

<p><b>Dagangan</b> : RIGID, CELLULAR POLYSTYRENE BLOCK</p> <p>Nama Perdagangan : Extruded Polystyrene Block</p>	<p><b>Kod Tarif (Perintah Duti Kastam 2012) :</b> 3921.11.20 90 (PDK 2017)</p> <p><b>Tarikh Kelulusan</b> : 16 Jun 2017</p>
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**Keterangan barangan :**

Barangan dinamakan sebagai **Extruded Polystyrene (XPS) Block**, merupakan barangan berbentuk blok segiempat, berwarna putih kekuningan, *rigid* dan mempunyai ruang-ruang kecil halus *throughout their mass*.

Ketua Pengarah Kastam Malaysia memutuskan barangan tersebut sesuai diperjeniskan di bawah kod tarif **3921.11.20 90 (PDK 2017)** sebagai **Cellular, rigid block of polymers of styrene** berdasarkan alasan-alasan berikut:

- Barangan berupa blok segiempat, berwarna putih kekuningan, *rigid* dan mempunyai ruang-ruang kecil halus *throughout their mass (cellular)*. Barangan akan digunakan sebagai *thermal insulation* seperti *perimeter insulation, inverted insulation for terrace roofs, insulation of pitched roofs, floor insulation including insulation of highly loaded industrial floors, insulation of thermal bridges for exterior walls etc.*
- Barangan didapati tidak fleksible (tidak boleh dilengkung dan dibengkokkan) tetapi tegar dan boleh dipatah, maka ia adalah *rigid*. Barangan adalah berbentuk blok dengan size 1000-3000mm(Length), 600-1200 mm (Width), 20-200 mm (Thickness) (320 mm multilayer product).
- Laporan analisa pakar mengesahkan bahawa barangan diperbuat daripada *expansible (cellular) polystyrene*.
- Memandangkan jabatan masih belum menerima EN HS 2017 daripada WCO semasa laporan ini disediakan, maka rujukan dibuat berdasarkan EN HS 2012.
- Barangan menepati keterangan sebagai **cellular** dalam EN HS 2012 muka surat VII-39-12 seperti berikut:

**Cellular plastics**

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

*Cellular plastics are produced by a variety of methods. These include incorporating a gas into plastics (e.g., by mechanical mixing, evaporation of a low boiling point solvent, degradation of a gas producing material), mixing plastics with hollow micro-spheres (e.g., of glass or phenolic resin), sintering granules of plastics and mixing plastics with water or solvent-soluble material which are leached out of plastics leaving voids.*

- Sehubungan itu, barangan sesuai diperjeniskan di bawah **heading 39.21** sebagaimana keterangan dalam EN HS 2012 muka surat VII-3921-1 seperti berikut:

**39.21 - Other plates, sheets, film, foil and strip, of plastics.**

- Cellular:

3921.11 - - Of polymers of styrene

3921.12 - - Of polymers 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 they 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, framed or otherwise worked or cut into shapes other than rectangular (including square) are generally classified as articles of headings 39.18, 39.19 or 39.22 to 39.26.*

- Barangan mendapat liputan dalam Perintah Duti Kastam 2017 seperti berikut:

<b>39.21</b>	<b>Other plates, sheets, film, foil and strip, of plastics</b>
	- Cellular:
3921.11	- - Of polymers of styrene:
3921.11.20	- - - Rigid:
3921.11.20 10	- - - - Plates and sheets
3921.11.20 90	- - - - Other
	- - - Other:
3921.11.91 00	- - - - Plates and sheets
3921.11.92 00	- - - - Film
3921.11.99	- - - - Other:
3921.11.99 10	- - - - - Blocks
3921.11.99 90	- - - - - Other
3921.12.00 00	- - Of polymers of vinyl chloride
3921.13	- - Of polyurethanes:
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