

Dagangan : SURFACE PREPARATION

Kod Tarif (Perintah Duti Kastam 2012) :

Nama Barangan : Polyurethane Resin

Jenama : Maris Polymer

Model : Mariseal 250

3214.90 000

Tarikh Kelulusan : 18 Februari 2015

Barangan dinamakan sebagai *Mariseal 250*. Mengikut maklumat pada risalah yang dikemukakan oleh pemohon, barangan adalah *one component polyurethane membrane used for long-lasting waterproofing*. Barangan berasaskan *reactive polyurethane* dan digunakan *for the waterproofing of roof surfaces against penetration of atmospheric water* antaranya :

- i. *Waterproofing of Roofs*
- ii. *Waterproofing of Balconies, Terraces and Verandas*
- iii. *Waterproofing of Wet Areas (under-tile) in Bathrooms, Kitchens, Balconies, Auxiliary Rooms, etc.*
- iv. *Protection of Polyurethane Foam Insulation*

Spesifikasi barangan berdasarkan MSDS adalah seperti berikut :

<i>Product Name</i>	<i>MARISEL 250</i> <i>Polyurethane liquid applied Waterproofing membrane</i>		
<i>Aromatic polyisocyanate solution</i>			
<i>Composition / Information on Ingredients</i>	<i>Weight %</i>	<i>CAS No.</i>	
<i>Diisocyanatoluene (mixture of isomers)</i>	0.1 – 0.5	26471-62-5	
<i>Xylene Isomers mixture</i>	10 - 25	1330-20-7	
<i>n-Butyl acetate</i>	0.5 – 2.5	123-8-4	
<i>Aerosil 200</i>	0.5 – 2.5	67762-90-7	
<i>Physical and Chemical Properties</i>			
- <i>Form</i>	<i>Viscous Liquid</i>		
- <i>Color</i>	<i>White, terracotta-red, green, grey, black etc</i>		
- <i>Odour</i>	<i>Smell of solvent</i>		
- <i>Setting point</i>	<i>< 0°C</i>		
- <i>Viscosity at 23°C</i>	<i>> 90 s, according to ISO 2431</i>		
- <i>Solvent separation</i>	<i>< 3%, according to UN Manual of Test and Criteria</i>		
- <i>Density</i>	<i>1.35 – 1.45 g/ml</i>		
- <i>Solubility in water</i>	<i>Insoluble reacts</i>		

Barangan mengandungi *solvent* iaitu *Xylene* dan *n-Butyl acetate* dan juga *Aerosil 200* iaitu *hydrophobic fumed silica with silicon oil base* di mana *properties* dan penggunaan adalah sebagai *toner* dan *adhesive and sealants*

Barangan adalah *finish product* di mana cara penggunaannya adalah dengan menyapu 2 atau 3 lapisan *Mariseal 250* menggunakan berus atau *roller* ke atas permukaan atap atau bahagian-bahagian yang dikehendaki (*balconies, terraces and verandas, wet areas (under-tile) in bathrooms, kitchens, etc.*) seperti berikut :

- (a) Sapuan / lapisan pertama
- (b) Lapisan kedua - selepas 12-18 jam (tidak melebihi 48 hours)
- (c) Lapisan ketiga untuk kegunaan lasak (*for demanding applictions, apply third layer of the Mariseal 250.*)

Spesifikasi penggunaan barangan adalah seperti berikut :

Minimum layer thickness	1.6mm	2.9mm
Minimum quantity consume	2.4 kg/m2	4.1

Bagi tujuan *reinforcement*, barangan juga boleh digunakan bersama dengan *Mariseal Fabric*.

Barangan ini sesuai diperjeniskan di bawah kod tariff **3214.90 000** sebagai ***other surface preparation*** berdasarkan alasan-alasan berikut :

- (i) Analisis pakar mengesahkan sampel barangan adalah cecair berwarna kelabu putih yang terdiri daripada *polyurethane* dalam campuran pelarut organik (terutamanya *ethylbenzen* dan *xylene*) dan 44.7% bahan inorganik (terutamanya kalsium karbonat). Nilai bahan tidak meruap adalah 16.8%.
- (ii) Barangan adalah berasaskan *reactive polyurethane*, mengandungi bahan *solvent* yang terdiri daripada *Xylene Isomers mixture*, dan *n-Butyl acetate* serta *Aerosil 200* iaitu *hydropholic fumed silica with silicon oil base* di mana *properties* dan penggunaan adalah sebagai *toner* dan *adhesive and sealants*.
- (iii) Barangan merupakan *finish product* yang digunakan sebagai *waterproofing of roof surfaces against penetration of atmospheric water*. Penggunaannya adalah dengan menyapu 2 atau 3 lapisan *Mariseal 250* menggunakan berus atau *roller* ke atas permukaan atap atau bahagian-bahagian yang dikehendaki (*balconies, terraces and verandas, wet areas (under-tile) in bathrooms, kitchens, etc.*) mengikut ketebalan tertentu.
- (iv) Walaubagaimanapun nilai bahan meruap di dalam barangan adalah melebihi 50%, ia tidak sesuai dipertimbangkan di bawah kepala 32.08 kerana keadaannya adalah dalam bentuk *colloid (dispersion)* bukan larutan jernih (*clear*) seperti yang dijelaskan dalam Nota 4 kepada *Chapter 32* mukasurat VI-32-1 dan VI-3208-2:

Chapter 32

Notes.

