



# HS Code & Transitional of PDK2017 to PDK2022

DATE: 19 Sept 2024

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# Speaker Profile

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## PROFESSIONAL QUALIFICATION

- ▶ 1. Kursus Asas Agen Kastam (KAAK)- AKMAL 2007
- ▶ 2. Certificate in Shipping – FMM 2007
- ▶ 3. Kusus Ejen Perkapalan (KEP) - AKMAL 2012
- ▶ 4. MTO Freight Forwarding – FMFF & UNECAP 2017
- ▶ 5. Train The Trainer (TTT)- HRD CORP 2022



# Scope of Learning

- 1. HS Nomenclature
- 2. The HS 2022
- 3. The AHTN 2022
- 4. The Customs Duties Order 2022



# HS Nomenclature

- Overview of Harmonized System Coding (HS)
- Main Concept of HS
- Structure of HS
- Composition of HS
- Coding System of HS
- Roles of Punctuations in HS
- Scope of Legal Notes in HS
- General Rules for the Interpretations (GIRs)
- Steps in Goods Classification



# Overview

- Harmonized Commodity Description and Coding System developed by World Customs Organization (WCO) in 1988.
- 6-digits product nomenclature
- Review every 5 years
- It is used by 211 trade countries/ Customs/ Economic Unions to classify over 98% of world trade
- It is standardized, systematic and uniform system
- Facilitate international trade from duty, country of origin, compliance, FTA negotiation





# MAIN CONCEPT

1 GOOD = 1 HS CODE

## MATERIAL AREA

Materials,  
Ingredients  
Compositions or  
Components  
( Chapter 1- 83 )

## FUNCTION AREA

Usage,  
Function or  
Application  
( Chapter 84- 97 )



# Structured HS Code

## >>Manufacturing

### Example 1 :

**Raw  
Materials**



**WOOD CHIP  
[CHAPTER  
44]**

**Unworked  
Products**



**PULP IN  
BALES  
[CHAPTER 47]**

**Semi-finished  
Products**



**PAPERS  
[CHAPTER 48]**

**Finished  
Products**



**PRINTED  
BOOK  
[CHAPTER 49]**



# Structured HS Code

## >> Manufacturing

### Example 2 :

Raw Materials

Semi-finished Products

Finished Products

Mineral : Chapter 25

Metal Ore : Chapter 26

Petroleum : Chapter 27

Iron & Steel : Chapter 72

Copper & Articles : Chapter 74

Nickel & Articles : Chapter 75

Aluminium & Articles : Chapter 76

Lead & Articles : Chapter 78

Zinc & Articles : Chapter 79

Tin & Articles : Chapter 80

Other Base Metals; Articles : Chapter 81

Articles of Iron /  
Steel : Chapter 73

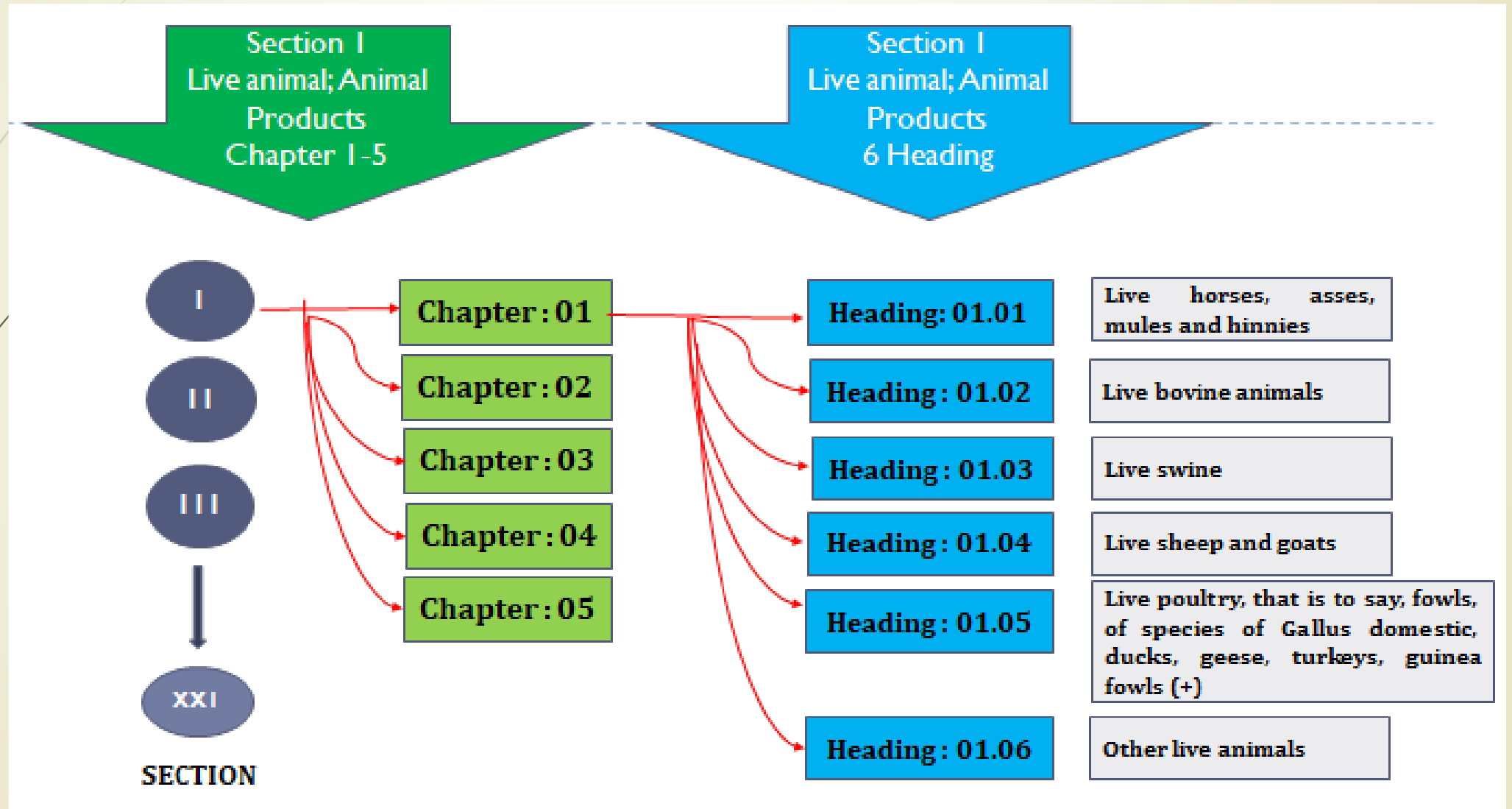
Tools & Parts of Base  
Metal : Chapter 82

Misc Articles of Base  
Metal : Chapter 83





# COMPOSITION in HS





# CODING SYSTEM in HS



2 DIGIT - CHAPTER (WCO LEVEL)

4 DIGIT : HEADING (WCO LEVEL)

6 DIGIT : SUB-HEADING (WCO LEVEL)

8 DIGIT : REGIONAL TARIFF (ASEAN SUB-HEADING)

10 DIGIT : NATIONAL TARIFF (NATIONAL SUB-HEADING)

Section -21  
(HS2022)

Chapters- 97

Headings- 1,288

Sub-Heading – 5,607



# CODING SYSTEMS in HS

	<b>73.14</b>	<b>1</b> Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.
<b>4 DIGIT HEADING (WCO LEVEL)</b>		<b>2</b> <b>- Woven cloth :</b>
	<b>7314.12</b> .00 00	- - Endless bands for machinery, of stainless steel
	<b>7314.14</b> .00 00	- - Other woven cloth, of stainless steel
	<b>7314.19</b>	- - Other :
<b>6 DIGIT SUB-HEADING (WCO LEVEL)</b>	7314.19.10 00	- - - Endless bands for machinery other than of stainless steel
	7314.19.90 00	- - - Other
	7314.20.00 00	<b>- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm<sup>2</sup> or more</b>
		<b>- Other grill, netting and fencing, welded at the intersection :</b>
<b>8 DIGIT SUB-HEADING (ASEAN LEVEL)</b>	<b>7314.31.00</b> 00	- - Plated or coated with zinc
	7314.39.00 00	- - Other
		<b>- Other cloth, grill, netting and fencing :</b>
	7314.41.00 00	- - Plated or coated with zinc
	7314.42.00 00	- - Coated with plastics
<b>10 DIGIT NATIONAL SUB-HEADING (NATIONAL LEVEL)</b>	<b>7314.49.00</b> 00	- - Other
	7314.50.00 00	<b>- Expanded metal</b>



# Roles of Punctuation in HS

## SEMI-COLON (;)

- 1) It is used to indicate **a full-stop**.
- 2) A good or list of goods separated by semi-colons must be treated **as distinct and separate from each other** when considering tariff classification at the heading or subheading level.

