

**Dagangan** : STYRENE/BUTADIENE RUBBER  
PLATE, CELLULAR

Nama Perdagangan : Rubber Plate

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

4008.11.90 00 (PDK 2017)

**Tarikh Kelulusan** : 22 Jun 2017

**Keterangan barangan :**

Berdasarkan maklumat dalam *Material Safety Data Sheet* mengenai barangan adalah seperti berikut:

(i) **Product Information**

Name	Latex Foam Products Synthetic and/or Natural Rubber
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(ii) **Physical Data**

Form	Cellular latex foam
Density Ranges	3lb/ft <sup>3</sup> to 15lb/ft <sup>3</sup>

Kegunaan sebagai kepingan dalam tilam

Merujuk kepada *General Product and Material Specification Sheet*, *maximum height of a latex foam block is 15cm (6 inches)*.

Ketua Pengarah Kastam Malaysia memutuskan barangan tersebut sesuai diperjeniskan di bawah kod tarif tarif **4008.11.90 00** sebagai **Cellular rubber in plate form** berdasarkan alasan-alasan berikut:

- Barangan berupa satu kepingan lembut dan berupa cellular (tekstur menyerupai span) berwarna putih kekuningan. Kegunaan sebagai kepingan dalam tilam
- Barangan sesuai sebagai *vulcanised rubber* kerana analisa pakar mengesahkan barangan mengandungi *Styrene/Butadiene Rubber* (96%) dan *Sulfur* (12%).
- Memandangkan jabatan masih belum menerima EN HS 2017 daripada WCO semasa laporan ini disediakan, maka rujukan dibuat berdasarkan EN HS 2012
- Berdasarkan kepada analisa pakar, barangan daripada *Styrene/Butadiene Rubber* dan *Sulfur*, iaitu sesuai dengan *vulcanized rubber*. Keterangan dalam EN HS 2012 muka surat VII-40-3 mengenai "*vulcanised rubber*" adalah seperti berikut:

*The expression "rubber" covers the foregoing products whether unvulcanised, vulcanised or hard.*

*The term " vulcanised "refers in general to rubber (including synthetic rubber) which has been cross-linked with sulphur or any other vulcanising agent (such as, sulphur chloride, certain oxides of polyvalent metals, selenium, tellurium, thiuram di- and tetrasulphides, certain organic peroxides and certain synthetic polymers), whether or not using heat or pressure, or by high energy, radiation so that it passes from a mainly plastic state to a mainly elastic one. It should be noted that the criterion concerning vulcanisation with sulphur is relevant only for the purposes of Note 4, i.e., for determining whether a substance is synthetic rubber or not. Once a substance has been determined to be synthetic rubber, products made therefrom are considered as vulcanised rubber products for the purpose of headings 40.07 to 40.17, whether they have been vulcanised with sulphur or with some other vulcanising agent.*

For the purpose of vulcanisation, in addition to vulcanising agents, certain other substances are also normally added, such as accelerators, activators, retarders, plasticisers, extenders, fillers, reinforcing agents or any of the additives mentioned in Note 5 (B) to this Chapter. Such vulcanisable mixtures are regarded as compounded rubber and are classified in heading 40.05 or 40.06 depending upon the form in which they are presented.

- Barangan merupakan *vulcanized, cellular rubber* dalam bentuk kepingan blok yang sesuai diperjeniskan di bawah **heading 40.08** sebagaimana keterangan dalam EN HS 2012 muka surat VII-4008-1 seperti berikut:

**40.08 - Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.**

- Of cellular rubber :

4008.11 - - Plates, sheets and strip

4008.19 - - Other

- Of non-cellular rubber :

4008.21 - - Plates, sheets and strip

4008.29 - - Other

This heading covers :

- (1) **Plates, sheets and strip** (having any cross-sectional dimension exceeding 5 mm) in the length, or merely cut to length or into rectangles (including squares).
- (2) **Blocks of regular geometric shape.**

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 The products of this heading may be surface-worked (e.g., printed, embossed, grooved, channelled, ribbed); they may also be plain or coloured (either in the mass or on the surface). Profile shapes with an adhesive surface, used for sealing window frames, are classified in this heading. The heading also covers rubber flooring material in the piece, and tiles, mats and other articles, obtained merely by cutting plates or sheets of rubber into rectangular (including square) shapes.

The classification of products made from vulcanised rubber (other than hard rubber) combined (either in the mass or on the surface) with textile materials is subject to the provisions of Note 3 to Chapter 56 and Note 4 to Chapter 59. Combinations of vulcanised rubber (other than hard rubber) with other materials remain classified in this heading provided they retain the essential character of rubber.

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

<b>40.08</b>	<b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</b>
	- Of cellular rubber:
4008.11	- - Plates, sheets and strip:
4008.11.10 00	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side
4008.11.20 00	- - - Other, floor tiles and wall tiles
<b>4008.11.90 00</b>	<b>- - - Other</b>
4008.19.00 00	- - Other
	- Of non-cellular rubber:
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