

Dagangan : CELLULAR POLYMERS OF VINYL CHLORIDE SHEET	Kod Tarif (Perintah Duti Kastam 2012) :
Nama Perdagangan : Artificial Leather	3921.12.00 00 (PDK 2017)
Jenama : Casanova Leather	Tarikh Kelulusan : 18 Ogos 2017

Keterangan barangan :

Barangan adalah kepingan yang terdiri daripada *cellular polymers of vinyl chloride* pada permukaan atas dan lapisan *polyester woven fabric* di permukaan bawah.

Saiz barangan ialah 40m (panjang) x 137cm (lebar) x 0.97mm (tebal) yang diimport dalam bentuk gulungan (*in roll form*) yang digunakan untuk membuat *upholstery*.

Ketetapan:

Ketua Pengarah Kastam memutuskan barangan ini sesuai diperjeniskan di bawah kod tarif **3919.90.10 00 (PDK 2017)** sebagai ***self-adhesive polymers of vinyl chloride (PVC), in rolls of a width exceeding 20cm*** berdasarkan alasan-alasan berikut:

- (i) Barangan adalah kepingan yang terdiri daripada *cellular polymers of vinyl chloride* pada permukaan atas dan lapisan *polyester woven fabric* di permukaan bawah. Saiz barangan ialah 40m (panjang) x 137cm (lebar) x 0.97mm (tebal) yang diimport dalam bentuk gulungan (*in roll form*) yang digunakan untuk membuat *upholstery*.
- (ii) Analisis pakar mengesahkan lapisan atas diperbuat daripada "*cellular*" *polymers of vinyl chloride* manakala lapisan bawah adalah *polyester woven fabric*.
- (iii) Disebabkan peratusan komposisi dua bahan *polymers of vinyl chloride* dan *textiles* tidak dapat ditentukan oleh analisis pakar, maka pengklasifikasian barangan dibuat dengan menggunakan aplikasi GIR 3(b).
- (iv) Aplikasi GIR 3(b) digunakan berdasarkan *texture* dan fungsi/kegunaan barangan di mana ***essential character*** bagi barangan adalah bahagian lapisan atas kerana terdapat ***leather-pattern*** di atasnya. Oleh itu, barangan memenuhi konsep GIR 3(b) di mana barangan adalah merupakan barangan komposit yang terdiri daripada material yang berbeza (*composite goods consisting of different materials*) seperti yang dijelaskan di dalam EN HS 2017 muka surat GIR-5 iaitu:

RULE 3 (b)

(VI) *This second method relates only to:*

- (i) *Mixtures*
- (ii) *Composite goods consisting of different materials*
- (iii) *Composite goods consisting of different components*
- (iv) *Goods put up in sets for retail sales.*

It applies only if Rule 3 (a) fails.

- (VII) *In all cases the goods are to be classified as if they consisted of the material or component **which gives them their essential character**, insofar as this criterion is applicable.*
- (VIII) *The factor which determines essential character will vary as between different kinds of goods. It may, for example, be determined by the nature of the material or component, its bulk, quantity, weight or value, or by the role of a constituent material in relation to the use of the goods.*
- (IX) *For the purposes of this Rule, composite goods made up of different components shall be taken to mean not only those in which the components are attached to each other to form a practically inseparable whole but also those with separable components, **provided** these components are adapted one to the other and are mutually complementary and that together they form a whole which would not normally be offered for sale in separate parts.*
- (v) Barangan tidak sesuai diklasifikasikan di bawah heading 59.03 kerana lapisan atas yang diperbuat daripada *polymers of vinyl chloride* adalah memberi *essential character* ke atas keseluruhan barangan manakala *textile material* hanya berfungsi sebagai *base reinforcement* sebagaimana keterangan berhubung **plastics and textile combinations** di dalam EN HS 2017 muka surat VII-39-12 seperti berikut :