### Example :

**83.06 - Bells, gongs and the like, non-electric, of base metal ; statuettes and other ornaments, of base metal ; photograph, picture or similar frames, of base metal ; mirrors of base metal.**

## COLON (:)

- 1) It is used to indicate that **further subdivisions** will occur.
- 2) The colons appear after the end of every subheading text which has **further breakdowns**.

### Example :

**01.04      Live sheep and goats.**  
0104.10    - Sheep ;  
0104.10.10 - - Pure-bred breeding animals  
0104.10.90 - - Other  
0104.20    - Goats:



## COMMA (,)

- 1) It is used **to separate items or list of goods** described in the heading & subheading texts.
- 2) It is used **to separate the list of items** from the descriptor phrase or from **a series of descriptors** to which the items belong.

### Example 1 :

**To separate the list of items**

**84.29 - Self-propelled bulldozers , angle dozers , graders , levellers , scrapers , mechanical shovels , excavators , shovel loaders , tamping machines and road rollers .**

### Example 2 :

**A series of descriptors**

**72.21 - Bars and rods , hot-rolled , in irregularly wound coils , of stainless steel .**

## PERIOD (.)

- 1) It is used to indicate a full stop in the heading text which means **only** those products mentioned are included and nothing more.
- 2) The period indicates the **end of the descriptive text** of the heading. Only those article described therein can be classified under the term of that heading.

### Example :

**42.03 - Articles of apparel and clothing accessories, of leather or of composition leather .**



# SCOPE of LEGAL NOTES in HS

## 1. Legal Notes on **EXCLUSION**

- To exclude certain goods from the Section or Chapter.

Example : Chapter Note 1 to Chapter 84

1. This Chapter **does not cover**:

- Millstones, grindstones or other articles of Chapter 68;

## 3. Legal Notes on **DEFINITION**

- To define a paper that can be considered a newsprint.

Example :

Chapter Note 4 to Chapter 48

4. In this Chapter the expression "newsprint" means **uncoated paper**.

## 2. Legal Notes on **SCOPE**

- To determine the scope of the Section or Chapter

Example : Chapter Note 1 to Chapter 1  
1. This Chapter covers all live animals **except –**

- Fish and crustaceans, molluscs and other aquatic invertebrates of heading 03.01, 03.06 or 03.07 or 30.08;
- Cultures of micro organisms and other products of heading 30.02; and
- Animals of heading 95.08

## 4. Legal Notes on **NATIONAL NOTE**

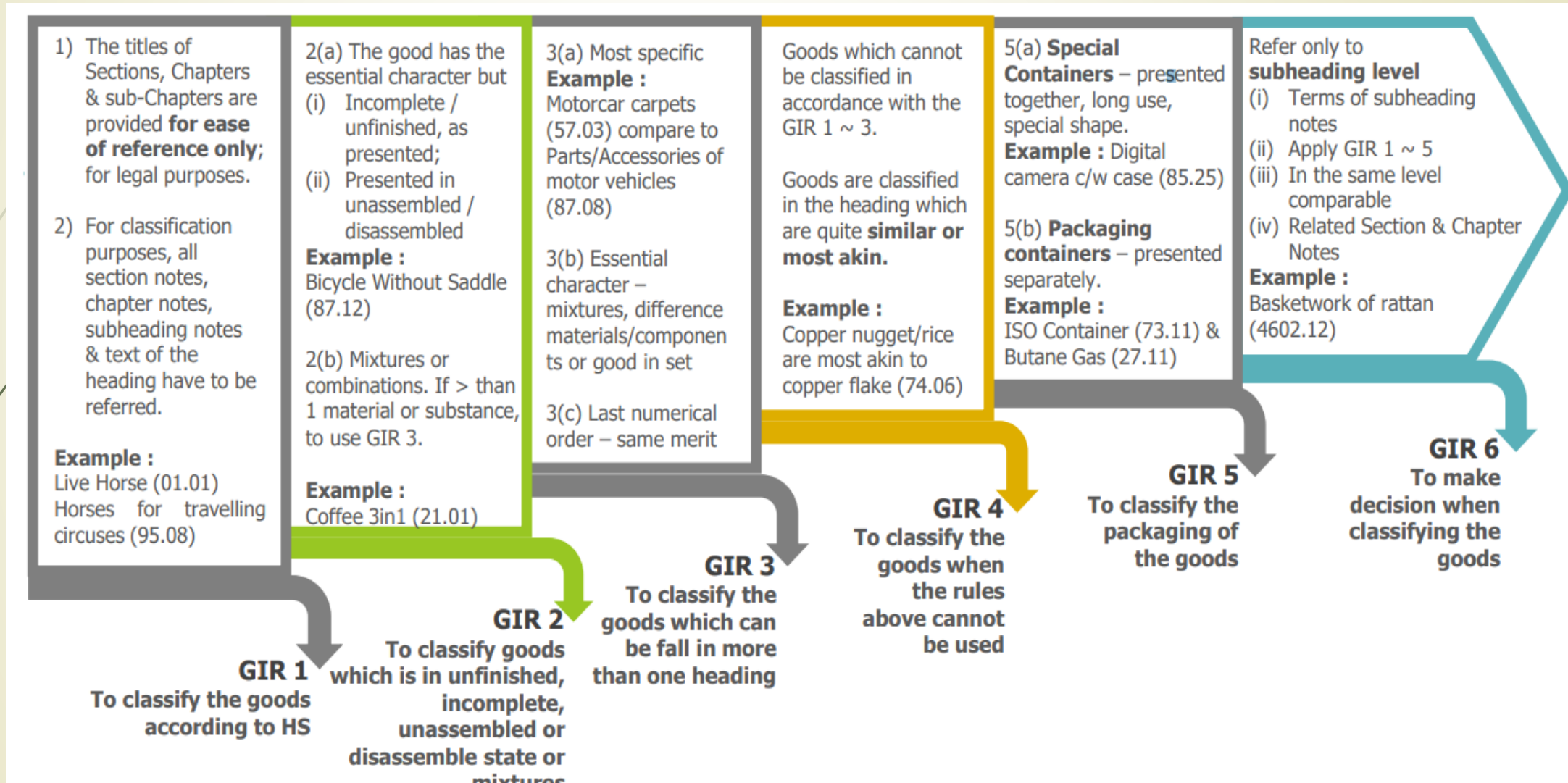
- To clarify & define the terms or texts in the national line as required.

Example :

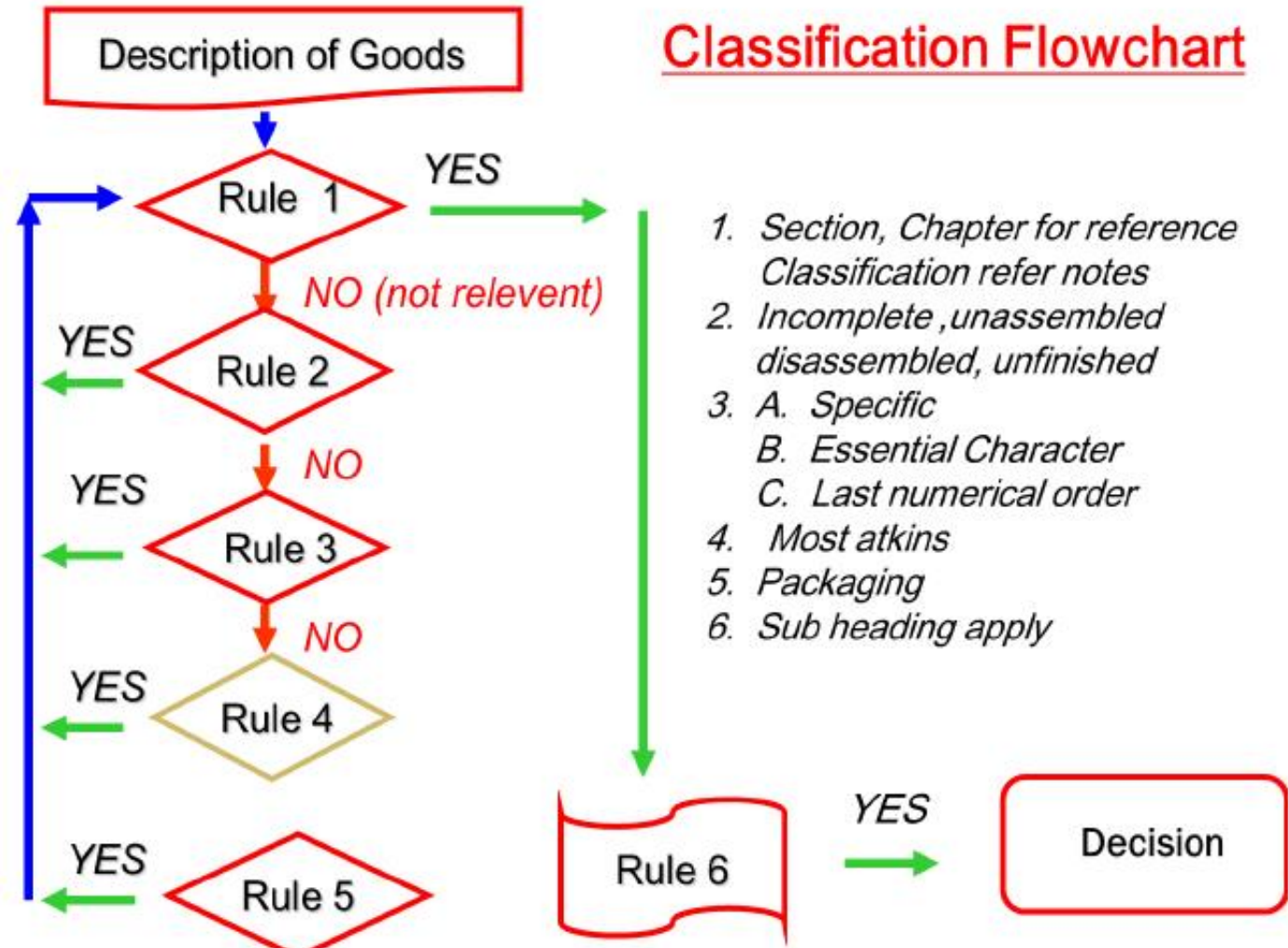
- Terms of Infant (**heading 04.02**)
- Children Bicycle (**heading 87.12**)
- C.K.D (**heading 87.02 or 87.03 or 87.11**)



