

<b>Dagangan</b> : STYRENE-ACRYLONITRILE (SAN) COPOLYMERS IN CRUSHED FORM	<b>Kod Tarif (Perintah Duti Kastam 2012):</b> 3903.20.90 00 (PDK 2017)
Nama Perdagangan : Acrylonitrile Styrene (AS)	<b>Tarikh Kelulusan</b> : 06 Disember 2018

**Keterangan barangan :**

Barangan adalah serpihan (*crushed*) plastic yang terdiri daripada pelbagai warna dan tidak sekata saiznya. Barangan akan diimport bagi tujuan *recycle* menghasilkan *plastic pellet*. Barangan diperdagangkan sebagai *Acrylonitrile Styrene (AS)*.

**Ketetapan:**

Ketua Pengarah Kastam Malaysia memutuskan barangan ini sesuai diklasifikasikan di bawah kod tarif **3903.20.90 00** sebagai ***Styrene-acrylonitrile (SAN) Copolymers in Crushed Form*** berdasarkan alasan-alasan berikut:

Barangan diimport sebagai *Acrylonitrile Styrene (AS)* berbentuk serpihan kecil (*crushed*) dan tidak menampakkan bentuk asal produk. Barangan akan digunakan bagi tujuan *recycle* di mana ianya akan digunakan semula sebagai *raw material* untuk menghasilkan barangan *plastic pellet*.

Analisa pakar telah mengesahkan barangan berupa ketulan kecil. Ini menunjukkan *proses crushing* telah *transform waste product* kepada ketulan kecil yang mematuhi maksud *primary form* berdasarkan Nota 6 kepada *Chapter 39 PDK 2017* seperti berikut:

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**Chapter Notes.**

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.***

Menurut analisa pakar, barangan terdiri daripada *styrene-acrylonitrile copolymer* tetapi tidak mengesahkan peratusan monomer tersebut. Pihak syarikat juga telah menghantar sampel ke makmal SIRIM untuk analisis. Hasil analisis SIRIM mengesahkan barangan menepati ciri-ciri *Acrylonitrile Styrene (rujuk lampiran 1A)*. WCO telah mengenalpasti bahawa *styrene-acrylonitrile* adalah sejenis *copolymer* yang mendapat liputan secara spesifik di dalam heading EN HS 2017 muka surat VII-3903-1 seperti yang berikut:

*This heading covers polystyrene and copolymers of styrene. The most important copolymers of styrene are styrene-acrylonitrile (copolymers, acrylonitrile-butadiene-styrene (ABS) copolymers and styrene-butadiene copolymers. Most of the styrene-butadiene copolymers with substantial amounts of butadiene comply with the requirements of Note 4 to Chapter 40 and are therefore classified in Chapter 40 as synthetic rubber. For the classification of polymers (including copolymers), chemically modified polymers and polymer blends, see the General Explanatory Note to this Chapter.*

Maksud *styrene-acrylonitrile* turut dijelaskan seperti berikut:

***Styrene acrylonitrile resin is a copolymer plastic consisting of styrene and acrylonitrile. It is also known as SAN. It is widely used in place of polystyrene owing to its greater thermal resistance. The chains of the polymer show alternating repeat units of styrene and acrylonitrile, and it is a copolymer.***

*The relative composition is typically between 70 and 80% by weight styrene and 20 to 30% acrylonitrile.[1] Larger acrylonitrile content improves mechanical properties and chemical resistance, but also adds a yellow tint to the normally transparent plastic.[2]*

Berdasarkan keterangan di atas, *styrene-acrylonitrile* adalah sesuai diklasifikasikan sebagai *copolymer* di bawah subheading **3903.20**. Hal ini adalah bersesuaian dengan Nota 4 kepada *Chapter 39 PDK 2017* seperti berikut:

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4. *The expression "copolymers" covers all polymers in which **no single monomer unit contributes 95 % or more by weight to the total polymer content.***

*For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.*

*If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.*

Menurut buku *Shreve's Chemical Process Industries – George T Austin*, muka surat 635, *polystyrene* merupakan sejenis *thermoplastic material*. Disebabkan barangan merupakan *thermoplastic material* yang telah bertukar menjadi *primary form*, maka barangan tidak sesuai diklasifikasikan di bawah heading **39.15** berdasarkan Nota 7 kepada *Chapter 39 PDK 2017* seperti berikut:

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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).***

Analisa pakar telah mengesahkan barangan berupa ketulan kecil (*crushed*). Oleh itu barangan sesuai diklasifikasikan di bawah kod tarif **3903.20.90 00** yang mendapat liputan secara khusus berdasarkan Perintah Duti Kastam (PDK 2017) seperti yang berikut:

<b>39.03</b>	<b>Polymers of styrene, in primary forms.</b>
	- 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
<b>3903.20.90 00</b>	- - <b>Other</b>
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 <sup>o</sup> C less than 80 J/m
3903.90.99 00	- - - Other

**Gambar :**

