

Dagangan:	Kod Tarif :
01. DIGITAL MP3 VIDEO PLAYER Trade Name: Go Gear Digital MP3 Video Player Model : SA3245 (4GB) Brand : PHILIPS	8527.13.100

Keterangan :

“Go Gear digital MP3 video player” adalah barangan siap import yang dipasang dalam bentuk set dengan mempunyai gabungan (composite) pelbagai fungsi dan ciri-ciri seperti berikut :-

- i. MP3 and WMA playback.
- ii. Voice recording.
- iii. Preset up to 20 FM radio stations.
- iv. Watch movie clips.
- v. Color screen for easy navigation and photo viewing.
- vi. Media converter for video file and photo conversion.
- vii. 20-hour music playback.
- viii. Boleh muat turun dari komputer dengan menggunakan USB 2.0.
- ix. Text reader.
- x. Folder view.
- xi. Settings.

Barangan ini mempunyai gabungan fungsi yang boleh dipenjeniskan di bawah nombor kepala seperti berikut :-

- | | | |
|--|---|------|
| i. Music (+ headphone) | - | 8519 |
| ii. Gambar (pictures) (tiada kamera + USB Cable) | - | 8523 |
| iii. Video (tiada kamera + CD Rom) | - | 8521 |
| iv. FM Radio | - | 8527 |
| v. Recording | - | 8519 |

Halaman web en.wikipedia.org menjelaskan **“digital audio player (DAP)”** seperti berikut :-

“A digital audio player (DAP), more commonly referred to as an MP3 player, is a consumer electronics device that stores, organizes and plays audio files. Some DAPs are also referred to as a portable media players as they have image-viewing and/or video-playing support.

Digital sampling is used to convert an audio wave to a sequence of binary numbers that can be stored in a digital format, such as MP3. Common features of all MP3 players are a memory storage device, such as flash memory or a miniature hard disk drive, an embedded processor, and an audio Codec

microchip to convert compressed sound into analog form that is then played the speaker jack.”

CROSS Customs Ruling nombor rujukan N02787 menjelaskan “**radio receiver with various functions**” seperti berikut :-

“The subject merchandise,.....is a small, portable, battery-operated FM radio receiver,... with a built-in voice recorder (operation through semiconductor media), as well as a built-in MP3 Player and pedometer. This device, which has a built-in LCD screen, also incorporates a stopwatch function and a real-time clock display, as well as an earphone jack and a USB port.this device is being imported in a retail-packed condition with detachable clip, stereo earphone, USB cable.....

The subject merchandise is **considered to be a set for tariff classification with the essential character being imparted by the radio receiver** having the above stated functions. It should be noted that **this radio receiver (capable of recording and reproducing) which is combined with a pedometer as well as clock and watch functions, is a composite good; futhermore, the essential character of this composite good is imparted by the radio receiver with recording and reproducing apparatus.**

The applicable subheading for this radio receiver with various functions will be 8527.13.. which provides for Reception apparatus for radiobroad casting, whether or not combined, in the same housing, with sound recording or reproducing apparatus.....”

Barangan ini mendapat liputan di bawah EN mukasurat XVII-8527-1 seperti berikut :-

85.27 – Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock

“The sound radio-broadcasting apparatus falling in this heading must be for the reception of signals by means of electro-magnetic waves transmitted through the ether without any line connection.

This group includes :

- (1) **Domestic radio receivers of all kinds (table models, consoles,portable models, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock).”**

Barangan sesuai dipenjeniskan di bawah kod tarif 8527.13 100 mengikut Rukun 3(c) atas alasan-alasan seperti berikut :-

I. Barangan adalah barang siap yang dijual dalam bentuk set, telah dipasang dengan gabungan pelbagai fungsi iaitu memainkan muzik, menayangkan gambar yang telah dimuat turun, menayangkan video, radio dan beberapa fungsi lain lagi. Sekiranya diasingkan mengikut fungsi, barangan seharusnya dipenjeniskan mengikut nombor

kepala yang berkaitan dengan fungsi masing-masing.

ii. Apabila barangan boleh dipenjeniskan di bawah dua atau lebih nombor kepala yang berlainan, ianya sesuai dipenjeniskan mengikut Rukun 3. Namun “Go Gear digital MP3 video player” ini diliputi di bawah pelbagai nombor kepala dan ia adalah sama-sama spesifik untuk menerangkan barangan tersebut berdasarkan fungsi-fungsinya. Maka barangan ini tidak sesuai dipenjeniskan di bawah Rukun 3(a).

iii. Berdasarkan Rukun 3(b), barangan yang mempunyai gabungan komponen atau fungsi dan dijual dalam bentuk set, boleh dipenjeniskan mengikut nombor kepala salah satu fungsi barangan tersebut sekiranya ia memberikan/menggambarkan ciri-ciri asas (essential character) barangan tersebut. “Go Gear digital MP3 video player” ini mempunyai ciri-ciri dan fungsi yang sama penting kepada penggunaanya. Maka barangan tidak sesuai dipenjeniskan mengikut Rukun 3(b).

iv. Apabila barangan tidak dapat dipenjeniskan berdasarkan asas-asas di bawah Rukun 3(a) dan 3(b), maka barangan seharusnya dipenjeniskan mengikut Rukun 3(c) di bawah nombor kepala yang terakhir mengikut turutan (occurs last in numerical order), di antara nombor-nombor kepala yang mempunyai kepentingan atas barangan tersebut.

Berdasarkan maklumat dan penerangan di atas, Panel Penetapan Penjenisan Barangan bersetuju menetapkan barangan ini dipenjeniskan mengikut Rukun Penjenisan (**General Interpretation Rule**) 3(c) di bawah kod tarif **8527.13.100** sebagai **“Reception apparatus for radio-broadcasting combined with sound recording and reproducing apparatus”**.

Gambar :



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