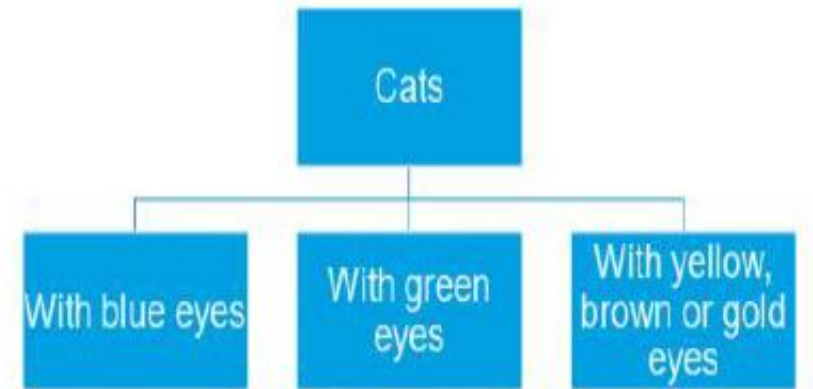
# General Rules of Interpretation (GIRs)



# GENERAL RULES FOR THE INTERPRETATION (GIRs) of HS

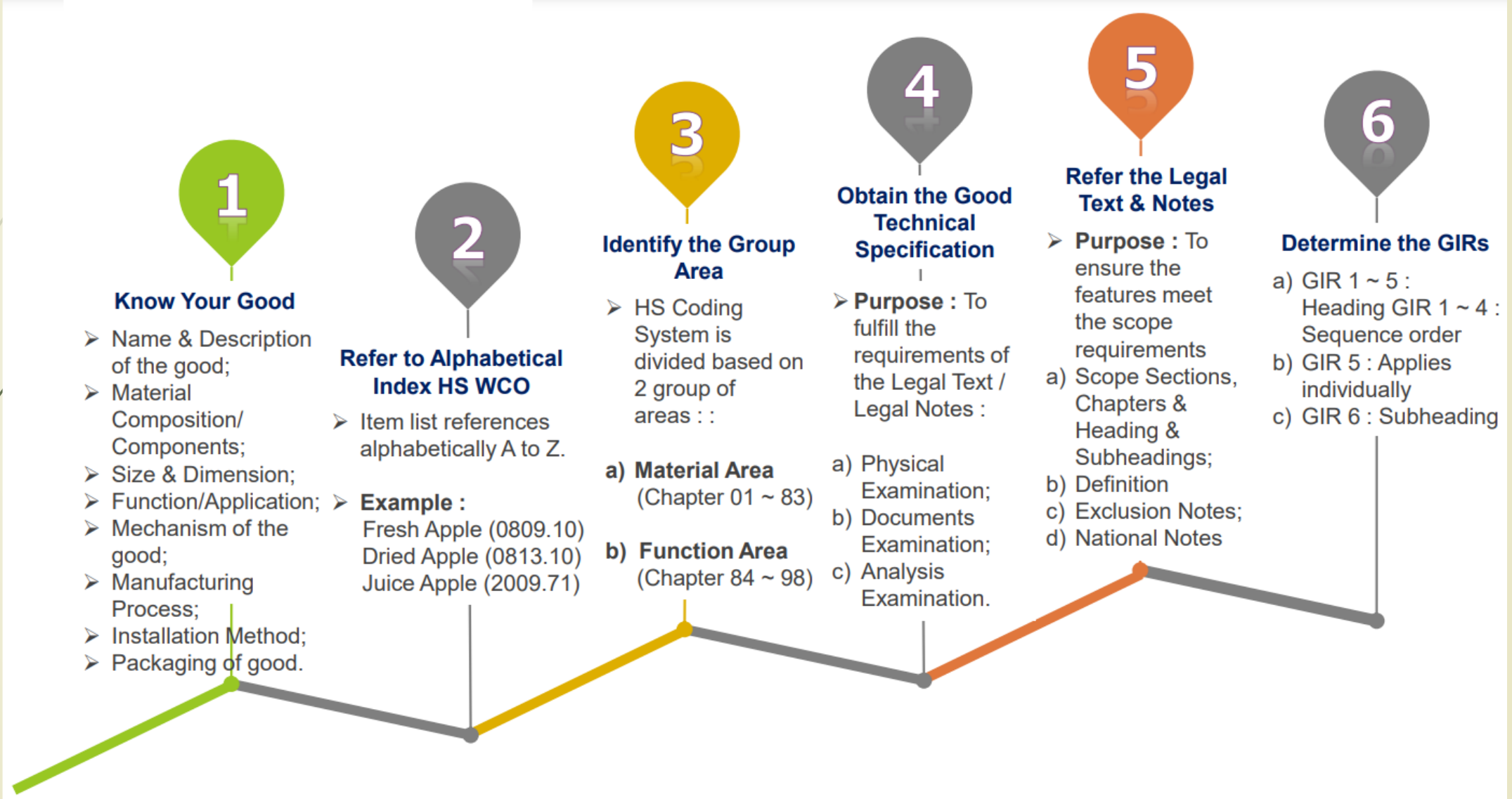


Rules on resolving ambiguity in classification are needed for consistent results in classification systems.





# Steps in Determination HS Code







## HOW TO READ THE HS?

### 1. Start from the heading

### 2. Compare same dash level

### 3. Choose best fit description

➤ HS has a layer-by-layer structure.

➤ 1-dash is the breakdown from no dash; 2-dashes is the breakdown from 1-dash.

09.04 Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*.

- Pepper:

- Fruits of the genus *Capsicum* or of the genus *Pimenta*:



➤ Start from the heading, compare descriptions at the 1-dash level.

➤ Compare descriptions at the same dash level only.

- Pepper:

**0904.11** -- Neither crushed nor ground:

0904.12 -- Crushed or ground:

➤ Choose the description that best fit your product.

