cigarettes Containing Tobacco
 Trade Name / Brand : 1) Canyon Filter
 2) Canyon Menthol

Kod Tarif (Perintah Duti Kastam 2007):

2402.20.900

Tarikh Kelulusan : 17/08/2011**Keterangan :**

Kesemua barangan merupakan gulungan kertas yang mengandungi hirisan tumbuhan. Setiap gulungan dilengkapi dengan penapis di satu hujung dan bahagian yang dibakar mengandungi hirisan tumbuhan yang dibalut dengan kertas putih mempunyai spesifikasi seperti berikut:

Keterangan	Canyon Filter	Canyon Menthol
Kuantiti per box	20	20
Filtered	Ada	Ada
Length of stick	8.3 cm	8.3 cm
Colour of Stick	white	white
Length of Filter	2.6 cm	2.6 cm
Colour of filter	Brown	white

Kesemua barangan berbentuk gulungan kertas yang mengandungi tembakau dan cara digunakan dengan membakar hujungnya lalu disedut asap melalui bahagian hujung berpenapis.

Panel Penetapan Penjenisan telah memutuskan barangan ini sesuai diperjeniskan mengikut **GIR 1** di bawah kod tariff **2402.20 900** sebagai ***cigarettes containing tobacco*** berdasarkan alasan-alasan berikut:

- i) Laporan Jabatan Kimia mengesahkan kesemua barangan adalah rokok yang mengandungi bahan tumbuhan sesuai sebagai *cigarette containing tobacco*.
- ii) Barangan ini disahkan sebagai *cigarette* berdasarkan definisi yang diberikan dalam:

The Collins English Dictionary mukasurat 286 : cigarette is a short tightly Rolled cylinder of tobacco, wrapped in thin paper and often having a Filter tip, for smoking.

Mengikut Akta Makanan 1983 (Peraturan-peraturan kawalan Hasil Tembakau 2004), 'rokok' bermaksud apa-apa hasil yang mengandungi keseluruhannya atau sebahagiannya tembakau yang dipotong, dicarik atau dikilang, atau apa-apa terbitan atau pengganti tembakau, yang digulung di dalam pembalut kertas tunggal atau lebih, dan yang boleh digunakan dengan serta merta untuk merokok.

- iii) Kesemua barangan ini mendapat liputan EN HS 2007 mukasurat IV-2402-1 seperti berikut:

24.02 - Cigars, cheroots, cigarillos and *cigarettes, of tobacco* or of tobacco substitutes.....

*This heading is restricted to cigars (wrapped or not), cheroots, cigarillos and **cigarettes, made of tobacco** or of tobacco substitutes. Other smoking tobacco, whether or not containing tobacco substitutes in any proportion, is excluded (heading 24.03).*

This heading covers :

(1).....

(2) Cigarettes containing tobacco.

Apart from cigarettes containing only tobacco, this heading also includes those made from mixtures of tobacco and tobacco substitutes, regardless of the proportions of tobacco and tobacco substitutes in the mixture.

Gambar :



Cigarettes Containing Tobacco

Trade Name / Brand : 1) Canyon Filter

2) Canyon Menthol

Dagangan:

21. USB Modem
 Model : E153u-1
 Brand : Huawei

Kod Tarif (Perintah Duti Kastam 2007):

8517.62.590

Tarikh Kelulusan : 18/08/2011

Keterangan :

Barangan berbentuk empat segi dengan ukuran 70.15 mm x 25.64 mm x 11.60 mm yang mempunyai USB *connector* pada satu hujung dan slot untuk SIM card dan Micro SD card.

Spesifikasi barangan adalah seperti berikut:

Item	Specifications
<i>Technical standard</i>	<input type="checkbox"/> WCDMA/HSDPA R5 <input type="checkbox"/> GSM/GPRS/EDGE R99
<i>Operating frequency</i>	<p><i>HSDPA/UMTS 2100 MHz:</i></p> <input type="checkbox"/> Uplink: 1920–1980 MHz <input type="checkbox"/> Downlink: 2110–2170 MHz
	<p><i>HSDPA/UMTS 1900 MHz:</i></p> <input type="checkbox"/> Uplink: 1850–1910 MHz <input type="checkbox"/> Downlink: 1930–1990 MHz
	<p><i>HSDPA/UMTS 850 MHz:</i></p> <input type="checkbox"/> Uplink: 824–849 MHz <input type="checkbox"/> Downlink: 869–894 MHz
	<p><i>EDGE/GPRS/GSM 1900 MHz:</i></p> <input type="checkbox"/> Uplink: 1850–1910 MHz <input type="checkbox"/> Downlink: 1930–1990 MHz
	<p><i>EDGE/GPRS/GSM 1800 MHz:</i></p> <input type="checkbox"/> Uplink: 1710–1785 MHz <input type="checkbox"/> Downlink: 1805–1880 MHz
	<p><i>EDGE/GPRS/GSM 900 MHz:</i></p> <input type="checkbox"/> Uplink: 880–915 MHz <input type="checkbox"/> Downlink: 925–960 MHz
	<p><i>EDGE/GPRS/GSM 850 MHz:</i></p> <input type="checkbox"/> Uplink: 824–849 MHz <input type="checkbox"/> Downlink: 869–894 MHz

<i>External interfaces</i>	<i>USB interface: supporting USB 2.0 high speed</i>
	<i>standard micro SD card interface</i>
	<i>SIM/USIM card: standard 6-pin SIM card interface</i>
<i>Internal memory</i>	<i>64MB,32MB for firmware</i>
<i>Maximum transmitter power</i>	<i>HSDPA/UMTS 850/1900/2100 MHz: +24dBm (Power Class 3)</i>
	<i>GSM/GPRS 850/900 MHz: +33 dBm (Power Class 4)</i>
	<i>GSM/GPRS 1800 MHz/1900 MHz: +30 dBm (Power Class 1)</i>
	<i>EDGE 850/900MHz: +27 dBm (Power Class E2)</i>
	<i>EDGE 1800MHz/1900MHz: +26 dBm (Power Class E2)</i>
<i>Static receiver sensitivity</i>	<i>HSDPA/UMTS 850/1900/2100 MHz: compliant with 3GPP TS 25.101 (R5)</i>
	<i>EDGE/GPRS/GSM 850/900/1800/1900 MHz: compliant with 3GPP TS 05.05 (R99)</i>
<i>Maximum power consumption</i>	<i>≤ 2.5 W</i>
<i>Power supply</i>	<i>5 V/500 mA</i>
<i>LED</i>	<i>indicating the status of the E153</i>
<i>Dimensions (D × W × H)</i>	<i>70.15 mm × 25.64 mm × 11.60 mm</i>
<i>Weight</i>	<i><25g</i>
<i>Temperature</i>	<input type="checkbox"/> <i>Operating: -10 °C to +45 °C</i> <input type="checkbox"/> <i>Storage: -20 °C to +70 °C</i>
<i>Humidity</i>	<i>5% to 95%</i>
<i>System requirement</i>	<input type="checkbox"/> <i>Windows 2000 SP4, Windows XP SP2, Windows Vista</i> <input type="checkbox"/> <i>Mac OS X 10.4 and 10.5 with latest upgrades</i> <input type="checkbox"/> <i>Computer's hardware system should meet or exceed the recommended system requirements for the installed version of OS</i> <input type="checkbox"/> <i>Display resolution: 800 × 600 or above</i>

The modem supports the following standards:

- High speed downlink packet access (HSDPA)
- Universal Mobile Telecommunications System (UMTS)
- Enhanced data rates for global evolution (EDGE)
- General packet radio service (GPRS)
- Global system for mobile communications (GSM)

Barangan adalah USB Modem yang digunakan untuk akses internet melalui *broadband*, “it is a multi-mode wireless terminal for business professionals”.

Mesyuarat Panel Penetapan Penjenisan telah memutuskan barangan tersebut sesuai diperjeniskan mengikut **GIR 1** di bawah kod tarif **8517.62 590** sebagai **other transmission apparatus incorporating reception apparatus** berdasarkan alasan-alasan seperti berikut:

- Barangan adalah peranti untuk *reception, conversion, transmission, regeneration of voice, video, and data* secara **wireless** iaitu ia perlu disambungkan kepada port USB komputer (Desktop / Laptop) untuk akses internet secara *broadband*.
- Barangan ini juga dikenali sebagai *mobile modem* atau *USB modem*:

Mobile modems and routers

*Modems which use a mobile telephone system (GPRS, UMTS, HSPA, EVDO, WiMax, etc.), are known as wireless modems (sometimes also called cellular modems). Wireless modems can be embedded inside a laptop or appliance or external to it. External wireless modems are connect cards, usb modems for mobile broadband and cellular routers. **USB wireless modems use a USB port on the laptop**, while the modem is made for one connection.*

*Most of the **GSM** wireless modems come with an integrated SIM cardholder and some models are also provided with a microSD memory slot and/or jack for additional external antenna*

- Barangan ini mendapat liputan dalam EN HS 2007 mukasurat XVI-8517-1 dan XVI-8517-5 para (II)(G)(2) seperti berikut:

85.17 - Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading [84.43](#), [85.25](#), [85.27](#) or [85.28](#).

- Telephone sets, including telephones for cellular networks or for other wireless networks :

8517.11 -- Line telephone sets with cordless handsets

8517.12 -- Telephones for cellular networks or for other wireless networks

8517.18 -- Other

- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :

8517.61 -- Base stations

8517.62 - - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus

8517.69 - - Other

8517.70 - Parts

This heading covers apparatus for the transmission or reception of speech or other sounds, images or other data between two points by variation of an electric current or optical wave flowing in a wired network or by electro-magnetic waves in a wireless network. The signal may be analogue or digital. The networks, which may be interconnected, include telephony, telegraphy, radio-telephony, radio-telegraphy, local and wide area networks.

(II) OTHER APPARATUS FOR TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK)

(A) – (F)

(G) **Other communication apparatus.**

This group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.

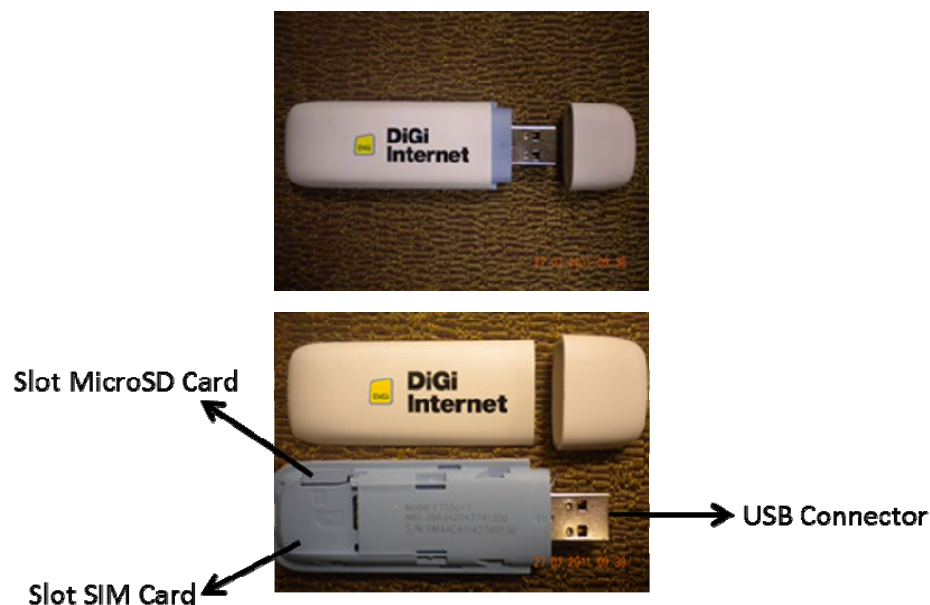
This group includes :

(1)

(2) **Modems (combined modulators-demodulators).**

.....

