

Dagangan : GREENHOUSES FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	Kod Tarif (Perintah Duti Kastam 2012) : 9406.90.19 90 (PDK 2017)
Nama Perdagangan : Insect Breeding Centre Jenama : Greenhouse FilClair Model : Everest 1280	Tarikh Kelulusan : 16 Jun 2017

Keterangan barangan :

Barangan merupakan "greenhouse" yang diimport dalam keadaan tercurai didalam satu konsainmen. Ia mengandungi kesemua komponen yang diperlukan untuk memasang "greenhouse" tersebut terdiri dari struktur bangunan, tingkap dan lain-lain.

Pusat pembiakan ini adalah a custom-made "greenhouse" with multi chambers/ section for specific function and requirements. It is composed of the following subsystems

- i) Greenhouse Structure
- ii) Climate Control subsystem
- iii) BioSecurity Component/System :

Bangunan ini digunakan sebagai pusat pembiakan lalat. Hasil dari pensenyawaan lalat jantan dan betina ia akan menghasilkan telur. Telor tersebut akan ditukarkan kepada protin untuk digunakan sebagai makanan haiwan.

Ketua Pengarah Kastam Malaysia memutuskan bahawa barangan ini sesuai diperjeniskan di bawah kod tariff **9406.90.19 90 (PDK 2017)** sebagai **greenhouses fitted with mechanical or thermal equipment of plastics** berdasarkan alasan - alasan berikut :

Barangan dinamakan sebagai " *Insect Breeding Centre* " dengan model *Chapel Everest 12800*, dimana ia adalah *insect proof with pressured airlock to avoid escaping of the flies for all the sensitive door/ opening. All junctions, doors, are adapted to insect biosecurity rules.*

Fungsi utama barangan adalah ia dijadikan sebagai pusat pembiakan serangga dengan bertujuan untuk menternak lalat. Hasil dari pensenyawaan lalat jantan dan betina ia akan menghasilkan telur. Telur tersebut akan ditukarkan kepada protin untuk digunakan sebagai makanan haiwan.

Barangan mendapat liputan di dalam EN HS 2012 mukasurat X X-9406-1 seperti berikut :

94.06 - Prefabricated buildings.

This heading covers prefabricated buildings, also known as "industrialised buildings", of all materials.

These buildings, which can be designed for a variety of uses, such as housing, worksite accommodation, offices, schools, shops, sheds, garages and greenhouses, are generally presented in the form of :

- *complete buildings, fully assembled, ready for use;*
- *complete buildings, unassembled;*
- *incomplete buildings, whether or not assembled, having the essential character of prefabricated buildings.*

In the case of buildings presented unassembled, the necessary elements may be presented partially assembled (for example, walls, trusses) or cut to size (beams, joists, in particular) or, in some cases, in indeterminate or random lengths for cutting on the site (sills, insulation, etc.).

The buildings of this heading may or may not be equipped. However, only built-in equipment normally supplied is to be classified with the buildings. This includes electrical fittings (wiring, sockets, switches, circuit-breakers, bells, etc.), heating and air conditioning equipment (boilers, radiators, air conditioners, etc.), sanitary equipment (baths, showers, water heaters, etc.), kitchen equipment (sinks, hoods, cookers, etc.) and items of furniture which are built in or designed to be built in (cupboards, etc.).

Material for the assembly or finishing of prefabricated buildings (e.g., nails, glues, plaster, mortar, electric wire and cables, tubes and pipes, paints, wallpaper, carpeting) is to be classified with the buildings, provided it is presented there with in appropriate quantities.

Presented separately, parts of buildings and equipment, whether or not identifiable as intended for these buildings, are excluded from the heading and are in all cases classified in their own appropriate headings.

Barangan juga mendapat liputan khusus dalam Perintah Duti Kastam 2017 seperti berikut :

94.06	9406.00	Prefabricated buildings.
	9406.10	- Of wood:
	9406.10.10 00	- - Greenhouses fitted with mechanical or thermal equipment
	9406.10.90 00	- - Other
	9406.90	- Other:
		- - Greenhouses fitted with mechanical or thermal equipment:
	9406.90.11 00	- - - Of iron or of steel
	9406.90.19	- - - Other:
	9406.90.19 10	- - - - Of plastics
	9406.90.19 90	- - - - Other
	9406.90.20 00	- - Other, of plastics or of aluminium
	9406.90.30 00	- - Other, of iron or of steel
	9406.90.40 00	- - Other, of cement, of concrete, or of artificial stone
	9406.90.90 00	- - Other