➤ Repeat the process, comparing at the same dash level, until there is no further breakdown  
i.e. you have obtained the 8-digit HS code

- Pepper:

0904.11 -- Neither crushed nor ground:

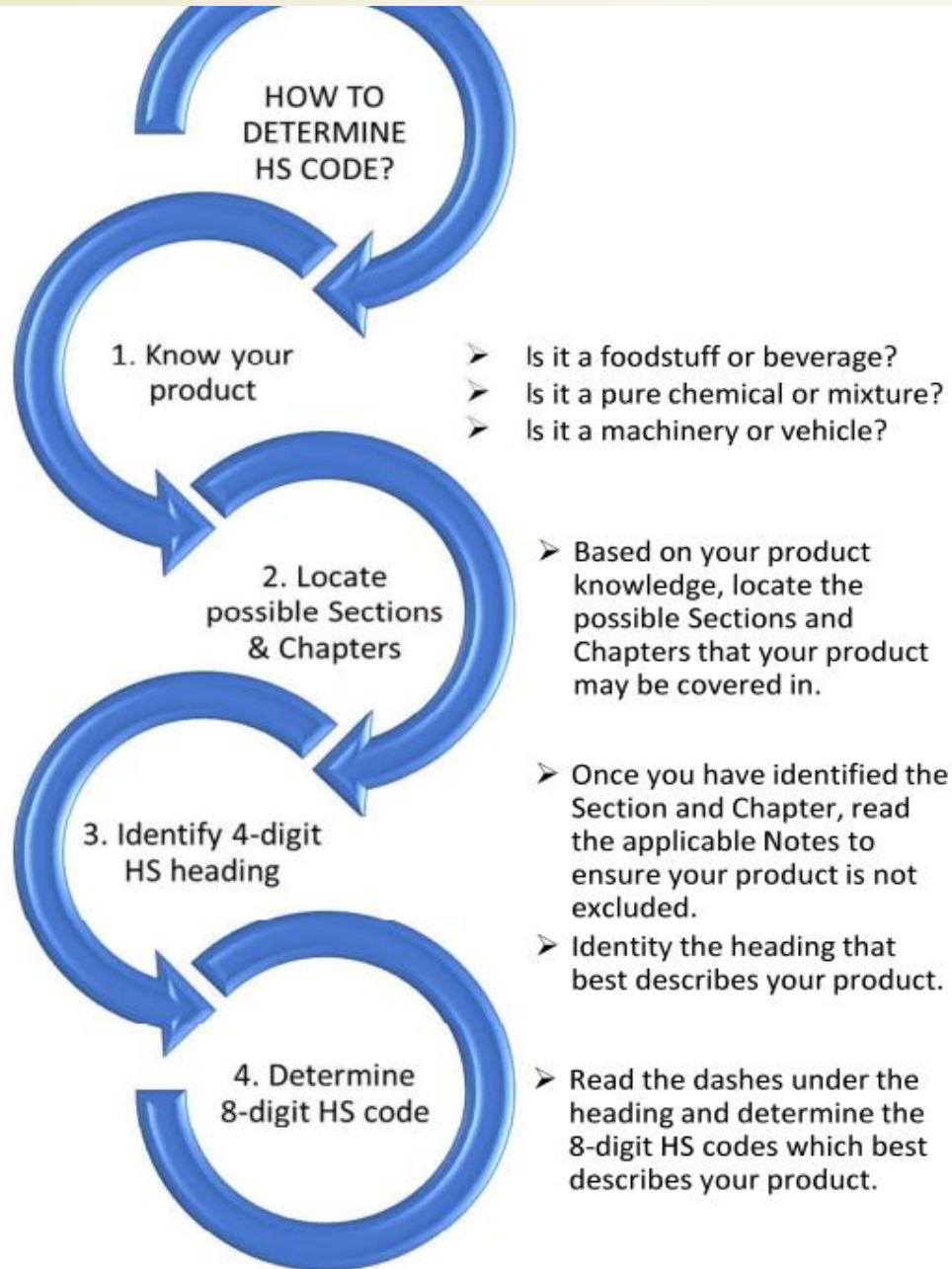
0904.11.10 --- White

**0904.11.20** --- Black

0904.11.90 --- Other



## HOW TO DETERMINE HS CODE?



Product is **black pepper**, not crushed or ground.

### SECTION II VEGETABLE PRODUCTS

#### Note.

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

**Section II**  
Vegetable Products;  
**Chapter 9**  
Coffee, tea, maté and spices

09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.
09.02	Tea, whether or not flavoured
09.03	Maté.
<b>09.04</b>	<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b>

**Heading 09.04**  
Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*.

	- Pepper:
0904.11	-- Neither crushed nor ground:
0904.11.10	--- White
<b>0904.11.20</b>	<b>--- Black</b>
0904.11.90	--- Other

**HS code 0904.11.20**  
Black pepper of the genus *Piper*, not crushed or ground



# Checklist for Classification

## Foods / Drinks



**Section :** I, II, III & IV  
**Chapter :** 01 – 24

### Documents :

1. Certificate of Analysis
2. Material Safety Data Sheet
3. Manufacturing Process
4. Catalogue/Brochure
5. Composition & Percentage of Materials
6. Product Sample

### Technical Specification :

1. Product Description
2. Conditions of Product (Raw Material / Intermediate / Finished Product)
3. Function / Application
4. Packaging
5. Consumption Method

## Plastics/ Rubbers



**Section :** VII  
**Chapter :** 39 & 40

### Documents :

1. Certificate of Analysis
2. Material Safety Data Sheet
3. Manufacturing Process
4. Catalogue/Brochure
5. Composition & Percentage of Materials
6. Product Sample

### Technical Specification :

1. Product Description
2. Conditions of Product (Raw Material / Intermediate / Finished Product)
3. Physical Features
4. Function/Application

## Chemical Products



**Section :** V, VI, VIII, IX, X, XI, XII, XIII

**Chapter :** 25 – 27, 28 – 38, 41 – 43, 44 – 46, 47 – 48, 50 -63, 64 – 67 & 68 - 70

### Documents :

1. Certificate of Analysis
2. Material Safety Data Sheet
3. Manufacturing Process
4. Catalogue/Brochure
5. Composition & Percentage of Materials
6. Product Sample

### Technical Specification :

1. Product Description
2. Conditions of Product
3. Physical Features
4. Function/Application

## Base Metals Products



**Section :** XV  
**Chapter :** 72 - 83

### Documents :

1. Mill Test Certificate / Inspection Certificate
2. SIRIM / CIDB Test Report
3. Manufacturing Process
4. Catalogue/Brochure
5. Product Sample

### Technical Specification :

1. Product Description
2. Function/Application
3. Chemical Composition
4. Size/Dimension
5. Physical Features
6. Standard / Grade
7. Manufacturing Process



# Checklist for Classification

## Stones / Jewelleries



Section : XIV  
Chapter : 71

### Documents :

1. Certificate / Lab Analysis
2. Material Safety Data Sheet
3. Manufacturing Process
4. Percentage of Materials
5. Brochure/Catalogue
6. Product Sample

### Technical Specification :

1. Product Description
2. Conditions of Product
3. Physical Features
4. Function/Application

## Machines / Machineries / Instruments



Section : XVI & XVIII  
Chapter : 84 – 85, 90

### Documents :

1. Components/Parts/ Accessories
2. Technical Specification
3. User Manual
4. Product Sample
5. Picture of Good

### Technical Specification :

1. Product Description
2. Physical Features (Complete/Incomplete/Assembled/ Disassembled)
3. Conditions of Product (Main / Parts / Other Parts / Accessories)
4. Function/Application
5. Mechanism of Good

## Vehicles



Section : XVII  
Chapter : 86 - 89

### Documents :

1. Components/Parts/ Accessories
2. Technical Specification
3. Product Sample
4. Picture of Good
5. MIDA Manufacturing License / MITI Approval Letter / Excise License

### Technical Specification :

1. Product Description
2. Physical Features (CKD / CBU)
3. Conditions of Product (Body / Parts / Accessories)
4. Function/Application
5. Mechanism of Good

## Miscellaneous



Section : XVIII, XIX, XX, XXI  
Chapter : 91 – 92, 93, 94 – 96 & 97 - 98

### Documents :

1. Components/Parts/ Accessories
2. Technical Specification
3. User Manual
4. Product Sample
5. Picture of Good

### Technical Specification :

1. Product Description
2. Physical Features (Complete/Incomplete /Assembled/Disassembled)
3. Conditions of Product(Main /Parts/Other Parts/ Accessories)
4. Function/Application
5. Mechanism of Good



# \*\*\* Games \*\*\*

<https://dashboard.blooket.com/set/66e9296e5512321d2852d97d>

# HS Quiz 1



**Description : Air purifier with filter to remove dust particles in the air & eliminate odors in large bedrooms, living rooms or offices.**

Air Purifier AC1215



Pre-filter + Carbon activated filter  
+ True Hepa filter for higher efficiency



A

**8421.39.2000 : Filtering or purifying machinery and apparatus for liquids or gases : Air Purifiers**

B

**8479.89.6900 : Other machines and mechanical appliances, electrically operated**

C

**8543.70.9000 : Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter 85**

D

**9031.80.9000 : Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter 90**

# HS Quiz 2



**Description : Rechargeable lithium-ion battery for use in automotive.**



- A** 8504.40.2000 : Battery charges

---

- B** 8506.50 .0000 : Lithium Primary cells and primary batteries

---

- C** 8708.99.9900 : Other parts and accessories of the motor vehicles of headings 87.01 to 87.05

---

- D** 8507.60.3300 : Lithium battery pack of a kind used for vehicles in Chapter 87

---

# HS Quiz 2



**Description :** Virtual reality set for a video game console, consisting of a virtual reality headset, a processing unit, connection cable and power cables.



