

**Dagangan** : EVA FOAM IN SHEET, NON-RIGID

Nama Perdagangan : EVA Foam

**Kod Tarif (Perintah Duti Kastam 2012)** :

3921.19.91 20 (PDK 2017)

**Tarikh Kelulusan** : 23 Mei 2017

**Keterangan barangan :**

Barangan dinamakan sebagai EVA Foam, dalam bentuk *sheet* dan bersifat *semi-rigid*. Berdasarkan maklumat yang dikemukakan oleh syarikat, barangan adalah sejenis *closed cell foam* yang dihasilkan daripada *ethylene vinyl acetate and blended copolymers*. Barangan diimport dalam gulungan berukuran 1070mm panjang dan 300mm lebar. Gambar sampel barangan adalah seperti di bawah :



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

<i>Technical name</i>	EVA Copolymer
<i>Chemical name</i>	Ethylene vinyl acetate copolymer
<i>Density</i>	0.06-0.09g/cm <sup>3</sup>
<i>Lowest resistance</i>	70°C
<i>Elongation</i>	6.5-9.0 kgf/cm <sup>3</sup>
<i>Extension force</i>	80-130%
<i>Tear</i>	3.0-4.5 kg/cm <sup>3</sup>

Barangan adalah bahan *intemediate* yang digunakan untuk menghasilkan *double sided EVA Foam tape*.

## Ketetapan

Ketua Pengarah Kastam memutuskan kesemua barangan tersebut sesuai diperjeniskan di bawah kod tariff **3921.19.91 20** sebagai ***polyethylene vinyl acetate being other non-rigid sheets of addition polymerisation product*** berdasarkan alasan-alasan seperti berikut:

1. Barangan adalah *EVA (Ethylene-Vinyl Acetate) Foam dalam bentuk sheet* dan bersifat *semi-rigid* yang akan digunakan untuk membuat *double sided EVA Foam tape*.
2. Barangan dihasilkan daripada *ethylene vinyl acetate and blended copolymers* iaitu sejenis *polyethylene copolymer*
3. Hasil analisis pakar mengesahkan bahawa barangan merupakan kepingan fleksibel berwarna putih terdiri daripada "*cellular polyethylene*" dengan ketebalan 1.4mm.
4. Barangan merupakan *a closed cell foam* yang mempunyai *a fine uniform cell structure*. Oleh itu, ia menepati kriteria sebagai *cellular plastic* seperti yang diterangkan dalam EN HS 2012 mukasurat VII -39-12 seperti berikut:

### **Cellular Plastics**

*Cellular plastics are plastic having many cells (either open, closed or both), dispersed throughout their mass. They include foam plastics, expanded plastics and microporous or microcellular plastics. They maybe flexible or rigid.*

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5. Barangan sesuai sebagai dalam bentuk *sheet* kerana ketebalannya (1.4mm) melebihi daripada ketebalan *plastic film* seperti yang dijelaskan dalam *National Note 1 kepada Section VII, mukasurat 352 PDK 2017* seperti berikut :

*For the purpose of heading 39.19 to 39.21, the expression "film" means any flat shape products of thickness less then 0.25 mm*

6. Mengikut Buku Shreve's Chemical Process Industries, 5th Edition mukasurat 635, *EVA* dihasilkan melalui proses *addition polymerisation*
7. Memandangkan jabatan masih belum menerima EN HS 2017 daripada WCO semasa laporan ini disediakan, maka rujukan dibuat berdasarkan En HS 2012.
8. Berdasarkan keterangan dan fakta di atas, barangan adalah sesuai diklasifikasikan di bawah *heading 39.21* dan liputan dalam EN HS 2012, muka surat VII-3901-1 seperti berikut:

### **39.21- other plates, sheets, film, foil and strips, of plastics.**

- Cellular

3921.11 - - Of polymer of styrene

3921.12 - - Of polymer of vinyl chloride

3921.13 - - Of polyurethanes

3921.14 - - Of regenerated cellulose

**3921.19 - - Of other plastics**

3921.90 - Other

**This heading covers plates, sheets, film, foil and strip, of plastics, other than those of heading 39.18, 39.19 or 39.20 or of Chapter 54. It therefore covers only cellular products or those which have been reinforced, laminated, supported or similarly combined with other materials. (For the classification of plates, etc. combined with other materials, see the General Explanatory Note.)**

According to Note 10 to this Chapter, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked (for example, polished, embossed, coloured, merely curved or corrugated), uncut or cut into rectangles (including squares) but not further worked (even if when so cut) become articles ready for use).

Plates, sheets, etc., whether or not surface-worked (including squares and other rectangles cut therefrom), with ground edges, drilled, milled, hemmed, twisted, frame or otherwise worked or cut into shapes other than rectangular (including square) are articles of heading 39.18, 39.19 or 39.22 to 39.26.

9. Barangan adalah sesuai diklasifikasikan di bawah kod tarif **3921.19.91 20** dalam struktur Perintah Duti Kastam 2017 seperti berikut:

**39.21 - other plates, sheets, film, foil and strips, of plastics.**

- Cellular

- 3921.11 - - Of polymer of styrene
- 3921.12 - - Of polymer of vinyl chloride
- 3921.13 - - Of polyurethanes
- 3921.14 - - Of regenerated cellulose
- 3921.19 - - Of other plastics**
- - - Rigid

.....  
- - - Other

- 3921.19.91 - - - - Plates and **sheets**
- - - - - Of other cellulose or its chemical derivatives;
- 3921.19.91 11 - - - - - Of nitrocellulose (gun-cotton)
- 3921.19.91 19 - - - - - Other
- 3921.19.91 20 - - - - - Of other addition polymerization products** other condensation
- or
- rearrangement polymerization products, of vulcanized fibre
- 3921.19.91.30 - - - - - Of hardened protein; of chemical derivatives of natural rubber
- 3921.19.91 90 - - - - - Other
- .....