

<p>Dagangan : SEWING THREAD OF VISCOSE RAYON FILAMENTS</p> <p>Nama Perdagangan : Embroidery Thread</p> <p>Jenama : Madeira</p> <p>Grade : Classic 40</p> <p>(i) Art No. 911 – 10 x 1000m</p> <p>(ii) Art No. 910 – 10 x 5000m</p>	<p>Kod Tarif (Perintah Duti Kastam 2012) :</p> <p>5401.20.10 00 (PDK 2017)</p> <p>Tarikh Kelulusan : 18 Julai 2017</p>
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Keterangan barangan :

Barangan adalah sejenis gelungan benang berwarna hijau yang dililitkan pada tiub sokongan berbentuk kon yang diperbuat daripada plastik.

Barangan diperbuat daripada 100% *viscose filament* dengan purata berat termasuk kon (tiub sokongan) adalah 159gm.

Barangan ini sejenis *multiple yarn* yang terdiri daripada *twisted of two single yarn* yang dipintal secara *z-twist*.

Saiz barangan ini adalah 270 dtex.

Barangan ini diimport dalam keadaan *finished product in cone* untuk digunakan sebagai *machine embroidery thread*.

Ketua Pengarah Kastam memutuskan barangan ini sesuai diperjeniskan di bawah kod tarif **5401.20.10 00 (PDK 2017)** sebagai ***other sewing thread of artificial filaments, put up for retail sale*** berdasarkan alasan-alasan berikut:

- (i) Barangan adalah sejenis gelungan benang yang diperbuat daripada 100% *viscose rayon filament* dan merupakan sejenis *multiple yarn* yang terdiri dari *twisted of two single yarn* yang dipintal secara *Z-twist*.
- (ii) Analisis pakar mengesahkan bahawa sampel terdiri daripada *rayon, Z-twist, multiple yarn* dengan purata ketebalan sebanyak 0.08 mm seberat 159 gm yang digunakan sebagai *dressed for use as a sewing thread* dengan *substances based on silicones*.
- (iii) Barangan terdiri daripada **100% viscose rayon filament** yang merupakan sejenis **man-made filament of artificial filament** sebagaimana keterangan *Chapter Notes 1(b)* kepada *Chapter 54* di dalam Perintah Duti Kastam (PDK) 2017 di muka surat 519 seperti berikut :

Chapter 54

Man-made filaments; strip and the like of man-made textile materials

Chapter Notes.

1.- *Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either :*

- (a)
- (b) *By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or **viscose rayon**, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.*

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic : fibres as defined at (a); **artificial : fibres as defined at (b)**. Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

- (iv) Barangan juga mendapat liputan di dalam *General Explanatory Notes (I)* kepada Chapter 54 di muka surat XI-54-2 dan XI-54-3 seperti berikut :

**GENERAL NOTES
(II) ARTIFICIAL FIBRES**

The basic materials for the manufacture of these fibres are organic polymers extracted from natural raw materials by processes which may involve dissolution or chemical treatment, or chemical modification.

The main **artificial fibres** are :

(B) **Cellulosic fibres**, namely :

- (1) **Viscose rayon**, which is produced by treating cellulose (generally in the form of sulphite wood pulp) with sodium hydroxide; the resulting alkali-cellulose is then treated with carbon disulphide and transformed into sodium cellulose xanthate. The latter is in turn transformed into a thick solution known as viscose by dissolving it in dilute sodium hydroxide.

After purification and maturing, the viscose is then extruded through spinnerets into a coagulating acid bath to form filaments of regenerated cellulose. Viscose rayon also covers modal fibres, which are produced from regenerated cellulose by a modified viscose process.

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- (v) Barangan adalah sejenis **multiple yarn** yang dihasilkan daripada dua (2) *single yarns* yang dipintal secara **Z-twist form** sebagaimana penjelasan *Section Notes 3(A)* di dalam EN HS 2017 *Section XI* di muka surat XI-2 seperti berikut :

**Section XI
TEXTILES AND TEXTILE ARTICLES**

Section Notes XI :

3.- (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, coraage, ropes and cables" :

- (a) Of silk or waste silk, measuring more than 20,000 decitex;
- (b) **Of man-made fibres** (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;

- (vi) Barangan juga mendapat liputan di dalam *General Explanatory Notes Part (1)(B)(1) EN HS 2017 Section XI* di muka surat XI-10 seperti berikut :

GENERAL
(I) CHAPTERS 50 TO 55

(B) Yarns

(1) General.

