

Dagangan: 215. FRAMED PRINTED PICTURE Trade Name : Painting	Kod Tarif : 4911.91.900
Keterangan : 5.1.1 Barangan adalah gambar daun bercetak (<i>printed picture</i>) di atas kepingan plastik putih dan di <i>lamine</i> dengan <i>plastic film (glue lamination)</i> tanpa iklan dan dilekatkan pada <i>frame fibreboard</i>. Barangan mempunyai pelbagai saiz seperti berikut : i. 30cm x 40cm. ii. 35cm x 50cm iii. 30cm x 60cm 5.2 Fakta : 5.2.1 Barangan adalah gambar sahaja tanpa ada sebarang iklan. 5.3 Ketetapan: Mesyuarat Panel Penetapan Penjenisan (Ketetapan Kastam) Bil. 63 / 2009 memutuskan barangan ini sesuai diperjeniskan mengikut GIR 1 dan 6 di bawah kod tarif 4911.91 900 sebagai <i>printed picture</i> berdasarkan alasan-alasan berikut: i. Barangan adalah gambar bercetak sahaja tanpa mempunyai sebarang iklan yang dilekatkan kepada bingkai fibreboard. ii. Walaupun barangan adalah barang komposit yang mengandungi <i>fibreboard frame</i> di bawah kepala 44.14 dan <i>printed picture</i> di bawah 49.11, namun Explanatory Note HS 2007 kepala 49.11 menyatakan seperti berikut : <i>Framed picture.....remains classified in this heading when the essential character of the whole is given by the pictures or photographs</i> iii. Penerangan mengenai barangan mendapat liputan di dalam Explanatory Note HS 2007 mukasurat X-4911-1 di Lampiran D10 yang menerangkan seperti berikut :- <i>49.11 -Other printed matter, including printed pictures and photographs.</i> <i>4911.91 - -Pictures, designs and photographs</i>	

This heading covers all printed matter (including photographs and printed pictures) of this Chapter (see the General Explanatory Note above) but not more particularly covered by any of the preceding headings of the Chapter.

- i. Penerangan dalam **CROSS Customs Rulings nombor rujukan HQ W968295 bertarikh 19.1.2007 di Lampiran D11** menjelaskan seperti berikut :

The subject imports are printed copies of various paintings which have been matted, mounted and permanently sealed in wooden frames of differing weights and sizes. The framed prints are intended for use as a decorative item and cannot be separated without causing substantial damage

Classification of the subject merchandise is governed by essential character. According to the ENs, when "the essential character of the whole is given by the pictures," framed paintings are classifiable under heading 4911

These factors make clear that the printed pictures impart the essential character. the frames and prints have been permanently sealed together and must be displayed together....

Gambar :



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