

Dagangan : OTHER LAMINATED WOOD

Nama Barangan : Multiplywood

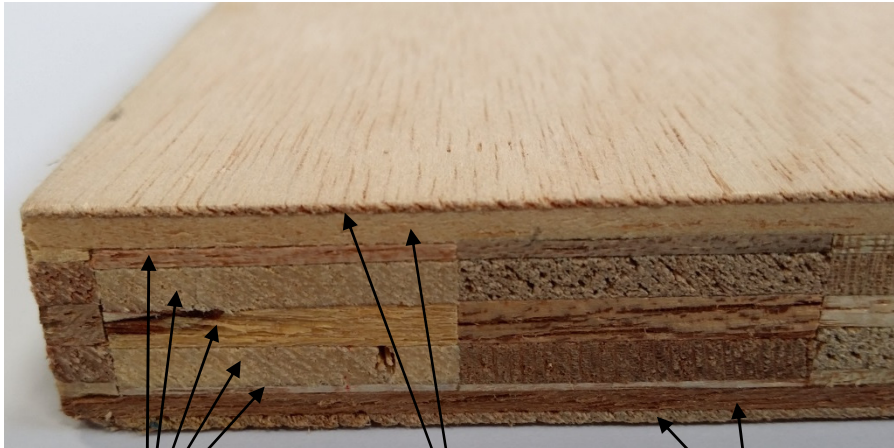
Model : "RX" / "LX" / Lamin Board

Kod Tarif (Perintah Duti Kastam 2012) :

4412.99 100

Tarikh Kelulusan : 12 Februari 2015

Barangan yang dinamakan *Multiplywood "RX" / "LX" Lamin Board* terdiri daripada beberapa susunan lapisan 5 *ply plywood strips* yang bersaiz 1.2cm tebal dengan lebar 2.5cm dan dicantumkan *side by side* dan kemudian dilapisi dengan kepingan *veneer* pada permukaan atas dan bawah seperti gambar di bawah.



5 Lapisan plywood strips
saiz 1.2cm (T) dan
2.5cm (L)

2 Lapisan veneer

2 Lapisan veneer



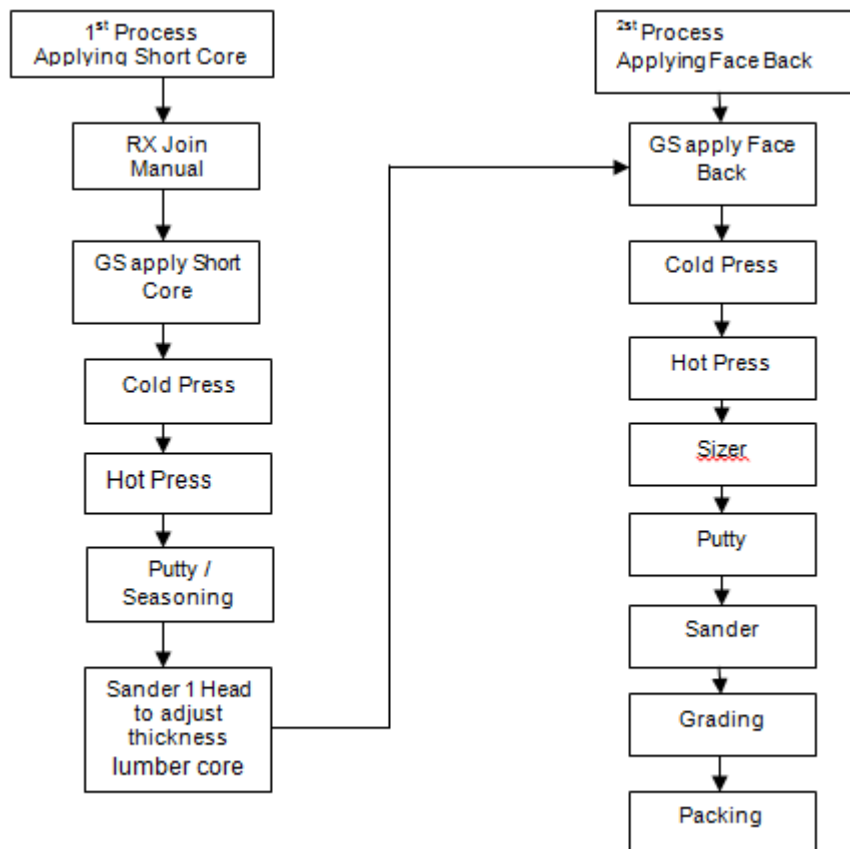
Barangan digunakan sebagai sebagai *packing material* . Barangan terdapat dalam pelbagai saiz seperti berikut

