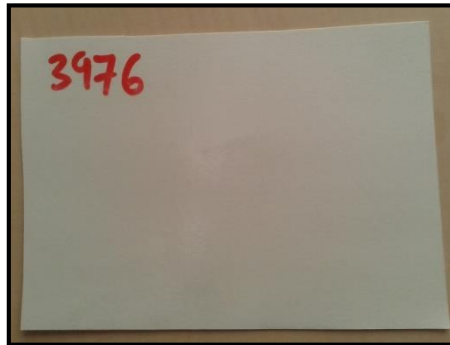


<b>Dagangan</b> : PAPER COATED WITH POLYETHYLENE IN ROLL FORM Nama Perdagangan : Cup Forma Prime 2 PE Coated	<b>Kod Tarif (Perintah Duti Kastam 2012) :</b> 4811.51 990 (PDK 2012) 4811.51.99 00 (PDK 2017) <b>Tarikh Kelulusan</b> : 08 Mac 2017
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**Keterangan barangan :**

Barangan yang dinamakan sebagai *Cup Forma Prime 2 PE Coated* adalah merupakan kepingan kertas keras berwarna *off white* dan mempunyai permukaan yang licin serta berkilat pada satu permukaan.

Gambar barangan berdasarkan sampel yang dikemukakan adalah seperti berikut: -



Barangan diimport di dalam bentuk *material in reel* yang mempunyai lebar di antara 300 - 1500 mm dan panjang di antara 1500 - 3500 m.

Barangan digunakan untuk membuat *paper bowl*, *paper cup*, *paper lunch box* dan *paper container*.

Maklumat spesifikasi barangan adalah seperti berikut:-

Cupforma Prime 2PE Bleached SBS cup board						
<b>Polymer coated board:</b>						
Grammage, g/m <sup>2</sup>	237	257	275	305	337	EN ISO 536:2012
PE topside, g/ m <sup>2</sup>	12	12	12	12	12	Mill Method
PE reverse, g/ m <sup>2</sup>	15	15	15	15	15	
Thickness, µm	295	320	350	410	430	EN ISO 534:2011
<b>Baseboard:</b>						
Grammage, g/ m <sup>2</sup>	210	230	248	278	310	EN ISO 536:2012
Thickness, µm	275	300	330	390	410	EN ISO 534:2011
Bending resistance L&W 15° MD, mN	145	200	330	390	410	ISO 2493-1:2010
Bending resistance L&W 15° CD, mN	55	75	330	390	410	
Moisture %	7.5	7.5	330	390	410	EN ISO 287:2009
Brightness D65/10, Top	83	83	330	390	410	ISO 2470-2:2008
Surface Smoothness, Bendtsen, ml/min	300	300	330	390	410	ISO 8791-2:2013
Stretch CD, %	6.0	6.0	330	390	410	ISO 1924-3:2005

Barangan adalah dilapisi (*coated*) pada kedua-dua permukaan dengan *polyethylene*.

Analisis pakar mengesahkan sampel diperbuat daripada *wood pulp obtained by chemical process and bleached* yang dilapisi pada kedua-dua permukaan dengan *polyethylene*. Sampel didapati bukan *multiply* dan berat keseluruhan sampel didapati adalah 335 g/m<sup>2</sup>. Lapisan kertas didapati melebihi separuh daripada tebal keseluruhan sampel.

Barangan diimport dalam bentuk gulungan (*reel*).

Barangan merupakan sejenis *bleached paper*.

Ketua Pengarah Kastam Malaysia memutuskan barangan sesuai diperjeniskan di bawah kod tarif **4811.51 990 (Perintah Duti Kastam 2012)** dan **4811.51.99 00 (Perintah Duti Kastam 2017)** sebagai ***Paper and paperboard, coated with PE (plastics), bleached, weighing 335 g/m<sup>2</sup>, in rolls of 300 - 1500 mm width.***

Barangan merupakan kepingan kertas keras yang dilapisi (*coated*) dengan PE (*polyethylene*) pada kedua-dua lapisan permukaan serta merupakan *bleached paper* yang diimport di dalam bentuk gulungan. Kegunaan barangan adalah untuk membuat pembungkusan (*packaging*) makanan dan minuman.