Gambar :



USB Modem
Model : E153u-1
Brand : Huawei

Dagangan:

22. Inorganic Pigment Preparation based On Sulphur
 Trade Name : Fluorescent Pigment
 Model : Pink, Yellow, Blue, Orange

Kod Tarif (Perintah Duti Kastam 2007):

3206.49.900

Tarikh Kelulusan : 18/08/2011**Keterangan :**

Barangan yang dinamakan sebagai *Fluorescent Pigment* adalah dalam bentuk serbuk halus berlainan warna iaitu kuning, jingga, biru dan merah jambu.

Berdasarkan *FLARE Series General Information* yang dikemukakan, *physical and chemical properties* bagi barangan ini adalah seperti berikut :

<i>PHYSICAL AND CHEMICAL PROPERTIES</i>	
<i>Avarage particle size</i>	<i>5 to 6 microns</i>
<i>Melting point</i>	<i>Non-melting</i>
<i>Decomposition point (heat degradation is time/temperature dependent)</i>	<i>190 °C approximately</i>
<i>Solubility</i>	<i>Resistant to solvents; insoluble in water, hydrocarbons, most common solvents and plasticisers</i>
<i>Chemical nature</i>	<i>Solid solution of fluorescent dyes in melamine formaldehyde sulphonamide resin</i>
<i>Applications</i>	<i>..... They are recomended for applications where strong solvents and plasticisers are present,and where resistance to migration and softening by heat and pressure are required.</i>

Kegunaan barangan ini sesuai untuk *applications where strong solvents and plasticisers are present,and where resistance to migration and softening by heat and pressure are required*

Panel Penetapan Penjenisan telah memutuskan barangan tersebut sesuai diperjeniskan mengikut **GIR 1 and 6** di bawah kod tariff **3206.49 900** sebagai **other inorganic colouring matter** berdasarkan alasan-alasan berikut :

- i. Berdasarkan analisis kimia, barangan terdiri daripada sulfur, titanium, fosforus, kuprum, zink, klorin dan lain-lain seperti kalsium, nikel, plumbum, kromium, kobalt, ferum. Campuran bahan-bahan ini adalah merupakan suatu *pigment preparation*.
- ii. Barangan mempunyai kandungan sulfur yang tinggi sebagai *base material*.

- iii. Komposisi bahan-bahan seperti yang dinyatakan di para (ii) di atas merupakan bahan-bahan bukan organik. Memandangkan barangan mengandungi bahan-bahan bukan organik, maka, ia sesuai diperjeniskan di bawah *heading* 32.06 sebagai *inorganic pigment preparation* berdasarkan keterangan di dalam EN muka surat VI-3206-1 seperti berikut :

32.06 -Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined (+).

-Other colouring matter and other preparations :

3206.49 - -Other

**(A) OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED
IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE
OF HEADING 32.03, 32.04 OR 32.05**

This heading covers inorganic colouring matter or colouring matter of mineral origin.

Gambar :

- TIADA -

Dagangan:

23. Paper Coated with Plastic, Unbleached
Trade Name : Skivertex 17PT Chevo Blue

Kod Tariff (Perintah Duti Kastam 2007):

4811.59.990

Tarikh Kelulusan : 18/08/2011

Keterangan :

Barangan adalah kertas berwarna biru gelap dalam bentuk kepingan, berukuran 68.5 cm panjang x 48 cm lebar x 0.43 mm tebal.

Mengikut *Product Data Sheet* permukaan kertas ini diperbuat daripada *aqueous acrylic* manakala *base* pula daripada *acrylic latex saturated cellulose blend*

Barangan digunakan sebagai *book binding material and ideally suited for foil stamping and embossing*.

Panel Penetapan Penjenisan telah memutuskan barangan tersebut sesuai diperjeniskan mengikut **GIR 1 dan 6** di bawah kod tariff **4811.59 990** sebagai **other paper, coated with plastics, unbleached** berdasarkan alasan-alasan berikut :

- i. Barangan adalah sejenis kertas *unbleached*, berwarna biru gelap (*blue black*) dalam bentuk *sheet* berukuran 68.5cm (P) x 48.0cm (L) x 0.43mm (T).
- ii. Mengikut *Product Data Sheet* permukaan kertas ini diperbuat daripada *aqueous acrylic* manakala *base* pula daripada *acrylic latex saturated cellulose blend*. Ujian melalui pembakaran mendapati ia berbau seperti kertas terbakar.
- iii. Barangan digunakan sebagai *book binding material and ideally suited for foil stamping and embossing*.
- iv. Oleh kerana barangan ini telah diselaputi dengan plastik maka ia sesuai diperjeniskan di bawah *heading* 48.11 dan mendapat liputan dalam EN muka surat X-4811-1 dengan keterangan seperti berikut :

48.11 -Paper, paperboard,, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.

-Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :

4811.59 - -Other

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, 48.23). Subject to these conditions and the exceptions mentioned in the heading and those referred to at the end of this Explanatory Note, this heading applies to the following in rolls or sheets :

(A)- (B)

(C) *Paper, paperboard,, coated or covered, provided in the case of paper or paperboard coated or covered with plastics, the layer of plastics does not constitute more than half the total thickness (see Note 2 (g) to this Chapter).*

.....

