

<b>Dagangan</b> : DIESEL OIL	<b>Kod Tarif (Perintah Duti Kastam 2012)</b> :
Nama Perdagangan : <i>Marine (Bunker) Gas Oil</i>	2710.19 390
Jenama : <i>Ozoil</i>	<b>Tarikh Kelulusan</b> : 24 Januari 2017
Model : <i>DMA</i>	

**Keterangan barangan :**

Barangan adalah dalam bentuk cecair jernih kekuningan dan di namakan sebagai *Marine (Bunker) Gas Oil*. Ia diangkut dengan menggunakan kapal tangki.

Marine Gas Oil diadun dengan menggunakan dua komponen bahan mentah iaitu Diesel *Euro 2M* dan *Atmospheric Gas Oil (AGO)*. Ia diadun didalam tangki menggunakan 'circulation'. AGO bertindak sebagai pemangkin (*additive*) untuk menambah kandungan sulfur didalam Diesel *Euro 2M*.

Spesifikasi barangan mengikut Specification Guaranteed adalah seperti berikut :-

<b>Items</b>	<b>Composition</b>		
<i>Product Name</i>	<b>Marine ( Bunker ) Gas Oil</b>		
<i>Product Type</i>	<i>Petroleum Distillate with additive</i>		
<i>Chemical Family</i>	<i>Petroleum Hydrocarbons</i>		
<i>Identified Uses</i>	<i>For shipping diesel engine</i>		
<i>Composition</i>	<i>The product consists of aliphatic, alicyclic and aromatic hydrocarbons. In general, the product is combustible and may contain carcinogenic components.</i>		
<b>Test Parameter</b>	<b>Method</b>	<b>Specification</b>	<b>Result Marine Gas Oil ( 0.5% )</b>
<i>Density @ 15°C</i>	<i>ASTM D 1298</i>	<i>850 - 880</i>	<i>870</i>
<i>Colour</i>	<i>ASTM D 1500</i>	<i>2.0 max</i>	<i>2.0</i>
<i>Appearance</i>	<i>visual</i>	<i>-</i>	<i>Clear Brownish</i>
<i>Cetene Index</i>	<i>ASTM D 976-91</i>	<i>50 min</i>	<i>54</i>
<i>Kinematic Viscosity @40°C</i>	<i>ASTM D 445/96</i>	<i>6.0 – 11.0</i>	<i>7.5 (Typical )</i>
<i>Pour point</i>	<i>ASTMD 97-96</i>	<i>6 max</i>	<i>3</i>
<i>Sulphur %</i>	<i>ASTM D 4294/90</i>	<i>1.0 max</i>	<i>1.4</i>
<i>Carbon Residue % (m/m)(10% residue )</i>	<i>ASTM D 189/97</i>	<i>0.1 max</i>	<i>&lt; 0.1 ( Typical )</i>
<i>Water, %(v/v)</i>	<i>ASTM D 1744</i>	<i>0.3 max</i>	<i>0.25</i>
<i>Sediment by extraction</i>	<i>ASTM D 473</i>	<i>0.1 max</i>	<i>&lt; 0.1</i>
<i>Flash Point</i>	<i>ASTM D 93</i>	<i>55 min</i>	<i>62</i>
<i>Low calorific power</i>	<i>ISO 8217</i>	<i>9800 min</i>	<i>10,200</i>
<i>Ash content</i>	<i>ASTM D 482</i>	<i>0.01 max</i>	<i>&lt; 0.01</i>
<i>Distillation @90% Recovered</i>	<i>ASTM 86</i>	<i>370 MAX</i>	<i>352° C</i>

Ketua Pengarah Kastam Malaysia memutuskan barangan ini sesuai diperjeniskan dibawah kod tarif **2710.19.390** sebagai **diesel fuel** berdasarkan alasan-alasan berikut :

Berdasarkan MSDS, takat suhu didih > 352° C adalah bersesuaian dengan *National Note 1( c )* ke atas "heavy oil "

**National Note.**

**1. For the purposes of heading 27.10:**

.....  
**(c) " Heavy oils " means oils of which less than 65% by volume ( including losses ) distills by 250°C by the ASTM D 86 method or of which the distillation percentage at 250°C cannot be determined by that method.**

Berdasarkan *National Note*, takat didih 'heavy oil' adalah pada suhu 250° C manakala takat didih barangan adalah pada suhu 352°C. Oleh yang demikian barangan adalah merupakan jenis 'heavy oil' yang diliputi dibawah **subheading 2710.19**.

Barangan adalah sejenis preparation yang mengandungi campuran Diesel Euro 2M (70%) dan Atmospheric Gas Oil – AGO (30%). Barangan adalah digunakan sebagai bahan api bagi industri perkapalan.

Barangan ini mendapat liputan di dalam EN HS 2012 mukasurat V-2710-1 dan V-2710-2 seperti berikut :

**2710 - Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.**

- *Petroleum oils and oils obtained from bituminous minerals ( other than crude ) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:*

2710.12 - - *Light oils and preparations :*

**2710.19 - - Other**

2710.20 - *Petroleum oils and oils obtained from bituminous minerals ( other than crude ) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel and other than waste oils :*

- *Waste oils :*

Barangan mendapat liputan secara khusus berdasarkan Perintah Duti Kastam ( PDK 2012 ) seperti berikut :

**2710** *Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.*

- *Petroleum oils and oils obtained from bituminous minerals ( other than crude ) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils.*

2710.12 -- *Light oils and preparations :*

**2710.19** -- **Other :**

--- *Kerosene, including kerosene type jet-fuel :*

110 ---- *Aviation turbine fuel ( jet fuel ) having a flash point of 23<sup>o</sup>C or more*

120 ---- *Aviation turbine fuel ( jet fuel ) having a flash point of less than 23<sup>o</sup> C*

190 ---- *Other*

200 --- *Other medium oils and preparations*

- -- *Diesel fuel :*

310 ---- *Automotive diesel fuel*

**390** ---- **Other diesel fuel**