

4. The Customs Duty Order (PDK 2022)

Overview of PDK2022
Amendment PDK2022



Overview Customs Duty Order 2022



01

A nomenclature consisting of customs laws and mostly of description of commodities & their corresponding import duty rates.



02

Used in the tariff classification of imported commodities.



03

It is the AHTN (up to the 8-digit subheadings) further supplemented with our national requirements in the form 10-digit subheadings.

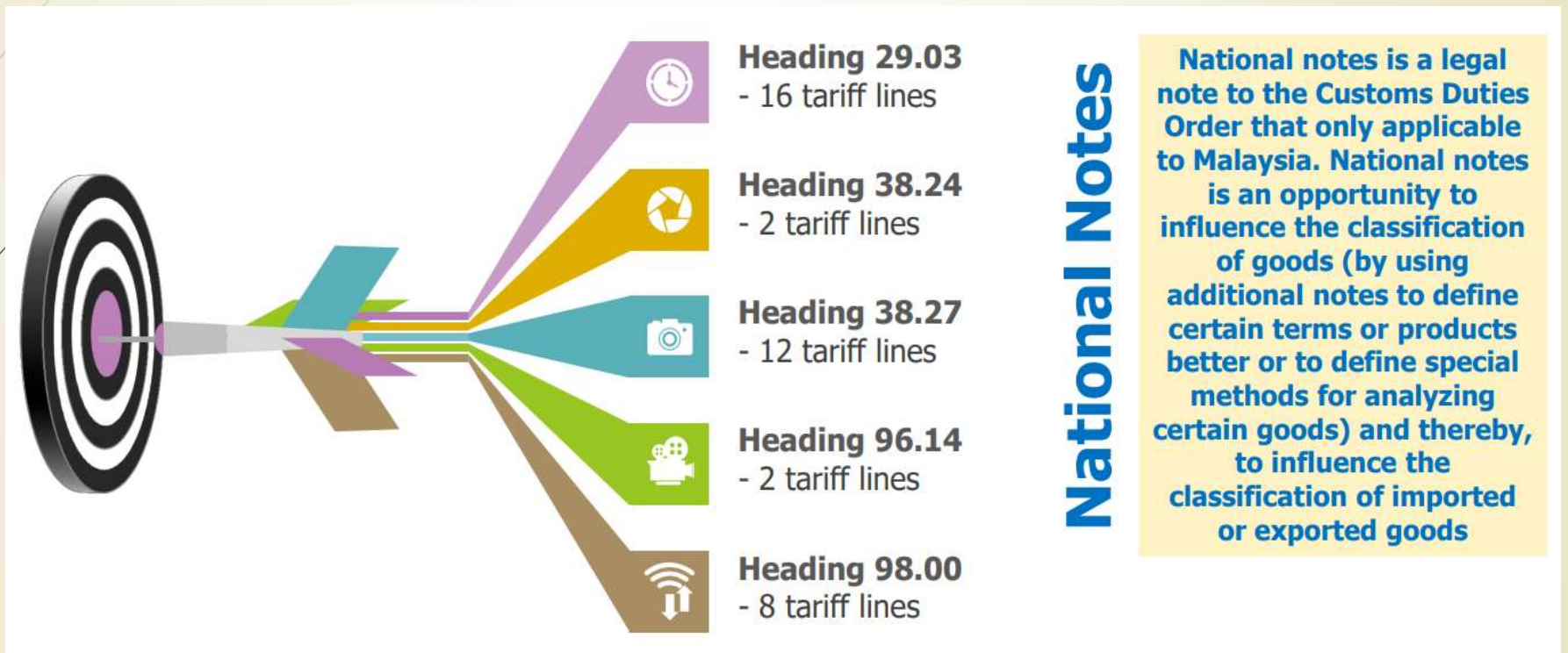


04

- PDK 2022 = 11,443 lines
- PDK 2017 = 11,720 lines
- Reduce 277 lines
- 40 National Lines (non-tariff purpose)



National Lines in PDK 2022

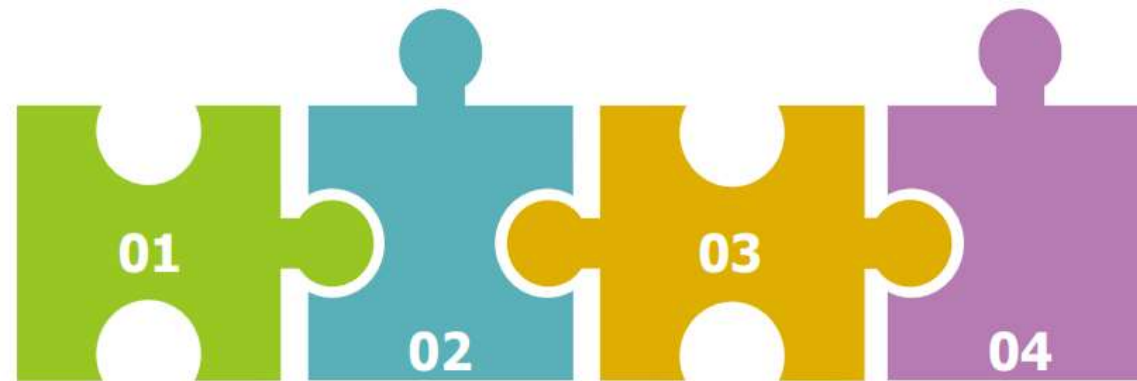


National Notes

National notes is a legal note to the Customs Duties Order that only applicable to Malaysia. National notes is an opportunity to influence the classification of goods (by using additional notes to define certain terms or products better or to define special methods for analyzing certain goods) and thereby, to influence the classification of imported or exported goods



Major Amendment of PDK2022



Heading 01.06

Do not have breakdown lines for zoo and pets" and "others"

Chapter 40 & 44

Do not have any breakdown national lines for :

- Names of wood
- Types of rubber



Chapter 84

Mostly lines for 'electrically operated' and 'not electrically operated' has been merged in ASEAN lines

Chapter 87

Do not have breakdown lines 'new' and 'other' for motor cars and motor vehicles



New National Notes in PDK2022

CHAPTER 21

Miscellaneous edible preparations



For the purpose of subheading **2106.90.96 00** the term “medical foods” means foods that are specially formulated and intended for the dietary management of a disease that has distinctive nutritional needs that cannot be met by normal diet alone. Medical foods are distinct from the broader category of foods for special dietary use and from traditional foods that bear a health claim. In order to be considered a medical food the product must, at a minimum:

- (i) be a food for oral ingestion or tube feeding (nasogastric tube);
- (ii) be labelled for the dietary management of a specific medical disorder, disease or condition for which there are distinctive nutritional requirements; and
- (iii) be intended to be used under medical supervision.



New National Notes in PDK2022

CHAPTER 63

Other made-up articles

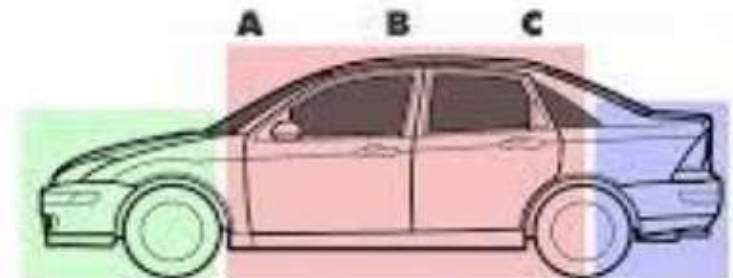
For the purpose of subheading **6307.90.40 00**, the expression **"surgical masks"** includes medical masks that are regulated by competent authority under the Medical Device Act (Act 737).



CHAPTER 87

Motor cars & other motor vehicles

For the purposes of relevant subheadings of heading **87.03** the expression **"sedan"** means an enclosed passenger car in a three box configuration with permanent separate compartments for engine, passengers and cargo. Generally, sedan has two rows of seats.