Gambar :

- TIADA -

Dagangan:

24. Processing Unit
Trade Name : Hyper Media Player
Brand : Spinetix
Model : HMP100

Kod Tarif (Perintah Duti Kastam 2007):

8471.50.000

Tarikh Kelulusan : 18/08/2011**Keterangan :**

Barangan adalah sejenis peralatan elektronik berbentuk segiempat tepat dan mempunyai komponen-komponen utama seperti berikut :

- i. *Microprocessor*
- ii. *Motherboard/chip*
- iii. *Storage with a capacity of 4GB*

Barangan offers a standard and simplified way to schedule, combine, update, animate, stream and display video, audio, vector graphics, pictures and text with low acquisition and operational costs. The rich set of functionalities offered, simplifies the implementation, management and maintenance of effective and modern audio/visual communication solutions

Bahan-bahan media yang dimasukkan dalam barangan ini diperolehi daripada pelbagai sumber rangkaian (*network*). Barangan *connects to the network through an onboard RJ-45 connector. It supports 10/100BASE-T Ethernet and all the required protocols to connect to network file systems and retrieve media elements.* Bahan-bahan media yang telah dimasukkan dalam barangan akan disiarkan (*display*) *on most digital displays.* Barangan *connects to digital displays through onboard HDMI and VGA connectors.*

Panel Penetapan Penjenisan memutuskan barangan ini sesuai diperjeniskan mengikut GIR 1 di bawah kod tarif 8471.50 000 sebagai *processing units, containing in the same housing, storage units* berdasarkan alasan-alasan berikut :

- i. Barangan mempunyai *microprocessor* yang boleh melaksanakan fungsi-fungsi *central processing unit* sebuah komputer. Apabila diubahsuai (*calibrated*), barangan boleh dipasang dengan tetikus dan papan kekunci untuk membolehkan ia berfungsi sebagai *mini personal computer*.
- ii. Bahan-bahan media yang diperolehi daripada komputer atau internet akan dipindahkan dan disimpan dalam barangan ini.
- iii. Barangan berfungsi sebagai *media player* di mana bahan-bahan media yang telah dimasukkan dalamnya akan disalurkan dan disiarkan pada *digital displays/monitors* melalui arahan yang akan diberi oleh komputer.
- iv. Barangan mendapat liputan dalam HS 2007 Explanatory Note para (B) mukasurat XVI-8471-1 yang menjelaskan seperti berikut :

84.71 - Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included (+).

- Other automatic data processing machines :

8471.50 - Processing units other than those of subheading 8471.4 1 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units.

Gambar :



Processing Unit
Trade Name : Hyper Media Player
Brand : Spinetix
Model : HMP100

Dagangan:

25. Combined Microphone/Speaker Set
 Trade Name : Samsung Bluetooth Earphone
 Brand : Samsung
 Model : HS 1000, HM 1500 and HM 1100

Kod Tarif (Perintah Duti Kastam 2007):

8518.30.290

Tarikh Kelulusan : 18/08/2011**Punca Permohonan :** Duti DiBayar Secara Bantahan (PB)**Tahun Selesai :** 2011**No. Fail :** KE.HT(96)8518/SB.93**Nama Syarikat :** Samsung Malaysia Electronics Sdn. Bhd.**Status :** N**Keterangan :**

Kesemua barangan adalah merupakan sejenis *headset* yang telah dilengkapi dengan **bluetooth device** yang boleh menerima *audio signal* seperti suara atau lagu daripada alat *transmitter* seperti MP3, telefon bimbit dan lain-lain. Barangan dilengkapi dengan sebuah *rechargeable battery*.

Samsung Bluetooth Earphone:	Image
Model HS 3000	
Model HM 1500	
Model HM1100	

Ciri- ciri tambahan untuk setiap model adalah seperti berikut:-

HM 1100	HM 1500	HS 3000
1. Barangan dilengkapi dengan <i>multipoint technology</i> yang mana secara automatik pencarian <i>bluetooth phone</i> dapat dihubungkan serentak diantara <i>headset</i> dengan telefon bimbit dalam satu masa yang sama. Ia dapat memberi kualiti suara yang lebih jelas.	1.Barangan juga dilengkapi dengan <i>multipoint technology</i> untuk mendapatkan kualiti suara yang lebih jelas disamping digabungkan dengan <i>vibrate alert</i> .	1.Barangan dilengkapi dengan <i>Sound Alive Equalizer</i> yang mana ia akan mendapat kualiti audio yang sepenuhnya dan jelas.

Barangan ini adalah merupakan *earphone* yang akan digunakan bersama dengan *handphone*, MP3 dan lain lain.

Barangan adalah merupakan *headset* yang akan berfungsi menggunakan *bluetooth devices*.

Barangan ini akan dipakai atau dilekatkan pada telinga untuk menerima/menghantar isyarat daripada/ke *handphone*.

Ketetapan:

Mesyuarat Panel Penetapan Penjenisan **Bil.109/2011** memutuskan barangan ini sesuai diperjeniskan mengikut **GIR 3(a)** di bawah kod tarif **8518.30.290** sebagai **combined microphone/speaker set, other than hand set** berdasarkan alasan seperti berikut:

Daripada fakta barangan adalah sejenis *wireless device*. Berdasarkan keterangan wikipedia *bluetooth is an open wireless protocol for exchanging data over short distances from fixed and mobile devices creating personal area networks*.

Barangan boleh diperjeniskan dibawah dua heading iaitu **8517** dan **8518**. Walau bagaimanapun **heading 8518** adalah lebih *specific* berdasarkan keterangan dalam **EN mukasurat GIR-4** seperti berikut:-

RULE 3 (a)

III) *The first method of classification is provided in Rule 3 (a), under which the heading which provides the most specific description of the goods is to be preferred to a heading which provides a more general description.*

Berdasarkan fakta barangan adalah sejenis *devices* yang mempunyai kombinasi *earphone* dan *microphone*.