- A** 8471.90 : Other Automatic data processing machines and units thereof

---

- B** 8525.89 : Other digital cameras

---

- C** 8528.72 : Other color monitors

---

- D** 9504.50 : Other Video game consoles and machines

---



# 2. The HS 2022

An orange arrow pointing to the right, containing a small logo of a ship on waves.

Overview of HS 2022

Amendment of HS 2022

Major Features of HS 2022

# Scope of Learning

HS2022 -> AHTN2022 -> PDK2022

## HS 2022

- 6 Digit Level
- 351 set of amendments
- Reflects AHTN & PDK
- 21 Section, 97 Chapter, 1,249 headings, 5612 subheadings

01

## AHTN 2022

- 8 Digit Level
- Reflects PDK
- 11,417 subheadings

02

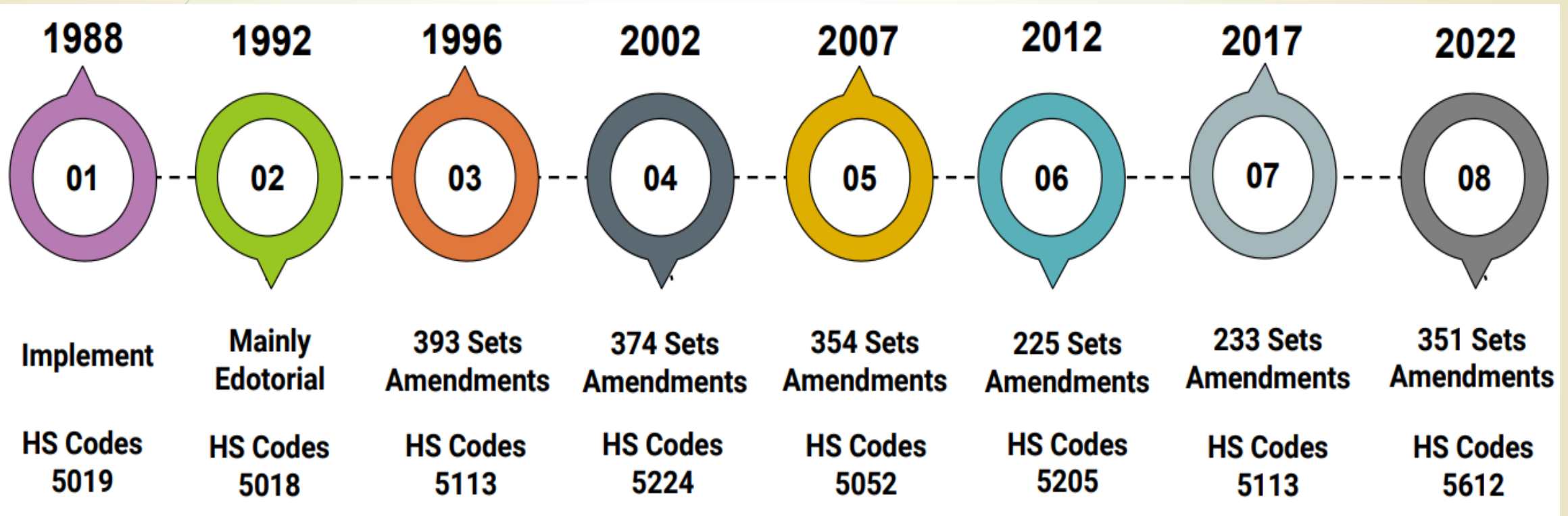
## PDK 2022

- 10 Digits Level
- Reflects Subsidiary Legislations
- 11,443 subheadings

03



# HS Amendments



# HS Amendments

Total: 351

Chapter 02	1
Chapter 03	23
Chapter 04	7
<b>Section I, total:</b>	<b>31</b>

Chapter 07	5
Chapter 08	4
Chapter 10	1
Chapter 12	1
<b>Section II, total:</b>	<b>11</b>

Section III	1
Chapter 15	11
<b>Section III, total:</b>	<b>12</b>

Section IV	1
Chapter 16	7
Chapter 18	1
Chapter 19	1
Chapter 20	7
Chapter 21	1
Chapter 22	1
Chapter 23	1
Chapter 24	3
<b>Section IV, total:</b>	<b>23</b>

Chapter 25	3
Chapter 27	2
<b>Section V, total:</b>	<b>5</b>

Section VI	1
Chapter 28	2
Chapter 29	14
Chapter 30	12
Chapter 32	1
Chapter 33	1
Chapter 34	2
Chapter 36	1
Chapter 37	1
Chapter 38	12
<b>Section VI, total:</b>	<b>47</b>

Section VII	1
Chapter 39	3
Chapter 40	2
<b>Section VII, total:</b>	<b>6</b>

Chapter 42	1
<b>Section VIII, total:</b>	<b>1</b>

Chapter 44	30
Chapter 46	1
<b>Section IX, total:</b>	<b>31</b>

Chapter 48	5
Chapter 49	2
<b>Section X, total:</b>	<b>7</b>

Section XI	3
Chapter 55	1
Chapter 56	2
Chapter 57	1
Chapter 58	1
Chapter 59	4
Chapter 61	2
Chapter 62	5
Chapter 63	2
<b>Section XI, total:</b>	<b>21</b>

Chapter 68	5
Chapter 69	4
Chapter 70	5
<b>Section XIII, total:</b>	<b>14</b>

Chapter 71	3
<b>Section XIV, total:</b>	<b>3</b>

Section XV	5
Chapter 73	2
Chapter 74	3
Chapter 75	2
Chapter 76	2
Chapter 78	3
Chapter 79	1
Chapter 80	1
Chapter 81	8
<b>Section XV, total:</b>	<b>27</b>

Section XVI	2
Chapter 84	21
Chapter 85	29
<b>Section XVI, total:</b>	<b>52</b>

Section XVII	1
Chapter 87	13
Chapter 88	7
Chapter 89	1
<b>Section XVII, total:</b>	<b>22</b>

Chapter 90	10
Chapter 91	1
<b>Section XVIII, total:</b>	<b>11</b>

Chapter 94	12
Chapter 95	5
Chapter 96	4
<b>Section XX, total:</b>	<b>21</b>

Chapter 97	6
<b>Section XXI, total:</b>	<b>6</b>



# HS Amendments ~ by Sectors

## Agricultural Sector



## Base Metal Sector

27

## Chemical Sector



## Machinery Sector

52

## Wood Sector



## Transport Sector

22

## Textiles Sectors



## Other Sector

56



# Major Feature HS2022

01

## **CHANGING TRADE PATTERNS**

Smartphones (Subheading 8517.13); Glass Fiber (Heading 70.19); Metal Forming Machinery (Heading 84.62)

02

## **GIVING GREATER VISIBILITY BY ASSIGNING SPECIFIC HEADING TO EMERGING COMMODITIES**

E-Waste (Heading 85.49); Novel Tobacco & Nicotine Based Products (Heading 24.04); Unmanned Aerial Vehicles (UAVs ) (Heading 88.06)

03

## **TAKING ACCOUNTS FOR FUTURE DEVELOPMENTS**

Flat Panel Display (Heading 85.24); 3D Printing Machinery (Heading 84.43)

04

## **PROTECTION OF SOCIETY & FIGHT AGAINST TERRORISM**

Dual Use Items; Radioactive (Heading 28.44 & 28.45); Toxins (Heading 30.02); Improvised Explosive Devices (Heading 36.03); Aramids (Heading 55.01); Carbon Fibers (Heading 68.15); Titanium Crucibles (Heading 81.03); High Purity Bismuth (Heading 81.06); Zirconium (Heading 81.09); Industrial Robots (Heading 84.28)

05

## **PUBLIC HEALTH & SAFETY**

Rapid Diagnostic Tools (Heading 38.24); Placebos & Blinded Clinical Trial Kits (Subheading 3006.93) ; Cell Culture Technology (Heading 30.02)



# Example: 01 Changing Trade Patterns

## Heading 85.17

### Heading Text

- Heading 85.17 : reference to **"smartphones"** in heading text

### New Note

#### New Notes 5 to Chapter 85

5. For the purposes of heading 85.17, the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

## New Subheading

Telephone sets, including **smartphones and other** telephones for cellular networks or for other wireless networks; .....

