

Dagangan : ADHESIVE POLYETHYLENE SHEET REINFORCED WITH POLYESTER / COTTON WOVEN FABRIC 1250 MM WIDTH IN JUMBO ROLL 700 METER

Nama Perdagangan : Cloth Tape

Jenama : Withus

Model : WK 70S – 70 Mesh

Kod Tarif (Perintah Duti Kastam 2012) :

3919.90.92 00 (PDK 2017)

Tarikh Kelulusan : 01 Jun 2017

Keterangan barangan :

Barangan dinamakan " *cloth tape* " yang merupakan " *adhesive tape* " yang berpelekat dan dalam bentuk gulungan. Barangan berjenama *Withus*, Model *WK 70S – 70 mesh* dan diimport dalam jumbo roll dalam pelbagai warna dengan saiz (1250 mm x 700 m) *in roll*.

Barangan tersebut adalah seperti gambar dibawah :



Ketua Pengarah Kastam Malaysia memutuskan barangan ini sesuai diperjeniskan di bawah kod tarif **3919.90.92 00 (PDK 2017)** sebagai ***Self-adhesive sheet of plastics in rolls of a width exceeding 20 cm*** berdasarkan alasan-alasan berikut:

Barangan merupakan " *cloth tape* " yang merupakan " *adhesive tape* " yang berpelekat dan dalam bentuk gulungan. Barangan berjenama *Withus*, Model *WK 70S – 70 mesh* dan diimport dalam jumbo roll dalam pelbagai warna dengan saiz (1250 mm x 700 m) *in roll*. Barangan digunakan untuk *ducting, bundling, holding, packing, repairing and securing*.

Berdasarkan keterangan dan fakta di atas, barangan sesuai diperjeniskan dibawah *heading* 39.19 yang mendapat liputan dalam *EN HS 2012* muka surat VII-3919-1 seperti berikut :

39.19 - Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.

3919.10 - In rolls of a width not exceeding 20 cm

3919.90 - Other

This heading covers all self-adhesive flat shapes of plastics, whether or not in rolls, other than floor, wall or ceiling coverings of heading 39.18. The heading is, however, limited to flat shapes which are pressure-sensitive, i.e., which at room temperature, without wetting or other addition, are permanently tacky (on one or both sides) and which firmly adhere to a variety of dissimilar surfaces upon mere contact, without the need for more than finger or hand pressure.

It should be noted that this heading includes articles printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods (see Note 2 to Section VII).

Berdasarkan keterangan di atas, untuk menjadikan barangan sebagai " self adhesive " ia mestilah berupaya menjadi adhesive pada suhu bilik tanpa bantuan lain-lain.

Berdasarkan *General Note* dalam *EN HS 2012* mukasurat VII-39-12, *Chapter 39* menerangkan 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) – (c).....

(b) **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.**

Berdasarkan keterangan dan fakta diatas, barangan mendapat liputan secara khusus berdasarkan Perintah Duti Kastam (PDK 2017) seperti berikut :

39.19	3919.10	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls. - In rolls of a width not exceeding 20 cm: - Other: - - Of polymers of vinyl chloride - - Of hardened proteins - - Other: - - - Of chemical derivatives of natural rubber - - - Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised - - - Other
	3919.90	
	3919.90.10 00	
	3919.90.20 00	
	3919.90.91 00	
	3919.90.92 00	
3919.90.99 00		