

Dagangan : ACRYLONITRILE-BUTADIENE-STYRENE (ABS), IN GRANULES

Nama Perdagangan : ABS Yellow Crush

Kod Tarif (Perintah Duti Kastam 2012) :

3903.30 900 (PDK 2012)

3903.30 60 00 (PDK 2017)

Tarikh Kelulusan : 03 April 2017

Keterangan barangan :

Barangan berupa cebisan kecil berwarna krim pelbagai saiz yang dinamakan sebagai *ABS Yellow Crush* dan *dimport* dalam pek 25 kg *paper bag* atau *jumbo bag*.

Gambar barangan berdasarkan sampel yang dikemukakan adalah seperti berikut: -



Komposisi barangan adalah terdiri daripada 100% *ABS (Acrylonitrile-Butadiene-Styrene) copolymer material*.

Kegunaan barangan adalah untuk menghasilkan *modified resin*.

Laporan analisa pakar mengesahkan sampel adalah *Acrylonitrile-Butadiene-Styrene (ABS) copolymer*.

Barangan merupakan cebisan kecil yang sesuai sebagai *granules*.

Barangan merupakan *copolymer*.

Ketua Pengarah Kastam Malaysia memutuskan barangan tersebut sesuai diperjeniskan di bawah kod tarif **3903.30 900 (Perintah Duti Kastam 2012)** dan **3903.30.60 00 (Perintah Duti Kastam 2017)** sebagai ***Acrylonitrile-butadiene-styrene (ABS) copolymers, in the form of granules***.

Barangan merupakan *granules* berwarna krim yang terdiri daripada 100% *Acrylonitrile-Butadiene-Styrene (ABS) copolymer* dan akan di *formulate as modified plastic resin*.

Laporan analisis pakar mengesahkan barangan adalah *Acrylonitrile-Butadiene-Styrene (ABS) copolymer*.

Acrylonitrile-Butadiene-Styrene (ABS) adalah sejenis *thermoplastic polymers*.

Barangan adalah berbentuk *granules* sesuai sebagai *primary forms* sebagaimana keterangan dalam *Chapter Note 6* kepada *Chapter 39* muka surat VII-39-2 dan EN HS 2012 muka surat VII-39-11 seperti berikut:-

Chapter Note 6 to Chapter 39 muka surat VII-39-2 :

6. *In headings 39.01 to 39.14, the expression primary forms applies only to the following forms:*
- (a) *Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;*
 - (b) *Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.*

EN HS 2012 muka surat VII-39-11 menjelaskan :

Primary forms

Headings 39.01 to 39.14 cover goods in primary forms only. The expression "primary forms" is defined in Note 6 to this Chapter. It applies only to the following forms:

- (1).....
- (2) **Powders, granules and flakes.** *In these forms they are employed for moulding, for the manufacture of varnishes, glues, etc. and as thickeners, flocculants, etc. They may consist of the unplasticised materials which become plastic in the moulding and curing process, or of materials to which plasticisers have been added; these materials may incorporate fillers (e.g., wood flour, cellulose, textile fibres, minerals substances, and starch), colouring matter or other substances cited in Item (1) above. Powders may be used, for example, to coat objects by the application of heat with or without static electricity.*

Barangan bukan merupakan *thermosetting material* atau campuran antara dua atau lebih *thermoplastic materials* walaupun telah di *transformed into primary forms* sebagaimana *Chapter Notes 7* kepada *Chapter 39* m/s VII-39-3 dan keterangan EN HS 2012 muka surat VII-3915-1 seperti berikut:-

Chapter Note 7 to Chapter 39 m/s VII-39-3

7. *Heading 39.15 does not apply to waste, parings, and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).*

EN HS 2012 m/s VII-3915-1 menjelaskan:

The products of this heading may consist of broken or worn articles of plastics, clearly not usable for their original purposes, or of manufacturing waste (*shavings, dust, trimmings, etc.*). Some waste can be reused as moulding material, varnish base, fillers, etc.

The heading, however, does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (*headings 39.01 to 39.14*).

Waste, parings and scrap of a single thermosetting material or of two or more thermoplastic materials mixed together, even if transformed into primary forms, are covered by the heading.....

Sehubungan itu, barangan adalah sesuai diperjeniskan di bawah **heading 39.03** berdasarkan keterangan dalam EN HS 2012 muka surat VII-3903-1 seperti berikut :

39.03 - Polymers of styrene, in primary forms.

- *Polystyrene :*

3903.11 - - *Expansible*

3903.19 - - *Other*

3903.20 - *Styrene-acrylonitrile (SAN) copolymers*

3903.30 - Acrylonitrile-butadiene-styrene (ABS) copolymers

3903.90 - *Other*

This heading covers polystyrene and copolymers of styrene. The most important copolymers of styrene are styrene-acrylonitrile (SAN) copolymers, acrylonitrile-butadiene-styrene (ABS) copolymers and styrene-butadiene copolymers.....

.....Acrylonitrile-butadiene-styrene (ABS) copolymers, which have high shock and weather resistance, are used in the manufacture of parts and accessories of bodies for motor vehicles, of refrigerator doors, of telephones, of bottles, of shoe heels, of cases for machines, of water pipes, of building panels, of vessels, etc.

Barangan mendapat liputan secara khusus dalam Perintah Duti Kastam 2012 seperti berikut:

39.03 - Polymer of styrene, in primary forms

- *Polystyrene*

.....
3903.20 - *Styrene-acrylonitrile (SAN) copolymer*
.....

3903.30 - Acrylonitrile-butadiene-styrene (ABS) copolymer

100 - - *In dispersion*

900 - - Other

3903.90 - *Other*
.....