- Telephone sets, including **smartphones and other** telephones for cellular networks or for other wireless networks :

8517.11 -- Line telephone sets with cordless handsets

~~8517.12 — Telephones for cellular networks or for other wireless networks~~

**8517.13 -- Smartphones**

**8517.14 -- Other telephones for cellular networks or for other wireless network**

8517.18 - Other:



# Example 02a: Giving Greater Visibility

## Heading 85.49

### New Heading

**Heading 85.49 : Electrical and electronic waste and scrap**

### New Note

**Note 6 to Section XVI (extract):**

- Electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles :
- Rendered unusable for their original purposes; or
- Economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and
- Packaged or shipped in a manner not intended to protect individual articles from damage

### Including :

- Waste or scrap of primary cells, primary batteries or electric accumulators (currently 8548.10);
- Spent primary cells, primary batteries or electric accumulators (currently 8548.10);
- Consumer electronics;
- Office, information and communication technology devices;
- Household appliances;
- Power tools;
- Electrical or electronic parts, including printed circuit boards





# Example 02b Giving Greater Visibility

## Heading 24.04

### Title Section

Consequential amendments to the titles of Section IV and Chapter 24

#### Section IV

**PREPARED FOODSTUFFS; BEVERAGES,  
SPIRITS AND VINEGAR; TOBACCO AND  
MANUFACTURED TOBACCO SUBSTITUTES;  
PRODUCTS, WHETHER OR NOT  
CONTAINING NICOTINE, INTENDED FOR  
INHALATION WITHOUT COMBUSTION;  
OTHER NICOTINE CONTAINING  
PRODUCTS INTENDED FOR THE INTAKE  
OF NICOTINE INTO THE HUMAN BODY**

### Title Chapter

#### Chapter 24

**Tobacco and manufactured tobacco  
substitutes; products, whether or not  
containing nicotine, intended for  
inhalation without combustion; other  
nicotine containing products intended for  
the intake of nicotine into the human  
body**



# Example 02b Giving Greater Visibility

## Heading 24.04

### New Heading

Creating new heading 24.04

### Subheading

Creation of new subheading

8543.40 - Electronic cigarettes and similar personal electric vaporising devices

### Related Chapter

Amendment of the exclusion Notes to Chapters 21, 30 and 38

### Notes

Creation of new Notes 2 & 3 to Chapter 24

#### New Notes 2 and 3 to Chapter 24

2.- Any products classifiable in heading 24.04 and any other headings of the Chapter are to be classified in heading 24.04.

3.- For the purposes of heading 24.04, the expression 'inhalation without combustion' means inhalation through heated delivery or other means, without combustion."



# Example 03 Taking Account Future Development

## Heading 84.85

### New Heading

**Heading 84.85 - Machines for additive manufacturing**

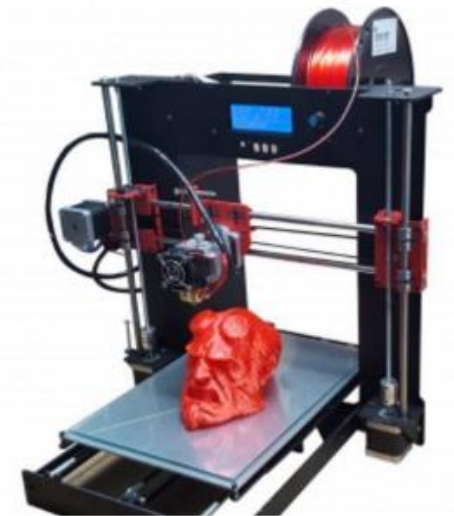
### New Note

#### **New Notes 10 to Chapter 84**

10. For the purposes of heading 84.85, the expression "additive manufacturing" (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).

## HS 2022

- "84.85     **Machines for additive manufacturing.**
- 8485.10   - By metal deposit
- 8485.20   - By plastics or rubber deposit
- 8485.30   - By plaster, cement, ceramics or glass deposit
- 8485.80   - Other
- 8485.90   - Parts".



# Example 04: Protection of Society & Fight Against Terrorism

## DUAL USE ITEMS

### SUBHEADING NOTES 3 TO CHAPTER 85 :

Subheading 8525.83 covers **night vision** television cameras, digital cameras and video camera recorders which use a **photocathode to convert available light to electrons**, which can be amplified and converted to yield a visible image.

This subheading **EXCLUDES** thermal imaging cameras (generally subheading 8525.89).

## 720P H.264 usb Camera, Support Microphone&IR CUT

**3.6 mm lens**  
See wider angle

**IR-Cut filter**  
Day Night Mode Switch Automatically

**IP66**  
Metal Housing  
Durable weatherproof

**24 pcs Leds**  
Night vision

**Glass Cover**  
No fear of rain or dustfog

**Photoresistor**

**Voltage DC 5V**

**Default 5 Meter USB Cable**



# Example: 05 Public Health and Safety

## Heading 38.22

**Heading 38.22** - Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.

(3822.1x) - Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits :

**3822.11-** - For malaria

**3822.12-** - For Zika and other diseases transmitted by mosquitoes of the genus *Aedes*

**3822.13-** - For blood-grouping

## Previous Classification

Heading 30.02 or 38.22, depending on the presentation form

## Expand Scope

“whether or not put up in the form of kits” added to 38.22

## New Subheading

Blood-grouping reagents  
- For Malaria  
- For Zika

## New Note

Exclusion Note 1 (ij) to Chapter 30  
“(ij) Diagnostic reagents of heading 38.22.”



# 3. The AHTN 2022

Overview of HS 2022

Amendment of HS 2022



# THE ASEAN HARMONISED TARIFF NOMENCLATURE (AHTN)

## What is AHTN?

The ASEAN Harmonized Tariff Nomenclature (AHTN) is an eight-digit HS-based commodity nomenclature common among the 10 ASEAN Member States. Philippine Subheading. Beyond the 8-digit AHTN level, the Philippines assigns alpha-numeric codes to provide for its national tariff lines.

**01**

Developed by the ASEAN member states in ASEAN Harmonized Tariff Nomenclature (AHTN) 2003 .

**02**

Goal is to move towards a single uniform tariff nomenclature that would contribute significantly to transparency in tariff classification and trade facilitation.

**03**

The Countries adopting the HS may make provisions for further subdivisions beyond the 6-digit level.

**04**

Customs Duties Order was adopted from the AHTN.



# The AHTN



01

**Most Favourite Nation (MFN)/ World Trade Organisation (WTO) commitments.**

02

**Common Effective Preferential Tariff (CEPT)/ASEAN Trade In Goods.**

03

**Agreement tariff (ATIGA) reduction schemes**

04

**Tariff reduction schedules of ASEAN Free Trade Agreements of all ASEAN member states**

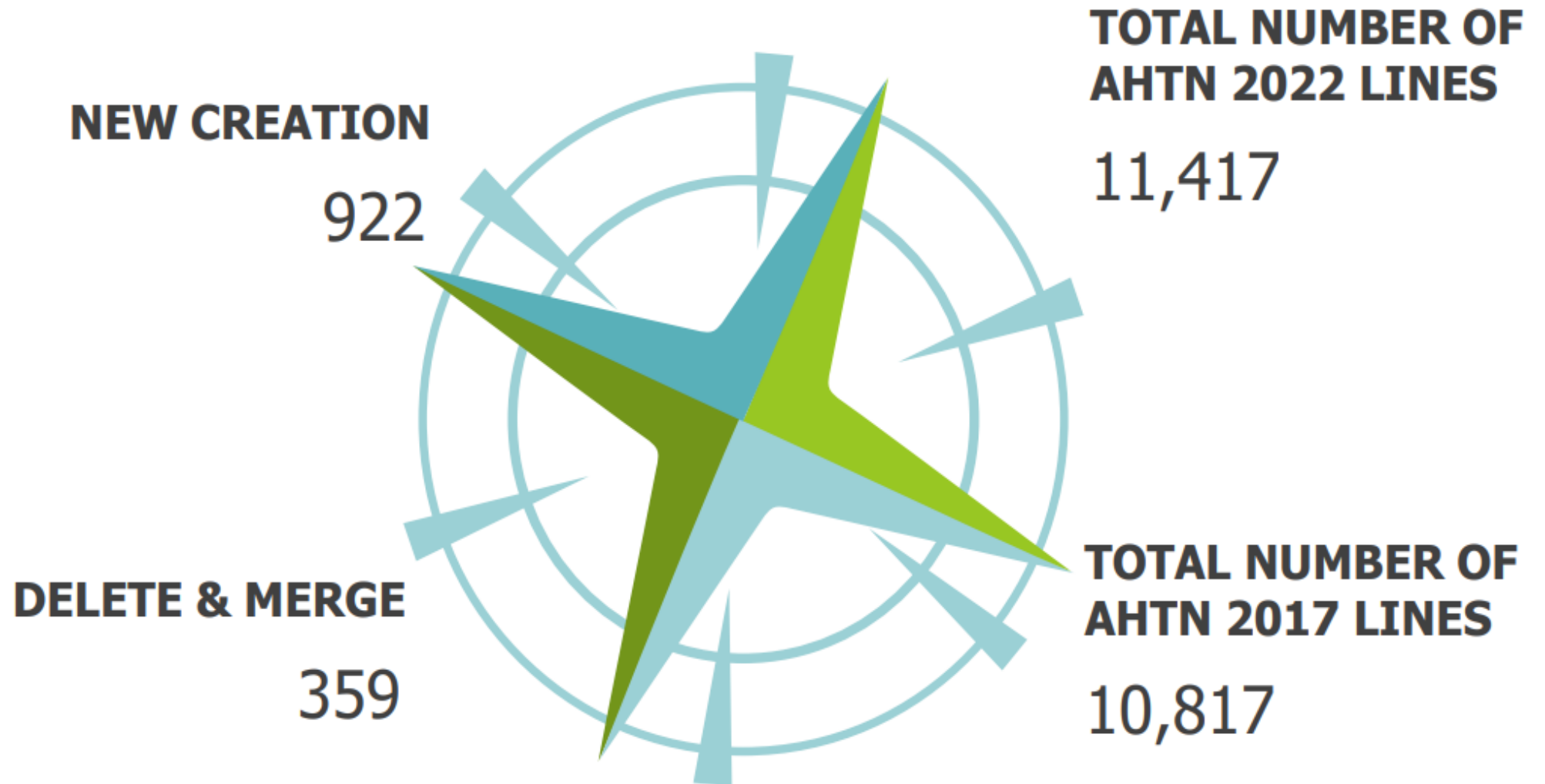
05

**Threshold figures based on volumes of annual trade US\$1M for 3 years period.**





# Amendment AHTN2022



# AHTN 2022 Example New Creation

## Heading 62.11

6211.42.30      6211.43.70      6211.49.50

### SARONG OF A TUBULAR TYPE

Sarong (also known as *Malong* or *Longyi*) is a garment made of a woven fabric whose edges are sewn together to form a pipe or tube. The not-stitched edges are formed of self-edges. Generally, Sarong is worn wrapped around the waist to cover lower body (waist downwards). Sarong can be worn by both men and women, and therefore it is included here in accordance with Note 8 to Chapter 62.p



(Source: Indonesia)

	- Other garments, women's or girls' :
6211.42	-- Of cotton :
6211.42.10	--- Garments for fencing or wrestling
6211.42.20	--- Prayer cloaks
6211.42.30	--- Sarong of tubular type
6211.42.90	--- Other
6211.43	-- Of man-made fibres :
6211.43.10	--- Surgical gowns
6211.43.20	--- Prayer cloaks
6211.43.30	--- Anti-explosive protective suits
6211.43.40	--- Garments for fencing or wrestling
6211.43.50	--- Garments used for protection from chemical substances, radiation or fire
6211.43.60	--- Flyers' coveralls
6211.43.70	--- Sarong of tubular type
6211.43.90	--- Other
6211.49	-- Of other textile materials :
6211.49.10	--- Garments for fencing or wrestling
6211.49.20	--- Garments used for protection from chemical substances, radiation or fire
	--- Prayer cloaks :
6211.49.31	---- Of wool or of fine animal hair
6211.49.39	---- Other
6211.49.50	--- Sarong of tubular type
6211.49.60	--- Other, of wool or fine animal hair
6211.49.90	--- Other



# AHTN 2022 Example of New Creation

## Chapter 87

8703.21.31      8703.21.91      8703.31.31      8703.31.91

### THREE-WHEELED VEHICLES

These vehicles have mechanical characteristics similar to that of conventional motor cars, i.e., they are fitted with a compression-ignition internal combustion piston engine (diesel or semi-diesel) or a spark-ignition internal combustion piston engine **AND** fitted with the reverse gear and a differential. However, they are not fitted with motor car type steering wheels.

They are usually presented with a bench-type seat at the rear-end of the vehicle and are used for transportation of persons. Passengers' area is separated from that of the driver.

Examples of three-wheeled vehicles under these subheadings:



8703.21.11	---- Go-karts
8703.21.12	---- All-Terrain Vehicles (ATV)
8703.21.13	---- Ambulances
8703.21.14	---- Motor-homes
8703.21.15	---- Sedan
	---- Other motor cars (including station wagons and sports cars, but not including vans) :
8703.21.21	----- Of four-wheel drive
8703.21.29	----- Other
	----- Other :
8703.21.31	----- Three-wheeled vehicles
8703.21.39	----- Other
	--- Other :
8703.21.41	---- Go-karts
8703.21.42	---- All-Terrain Vehicles (ATV)
8703.21.43	---- Ambulances
8703.21.44	---- Motor-homes
8703.21.45	---- Sedan
	---- Other motor cars (including station wagons and sports cars, but not including vans) :
8703.21.51	----- Of four-wheel drive
8703.21.59	----- Other
	----- Other :
8703.21.91	----- Three-wheeled vehicles
8703.21.99	----- Other



