| | |
|---|---|
| **Dagangan :** POLYESTER ACRYLATE IN PRIMARY FORM<br>Nama Perdagangan : MIRAMER PS4500<br>Jenama : MIWON<br>Model : MIRAMER PS4500 | **Kod Tarif (Perintah Duti Kastam 2012) :**<br>3907.91 900 (PDK 2012)<br>3907.91.31 00 (PDK 2017)<br>**Tarikh Kelulusan :** 09 Mac 2017 |

**Keterangan barangan :**

Barangan berupa cecair likat dan berwarna kekuningan. Barangan akan diimport dalam *drum* seberat 200kg/*drum.* Berdasarkan maklumat yang dikemukakan oleh syarikat, barangan merupakan salah satu bahan yang akan dicampur dengan bahan mentah lain di dalam pemprosesan untuk menghasilkan barang siap iaitu dakwat pencetak *(printing ink*).

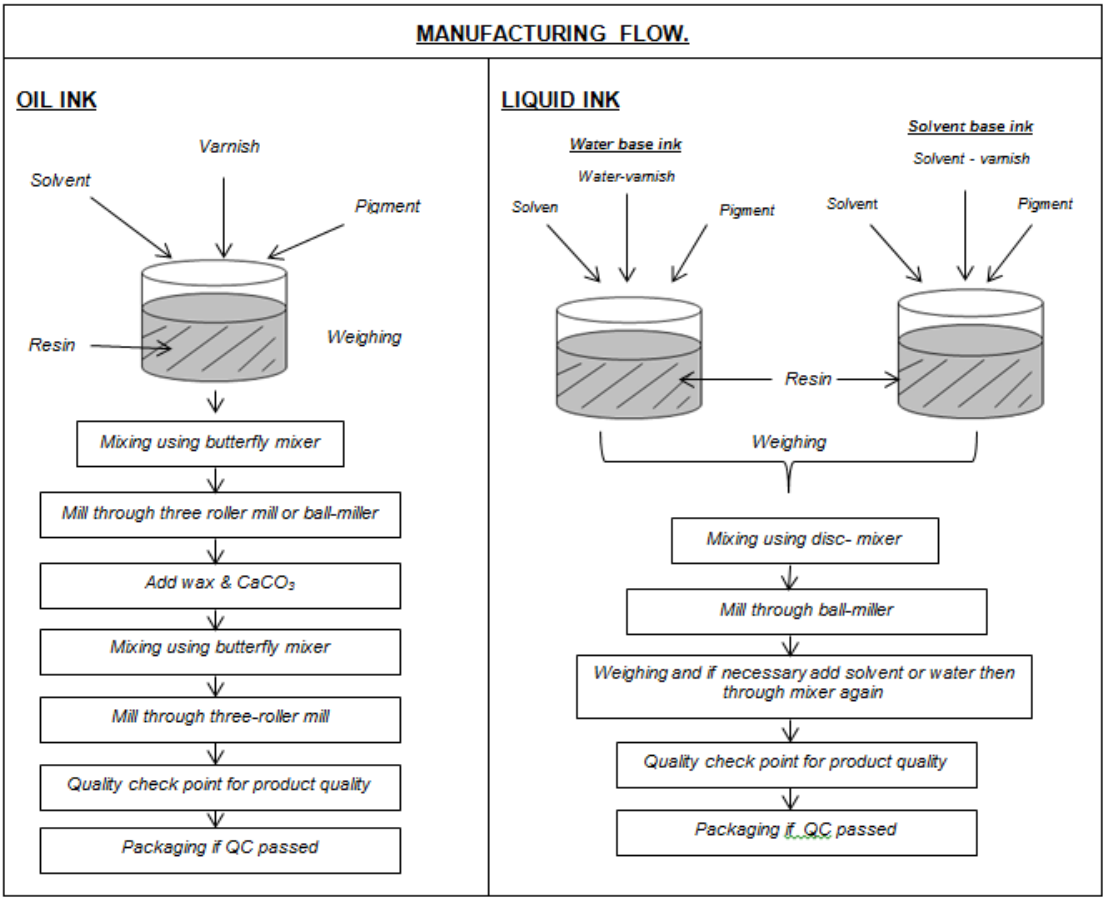
Maklumat mengenai barangan berdasarkan *Material Safety Data Sheet (MSDS)* yang dikemukakan oleh syarikat adalah seperti berikut:

| | |
|---|---|
| *Product Identification* | MIRAMER *PS4500* |
| *Chemical Name* | *Polyester Acrylate* |
| *Synonyms* | *Tetrafunctional polyester acrylate* |
| *Composistion* | 100% |
| *Use of substance* | *Resin of coating & adhesive* |
| *Appearance* | *Transparent liquid* |
| *Odor* | *Characteristis odor* |

Berdasarkan maklumat di atas, kandungan barangan terdiri daripada 100% *polyester acrylate* yang merupakan *unsaturated polyester* .