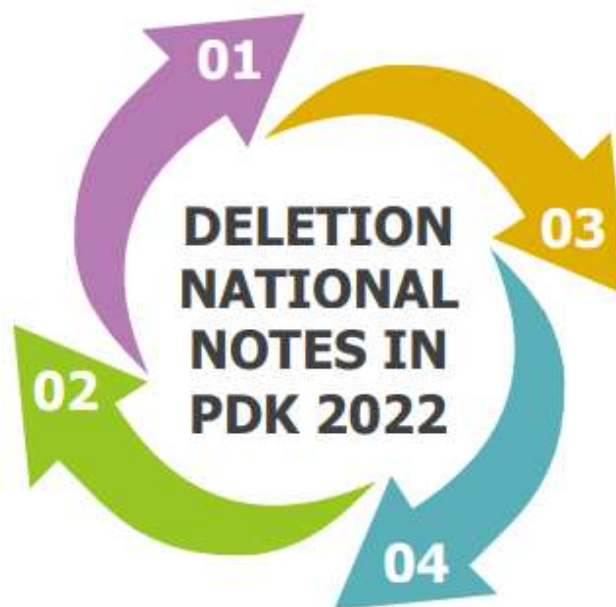
Deletion of National Notes

CHAPTER 4

For the purposes of heading 04.04, the term "infant" means any person up to 12 months of age and the term "young children" means any person from the age of more than 12 months up to the age of 3 years.

CHAPTER 16

For the purposes of heading 04.04, the term "infant" means any person up to 12 months of age and the term "young children" means any person from the age of more than 12 months up to the age of 3 years.



CHAPTER 27

(c) "Heavy oils" means oils of which less than 65% by volume (including losses) distills by 250 °C by the ASTM D 86 method or of which the distillation percentage at 250 °C cannot be determined by that method.

CHAPTER 39

For the purpose of subheading 3924.90.20 00 and 3924.90.30 00 are articles related to breastfeeding



HS2022-> AHTN2022 -> PDK2022

No.	WCO HS2022	AHTN 2022	PDK 2022
1.	<ul style="list-style-type: none"> • 2 digits : Chapter 01 to 97 • Chapter 77 : Future development • First 4 digits - Heading • Next 2 digits to a total of 6 digits : Subheading 	AHTN subheading level additional 2 digits after 6 digit subheading to a total of 8 digit coding	<ul style="list-style-type: none"> • Additional Chapter : Chapter 98. • Additional 2 digits after ASEAN subheading to a total of 10 digit coding.
2.	Section, Chapter, Heading, Subheading & Their Notes	No additional legal note at ASEAN Level	Additional notes or National Notes
3.	General Interpretative Rules (Rules of Classification)	Any dispute on classification decide by DG Meeting mentioned in the AHTN preamble	<ul style="list-style-type: none"> • Additional Rule (Rule 7 up to PDK 2012). • The text of Rule 7 has been transfer to the PDK preamble.
4.	Compendium of Classification Opinions	So far no ruling has been produced during by DG meeting	Customs Advanced Rulings
5.	HS Explanatory Note (E-Note) or EN	AHTN Supplementary (SEN)	-



Action Plan for HS2022

OPTION 1

SCOPE CLASSIFICATION

Check the scope of classification:

1. Identify the good;
2. Check the scope of heading;
3. Check the scope of Subheading.

OPTION 2

CORRELATION TABLE

1. Check correlation PDK 2017 and PDK 2022
2. Correlation table use as reference only

OPTION 3

CHANGE DUTY / TAXES

- Due the amendment – such as delete or restructure lines
- Follow the gazette rate in PDK 2022

OPTION 4

CONSULTATION

- Get advise or consultation from Classification Section, Technical Service Division



Useful Link and contact

www.ekkb.customs.gov.my

www.lom.agc.gov.my/index.php

www.mysstext.customs.gov.my

HQ Customs Classification

Tel: +603-88822837/ 2901/ 4884/ 2661/2136/ 2869/ 2878

Email: sukkk@customs.gov.my

JB Customs Classification

Tel: 07-2181666 ext:1094/ 1692

www.sites.google.com/view/mypretek



Terms of Reference (TOR)

- World Customs Organization (WCO)
- Jabatan Kastam Diraja Malaysia (JKDM)
- Singapore Customs



Q & A

- **FEEDBACK →>**