Laporan analisis pakar mengesahkan barangan diperbuat daripada *wood pulp obtained by chemical process and bleached* yang dilapisi pada kedua-dua permukaan dengan *polyethylene*, bukan *multiply* dengan berat keseluruhan sampel adalah 335 g/m<sup>2</sup>. Berdasarkan laporan kimia tersebut, barangan adalah bersesuaian dengan SBS (*Solid bleached board*).

Barangan diperbuat daripada *wood pulp obtained by chemical process*. Sehubungan itu barangan menepati keterangan dalam *Note 1* kepada *Chapter 48* dalam EN HS 2012 muka surat X-48-1 dan keterangan *General Explanatory Notes* muka surat X-48-6 seperti berikut:

#### **Chapter 48**

#### **PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD**

##### **Notes.**

1.- *For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m').*

Keterangan EN muka surat X-48-6:

##### **GENERAL**

*In the Explanatory Notes to this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight).*

*Paper consists essentially of the cellulosic fibres of the pulps of Chapter 47 felted together in sheet form.*

Laporan analisis pakar juga telah mengesahkan lapisan kertas adalah melebihi separuh daripada tebal keseluruhan sampel. Oleh itu, barangan masih sesuai di bawah *Chapter 48* sebagai *paper and paperboard* berdasarkan keterangan EN HS 2012 muka surat X-4811-1 dan *Chapter Note 2(g)* kepada *Chapter 48* iaitu:-

#### **EN HS 2012 muka surat X-4811-1**

*Subject to these conditions....., this heading applies to the following in rolls or sheets:*

- (c) *Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated or covered, provided **in the case of paper or paperboard coated or covered with plastics, the layer of plastics does not constitute more than half the total thickness** (see Note 2 (g) to this Chapter).*

#### **Chapter Note 2(g) to Chapter 48**

2. *This Chapter does not cover –*

- (g) *Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39)*

Berdasarkan kepada analisis pakar, barangan adalah dilapisi (*coated*) dengan PE (*polyethylene*) pada kedua-dua lapisan. *Polyethylene* adalah merupakan sejenis *organic substances*.

Barangan sesuai diperjeniskan di bawah *heading 48.11* berdasarkan keterangan *General Explanatory Note* dalam EN HS 2012 muka surat X-48-9 seperti berikut:-

#### **Coated paper and paperboard**

*This term applies to paper or paperboard which has been given a coating on one or both sides either to produce a specially glossy finish or to render the surface suitable for particular requirements.*

.....  
***Subject to the exceptions mentioned in the heading, paper and paperboard with a coating of tar, bitumen, asphalt, plastics or other organic materials such as wax, stearin, textile dust, sawdust, granulated cork, shellac, in rolls or sheets, fall in heading 48.11. These coating materials may not require a binding agent for their application. The coatings are used to obtain the physical characteristics for a broad range of end uses, for example, waterproof packages, release paper and paperboard.***

Barangan mendapat liputan di dalam EN HS 2012 muka surat X-4811-1 seperti berikut:

**48.11 – Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.**

- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :

4811.51 -- Bleached, weighing more than 150 g/m<sup>2</sup>

*Paper and paperboard are classified in this heading only if they are in strips or rolls or in rectangular (including square) sheets, of any size. If they have been cut to any other shape, they fall in later headings of this Chapter (for example, 48.23). Subject to these conditions and the exceptions mentioned in the heading and those referred to at the end of this Explanatory Note, this heading applies to the following in rolls or sheets:*

(A) – (B)

(C) *Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated or covered, provided **in the case of paper or paperboard coated or covered with plastics, the layer of plastics does not constitute more than half the total thickness** (see Note 2 (g) to this Chapter).*