

Dagangan : HIGH IMPACT POLYSTYRENE

Nama Perdagangan : PS Mix Crush

Kod Tarif (Perintah Duti Kastam 2012) :

3903.90 99 00 (PDK 2017)

Tarikh Kelulusan : 04 April 2017

Keterangan barangan :

Barangan adalah barangan terpakai yang telah dihancurkan kepada pelbagai saiz tidak seragam iaitu dalam bentuk ketulan, kepingan dan cebisan-cebisan kecil pelbagai warna .

Barangan akan digunakan sebagai bahan mentah dalam proses untuk dijadikan bentuk pellet dan diwarnakan semula. Barangan diimport dalam *paper bag* atau *jumbo bag* seberat 25kg. Komposisi barangan adalah terdiri daripada 100% *PS (Polystyrene) material*. Kegunaan barangan adalah untuk menghasilkan *modified plastic resin*.

Gambar barangan berdasarkan sampel yang dikemukakan adalah seperti berikut :



Berdasarkan *Material Safety Data Sheet (MSDS)*, keterangan mengenai spesifikasi barangan adalah seperti berikut :

Product Identification	
<i>Product Name</i>	<i>Polystyrene, PS</i>
<i>Product Use</i>	<i>Thermoplastic Resin</i>
Composition	
<i>100 % Polystyrene</i>	
Physical And Chemical Properties	
<i>Chemical Formula</i>	$(C_8H_8)_n$
<i>Apearance</i>	<i>Solid</i>
<i>Density</i>	$\sim 1.05 \text{ g/cm}^3$
<i>Melting Point</i>	$\sim 240^\circ\text{C}$
<i>Solubility in water</i>	<i>Insoluble</i>

Ketua Pengarah Kastam Malaysia memutuskan barangan ini sesuai diperjeniskan di bawah kod tarif **3903.90.99 00 (PDK 2017)** sebagai **Other Impact Polystyrene of notched izod impact at 23°C more than 80J/m** berdasarkan alasan-alasan berikut :

Barangan merupakan barangan terpakai yang telah dihancurkan kepada pelbagai saiz tidak seragam iaitu dalam bentuk ketulan, kepingan dan cebisan-cebisan kecil pelbagai warna .

Barangan akan digunakan sebagai bahan mentah dalam proses untuk dijadikan bentuk pellet. Barangan terdiri daripada *100% polystyrene* material dan akan digunakan untuk menghasilkan *modified plastic resin*.

Berdasarkan keterangan dalam *Chapter Note 7* , kepada *Chapter 39* dan keterangan *EN HS 2012* mukasurat VII-3915-1 *heading 39.15* hanya meliputi *thermosetting material* atau campuran antara dua atau lebih *thermoplastic materials*.

Chapter 39
Plastics and articles thereof

Notes

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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).*

Keterangan dalam EN HS 2012 muka surat VII-3915-1:

39.15 Waste, parings and scrap, of plastics.

3915.10 - *Of polymers of ethylene*

3915.20 - *Of polymers of styrene*

3915.30 - *Of polymers of vinyl chloride*

3915.90 - *Of other plastics*

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.....

Barangan dalam pelbagai bentuk adalah memenuhi kriteria sebagai “ *in primary form* “ berdasarkan keterangan **Chapter Note 6** kepada *Chapter 39 EN HS 2012* muka surat VII-39-2 seperti berikut :

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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.*

Keterangan dalam EN HS 2012 muka surat VII-39-11 :

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) **Powder, 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, mineral substances, 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*

Sehubungan itu, barangan mendapat liputan di bawah **heading 39.03** berdasarkan keterangan 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 khusus dalam Perintah Duti Kastam 2017 seperti berikut :

39.03	Polymers of styrene, in primary forms.
	- Polystyrene:
3903.11	- - Expansible:
3903.11.10 00	- - - In the form of granules
3903.11.90 00	- - - Other
3903.19	- - Other:
3903.19.10 00	- - - In dispersion
3903.19.20 00	- - - Granules, pellets, beads, flakes, chips and similar forms
3903.19.90 00	- - - Other
3903.20	- Styrene-acrylonitrile (SAN) copolymers:
3903.20.40 00	- - In aqueous dispersion
3903.20.50 00	- - In non-aqueous dispersion
3903.20.90 00	- - Other
3903.30	- Acrylonitrile-butadiene-styrene(ABS) copolymers:
3903.30.40 00	- - In aqueous dispersion
3903.30.50 00	- - In non-aqueous dispersion
3903.30.60 00	- - In the form of granules
3903.30.90 00	- - Other
3903.90	- Other:
3903.90.30 00	- - In dispersion
	- - Other:
3903.90.91 00	- - - Impact Polystyrene of notched izod impact at 23 ⁰ C less than 80 J/m
3903.90.99 00	- - - Other