

Dagangan : PVC FLOOR TILES Nama Perdagangan : <i>Sheet of Polyvinyl Chloride</i>	Kod Tarif (Perintah Duti Kastam 2012) : 3918.10 210 Tarikh Kelulusan : 06 Februari 2017
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Keterangan barangan :

Barangan berupa kepingan segiempat tepat berukuran panjang 91 cm, lebar 17.5cm dan tebal 5 mm. Ianya terdiri daripada dua lapisan berikut:

- 1) lapisan atas bercorak kayu .
- 2) lapisan bawah berwarna kelabu

Maklumat mengenai komposisi barangan dalam *Material Safety Data Sheet (MSDS)* adalah seperti berikut:

Ingredients

		<i>percentage</i>
1. Poly vinyl chloride	PVC(P-1000)	29.5
2. Diotyl Pthalate	DOTP	11.2
3. CaCo ³	Hard Coal	59
4. Stabilizer	Ba-Zn	0.3

Physical and Chemical Characteristics

<i>Appearance</i>	<i>Soft</i>
<i>Odor</i>	N/A
<i>pH</i>	N/A
<i>Solubility</i>	N/A
<i>Melting/Freezing point</i>	N/A
<i>Explosion</i>	N/A
<i>Oxidation</i>	N/A
<i>Specific Gravity</i>	1.7 ~ 1.8

Hasil analisis mengesahkan barangan terdiri kebanyakannya daripada poly(vinyl chloride) dan 41.3% bahan inorganik terutamanya calcium carbonate.

Ketetapan:

Ketua Pengarah Kastam Malaysia memutuskan barangan ini sesuai diperjeniskan di bawah kod tarif **3918.10 210** sebagai ***floor coverings of polymers of vinyl chloride, in the form of tiles of plastic, in tiles*** berdasarkan alasan-alasan berikut:

- Berdasarkan kepada analisis kimia, didapati barangan terdiri kebanyakannya daripada poly(vinyl chloride) dan 41.3% bahan inorganik terutamanya calcium carbonate.
- Barangan *marketed as tile* berdasarkan rujukan melalui carian website pembekal di http://ikdf0311.en.ec21.com/Unideco_Luxury_Vinyl_Tile--6926444_6926766.html

Barangan mendapat liputan secara spesifik di dalam EN HS 2012

39.18- Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.

3918.10 -Of polymers of vinyl chloride

3918.90 -Of other plastics

The first part of the heading covers plastics of the types normally used as floor coverings, in rolls or in the form of tiles. It should be noted that self-adhesive floor coverings are classified in this heading.

The second part of the heading, the scope of which is defined in Note 9 to this Chapter, covers wall or ceiling coverings of plastics, including those with a textile backing. Wallpaper or similar wall coverings of paper coated or covered with plastics are **excluded (heading 48.14)**.

It should be noted that this heading includes articles printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods (see Note 2 to Section VII).

- Barangan *marketed as tile* berdasarkan keterangan dalam deskripsi produk di dalam *MSDS* (Rujuk Lampiran 1A) sebagai *Poly Vinyl Chloride (PVC) Floor Tile*.

Berdasarkan struktur tarif Perintah Duti Kastam 2012, barangan mendapat liputan seperti berikut:

39.18- Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.

3918.10 -Of polymers of vinyl chloride

-- Floor coverings:

210 --- Tiles

290 --- Other