Barangan mendapat liputan didalam **EN HS 2007** muka surat **XVI-8518-1 & 8518- 3** seperti berikut:-

Mukasurat 8518-1

85.18 - Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.

.....

8518.30 - *Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers.*

Mukasurat 8518- 3.

(C) HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS

.....
The heading covers headphones and earphones, whether or not combined with a microphone, for telephony or telegraphy; headsets consisting of a special throat microphone and permanently-fixed earphones (used, for example, in aviation); lme telephone handsets which are combined microphone/speaker sets for telephony and which are generally used by telephone operators; headphones and earphones for plugging into radio or television receivers, sound reproducing apparatus or automatic data processing machines.

Gambar :



Model HS 3000



Model HM 1500



Model HM 1100

Combined Microphone/Speaker Set
 Trade Name : Samsung Bluetooth Earphone
 Brand : Samsung
 Model : HS 1000, HM 1500 and HM 1100

Dagangan:

26. Natural Sand
 (Sample 1 – Sample 7)
 Trade Name : River Sand

Kod Tarif (Perintah Duti Kastam 2007):

2505.90.000

Tarikh Kelulusan : 24/08/2011

Keterangan :

Barangan berbentuk butiran halus hingga sederhana kasar berwarna kelabu cerah yang masih lembap dan dibungkus di dalam beg plastik.

Mesyuarat Panel Penetapan Penjenisan telah memutuskan kesemua barangan tersebut sesuai diperjeniskan mengikut **GIR 1** di bawah kod tariff **2505.90 000** sebagai **natural sand other than silica sand or quartz sand** berdasarkan alasan-alasan berikut :

- Analisis pakar mengesahkan barangan adalah pasir dari sungai dengan kandungan kuarza di antara 85% hingga 95%.
- Pemerhatian fizikal ke atas sampel mendapati butiran halus ini adalah lembab yang pada umumnya berbentuk bulat
- Pasir sungai adalah pasir semulajadi kerana mengandungi kuarza (iaitu *silicon dioxide* – SiO₂) dan mineral lain iaitu oksida besi, pecahan batuan, mika dan humus (*obtained in crude state*) seperti dinyatakan di dalam *Chapter Note 1* kepada *Chapter 25* mukasurat V-25-1:

Notes.

1.- Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

- Kandungan kuarza (SiO₂) bagi kesemua sampel adalah di antara 85% hingga 95%. Barangan ini tidak sesuai dipenjeniskan sebagai *silica sand* atau *quartz sand* kerana *silica sand / quartz sand* mengandungi kandungan *silicon dioxide* (SiO₂) yang tinggi.
- Barangan ini mendapat liputan EN HS 2007 mukasurat V-2505-1 seperti berikut:

25.05 - Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of chapter 26.

2505.10 - Silica sands and quartz sands

2505.90 - Other

With the exception of metal-bearing sands from which metals are commercially extractable (Chapter 26), this heading covers all natural sea, lake, river or quarry sand (i.e., sand in the form of more or less fine particles resulting from the natural disintegration of minerals),

Gambar :

- TIADA -

Dagangan:

27. Alcoholic Drink

Trade Name / Brand : 1) Winner Whisky
2) Bar 1933 Whisky
3) Seven Seas Whisky**Kod Tarif (Perintah Duti Kastam 2007):**

2208.30.000

Tarikh Kelulusan : 22/08/2011**Keterangan :**

Barangan adalah minuman beralkohol dan maklumat mengenai barangan adalah seperti berikut:

Keterangan	<i>Whisky Jenama: Winner Whisky</i>	<i>Whisky Jenama: Bar 1933 Whisky</i>	<i>Whisky Jenama: Seven Seas Whisky</i>
Kandungan	Cecair keperangan	Cecair keperangan	Cecair keperangan
Isipadu (L)	0.35	0.17	0.34
Klasifikasi Bahan Minuman	<i>Whisky</i>	<i>Whisky</i>	<i>Whisky</i>

Berdasarkan pada label barangan adalah sejenis *distilled alcoholic beverages*.Panel Penetapan Penjenisan telah memutuskan barangan ini sesuai diperjeniskan mengikut **GIR 1** di bawah **kod tarif 2208.30 000 sebagai whiskies** dengan alasan-alasan seperti berikut:

- i) Berdasarkan analisis kimia mengesahkan bahawa barangan adalah *alcoholic beverages* dengan kandungan alkohol seperti berikut:

Bil.	Nama Barangan	Kandungan	Isipadu	Kekuatan alcohol(ethanol) vol.
1.	<i>Winner Whisky</i>	Cecair keperangan	<i>0.35 litre</i>	36.9%
2.	<i>Bar 1933 Whisky</i>	Cecair keperangan	<i>0.17 litre</i>	37.4%
3.	<i>Seven Seas Whisky</i>	Cecair keperangan	<i>0.34 liter</i>	36.9%

- ii) Barangan sesuai diperjeniskan sebagai *alcoholic beverages of Chapter 22* sesuai dengan *Chapter Note 3 to Chapter 22*, EN HS 2007 mukasurat IV-22-1 seperti berikut:

3.- For the purposes of heading No. 22.02, the term " non-alcoholic beverages " means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

Barangan adalah merupakan *distilled alcoholic beverages* yang menepati maksud *whisky* di dalam *Wikipedia encyclopedia* serta mendapat liputan di dalam EN HS 2007 mukasurat IV 2208-1 seperti berikut:

Wikipedia the free encyclopedia:

*Whisky (Scottish English) or whiskey (Hiberno-English) is a type of **distilled alcoholic beverage made from fermented grain mash**. Different grains are used for different varieties, including barley, malted barley, rye, malted rye, wheat, and maize (corn).*

22.08 - Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.

