

<p>Dagangan : HEAT SHRINKABLE ROUND TUBING OF POLYETHYLENE</p> <p>Nama Perdagangan : Heat Shrinkable Anti Tracking Tubing</p> <p>Jenama : Nexans</p> <p>Model : GT2</p>	<p>Kod Tarif (Perintah Duti Kastam 2012) :</p> <p>3917.32 920 (PDK 2012)</p> <p>3917.32.93 00 (PDK 2017)</p> <p>Tarikh Kelulusan : 10 Januari 2017</p>
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Keterangan barangan :

Barangan dikenali sebagai *GT2 Heat shrinkable anti tracking tubing* merupakan tiub plastik dalam bentuk bulat, berwarna merah, bersifat *non-rigid tubes, internally non-adhesive* dan berongga iaitu mempunyai ruangan kosong di bahagian tengah dan terdapat bukaan di kedua-dua hujungnya (*open at both ends*) seperti gambar berikut :



Barangan diimport dalam bentuk *oval* dan saiz semasa import adalah *cut to length*: 480mm, 650mm, 960mm dan 1200mm.

Ketua Pengarah Kastam Malaysia memutuskan barangan tersebut sesuai diperjeniskan di bawah kod tarif **3917.32 920 (PDK 2012) / 3917.32.93 00(PDK 2017)** sebagai ***other tubes, not reinforced or otherwise combined with other materials, without fittings, of other addition polymerization products*** berdasarkan alasan-alasan berikut:

- Barangan adalah sejenis *tubes of polyethylene, internally non-adhesive* dan merupakan sejenis *hollow products* yang berbentuk bulat, di mana terdapat bukaan di kedua-dua hujungnya (*open at both ends*) dan bersifat *non-rigid tubes*. Barangan yang dikemukakan *not reinforced or otherwise combined with other materials, without fittings and not further worked than merely surface worked*.
- Analisis pakar mengesahkan bahawa barangan adalah tiub plastik terdiri daripada ***Polyethylene***. Barangan diperbuat daripada Ethylene Vinyl Acetate (EVA). Ethylene Vinyl Acetate (EVA) adalah merupakan sejenis *copolymer* dalam kategori *polymer of ethylene*. *Polyethylene* merupakan sejenis *addition polymerization product*.

- Barangan sesuai diperjeniskan di bawah **heading 39.17** dan menepati keterangan dalam EN HS 2012 di muka surat VII-3917-1 seperti berikut :

39.17 -	<i>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</i>
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
3917.22	- - 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 :

- 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
- sausage casings (whether or not tied or otherwise further worked) and other lay-flat tubing. 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.)

- Barangan diperbuat daripada *Ethylene Vinyl Acetate (EVA)* yang merupakan sejenis *copolymer* dalam kategori *polymer of ethylene* dimana polyethylene merupakan sejenis *addition polymerization product*. Sehubungan itu, berdasarkan struktur tarif dalam Perintah Duti Kastam 2012, barangan sesuai diperjeniskan secara spesifik di bawah kod tarif **3917.32 920** sebagaimana berikut :

39.17		<i>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</i>
3917.10		- <i>Artificial guts (sausage casings) of hardened protein or of cellulosic materials:</i>
		- <i>Tubes, pipes and hoses, rigid:</i>
3917.21	000	- - <i>Of polymers of ethylene</i>
3917.22	000	- - <i>Of polymers of propylene</i>
3917.23	000	- - <i>Of polymers of vinyl chloride</i>
3917.29		- - <i>Of other plastics:</i>
	
		- Other tubes, pipes and hoses
3917.31		- - <i>Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa</i>
	
3917.32		- - Other, not reinforced or otherwise combined with other materials, without fittings
	600	- - - <i>Further worked than merely surface worked</i>
		- - - <i>Other:</i>
	920	- - - - Of other addition polymerization products
	
3917.33		- - <i>Other, not reinforced or otherwise combined with other materials, with fittings</i>
3917.39		- - <i>Other</i>
	
3917.40		- <i>Fittings</i>