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| Dagangan: 68. COPPER FOIL Trade Name: Copper Tape Brand: E-Cu 58 | Kod Tarif : 7410.11.000 |
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Keterangan :

Barangan diperbuat dari *refined copper* dan digunakan *for electrical screening and as a conductor short circuit on cable*. Barang mempunyai ciri-ciri seperti berikut :-

- i. Diimport dalam bentuk gulungan, *not backed*.
- ii. Mempunyai ketebalan 0.1mm
- iii. Mempunyai lebar 30mm.
- iv. Barang mempunyai kandungan tembaga (Cu) sebanyak 99.99% dan oksigen sebanyak 0.01%.

Penerangan untuk mengesahkan bahawa barangan ini menepati takrifan **barang yang diperbuat dari refined copper diliputi dalam Nota 1 (a) Chapter 74 Explanatory Note mukasurat XV-74-1 (PDK 2007)** yang menjelaskan seperti berikut :-

Chapter 74

Copper and articles thereof

Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Refined copper**

Metal containing at least 99.85 % by weight of copper; or

Metal containing at least 97.5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

| <i>Element</i> | | <i>Limiting content % by weight</i> |
|------------------------------|-----------|-------------------------------------|
| Ag | Silver | 0.25 |
| As | Arsenic | 0.5 |
| Cd | Cadmium | 1.3 |
| Cr | Chromium | 1.4 |
| Mg | Magnesium | 0.8 |
| Pb | Lead | 1.5 |
| S | Sulphur | 0.7 |
| Sn | Tin | 0.8 |
| Te | Tellurium | 0.8 |
| Zn | Zinc | 1 |
| Zr | Zirconium | 0.3 |
| <i>Other elements*, each</i> | | 0.3 |

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

Barangan buatan tembaga berbentuk lapisan nipis (foil), diliputi dalam **Nota 1 (g) Chapter 74 Explanatory Note mukasurat XV-74-1/2 (HS 2007)** yang menjelaskan seperti berikut :-

(g) *Plates, sheets, strip and foil*

Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Barangan sesuai dipenjeniskan di bawah nombor kepala 74 berdasarkan penerangan dalam **Explanatory Note mukasurat XV-7401-1 (PDK 2007)** yang menjelaskan seperti berikut :-

74.10 -Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.

-Not backed :

7410.11 - Of refined copper

Foil classified in this heading is obtained by rolling, hammering or electrolysis. It is in very thin sheets (in any case, not exceeding 0.15 mm in thickness).... Foil remains in the heading whether or not it has been embossed, cut to shape (rectangular or otherwise), perforated, coated (gilded, silvered, varnished, etc.), or printed.

CROSS Customs Ruling nombor rujukan N008348 menjelaskan mengenai *refined copper foils* yang dipenjeniskan di bawah nombor kepada 7410 seperti berikut :-

The items to be imported consist of refined copper foils that are composed of 99.95% copper. These foils have been electroplated with a copper /zinc layer. The foils will vary in thickness from .009 mm to .400 mm and in width from 305 mm (12 inches) to 1346 mm (53 inches). Manufactured in Luxembourg, they will be subjected to additional processing in Canada....

The applicable subheading for the electroplated copper foil both in coils and cut to length, whether or not also perforated, measuring 0.15 mm or less in thickness will be 7410.11.0000, ... (HTSUS), which provides for copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding .015 mm, not backed, of refined copper

Berdasarkan maklumat dalam halaman web en.wikipedia.org, *copper* dijelaskan seperti berikut :-

Copper tape refers to an [adhesive copper tape](#). Copper tape is also marketed as *slugit* to keep [slugs](#) and [snails](#) out of certain areas in gardens or flower pots. *Copper tape* also has other applications, such as [electromagnetic shielding](#) or low-profile [surface mount transmission line](#) in [electronics](#) and for making [tiffany lamps](#).

A *foil* is a very thin sheet of [metal](#), usually made by hammering or rolling a piece of metal. Foils are most easily made with [malleable](#) metals, such as [aluminium](#), [copper](#), [tin](#), and [gold](#). Foils usually bend under their own weight and can be torn easily. The more malleable a metal, the thinner foil can be made with it.

Copper ... is a [chemical element](#) with the symbol Cu (*Latin*: cuprum) and [atomic number](#) 29. It is a [ductile metal](#) with [very high thermal and electrical conductivity](#). Pure copper is rather soft and malleable and a freshly-exposed surface has a pinkish or peachy color, which (besides [gold](#) and [caesium](#)) is unusual for metals, which are usually silvery or grayish. It is used as a [thermal conductor](#), an [electrical conductor](#), a building material, and a constituent of various metal [alloys](#).

Panel Penetapan Penjenisan telah bersetuju untuk mencadang barang ini dipenjeniskan mengikut Rukun Penjenisan (**General Interpretation Rule**) 1 dan 6 di bawah kod tarif **7410.11 000** sebagai “*Copper foil not backed*” atas alasan-alasan berikut :-

- 10.7.1 Barang diperbuat dari *refined copper* dan mempunyai kandungan tembaga (Cu) sebanyak 99.99%, Ini menepati kriteria seperti yang dijelaskan dalam **Nota 1 (a) Chapter 74 Explanatory Note mukasurat XV-74-1 (PDK 2007)** seperti di para **10.6.1** dan **CROSS Customs Ruling nombor rujukan N008348** seperti di para **10.6.4**.
- 10.7.2 Barang adalah *copper foil* yang menepati penjelasan dalam **Nota 1 (g) Chapter 74 Explanatory Note mukasurat XV-74-1/2 (PDK 2007)** seperti di para **10.6.2**.
- 10.7.3 Kesemua ciri barang iaitu ia adalah *foil, not backed*, mempunyai ketebalan 0.1mm dan lebar 30mm memenuhi kriteria seperti yang dijelaskan dalam **Explanatory Note mukasurat XV-7401-1 (PDK 2007)** di para **10.6.3** dan **CROSS Customs Ruling nombor rujukan N008348** seperti di para **10.6.4**.
- 10.7.4 Kegunaan barang sebagai *conductor* seperti dalam **halaman web en.wikipedia.org** di para **10.6.5** dan diliputi juga dalam **CROSS Customs Ruling nombor rujukan N008348** yang menekankan barang sesuai dipenjeniskan di bawah nombor kepala **7410.11**.

Gambar :



COPPER FOIL
Trade Name: Copper Tape
Brand: E-Cu 58