



Australian Government
Department of Industry,
Innovation and Science

Anti-Dumping
Commission

Dumping Commodity Register

Power Transformers

Document release date	Version number	Brief description of change(s)
23 December 2015	1.0	Redesign of DCR and a decision by the Anti-Dumping Review Panel
13 January 2016	2.0	Updated calculation method information

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Question	Response
1. What countries do measures apply to?	<p>Anti-dumping measures in the form of interim dumping duty (IDD) have been imposed on power transformers exported from the Republic of Indonesia (Indonesia), Taiwan, and the Kingdom of Thailand from 11 December 2014.</p> <p>Anti-Dumping Commission Report No.219 and Anti-Dumping Notice (ADN) 2014/132 provide further information to assist importers and brokers.</p> <p>On 30 October 2015 the Assistant Minister for Science and Parliamentary Secretary to the Minister for Industry, Innovation and Science (Parliamentary Secretary) accepted the recommendations of the Anti-Dumping Review Panel and revoked measures as they apply to power transformers exported to Australia by ABB Thailand, ABB Vietnam and all other Vietnam exporters. The Notice of the Parliamentary Secretary decision can be located on the ADRP website.</p> <p>Importers that have paid interim dumping duty for goods supplied by ABB Thailand, ABB Vietnam and/or all other Vietnamese exporters should contact clientsupport@adcommission.gov.au to discuss refunds.</p>

<p>2. What types of power transformers are subject to anti-dumping measures?</p>	<p>The goods subject to anti-dumping measures are:</p> <p>Liquid dielectric power transformers with power ratings of equal to or greater than 10 MVA (mega volt amperes) and a voltage rating of less than 500kV (kilo volts) whether assembled or unassembled, complete or incomplete – referred to hereafter as power transformers.</p> <p>Incomplete power transformers are subassemblies consisting of the active part and any other parts attached to, imported with or invoiced with the active parts of power transformers. The active part of a power transformer consists of one or more of the following when attached to, or otherwise assembled with, one another:</p> <p>*Please note that 1 MVA equals 1000 kVA</p> <ul style="list-style-type: none">• the steel core;• the windings;• electrical insulation between the windings; and• the mechanical frame. <p>Gas filled and dry type power transformers are not included in the goods the subject of the application.</p> <p>For more information about the description of the goods subject to measures, please refer to the final report for the dumping investigation.</p> <p>Please note: the correct payment of IDD and use of exemption types is subject to monitoring by the Anti-Dumping Commission (the Commission) and the Australian Border Force (ABF).</p>
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<p>3. How much IDD will an importer have to pay?</p>	<p>The IDD liability is calculated by multiplying the dumping export price (DXP) by the IDD ad valorem duty rate.</p> <p>The DXP is the total invoice price for the line on the invoice/entry expressed in the export price terms for the respective dumping specification number (DSN) as shown in Table 1 (Question 7). Important notes:</p> <ul style="list-style-type: none"> • Dumping ad valorem duty rates for all exporters are considered confidential. Q&A item 9 provides information on how importers can request the confidential rates. • The 'all other exporters' rate of IDD will apply to exported goods unless an importer/ broker has evidence that the goods are being supplied either directly by a named exporter or through a linked supplier.
<p>4. Example of how to calculate interim dumping duty</p>	<p>The following is an example of how to calculate the IDD liability.</p> <ul style="list-style-type: none"> • DXP = AUD \$1,000 (Free-On-Board (FOB), cash) • IDD ad valorem rate = 10% <p>IDD liability DXP (\$1,000) multiplied by the IDD ad valorem rate (10%) \$1,000 x 10% = \$100</p>

5. What is the DXP and how do I calculate it?

The DXP refers to the actual export price of the exported goods. The DXP should reflect the total export (invoice) price of the goods being entered, not the unit price of the goods.

The DXP should be recorded on the relevant Full Import Declaration. Calculating the DXP may involve adjusting the actual export invoice price of the goods to the terms specified (FOB or EXW, cash).

Specified terms for all exporters are set out in Q&A item 8.

For example, if the terms are “FOB, cash” and the actual invoice terms of the goods are “CIF, 60 days, packed”, the following adjustments will need to be made in order to calculate the DXP at FOB, cash level.