No	Size Finish T x W x L	Thickness 4' x 8'	Width Core	Thickness Short Core	Face Back	Remark
1.	12 x 1220 x 2440	8.5mm	25mm	1.30mm	0.90mm	0.90+1.30+8.50+1.30+0.90
2.	15 x 1220 x 2440	8.5mm	25mm	2.40mm	0.90mm	0.90+2.40+8.50+2.40+0.90
	15 x 1220 x 2440	12mm	25mm	1.30mm	0.90mm	0.90+1.30+12.0+1.30+0.90
3.	18 x 1220 x 2440	8.5mm	25mm	3.30mm	1.70mm	1.70+3.30+8.5+3.30+0.90
	18 x 1220 x 2440	12mm	25mm	2.40mm	0.90mm	0.90+2.40+12.0+2.40+0.90
4.	24 x 1220 x 2440	18mm	25mm	2.40mm	0.90mm	0.90+2.40+18.0+2.40+0.90

Mengikut keterangan pemohon, *multiplywood* ini dibuat menggunakan *waste recovered from plywood processing*. Ia menggunakan *plywood side-cuts as recycled / waste recovered product*.

Lapisan *plywood strips* ini adalah daripada *waste edge of 5 ply plywood* yang di *trimmed* dipotong mengikut saiz 25mm lebar yang disusun/dilapiskan/disambung/digam dijadikan sebagai *inner core* dan kemudiannya dilapis / diapit dengan 2 lapisan *wood veneer* pada permukaan atas dan bawahnya dan dijadikan /digunakan sebagai *plywood*.

Proses pembuatan barangan ini adalah seperti berikut :



Ujian pengecaman yang dijalankan mengesahkan seperti berikut :

No. Label	Jenis Kayu	Nama Botanical	Kumpulan Kekuatan	Komposisi	Purata Ketebalan (mm)
1.	Meranti Merah Muda	<i>Shorea sp.</i>	SG6	<i>Wood Veneer</i>	0.5
2.	Keruing	<i>Dipterocarpus sp.</i>	SG5	<i>Wood Veneer</i>	1.0
3.	Red Balau	<i>Shorea sp.</i>	SG3	<i>Wood Strips</i>	1.5
4.	Durian	<i>Durio sp.</i>	SG6	<i>Wood Strips</i>	3.0
5.	Kelat	<i>Syzygium sp.</i>	SG3	<i>Wood Strips</i>	3.0
6.	Durian	<i>Durio sp.</i>	SG6	<i>Wood Strips</i>	3.0
7.	Kedondong	<i>Species of burseraceae</i>	SG5	<i>Wood Strips</i>	1.5
8.	Keruing	<i>Dipterocarpus sp.</i>	SG5	<i>Wood Veneer</i>	1.0
9.	Melantai	<i>Shorea sp.</i>	SG6	<i>Wood Veneer</i>	0.5

Barangan ini sesuai diperjeniskan di bawah kod tariff **4412.99 100** sebagai **other similar laminated board** berdasarkan alasan-alasan berikut :

- (i) Analisis pakar mengesahkan sampel barangan dibuat dari kayu pelbagai spesis yang terdiri daripada 5 lapisan *plywood strip* yang diapit 2 lapisan *wood veneer* pada permukaan atas dan bawah. Setiap lapisan kayu ini mempunyai ketebalan tertentu
- (ii) Berdasarkan ujian pengecaman, 2 lapisan *wood veneer* pada bahagian permukaan atas dan bawah adalah daripada kayu jenis Meranti Merah Muda, Keruing dan Melantai. Kayu jenis Meranti Merah Muda dan Keruing adalah dari jenis *tropical wood* seperti yang dijelaskan dalam *Subheading Note (2)* kepada *Chapter 44* seperti berikut :

Subheading Notes.

1.

