

Dagangan : Paper and paperboard, of a kind used for printing which more than 10% of weight of the total fibre content consists of fibre obtained by a mechanical process, in rolls, more than 15cm in width.

Nama Perdagangan : Book Mechanical Paper
Jenama : Holmen
Model : Holmen Book

Kod Tarif (Perintah Duti Kastam 2012) :

4802.61 190

Tarikh Kelulusan : 27 Januari 2017

Keterangan barangan :

Barangan adalah kertas berwarna *off-white* (80 gsm), dan dikenali sebagai *book mechanical paper* yang diimport dalam bentuk *reel*. Ukuran bagi barangan dalam bentuk *reel* dalam lingkungan ukuran berikut :

- i. lebar 620 mm -1632 mm
- ii. panjang 5000 mm -10 000 mm
- iii. berat 500 kg - 2000 kg

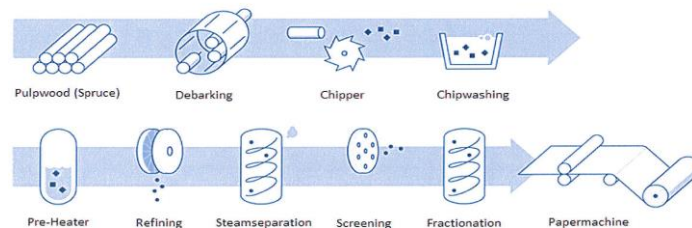
Lingkungan ukuran berbeza semasa di Import kemudiannya akan di potong berdasarkan kegunaan pelbagai industri seperti percetakan buku sekolah dan novel.

Berdasarkan maklumat dan katalog pemohon, barangan diperbuat daripada komposisi *ingredient* berikut:

- i. Mechanical pulp 91 %
- ii. Moisture 7 %
- iii. Pigments and fillers 2 %

Carta Aliran Proses Thermo-mechanical pulp seperti di bawah:

Thermo-mechanical pulp (TMP)



Gambar barangan adalah seperti di bawah :



Ketua Pengarah Kastam Malaysia memutuskan barangan ini sesuai diperjeniskan di bawah kod tarif **4802.61 190** sebagai ***Paper and paperboard, of a kind used for printing which more than 10% of weight of the total fibre content consists of fibre obtained by a mechanical process, in rolls , more than 15 cm in width*** berdasarkan alasan-alasan berikut ;

Barangan terdiri daripada fiber selulosa yang di dapati daripada "*mechanical process*", "*uncoated*", "*unbleached*" dan bukan "*multiply*". Berat keseluruhan barangan adalah 81.7 g/m² serta mengandungi bahan inorganik sebanyak 7.4 %

Barangan diperbuat daripada 91% *mechanical pulp* iaitu melebihi 10% *of weight of the total fibre content* dan ianya memenuhi Chapter Notes 5 di bawah Chapter 48. seperti berikut:

5.- *For the purposes of heading 48.02. the expressions " paper and paperboard, of a kind used for writing, printing or other graphic purposes " and " non perforated punch cards and :punch tape paper " mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria :*

For paper or paperboard weighing not more than 150 g/m² :-

(a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process. And weighing not more than 80 g/m²

Barangan mendapat liputan dalam EN 2012 mukasurat X-4802-1 dan X-4802-2

48.02 - Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.05; hand-made paper and paperboard(+).

- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process :

4802.61 - - In rolls

4802.62 - - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state

4802.69 - - Other

In addition to hand-made paper and paperboard and subject to Chapter Note 5 to this Chapter, the heading includes :

(A) Base papers and paperboard, for example :

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(B) Other paper and paperboard, of a kind used for writing, printing or other graphic purposes, for example :

Berdasarkan struktur tarif Perintah Duti Kastam 2012, barangan mendapat liputan seperti berikut :

48.02 - Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.05; hand-made paper and paperboard(+).

- *Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemical process :*

4802.61 - - In rolls

- - - Paper and paperboard, of a kind used for writing, printing and other graphic purposes:

110 - - - - *Of not more than 15 cm in width*

190 - - - - Other