Plastics and textile combinations

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

- (a) *Felt impregnated, coated, covered or laminated with elastics, containing 50 % or less by weight of textile material or felt completely embedded in plastics;*
- (b) *Textile fabrics and nonwovens, either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour;*
- (c) *Textile fabrics, impregnated, coated, covered or laminated with plastics, which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C;*
- (d) *Plates, sheets and strip of cellular plastics combined with textile fabrics (as defined in Note 1 to Chapter 59), felt or nonwovens, **where the textile is present merely for reinforcing purposes.***

(vi) Oleh itu, barangan adalah lebih sesuai diklasifikasikan di bawah **heading 39.21** dan barangan mendapat liputan di bawah *heading 39.21 to Chapter 39* di dalam EN HS 2017 muka surat VII-3921-1 seperti berikut :

39.21	Other plates, sheets, film, foil and strip, of plastics.
	- Cellular:
3921.11	- - Of polymers of styrene:
3921.12	- - Of polymers of vinyl chloride
3921.13	- - Of polyurethanes:
3921.14	- - Of regenerated cellulose:
3921.19	- - Of other plastics:
3921.90	- Other:

*This heading covers plates, sheets, film, foil and strip, of plastics, other than those of heading 39.18, 39.19 or 39.20 or of Chapter 54. It therefore **covers only cellular products or those which have been reinforced, laminated, supported or similarly combined with other materials.** (For the classification of plates, etc. combined with other materials, see the General Explanatory Note.)*

*According to Note 10 to this Chapter, the expression "plates, sheets, film, foil and strip" applies only to plates, **sheets**, film, foil and strip and to blocks of regular **geometric shape, whether or not printed or otherwise surface-worked** (for example, polished, embossed, coloured, merely curved or corrugated), uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).*

(v) Berdasarkan struktur tarif dalam Perintah Duti Kastam 2017, barangan sesuai diklasifikasikan di bawah kod tariff **3921.21.00 00** sebagaimana berikut :

39.21	Other plates, sheets, film, foil and strip, of plastics.
	- Cellular:
3921.11	- - Of polymers of styrene:
3921.12	- - Of polymers of vinyl chloride
3921.13	- - Of polyurethanes:
3921.14	- - Of regenerated cellulose:
3921.19	- - Of other plastics:
3921.90	- Other:

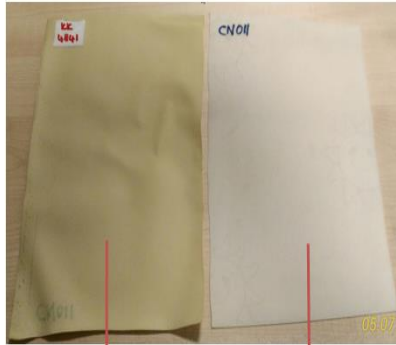
(vi) Barangan yang seakan sama pernah diklasifikasikan seperti berikut:

Bil.	Nama Barangan	Rujukan
1	Cellular Polymers of Vinyl Chloride Sheet	KE.HT(96)7019/SB.72/(13) bertarikh 15-11-2013
2	PVC Leather	KE.HT(96)3921/SB.156 bertarikh 25-05-2009

Gambar:



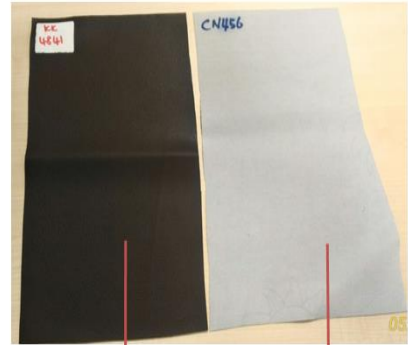
(a) Kepingan berwarna krim



Permukaan Atas:
Cellular poly(vinyl
chloride)

Permukaan Bawah:
Woven fabric
(polyester)

(b) Kepingan berwarna coklat



Permukaan Atas:
Cellular poly(vinyl
chloride)

Permukaan Bawah:
Woven fabric
(polyester)

Barangan: *Cellular Polymers of Vinyl Chloride Sheet*
Nama Perdagangan : *Artificial Leather*
Jenama : *Casanova Leather*