Textile yarns may be single, **multiple (folded)** or cabled. For the purposes of the Nomenclature:

- (i)
- (ii) **Multiple (folded) yarns** means yarns formed from two or more single yarns, including those obtained from monofilaments of heading 54.04 or 54.05 (two-fold, three-fold, four-fold, etc. yarns) twisted together in one folding operation.
- (iii)

- (vii) Berdasarkan ukuran saiz barangan iaitu **270 decitex**, barangan ini sesuai diklasifikasikan sebagai **yarn** sebagaimana keterangan di dalam *Table I General Explanatory Notes Part (1)(B)(2)* kepada *Section XI EN HS 2017* di muka surat XI-11 seperti berikut :

TABLE I
Classification of yarns, twine, cordage, rope and cables of textile material

Type(*)	Characteristics determining classification	Classification
-Of cotton or other vegetable fibres	(1) Measuring 20,000 dec1tex or less (2) Measuring more than 20,000 decitex	Chapter 52 or 53 Heading 56.07
-Of man-made fibres (including those yarns of two or more monofilaments of Chapter 54(**))	(1) Measuring 10,000 dec1tex or less (2) Measuring more than 10,000 decitex	Chapter 54 or 55 Heading 56.07

- (viii) Barangan ini juga menepati ciri-ciri **sewing thread** berdasarkan keterangan di *Section Notes 5* kepada *Section XI* di muka surat XI-3 dan *General Explanatory Notes Part (1)(B)(4)* di dalam *EN HS 2012* kepada *Section XI* di muka surat XI-14 seperti berikut :

(4) Sewing thread.

(See Note 5 to Section XI)

For the purposes of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:

- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
- (b) Dressed for use as sewing thread; and
- (c) With a final "Z" twist.

The term "dressed" means given a finishing treatment. This treatment is designed to facilitate the use of textile yarn as a sewing thread, for example, by giving it antifriction properties or thermal resistance, preventing the formation of static electricity or improving its appearance. Such treatment involves the use of substances based on silicones, starch, wax, paraffin, etc.

The length of sewing thread is generally indicated on the support.



- (ix) Berdasarkan fungsi/penggunaan barangan di mana ianya diimport dan digunakan terus sebagai *machine embroidery thread*, maka barangan memenuhi takrifan berhubung "**put up for retail sale**" berdasarkan keterangan daripada pihak KPDNKK Putrajaya menerusi emel bertarikh 16 Februari 2017.
- (x) Barangan ini mendapat liputan dalam di bawah *heading* 54.01 kepada Chapter 54 EN HS 2017 di muka surat XI-5401-1 seperti berikut :

Chapter 54
Man-made filaments; strip and the like of man-made textile materials

- 54.01 Sewing thread of man-made filaments, whether or not put up for retail sale.**
- 5401.10 - Of synthetic filaments
 - 5401.20 - Of artificial filaments**

This heading covers **sewing thread of man-made filaments** in the forms and subject to the conditions described in Part (I) (B) (4) of the General Explanatory Note to Section XI.

However, if such thread is within the definition of twine, etc. (see Part (I) (B) (2) of the General Explanatory Note to Section XI) it is excluded (heading 56.07).

Sewing thread remains in this heading whether or not put up for retail sale or processed as indicated in Part (I) (B) (1) of the General Explanatory Note to Section XI.

This heading also excludes single yarn and monofilament, even if used as sewing thread (heading 54.02, 54.03, 54.04 or 54.05 as the case may be).

(xi) Berdasarkan struktur tarif dalam PDK 2017, barangan sesuai diklasifikasikan di bawah kod tariff 5401.20.10 00 di muka surat 518-519 sebagaimana berikut :

54.01

Sewing thread of man-made filaments, whether or not put up for retail sale.

5401.10

- *Of synthetic filaments*

5401.10.10 00

-- *Put up for retail sale*

5401.10.90 00

-- *Other*

5401.20

- *Of artificial filaments*

5401.20.10 00

-- *Put up for retail sale*

5401.20.90 00

-- *Other*

Gambar:



Barangan: Sewing Thread of Viscose Rayon Filaments

Nama Perdagangan : Embroidery Thread

Jenama : Madeira

Model : Classic 40 (i) Art No. 911 – 10 x 1000m (ii) Art No. 910 – 10 x 5000m