2. *For the purposes of headings, the expressions "tropical wood" means one of the following types of wood :*

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 **Keruing**,.....**Light Red Meranti**,

- (iii) Mengikut maklumat pemohon, barangan dibuat daripada *waste recovered from plywood processing* iaitu daripada *waste edge of 5 ply plywood / side-cuts* yang di *trimmed* dan kayu terbuang yang disusun/dilapiskan/disambung/digam untuk dijadikan sebagai *wood strips* bagi membentuk *inner core* barangan. Ia kemudiannya dilapis dengan 2 lapisan *wood veneer* pada permukaan atas dan bawah.

Oleh itu barangan tidak sesuai diperjeniskan di bawah kod tarif 4412.94 000 seperti cadangan Bhg. Perkhidmatan Teknik Negeri kerana barangan tidak menepati ciri-ciri sebagai *blockboard*, *laminboard* atau *battenboard* seperti yang dinyatakan berikut :

i. **EN HS 2012 mukasurat IX-4412-1:**

Blockboard, laminboard and battenboard, in which the **core is thick and composed of blocks, laths, or battens of wood glued together** and surfaced with the outer plies. Panels of this kind are very rigid and strong and can be used without framing or backing.

ii. **Carpentry and Joinery - Third Edition**

(a) Laminboard - **Has a core made up of a lamination of narrow wood strips** (veneer on edge) – **not exceeding 7 mm wide** – glued together, then faced with one or two wood veneers on each face. The methods of laying up using 5 ply veneer construction are shown in figure 4.8.a–c.

- a Both side veneers are at right angles to the core.
- b Inner veneers are at right angles to the core– cross-banded outer facing veneers run in the same direction of the core grain.
- c As above, except that the facing veneers run in the opposite direction of the core grain.

Laminboard has a virtually distortion (ripple)-free surface.

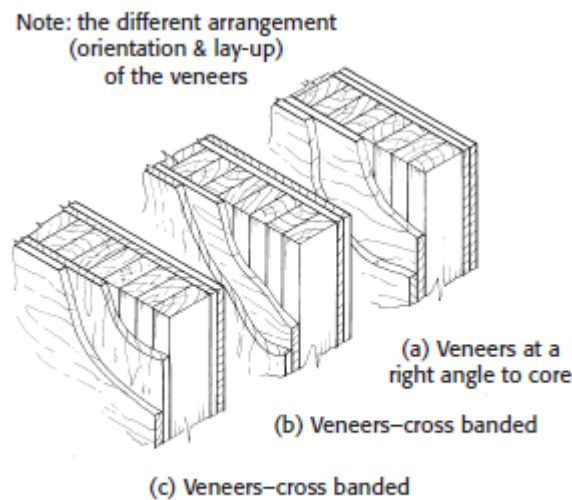


Fig 4.8 Laminboard, 5-ply construction

(b) Blockboard

Similar to laminboard, except that the wood strips used in its **core are wider – usually between 19 mm and 30 mm**. The methods of laying up using 3 and 5 ply veneer construction are shown in figure 4.9.a–c.

- (a) 3 ply – single outer veneer at right angles to the core. The facing veneers of these boards are not generally suitable for self-finishes, as the wider core can distort slightly and induce a rippled effect on the finished surfaces of the board. They can be used as a baseboard for further facings such as a plastic laminate.
- (b) 5 ply – a more stable board, both outer veneers are cross-banded. Facing veneers run at right angles to the core material. Generally suitable for self-finishes.
- (c) 5 ply – as above, both outer veneers are cross-banded. In this case, the facing veneers run in the same direction as the core material. Generally suitable for self-finishes