Gambar sampel barangan yang dikemukakan adalah seperti di bawah


Berdasarkan *Manufacturing Flow* di bawah, barangan merupakan bahan *intermediate chemical (resin)* di mana ia akan dicampur dengan bahan-bahan lain iaitu *varnish, solvent* dan *pigment* untuk diproses bagi menghasikan *oil base* dan *liquid base printing ink*




**Ketetapan**

Ketua Pengarah Kastam memutuskan barangan tersebut sesuai diperjeniskan di bawah kod tarif tarif **3907.91 900 (PDK 2012)** sebagai ***unsaturated polyester in primary form /*3907.91.30 00 (PDK 2017)** sebagai ***unsaturated polyester in the form of liquid*** berdasarkan alasan-alasan berikut:

1. Barangan adalah cecair likat jernih berwarna kekuningan. Berdasarkan MSDS yang dikemukakan, barangan terdiri daripada 100% *polyester acrylate*.

2. Hasil analisis pakar mendapati barangan mengandungi pelarut organik (toulene) dan 99.5% bahan tidak meruap yang mengandungi polyester acrylate. Analisis kimia ini adalah selaras dengan maklumat yang terdapat dalam MSDS yang dikemukakan oleh syarikat.

3. Barangan merupakan salah satu bahan yang akan dicampur dengan bahan mentah lain di dalam pemprosesan untuk menghasilkan barang siap iaitu dakwat pencetak *(printing ink)*

4. Barangan dalam bentuk cecair (*liquid)* likat di mana ia memnuhi kriteria sebagai *in primary form* seperti dalam keterangan *Notes 6* kepada *Chapter 39* PDK 2012 seperti berikut:

***Chapter 39***

***Plastics and articles thereof***

***Notes.***

***.....***

*6.- In headings 39.01 to 39.14, the expression " primary forms" applies only to the following forms:*

*(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;*

*(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.*

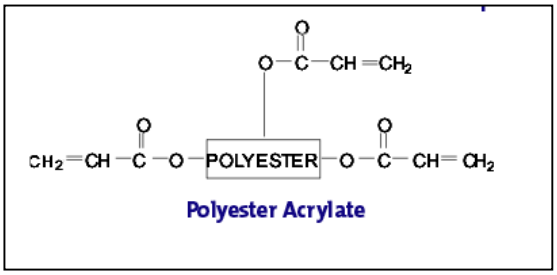
Perkara ini diterangkan dengan lebih jelas dalam EN HS 2012 muka surat VII-39-11 seperti berikut:

***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****. These may be the basic polymer which requires ..... "curing" by heat or otherwise to form the finished material, or may be dispersions (emulsions and suspensions) or solutions of the uncured or partly cured materials. In addition to substances necessary for "curing" (such as hardeners (cross-linking agents) or other co-reactants and accelerators), these liquids or pastes may contain other materials such as plasticisers, stabilisers, fillers and colouring matter, chiefly intended to ve the finished products special physical properties or other desirable characteristics. The liquids and pastes are used for casting, extrusion, etc., and also as impregnating materials, suiface coatings, bases for varnishes and paints, or as glues, thickeners, flocculants, etc.*

5. Berdasarkan *molecule structure*, barangan (*polyester acrylate)* adalah sejenis *unsaturated polyester.* Formula struktur *molecule* barangan adalah seperti berikut:



6. Oleh itu, barangan sesuai diperjeniskan di bawah kepala 39.07 yang mendapat liputan dalam EN muka surat VII-3907-1 seperti berikut:

**39.07 - *Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resms, polyallyl esters and other polyesters, in primary forms*.**

*3907.10 - Polyacetals*
*3907.20 - Other polyethers*
*3907.30 - Epoxine resins*
*3907.40 - Polucarbonates*
*3907.50 - Alkyd resins*
*3907.60 - Poly(ethylene tetephthalate)*
*3907.70 - Poly(lactic acid)*
*- Other polyesters :*
***3907.91 - - Unsaturated***
*3907.99 - - Other*

*.....*

*This heading covers :*

*(1)-(4) .....*

(5) ***Polyesters**. These polymers are characterised by the presence of carboxylic ester functions in the polymer chain and are obtained, for example, by condensation of a polyhydric alcohol and a polycarboxylic acid. They are thus distinguished from polyvinyl esters of heading 39.05 and pol;yacrylic esters of heading 39.06, in which the ester groups are substituents on the polymer chain. Polyester include :*

*(a)-(d) .....*

*(e) **Other polyesters**. **These may be unsaturated or saturated.***

*Unsaturated polyesters are those which possess sufficient ethylenic unsaturation that they can readily be ( or already have been) cross-linked with monomers containing ethylenic unsaturation to form thermosetting products. Unsaturated polyesters include polyallyl ester (see item (b) above) and other polyesters (including oil-free alkyds) based on an unsaturated acid, for example, maleic or fumaric acid. These products, which are usually in the form of liquid prepolymers, are mainly used for producing glass fibre reinforced laminates and cast transparent thermosetting products.*

*Saturated polyesters include polymers based on terephthalic acid, for example, poly(butylene terephthalate), and saturated oil-free alkyd resins. They are largely used for textile fibres and films.*

*For the classification of polymers (imncluding copolymers), chemically modified polymers and polymers blends, see the General Explanatory Note to this Chapter.*