

Dagangan : POLYETHYLENE TEREPHTHALATE
(PET FILM) IN ROLL FORM

Nama Perdagangan : Polyester Tape – Mylar Tape
Jenama : Evavin
Model : EV-PA00000

Kod Tarif (Perintah Duti Kastam 2012) :

3920.62.90 00 (PDK 2017)

Tarikh Kelulusan : 21 Julai 2017

Keterangan barangan :

Barangan dinamakan *Polyester Tape – Mylar Tape* merupakan sejenis kepingan filem jernih, tidak berpelekat dan tidak berwarna yang diperbuat daripada plastik jenis 100% *polyester*.

Barangan berfungsi sebagai *wrapping and insulating tape for power cable* serta dijadikan sebagai pemegang *aluminium* atau *copper wire upon cable lapping process*.

Barangan diimport dalam bentuk gulungan (*in roll form*) yang terdiri daripada dua (2) saiz dengan dimensi/ukuran seperti berikut :

<i>Item</i>	<i>Jumbo Roll</i>	<i>Slitted Roll</i>
(a) <i>Length (mm)</i>	3,800	3,800
(b) <i>Width (mm)</i>	910	20 – 170
(c) <i>Weight (kg)</i>	166	4.5 – 8.5
(d) <i>Thickness (mm)</i>	A : 0.025, B : 0.036, C : 0.05, D : 0.10	

Ketetapan:

Ketua Pengarah Kastam memutuskan barangan ini sesuai diperjeniskan di bawah kod tarif **3920.62.90 00 (PDK 2017)** sebagai ***poly(ethylene terephthalate) film*** berdasarkan alasan-alasan berikut:

- (i) Barangan adalah *Polyester Tape – Mylar Tape* iaitu sejenis kepingan filem jernih, tidak berwarna dan tidak berpelekat yang diperbuat daripada plastik jenis 100% *polyester* yang diimport dalam bentuk gulungan (*in roll form*) dengan ketebalan dari 0.025mm hingga 0.10mm yang terdiri daripada dua (2) saiz iaitu :
 - (a) Jumbo Roll : 910mm (lebar) x 3800mm (panjang)
 - (b) Slitted Roll : 20mm hingga 170mm (lebar) x 3800mm (panjang)
- (ii) Barangan berfungsi sebagai *wrapping and insulating tape for power cable* serta dijadikan sebagai pemegang *aluminium* atau *copper wire upon cable lapping process*.
- (iii) Analisis pakar mengesahkan bahawa barangan adalah gulungan filem yang jernih tidak berwarna dengan ketebalan 0.03cm yang terdiri daripada kepingan *polyester (polyethylene terephthalate)*.

- (iv) Barangan merupakan *plastic film* diimport dalam bentuk gulungan yang diperbuat daripada 100% *polyester (polyethylene terephthalate)* yang mendapat liputan di dalam PDK 2017 *Chapter Note 10* kepada *Chapter 39* muka surat 350 seperti berikut:

Chapter 39
Plastics and articles thereof

Chapter Notes.

10. *In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready to use).*
- (v) Berdasarkan ketebalan barangan iaitu lingkungan 0.025mm hingga 0.10mm, ianya memenuhi keterangan berhubung definisi **film** yang diperbuat daripada plastik sebagaimana keterangan *National Note 1* di dalam PDK 2017 muka surat 352 seperti berikut:

National Notes.

1. *For the purpose of heading 39.19 to 39.21, the expression "film" means any flat shape of thickness less than 0.25mm.*

- (vi) Barangan mendapat liputan di bawah **heading 39.20** kepada **Chapter 39** di dalam EN HS 2017 muka surat VII-3920-1 seperti berikut :

39.20	- Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials (+).
3920.10	- Of polymers of ethylene
3920.20	- Of polymers of propylene
3920.30	- Of polymers of styrene
	- Of polymers of vinyl chloride:
3920.43	-- Containing by weight not less than 6 % of plasticizers
3920.49	-- Other
	- Of acrylic polymers :
3920.51	-- Of poly(methyl methacrylate)
3920.59	-- Other
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :
3920.61	-- Of polycarbonates
3920.62	-- Of poly(ethylene terephthalate)
3920.63	-- Of unsaturated polyesters
3920.69	-- Of other polyesters
	- Of cellulose or its chemical derivatives :
3920.71	-- Of regenerated cellulose
3920.73	-- Of cellulose acetate
3920.79	-- Of other cellulose derivatives
	- Of other plastics :

- 3920.91 -- Of poly(vinyl butyral)
- 3920.92 -- Of polyamides
- 3920.93 -- Of amino-resins
- 3920.94 -- Of phenolic resins
- 3920.99 -- Of other plastics

*This heading covers plates, sheets, **film**, foil and strip of plastics (which are **not** reinforced, laminated, supported or similarly combined with other materials), **other than** those of heading **39.18** or **39.19**.*

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*This heading **does not cover** products which have been reinforced, laminated, supported or similarly combined with materials **other than plastics (heading 39.21)**. For this purpose "similarly combined" must be combinations of plastics with materials, other than plastics, which enhance the strength of the plastic material (e.g., embedded metal mesh and woven glass fabric. as well as mineral fibres, whiskers and filaments).*

*However, products made out of plastics compounded with fillers in the form of powders, granules, spheres or flakes are classified in this heading. Further, minor surface treatments such as coloration, printing (subject to Note 2 to Section VII, vacuum deposition of metal are **not** to be regarded as reinforcements or similar combinations for the purposes of this heading.*

*This heading also **excludes** cellular products (**heading 39.21**) and strip of plastics, of an apparent width not exceeding 5 mm (**Chapter 54**).*

According to Note 1 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, for example, tablecloths).

*Plates, sheets, etc., whether or not surface-worked (including squares and other rectangles cut therefrom), with ground edges, drilled, milled, hemmed, twisted, framed or otherwise worked or cut into shapes other than rectangular (including square) are generally classified as articles of **headings 39.18, 39.19 or 39.22 to 39.26**.*

(vii) Berdasarkan struktur tarif dalam Perintah Duti Kastam 2017, barangan sesuai diklasifikasikan di bawah kod tariff **3920.62.90 00** sebagaimana berikut :

- 39.20** **Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials (+).**
- 3920.10 - Of polymers of ethylene:

- 3920.20 - Of polymers of propylene:
 - 3920.30 - Of polymers of styrene:
 - Of polymers of vinyl chloride:
 - 3920.43.00 - - Containing by weight not less than 6% of plasticisers:
 - 3920.49.00 00 - - Other
 - Of acrylic polymers:
 - 3920.51.00 - - Of poly(methyl methacrylate):
 - 3920.59.00 - - Other:
 - **Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:**
 - 3920.61 - - Of polycarbonates :
 - 3920.61.10 00 - - - Plates and sheets
 - 3920.61.90 00 - - - Other
 - **Of poly(ethylene terephthalate):**
 - 3920.62.10 00 - - - Plates and sheets
 - 3920.62.90 00 - - - Other**
 - 3920.63 - - Of unsaturated polyesters:
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Gambar:



(a) Jumbo Roll

(b) Slitted Roll

Barangan: *Polyethylene Terephthalate (PET) Film, in roll form*

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Jenama : Evavin

Model : EV-PA00000