

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

**RINGKASAN PINDAAN
KADAR DUTI EKSAIS BAGI
PRODUK PLASTIK
HEADING 39.23**



**JABATAN KASTAM DAN EKSAIS DIRAJA
KEMENTERIAN KEWANGAN DAN EKONOMI**

Mengutip Hasil ● Memudahkan Perdagangan Merentas Sempadan ● Membantu Memelihara Keselamatan Negara



Heading 39.23 : Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.

3923.10 – Boxes, cases, crates and similar articles.

3923.21 – Sacks and bags.

39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		
3923.10	- Boxes, cases, crates and similar articles :		
3923.10.10	-- Cases for film, tape and optical discs	kg	3%
3923.10.20	-- Other, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or reticles	kg	\$5/kg
3923.10.90	-- Other	kg	\$5/kg
3923.21	- Sacks and bags (including cones) :		
	-- Of polymers of ethylene :		
	--- Aseptic bags reinforced with aluminium foil (other than retort pouches) :		
3923.21.11	---- Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	\$5/kg
3923.21.19	---- Other	kg	\$5/kg
	--- Other :		
3923.21.91	---- Aseptic bags not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	\$5/kg
3923.21.99	---- Other	kg	\$5/kg
3923.29	-- Of other plastics :		
3923.29.10	--- Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	\$5/kg
3923.29.90	--- Other	kg	\$5/kg
3923.30	- Carboys, bottles, tanks and similar articles :		
3923.30.20	-- Multi-layer fibreglass reinforced containers, for compressed or liquefied gas	kg	3%
3923.30.90	-- Other	kg	3%
3923.40	- Spools, cops, bobbins and similar supports :		
3923.40.10	-- Suitable for use with the machines of heading 84.44, 84.45 or 84.48	kg	3%
3923.40.90	-- Other	kg	3%
3923.50.00	- Stoppers, lids, caps and other closures	kg	3%
3923.90	- Other :		
3923.90.10	-- Toothpaste tubes	kg	3%
3923.90.90	-- Other	kg	3%



Produk plastik di bawah Heading 39.23 yang dinaikkan kadar dutinya kepada \$5/kg adalah

- **merupakan produk plastik pakai buang atau bukan direka untuk kegunaan berpanjangan yang biasanya digunakan untuk pembungkusan atau pengangkutan semua jenis barang seperti makanan dan lain-lain.**
- **Produk-produk ini meliputi bekas seperti kotak, bekas, peti, bag, guni, bakul dan produk serupa.**



Contoh-contoh produk plastik yang terkandung di dalam pindaan kadar duti:





Sambungan.....





Sambungan.....





Contoh-contoh produk plastik yang **TIDAK** termasuk di dalam pindaan kadar duti:





Sambungan....





Terima Kasih