The heading covers, **whatever their alcoholic strength** :

(C) **All other spirituous beverages not falling in any preceding heading of this Chapter.**

Provided that **their alcoholic strength by volume is less than 80 % vol**, the heading also covers undenatured spirits (ethyl alcohol and neutral spirits) which, contrary to those at (A), (B) and (C) above, are characterised by the absence of secondary constituents giving a flavour or aroma. These spirits remain in the heading whether intended for human consumption or for industrial purposes.

In addition to undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, the heading includes, *inter alia* :

(1)

(2) **Whiskies and other spirits obtained by distilling fermented mash of cereal grains (barley, oats, rye, wheat, corn, etc.).**

Gambar :



Alcoholic Drink

Trade Name / Brand : 1) Winner Whisky
2) Bar 1933 Whisky
3) Seven Seas Whisky

Dagangan:

28. Cigarettes Containing Tobacco

Trade Name / Brand :

- 1) Gudang Garam Surya 12
- 2) Gudang Garam Nusantara (Menthol)
- 3) Gudang Garam Nusantara
- 4) Win Mild
- 5) Win Mild MintiCeta
- 6) Gudang Garam Surya 16
- 7) Luffman American Blend
- 8) Luffman Virginia Blend

Kod Tarif (Perintah Duti Kastam 2007):

2402.20.900

Tarikh Kelulusan : 24/08/2011**Keterangan :**

Barangan merupakan gulungan-gulungan kertas berbentuk silinder yang mengandungi tumbuhan yang berbau seperti tembakau.

Bilangan gulungan kertas dalam setiap paket barangan ini adalah seperti berikut:

BIL	JENAMA ROKOK	JUMLAH BATANG PER PAKET
1	Gudang Garam Surya 12	12
2	Gudang Garam Nusantara Menthol Mild 12	12
3	Gudang Garam Nusantara Kretek Mild 12	12
4	Win Mild	16
5	Win Mild MintiCeta	16
6	Gudang Garam Surya 16	16
7	Luffman American Blend	20
8	Luffman Virginia Blend	20

Kegunaan barangan adalah untuk dihisap.

Mesyuarat Panel Penetapan Penjenisan telah memutuskan barangan tersebut sesuai diperjeniskan mengikut **GIR 1** di bawah kod tariff **2402.20 900** sebagai ***cigarettes containing tobacco*** berdasarkan alasan-alasan berikut :

- Analisis pakar mengesahkan kesemua barangan mengandungi bahan tumbuhan iaitu tembakau dan penapis yang sesuai sebagai *cigarettes containing tobacco*.
- Kesemua barangan ini mendapat liputan EN HS 2007 mukasurat IV-2402-1 seperti berikut:

24.02 - Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.

2402.10 - Cigars, cheroots and cigarillos, containing tobacco

2402.20 - Cigarettes containing tobacco

2402.90 - Other

*This heading is restricted to cigars (wrapped or not), cheroots, cigarillos and cigarettes, **made of tobacco** or of tobacco substitutes. Other smoking tobacco, whether or not containing tobacco substitutes in any proportion, is excluded (heading 24.03).*

This heading covers :

- (1)
- (2) **Cigarettes containing tobacco.**

Apart from cigarettes containing only tobacco, this heading also includes those made from mixtures of tobacco and tobacco substitutes, regardless of the proportions of tobacco and tobacco substitutes in the mixture.

Gambar :



Cigarettes Containing Tobacco

- Trade Name / Brand :
- 1) Gudang Garam Surya 12
 - 2) Gudang Garam Nusantara (Menthol)
 - 3) Gudang Garam Nusantara (Kretek Mild)
 - 4) Win Mild
 - 5) Win Mild MintiCeta
 - 6) Gudang Garam Surya 16
 - 7) Luffman American Blend
 - 8) Luffman Virginia Blend

Dagangan:

29. Cigarettes Containing Tobacco

Trade Name / Brand : 1) Gudang Garam Nusantara
(Kretek Mild) 12's
2) Gudang Garam Surya 16's
(Menthol)
3) Gudang Garam 12's
4) Sampoerna A (Mild) 16's

Kod Tarif (Perintah Duti Kastam 2007):

2402.20.900

Tarikh Kelulusan : 24/08/2011**Keterangan :**

Barangan merupakan gulungan-gulungan kertas berbentuk silinder yang mengandungi tumbuhan yang berbau seperti tembakau.

Bilangan gulungan kertas dalam setiap paket barangan ini adalah seperti berikut:

BIL	JENAMA ROKOK	JUMLAH BATANG PER PAKET
1	Gudang Garam Nusantara	12
2	Gudang Garam Surya	16
3	Gudang Garam King Size	12
4	Sampoerna A Mild	16

Kegunaan barangan adalah untuk dihisap.

Mesyuarat Panel Penetapan Penjenisan telah memutuskan barangan tersebut sesuai diperjeniskan mengikut **GIR 1** di bawah kod tariff **2402.20 900** sebagai ***cigarettes containing tobacco*** berdasarkan alasan-alasan berikut :

- Analisis pakar mengesahkan kesemua barangan mengandungi bahan tumbuhan iaitu tembakau yang sesuai sebagai *cigarettes containing tobacco*.
- Kesemua barangan ini mendapat liputan EN HS 2007 mukasurat IV-2402-1 seperti berikut:

24.02 - *Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.*

2402.10 - Cigars, cheroots and cigarillos, containing tobacco

2402.20 - *Cigarettes containing tobacco*

2402.90 - Other

*This heading is restricted to cigars (wrapped or not), cheroots, cigarillos and cigarettes, **made of tobacco** or of tobacco substitutes. Other smoking tobacco, whether or not containing tobacco substitutes in any proportion, is excluded (heading 24.03).*

This heading covers :

- (1)
- (2) **Cigarettes containing tobacco.**

Apart from cigarettes containing only tobacco, this heading also includes those made from mixtures of tobacco and tobacco substitutes, regardless of the proportions of tobacco and tobacco substitutes in the mixture.

