

Dagangan : ACRYLONITRILE-BUTADIENE-STYRENE (ABS), IN THE FORM OF GRANULES

Kod Tarif (Perintah Duti Kastam 2012) :

3903.30 900 (PDK 2012)
3903.30 60 00 (PDK 2017)

Nama Perdagangan : *ABS Pallet*

Tarikh Kelulusan : 24 Januari 2017

Keterangan barangan :

Barangan dalam bentuk granul/pellet berwarna hitam. Barangan diimport dalam bungkusan (*bag*) seberat 25kg/paper *bag*. Barangan diguna untuk *reformulate as modified plastic/resin*.

Mengikut *Material Safety Data Sheet (MSDS)* yang dikemukakan oleh pemohon, keterangan dan spesifikasi barangan adalah seperti berikut :

Product Identifier	ABS (Acrylonitrile-butadiene-styrene)
Product Use	May be used to produce modified resin
Composition	100% ABS (Acrylonitrile-butadiene-styrene)
Physical and Chemical Properties:	
- Physical State	Solid
- Odor	Slightly odor
- Melting point	>100°C
- Water solubility	Insoluble
- Specific gravity	>1.02

Gambar barangan yang dikemukakan adalah seperti di bawah :



Ketetapan

Ketua Pengarah Kastam Malaysia memutuskan barangan tersebut sesuai diperjeniskan di bawah kod tarif **3903.30 900 (PDK 2012)/3903.30.60 00 (PDK2017)** sebagai **Acrylonitrile-butadiene-Styrene(ABS) copolymer, in the form of granules** berdasarkan alasan-alasan berikut:

- Hasil analisis pakar mengesahkan barangan terdiri daripada “poly (styrene:acrylonitrile:butadiene)”.
- Keadaan fizikal barangan iaitu dalam bentuk granul (granules) menunjukkan bahawa barangan adalah dalam *primary form* seperti keterangan **Note 6** kepada **Chapter 39** EN HS 2012 mukasurat VII-39-2 seperti berikut:

Chapter 39

Plastic and article thereof

Notes.

1 – 5

6. *In heading 39.01 to 39.14, the expression “primary form” 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.*

- *Acrylonitrile-butadiene-styrene (ABS), in primary forms* mendapat liputan secara spesifik di dalam EN HS 2012 mukasurat VII-3903-1 seperti keterangan berikut :

39.03 – Polymer of styrene, in primary forms

– Polystyrene:

3903.11 - - *Expansible*

3903.19 - - *Other*

3903.20 – *Styrene-acrylonitrile (SAN) copolymer*

3903.30 – Acrylonitrile-butadiene-styrene (ABS) copolymer

3903.90 – *Other*

*This heading covers polystyrene and copolymers of styrene. The most important copolymer of styrene are styrene-acrylonitrile (SAN) copolymers, **Styrene-acrylonitrile and styrene-butadiene copolymers**. Most of the styrene-butadiene copolymers with substantial amounts of butadiene comply with the requirements of Note 4 to Chapter 40 and are therefore classified in Chapter 40 as synthetic rubber. For the classification of polymers (including copolymers), chemically modified polymers and polymer blends, see the General Explanatory Note to this Chapter.*

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- Barangan mendapat liputan dalam Perintah Duti Kastam 2012 seperti berikut :

39.03		Polymers of styrene, in primary forms.
	-	Polystyrene:
3903.11 000	--	Expansible
3903.19	--	Other:
100	---	In dispersion
	---	Other:
920	----	High impact polystyrene (HIPS)
990	----	Other
3903.20	-	Styrene-acrylonitrile (SAN) copolymers:
100	--	In dispersion
900	--	Other
3903.30	-	Acrylonitrile-butadiene-styrene (ABS) copolymers:
100	--	In dispersion
900	--	Other
3903.90	-	Other:
100	--	In dispersion
900	--	Other