(1) – (3)

(4) *Heading 32.08 included solution (other than collodions) consisting of any of the products specified in heading 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solutions.*

(5) – (6)

32.08 – *Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymer, dispersed or dissolved in non-aqueous medium; solution as defined in Note 4 to this Chapter.*

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(C) **SOLUTIONS AS DEFINED IN NOTE 4 TO CHAPTER 32**

By virtue of Note 4 to this Chapter, **solutions (other than collodians)** of the following compositions are classified in this heading :

- one or more

Oleh kerana barangan dalam bentuk **Viscous Liquid**, maka barangan terkeluar daripada Chapter 32.

- (v) Walaupun bentuk barangan menepati ciri-ciri sebagai dalam *primary form*, tetapi ia tidak sesuai diperjeniskan di bawah kod tarif 3909.50 000 sebagai *polyurethane in primary form* kerana penggunaan barangan adalah sebagai *coating* yang terkeluar daripada kepala 39.09 seperti yang dijelaskan dalam EN mukasurat VII-39-11 seperti berikut :

Primary Forms

Headings 39.01 to 39.14 cover goods in primary forms only. The expression "primary forms" is defined in Note 6 to this Chapter . It applies only to the following forms :

- (1) *Liquids and pastes.*

Polymers in primary forms further formulated with additives, which make the products suitable for their expressed use as mastics, are to be classified in heading 32.14

- (2) – (3)

Berdasarkan penjelasan di atas, walaupun *polymer* mempunyai ciri sebagai *primary form*, jika ia telah di *formulated* kan dengan pelbagai bahan tambahan (*additive*) dan jika bersesuaian dengan kegunaannya sebagai *sealant* atau *mastic* atau lain2 seperti di *heading 3214* adalah terkeluar daripada heading 3901 – 3912.

- (vi) Barangan mendapat liputan di dalam EN HS 2012 mukasurat IV-3214-1 seperti berikut :

32.14 - *Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics ; painters' fillings ; non-refractory surfacing preparations for facdes, indoor walls, floors, ceilings or the like.*

3214.10 - *Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics ; painters' fillings*

3214.90 - Other

The product of this heading are preparation of widely differing composition which are essentially characterised by the uses to which they are put.

These preparations are usually put up in a more or less pasty form and in general they harden or cure after application. However, some are in solid or powder forms which are made pasty at the time of use by heating (e.g, by melting) or by addition of liquid (e.g, water).

The products of this heading are usually applied with a caulking gun, a spatula, a trowel, a plasterer's float or similar tools.

**(II) PAINTERS' FILLINGS; NON-REFRACTORY
SURFACING PREPARATIONS FOR FACADES, INDOOR
WALLS, FLOOR, CEILINGS OR THE LIKE**

These products differ from the mastics, etc., described above in that they are generally applied to larger surfaces. They are distinguished from paints, varnishes and similar products by their high content of fillers and (if present) of pigments; this content is generally much higher than that of the binders and solvents or dispersing liquids.

(A)

(B) **NON-REFRACTORY SURFACING PREPARATION**

Non-refractory surfacing preparations are used on facades, indoor walls, floors and ceilings, swimming pool walls and floors, etc., to make them waterproof and improve their appearance. Generally they remain visible as the final surfacing.

This group includes :

(1) – (3)

(4) *Liquid preparations consisting for instances, of synthetic rubber or acrylic polymers, asbestos fibres mixed with a pigment, and water. These are applied on facades with paint brush or spray gun and form a much thicker layer than paint.*

In the case of certain of the products described above, the intermixture of the various constituents, or the addition of certain constituents, must be carried out at the same time of use. Such products remain classified in this heading provided the constituents are :

- (i) *having regard to the method in which they are put up, clearly identifiable as being intended to be used together without first being repacked;*
- (ii) *presented together; and*
- (iii) *identifiable whether by their nature or by the relative proportion in which they are present, as being complementary one to another.*

However, in the case of products to which a hardener has to be added at the time of use, the absence of the hardener does not exclude these products from this heading, provided they are putties, mastics, filling or surfacing preparations.

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