Gambar :



Cigarettes Containing Tobacco

- Trade Name / Brand :
- 1) Gudang Garam Nusantara (Kretek Mild) 12's
 - 2) Gudang Garam Surya 16's (Menthol)
 - 3) Gudang Garam 12's
 - 4) Sampoerna A (Mild) 16's

Dagangan:

30. Insulated Cable :
 (i) For Voltage not exceeding 1000 v
 (ii) For Voltage exceeding 1000 v

Kod Tarif (Perintah Duti Kastam 2007):

8544.49.220
 8544.60.120

Tarikh Kelulusan : 24/08/2011

Keterangan :

Berdasarkan laporan daripada pejabat Kastam Negeri, barangan merupakan sejenis **insulated cabel** yang masih dalam bentuk gegelung tanpa *spool*, berkeadaan baru dan ada yang masih berbalut dengan plastik .

Insulated cable ini terdiri daripada beberapa *copper wire* yang telah ditebat (*insulated*) dengan plastik secara individu dan beberapa *individual insulated copper wire* ini akan ditebat sekali lagi menjadi satu kabel besar dengan ukuran *diameter* di antara 2cm hingga 3cm.

Kabel ini tidak dipasang dengan *connector* (*not fitted with connector*)

Panel Penetapan Penjenisan telah memutuskan barangan tersebut sesuai diperjeniskan seperti berikut berdasarkan alasan-alasan yang dinyatakan :

Nama Barang	GIR	Kod tarif
Copper Cable	GIR 1 & 6	8544.49 220 sebagai plastic insulated cable for a voltage not exceeding 1000V
	GIR 1	8544.60 120 sebagai plastic insulated cable for a voltage exceeding 1000V

- i. Barangan terdiri daripada beberapa *copper wire* yang telah ditebat (*insulated*) dengan plastik secara individu dan kesemua *copper wire* ini akan ditebat sekali lagi menjadi satu kabel besar dengan ukuran *diameter* di antara 2cm hingga 3cm.
- ii. Berdasarkan laporan yang dikemukakan oleh Kastam Negeri, barangan disahkan masih dalam bentuk gegelung tanpa *spool*, berkeadaan baru dan ada yang masih berbungkus dengan plastik.
- iii. Pada hujung kabel ini tidak dipasang dengan *connector*.
- iv. *Insulated cable* mendapat liputan di dalam EN mukasurat XVI-8544-2 seperti berikut :

Provided they are insulated, this heading covers electric wire, cable and other conductors (e.g., braids, strip, bars) used as conductors in electrical machinery, apparatus or installations. Subject to this condition, the heading includes wiring for interior work or for exterior use (e.g., underground, submarine or aerial wires or cables). These goods vary from very fine insulated wire to thick cables of more complex types.

- v. Barangan tidak sesuai diperjeniskan sebagai scrap di bawah heading 74.04 kerana berdasarkan keadaan fizikal semasa pengimportan seperti yang disahkan oleh pegawai penaksir, barangan tidak menepati keterangan mengenai *scrap* mengikut EN Note 8(a) Section XV muka surat XV-2 seperti berikut :

8.- *In this Section, the following expressions have the meanings hereby assigned to them :*

(a) Waste and scrap

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

Gambar :



Insulated Cable :

- (i) For Voltage not exceeding 1000 v
- (ii) For Voltage exceeding 1000 v

Dagangan:

31. Flexible PVC Tube
Trade Name : Peristaltic Pump Tubing for Drain
(PharMed, Part No. G1833-65570)

Kod Tarif (Perintah Duti Kastam 2007):

3917.32.100

Tarikh Kelulusan : 18/08/2011

Keterangan :

Barangan yang dinamakan sebagai *peristaltic pump tubing*, berukuran 40 cm panjang dan 1.52mm internal diameter. Ia merupakan sejenis tiub yang boleh lentur (*flexible*) dan berupaya menahan tekanan (*burst pressure*) kurang dari 27.6 Mpa.

Barangan ini merupakan sejenis tiub plastic yang diperbuat daripada PVC. Ia digunakan pada *peristaltic pumps which are typically used to pump clean/sterile* atau *aggressive fluids*.

Panel Penetapan Penjenisan telah memutuskan barangan tersebut sesuai diperjeniskan mengikut **GIR 1 and 6** di bawah kod tariff **3917.32 100** sebagai **tubes, of addition polymerization products not reinforced or otherwise combined with other materials, without fittings** berdasarkan alasan-alasan berikut :

- i. Barangan merupakan sejenis tiub plastik yang diperbuat daripada PVC dan memenuhi keterangan di dalam *Note 8, Chapter 39, EN* muka surat VII-39-3, yang menjelaskan seperti berikut :
 - 8.- “*For the purposes of heading 39.17, the expressions “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),.....”.*”
- ii. Barangan ini boleh dilentur (*flexible*) serta mempunyai *burst pressure* kurang dari 27.6 Mpa seperti mana dinyatakan oleh pengimport.
- iii. Mengikut maklumat daripada pemohon, barangan ini tidak dicampur dengan bahan lain dan tidak mempunyai *fittings*. (*not combined with other materials and does not have fittings*).
- iv. Barangan digunakan pada *peristaltic pumps which are typically used to pump clean/sterile or aggressive fluids*.
- v. Barangan sesuai diperjeniskan di bawah *heading 39.17* berdasarkan liputan dalam EN muka surat VII-3917-1 seperti berikut :

39.17 -Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.