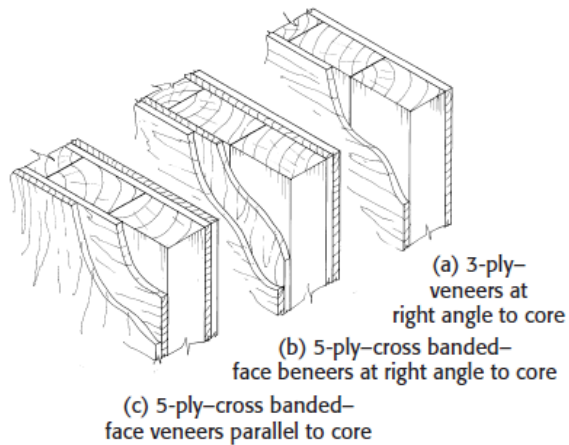
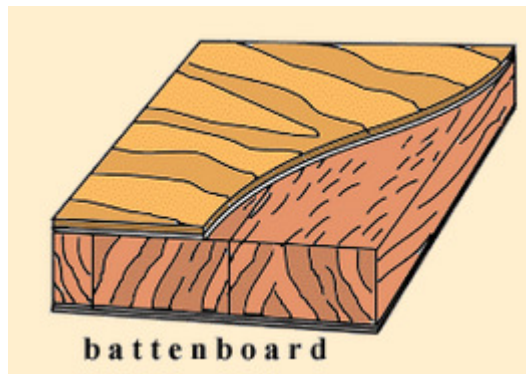


Fig 4.9 Blockboard, 3 and 5-ply construction

iii. <http://homepage.eircom.net/~woodworkwebsite/timind/manuf.htm>

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Battenboard is a solid block with core of sawn thin wood. **The thickness of the core is about 20-25mm** and total thickness is about 50mm. These boards are light

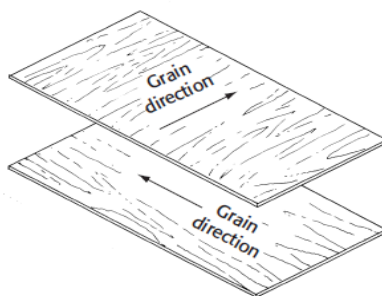


Berdasarkan keterangan di atas, barangan tidak menepati maksud *laminated board* kerana barangan dihasilkan daripada *wood strips* yang disusun secara *parallel* mengikut grain kayu dan dilapisi dengan *veneer* pada permukaan atas dan bawah.

(iv) Barangan juga tidak sesuai diperjeniskan di bawah kod tarif 4412.39 000 sebagai *other plywood* seperti cadangan syarikat kerana barangan tidak menepati ciri-ciri sebagai *plywood* sebagaimana yang dijelaskan berikut :

i. **EN HS 2012 mukasurat IX-4412-1:**

Plywood consisting of three or more **sheets of wood glued and pressed one on the other** and generally disposed so that the grains of succedive layers are at and angle ; this gives the panels greater strength and, by compensating shrinkage, reduces warping. **Each componen sheet** is known as a "ply" and plywwod is usually formed of an odd number of piles, the middle ply being called the "core".



Berdasarkan keterangan di atas, *plywood* terdiri daripada beberapa lapisan *veneer* dalam bilangan yang ganjil, *glued together with adjacent layers having their wood grain rotated up to 90 degrees to one another*.

Plywood adalah dalam bentuk **sheet** yang dijelaskan sebagai **a large, thin, flat, usually rectangular piece of something** (<http://dictionary.cambridge.org/dictionary/british/sheet>)).

(v) Barangan mendapati liputan di dalam EN HS 2012 mukasurat IX-4412-1 seperti berikut :

44.12 - Plywood, veneered panels and similar laminated wood (+).

4412.10 - *Of bamboo*

- *Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness*

4412.31 - -

4412.32 - -

4412.39 - -

- **Other :**

4412.94 - - *Blockboard, laminboard and battenboard*

4412.99 - - Other

This heading covers :

(1) – (2)

(3) *Similar laminated wood. This group can be divided into two categories :*

- *Blockboard, laminboard and battenboard, in which the core is thick and composed of blocks, laths, or battens of wood glued together and surfaced with the outer plies. Panels of this kind are very rigid and strong and can be used without framing or backing.*

- ***Panel in which the wooden core is replaced by other materials such as a layer or layers of particle board, fibreboard, wood waste glued together, asbestos or cork.***

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(vi) Barangan mendapat liputan secara khusus dalam PDK 2012 seperti berikut :

44.12 - Plywood, veneered panels and similar laminated wood (+).

4412.10 - *Of bamboo*

- *Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness*

4412.31 --
4412.32 --
4412.39 --

- **Other :**

4412.94 -- *Blockboard, laminboard and battenboard*

4412.99 -- **Other :**

100 --- ***With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter***

--- *Other*

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