

Dagangan : POLY(ETHYLENE TEREPHTHALATE), HAVING A VISCOSITY NUMBER OF LESS THAN 78 ML/G , IN FLAKES FORM

Kod Tarif : 3907.69.90 00 (PDK 2017)

Tarikh Kelulusan : 26 September 2019

Nama Perdagangan : PET Flakes

Keterangan Barangan :

1	<p>Deskripsi Barangan:</p> <ul style="list-style-type: none"> • Berdasarkan kepada sampel, yang dikemukakan, barangan terdiri daripada 2 paket plastik seperti berikut: <ul style="list-style-type: none"> (a) Paket plastik bertanda "PET Flakes" mengandungi barangan berupa serpihan plastik lutsinar yang tidak berwarna (kebanyakan) dan berwarna biru (sedikit). (b) Paket plastik bertanda "(green) PET Flakes" mengandungi barangan berupa campuran serpihan plastik berwarna hijau(kebanyakan) dan kuning (sedikit). • Menurut maklumat pihak syarikat, komposisi barangan terdiri daripada PET.
2	<p>Kegunaan Barangan: Sebagai <i>raw material</i></p>
3	<p><u>Rujukan (EN dan lain-lain) dan Justifikasi:</u></p> <ul style="list-style-type: none"> • Hasil analisis mendapati kesemua sampel tersebut terdiri daripada poly(ethylene terephthalate). • Barangan merupakan <i>waste and scrap of single thermoplastic (Polyethylene terephthalate)</i> yang telah ditukar menjadi <i>primary form (in flakes form)</i>. Sehubungan itu, barangan adalah tidak sesuai diklasifikasikan di bawah heading 39.15 berdasarkan keterangan Chapter Note 7 kepada Chapter 39 <p style="margin-left: 40px;"><i>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).</i></p> • <i>Polyethylene terephthalate</i> mendapat liputan secara spesifik di bawah heading 39.07 berdasarkan keterangan EN HS 2017, muka surat VII-3907-1 seperti berikut: <p style="margin-left: 40px;">39.07 - Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</p> <p style="margin-left: 40px;">.....</p> <p style="margin-left: 40px;"><i>This heading covers :</i></p> <p style="margin-left: 40px;">(1).....(4).....</p>

(5) **Polyesters.** These polymers are characterised by the presence of carboxylic ester functions in the polymer chain and are obtained, for example, by condensation of a polyhydric alcohol and a polycarboxylic acid. They are thus distinguished from polyvinyl esters of heading 39.05 and polyacrylic esters of heading 39.06, in which the ester groups are substituents on the polymer chain. Polyesters include :

(a)...(b).....

(c) **Poly(ethylene terephthalate) (PET).** Polymer generally formed by the esterification of terephthalic acid with ethylene glycol or obtained from the reaction of dimethyl terephthalate with ethylene glycol. Apart from its very important use in textiles, it finds application, for example, in packaging films, recording tapes, soft-drink bottles.

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- Barangan adalah sesuai diklasifikasikan di bawah kod tarif **3907.69.90 00** berdasarkan kepada struktur tarif Perintah Duti Kastam 2017.

39.07		<p>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</p> <ul style="list-style-type: none"> - Polyacetals - Other polyethers: <ul style="list-style-type: none"> - - Polytetramethylene ether glycol - - Other - Epoxide resins: <ul style="list-style-type: none"> - - Of a kind used for coating, in powder form - - In the form of liquids or pastes - - Other - Polycarbonates - Alkyd resins: <ul style="list-style-type: none"> - - In the form of liquids or pastes - - Other - Poly(ethylene terephthalate): <ul style="list-style-type: none"> - - Having a viscosity number of 78 ml/g or higher - - Other: <ul style="list-style-type: none"> - - - In the form of granules - - - Other - Poly(lactic acid) - Other polyesters: <p>.....</p>
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Ketua Pengarah Kastam Malaysia memutuskan pengklasifikasian barangan adalah dibawah kod tarif **3907.69.90 00** sebagai **Poly(ethylene terephthalate), having a viscosity number of less than 78 ml/g, in flakes form.**

5 Gambar:

