Dagangan:	**Kod Tarif (Perintah Duti Kastam 2007) :**
18. Heat Transfer Colour Ribbon Trade Name : Colour Ribbon YMCKT-KT Case Brand : Datacard Model : YMCKT-KT	3204.19.000

Keterangan :

Barangan berbentuk roll, 4 warna bersambungan iaitu kuning, merah, biru tua dan hitam, *spool* dikedua-dua hujung. Barangan ini diperbuat daripada *thin polyethylene terephthalate (PET) coated with dye pigments throughout the roll.* Ianya diimport dalam bungkusan untuk jualan runcit yang dinamakan sebagai *ribbon kits* yang mengandungi *print ribbon, adhesive cleaning sleeve and isopropanol cleaning card.*

Barangan ini akan dipasangkan dalam *Datacard desktop card printer* untuk mencetak gambar dan logo berwarna. *Datacard desktop card printer* adalah sejenis *thermal transfer printer* yang boleh dihubungkan kepada *automatic data processing machine.* Cara cetakan ini juga dinamakan sebagai *dye-sublimation printing.*

Cara mencetak adalah dengan membuat imej dengan menggunakan computer. Imej kemudian disalurkan kepada printhead untuk dibuat cetakan. *Dye* dari *film (ribbon)* akan dipindahkan kepada *plastic cards* mengikut imej tersebut *with the application of heat by the printhead (dye* tidak dipindahkan secara mekanikal impak*).*

> ***Operation of*** *dye-sublimation printer:*
>
> *The most common process lays one color at a time, the dye being stored on a cellophane ribbon that has each color on a separate panel. Each colored panel is the size of the media that is being printed on; for example, a 6" by 4" dye sub printer would have four 6" by 4" panels.*
>
> ***During the printing cycle, the printer rollers will move the media and one of the colored panels together under a thermal printing head, which is usually the same width as the shorter dimension of the print media. Tiny heating elements on the head change temperature rapidly, laying different amounts of dye depending on the amount of heat applied. After being heated into a gas the dye diffuses onto the printing media and solidifies.***
>
> ***After the printer finishes covering the media in one color, it winds the ribbon on to the next color panel and partially ejects the media from the printer to prepare for the next cycle. The entire process is repeated four times in total: the first three lay the colors onto the media to form a complete image, while the last one lays the laminate over top. This layer protects the dye from resublimating when handled or exposed to warm conditions.***

Barangan ini juga dilengkapi dengan *radio frequency technology (RFID tags)* yang membolehkan komunikasi antara *printer/ system in which the supply has been inserted*.

Mesyuarat Panel Penetapan Penjenisan Bil. 46/2010 memutuskan barangan ini sesuai diperjeniskan mengikut **GIR 3(b)** di bawah kod tarif **3204.19 000** sebagai ***other dye pigment*** berdasarkan alasan-alasan berikut :-

- Berdasarkan fakta 8.2.3, barangan ini menepati keterangan ***goods put up for retail sale*** seperti yang diberikan di dalam EN 2007 muka surat GIR-6:

> *For the purposes of this Rule, the term " goods put up in sets for retail sale " shall be taken to mean goods which :*
>
> *(a) consist of at least two different articles which are, prima facie, classifiable in different headings. Therefore, for example, six fondue forks cannot be regarded as a set within the meaning of this Rule;*

(b) consist of products or articles put up together to meet a particular need or carry out a specific activity; and

(c) are put up in a manner suitable for sale directly to users without repacking (e.g., in boxes or cases or on boards).

- Essential character barangan ini adalah pada print ribbon di mana terdiri daripada *thin polyethylene terephthalate (PET) coated with* ***dye pigments*** *throughout the roll.* Setiap roll mengandungi empat warna yang bersambungan iaitu kuning, merah, biru tua dan hitam serta mempunyai *spool* dikedua-dua hujung. Kedua-dua *adhesive cleaning sleeve and isopropanol cleaning card* yang diimport bersama hanyalah untuk kegunaan sampingan sahaj*a (secondary)*.

- *Dye pigment* merupakan bahan utama untuk melakukan cetakan dan PET film hanya merupakan base kepada dye pigment tersebut. Dye pigment mendapat liputan di dalam EN muka surat VI-3204-5 seperti berikut :

32.04 -Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined (+).

-Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :

……
3204.19 - ***-Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19***

.....
Subheading Explanatory Note.

Pigments *are synthetic organic colours which retain their crystalline or particulate form throughout the application process (in contrast to dyes, which lose their crystalline structure by dissolution or vaporisation, although they may regain it during a later stage of the dyeing process).*

- Heading 96.12 tidak sesuai kerana *ribbon* dibawah heading ini adalah daripada jenis inked or otherwise prepared for giving impression. Impression mengikut The Collins English Dictrionary adalah *to produce (an imprint etc.) by pressure in or on (something).*

- Heading 84.43 juga tidak sesuai bagi barangan ini kerana ia bukannya *parts and acessories* kepada *printing machine* dan *ribbon* akan dibuang (tidak digunakan lagi) selepas 300 kali cetakan..

Gambar :

- TIADA -