-Other tubes, pipes and hoses :

3917.32 - -Other, not reinforced or otherwise combined with other materials, without fittings

According to Note 8 to the Chapter, the expression “ tubes, pipes and hoses ” means :

(i) *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), provided that they have an internal cross-section which is round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon; and*

(ii)

This heading also includes fittings of plastics for tubes, pipes and hoses (for example, joints, elbows, flanges).

Tubes, pipes and hoses and fittings therefor may be rigid or flexible and may be reinforced or otherwise combined with other materials. (For the classification of tubes, pipes, etc., of plastics combined with other materials, see the General Explanatory Note to this Chapter.)

Gambar :



Flexible PVC Tube
Trade Name : Peristaltic Pump Tubing for Drain
(PharMed, Part No. G1833-65570)

Dagangan:

32. Transfers Film, Not Vitrifiable
Trade Name : Heat Transfer Film
Brand : Kedidi

Kod Tarif (Perintah Duti Kastam 2007):

4908.90.000

Tarikh Kelulusan : 19/08/2011**Keterangan :**

Barangan merupakan kepingan plastik dalam bentuk gulungan dengan ukuran 87.94mm (lebar) dan diameter 6" . Pada satu permukaan terdapat cetakan teks dan gambar yang akan dilekatkan pada bahagian luar *barrel marker pen* seperti gambar di atas.

Cara barangan ini diproses adalah seperti berikut:

- Proses *transfer film* menggunakan mesin *heat transfer film*
- Roller getah mesin yang panas akan menekan *film* untuk mengeluarkan corak warna untuk dilekatkan pada *barrel* produk.
- Corak dan warna pada *film* akan melekat pada produk dan yang tinggal hanyalah *film* kosong.

Analisis pakar mengesahkan seperti berikut:

Sampel berupa dua keping plastik yang berukuran 9.0cm x 31.0cm merupakan *non-cellular*, berbentuk filem, *printed* dan sesuai dengan *polyester*.

Teks, corak dan gambar yang dilekat pada *barrel pen* boleh ditanggal dengan cara dikikis dan barangan tidak mempunyai pelekat (*adhesive*)

Mesyuarat Panel Penetapan Penjenisan telah mengkaji kes rayuan ini dan memutuskan barangan ini masih sesuai diperjeniskan mengikut **GIR 1** di bawah kod tarif **4908.90 000** sebagai ***transfers, not vitrifiable*** berdasarkan alasan-alasan berikut:

- Teks, corak dan gambar yang dilekatkan pada bahagian luar *barrel marker pen* melalui kaedah *heat transfer* menepati definisi decal sepertimana keterangan dalam *Wikipedia* seperti berikut:

A decal or transfers is a [plastic](#), [cloth paper](#) or ceramic [substrate](#) that has printed on it a [pattern](#) or image that can be moved to another [surface](#) upon [contact](#), usually with the aid of [heat](#) or [water](#).

- Barangan ini bukan jenis *vitrifiable transfers* kerana ia tidak menepati keterangan dalam ENHS 2007 mukasurat X-4908-1 dan VI-3207-1 serta sifat fizikal permukaan *vitrifiable transfers* mengikut definisi yang diberikan dalam lamanweb www.thefreedictionary.com seperti berikut:

ENHS 2007 mukasurat X-4908-1

*This heading also covers **vitrifiable transfers**, i.e. transfers printed with vitrifiable preparations of heading [32.07](#).*

ENHS 2007 mukasurat VI-3207-1

*This heading covers a range of preparations used in the **ceramic industry** (china, earthenware, etc.), in the **glass industry** or for **colouring** or **finishing metal articles**.*

www.thefreedictionary.com

having the surface made shiny and nonporous by fusing a vitreous solution to it; "glazed pottery"; "glassy porcelain"; "hard vitreous china used for plumbing fixtures"

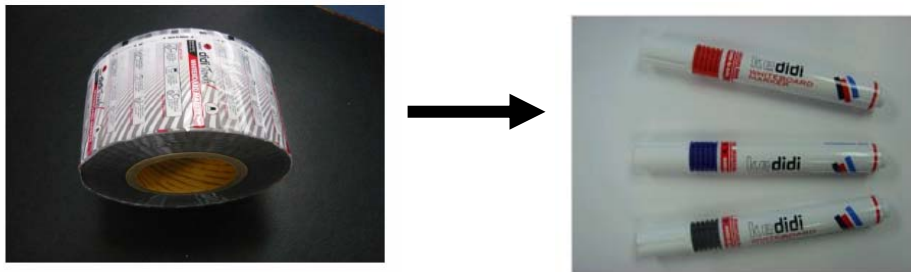
- Barangan mendapat liputan dalam ENHS 2007 mukasurat X-4908-1 seperti berikut:

Transfers (decalcomanias) consist of pictures, designs or lettering in single or multiple colours, lithographed or otherwise printed on absorbent, lightweight paper (or sometimes thin transparent sheeting of plastics),

Transfers which is transferred, usually to a textile surface, by pressure with a heated smoothing iron.

- Barangan tidak sesuai diperjeniskan di bawah kod tarif 3923 kerana ia masih belum berbentuk *article of plastic* lagi.
- Barangan juga tidak sesuai diperjenis di bawah kod 3920 kerana barangan telah dicetak *with motifs* dengan teks, corak dan gambar untuk dilekatkan pada *barrel pen*.

Gambar :



Transfers Film, Not Vitrifiable
Trade Name : Heat Transfer Film
Brand : Kedidi