# 4. The Customs Duty Order (PDK 2022)

Overview of PDK2022

Amendment PDK2022



# Overview Customs Duty Order 2022



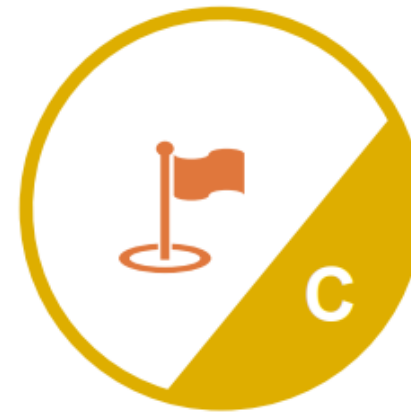
**01**

**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.**

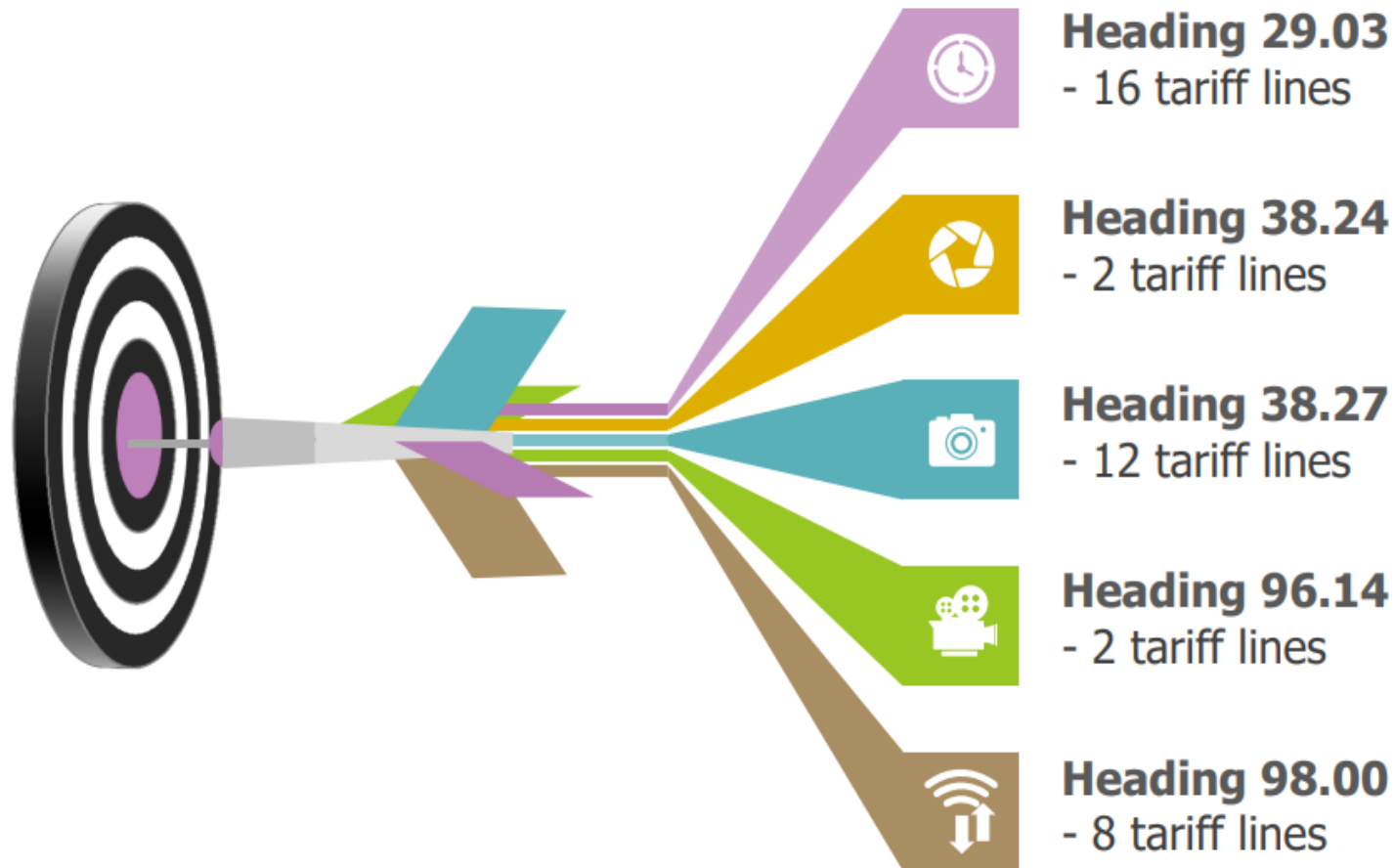


**04**

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



# National Lines in PDK 2022

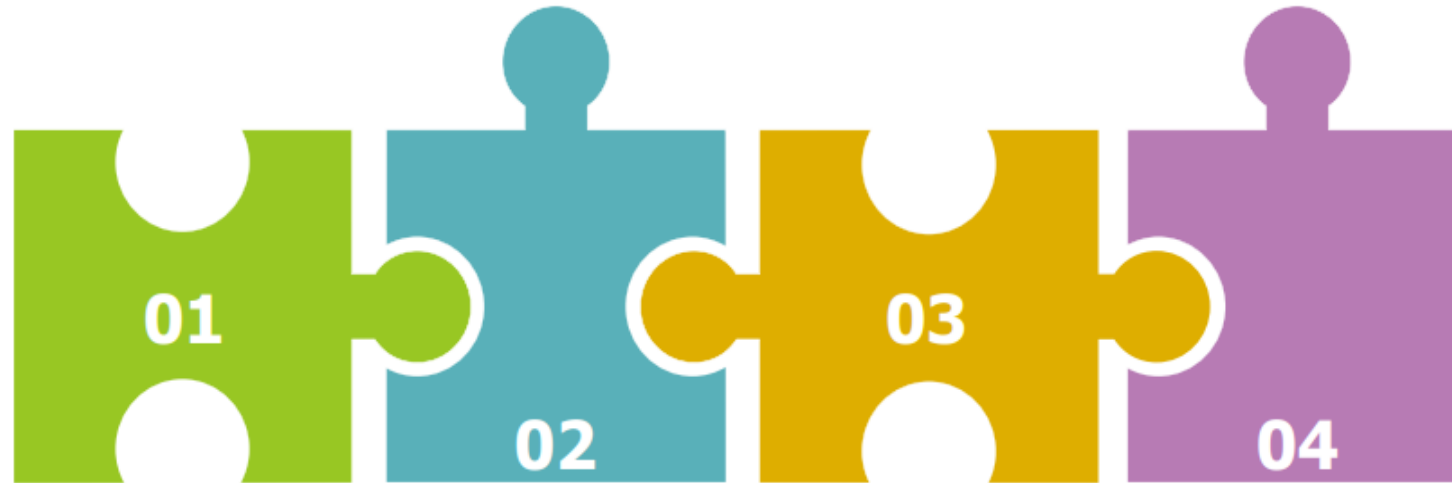


## National Notes

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

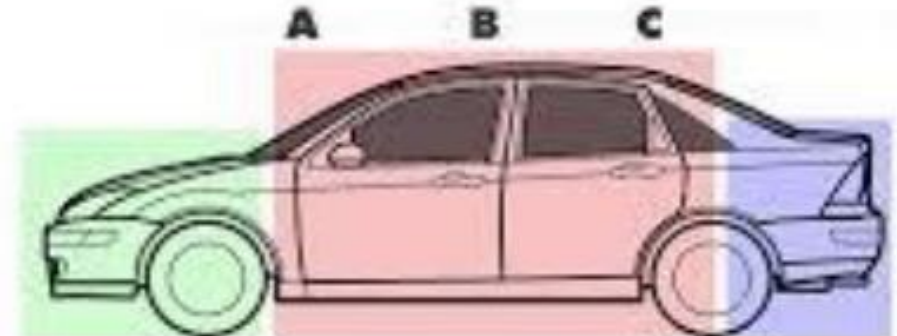
For the purpose of subheading **6307.90.40 00**, the expression **"surgical masks"** includes medical masks that are regulated by competent authority under the Medical Device Act (Act 737).



## 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.



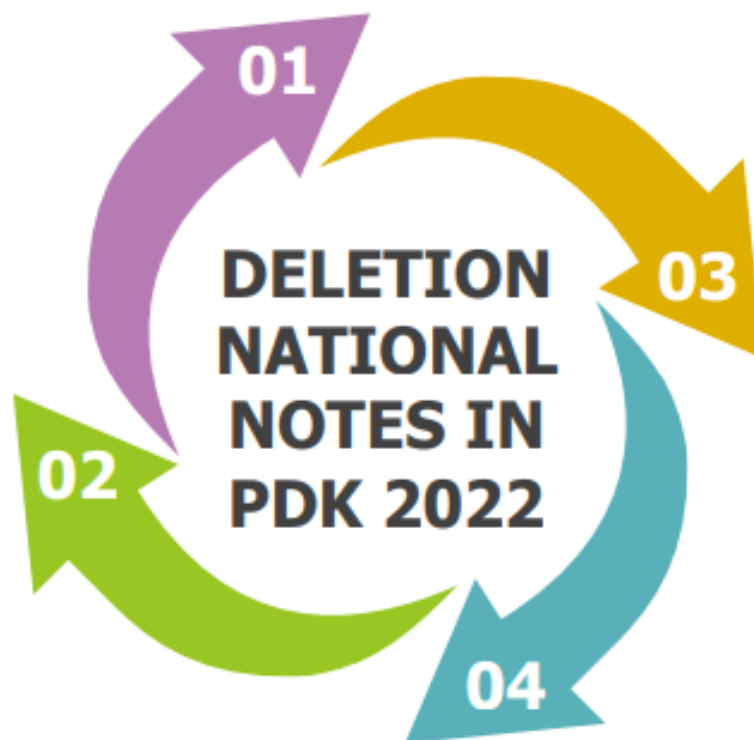
# Deletion of National Notes

## 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"> <li>• 2 digits : Chapter 01 to 97</li> <li>• Chapter 77 : Future development</li> <li>• First 4 digits - Heading</li> <li>• Next 2 digits to a total of 6 digits : Subheading</li> </ul>	AHTN subheading level additional 2 digits after 6 digit subheading to a total of 8 digit coding	<ul style="list-style-type: none"> <li>• Additional Chapter : Chapter 98.</li> <li>• Additional 2 digits after ASEAN subheading to a total of 10 digit coding.</li> </ul>
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"> <li>• Additional Rule (Rule 7 up to PDK 2012).</li> <li>• The text of Rule 7 has been transfer to the PDK preamble.</li> </ul>
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](http://www.ekkb.customs.gov.my)

[https://www.customs.gov.my/en/pg/Pages/pg\\_prthkastam.aspx](https://www.customs.gov.my/en/pg/Pages/pg_prthkastam.aspx)

[www.lom.agc.gov.my/index.php](http://www.lom.agc.gov.my/index.php)

<https://ezhs.customs.gov.my/>

## HQ Customs Classification

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

[https://www.customs.gov.my/en/pg/Pages/pg\\_crlapply.aspx](https://www.customs.gov.my/en/pg/Pages/pg_crlapply.aspx)

Email: [sukkk@customs.gov.my](mailto:sukkk@customs.gov.my)

## JB Customs Classification

Tel: 07-2181666 ext:1094/ 1692


[www.sites.google.com/view/mypretek](http://www.sites.google.com/view/mypretek)



# Terms of Reference (TOR)

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





[https://www.trade.gov/sites/default/files/2021-10/Understand\\_Your\\_Product%27s\\_Harmonized\\_System\\_%28HS%29\\_Code\\_Open%20Captioned.mp4](https://www.trade.gov/sites/default/files/2021-10/Understand_Your_Product%27s_Harmonized_System_%28HS%29_Code_Open%20Captioned.mp4)

<https://youtu.be/vgVafbOPca8>

# Q & A

Evaluation Form HS CODE &  
TRANSITIONAL OF PDK 2017 TO  
PDK 2022