- step 1 - an adjustment for interest on credit terms will need to be made; and
- step 2 - the overseas freight and insurance components will need to be subtracted from the export invoice price.

Where suitable evidence cannot be proffered by the importer of the interest rate, then 1.0% per month (0.033% per day) should be applied to the actual invoice price credit terms.

An example of adjusting for credit and incoterms is provided below:

- Invoice terms = CIF, 60 days
- Specified terms = FOB, cash
- Export price - invoice amount = \$1,000
- Marine insurance and ocean freight amount = \$100

Step 1 - adjust for credit terms

1. 1% per month interest rate should be applied to the invoiced price credit terms (i.e. 30 days = 1%)
2. If the invoiced CIF, 60 days price is \$1,000, then the CIF, cash price = \$980 (\$1,000 less 2%)

Step 2 - adjust for incoterms

3. Adjust for freight and insurance to calculate DXP at FOB, cash equivalent
4. CIF, cash price of \$980 minus freight and insurance amount of \$100 = \$880
5. The DXP price = \$880 FOB, cash

For further instructions/examples on how to calculate the DXP, please refer to the [Anti-Dumping Commission website](#).

<p>6. What information is needed to complete an import declaration for goods subject to measures?</p>	<p>The information required by an importer or Customs broker to complete an import declaration for goods subject to IDD is:</p> <ul style="list-style-type: none">• DXP;• Dumping Specification Number (DSN) or exemption type (where appropriate);• Country (this is usually country of origin or export country);• Tariff classification and statistical code;• Exporter / supplier; and• Quantity. <p>Further advice on how to complete an import declaration for goods subject to anti-dumping measures is available at the Anti-Dumping Commission website.</p>
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7. What DSN do I use on the import declaration for my imported goods?

Table 1 – Exporters and DSN

Exporter	CCID	Description	Measure	DSN
Indonesia				
Exporter exempt from dumping duties				
PT. Unelec Indonesia (UNINDO)	CCR7649436F	All types	Exempt	
Exporters covered by dumping duties				
PT CG Power Systems Indonesia	CCY7677697W	All types	IDD	27
All other Indonesian exporters		All types	IDD	28
Taiwan				
Fortune Electric Co Ltd	CCE4369739R	All types	IDD	29
Shihlin Electric & Engineering Corporation	CCF9744474G	All types	IDD	30
Tatung Company	CCC3376996T CCF4366793H	All types	IDD	31
All other Taiwanese exporters		All types	IDD	32
Thailand				
Tirathai Public Company Limited	CCK9969797M	All types	IDD	34
All other Thai exporters (except ABB Thailand)		All types	IDD	35

8. What is the IDD rate for my exporter?

Table 2 - IDD ad valorem rates

DSN	IDD Ad Valorem rate	Effective Duty Rate	Export price terms
27	Confidential	8.7%	FOB, cash
28	Confidential	8.7%	FOB, cash
29	Confidential	15.2%	FOB, cash
30	Confidential	21.0%	EXW, cash
31	Confidential	37.2%	FOB, cash
32	Confidential	37.2%	FOB, cash
34	Confidential	39.1%	FOB, cash
35	Confidential	39.1%	FOB, cash

<p>9. How do I find out the confidential IDD rate and AEP for my exporter?</p>	<p>The IDD ad valorem rate for each DSN are considered confidential and will not be published.</p> <p>Importers of power transformers may be provided with the confidential IDD ad valorem rate, however the onus is on the importer to substantiate their commercial relationship with an exporter/supplier of power transformers by providing evidence of:</p> <ul style="list-style-type: none">• a previous trading history with a nominated exporter/supplier of the goods. Evidence of a trading history would take the form of at least commercial invoices, packing list and bills of lading from previous shipments. Additional documentation may be requested by the Commission; or• in the absence of a trading history, an offer or a quotation from an exporter/supplier of goods subject to dumping/countervailing measures. The offer or quotation must be on the exporter/supplier's company letterhead – emails will not generally be accepted. <p>Please note: any requests for the confidential information that do not include sufficient evidence as outlined above will be rejected.</p> <p>Requests and evidence should be sent to clientsupport@adcommission.gov.au</p> <p>Importers should note that only as much of the confidential information as is necessary to enter the goods will be provided.</p> <p>The ABF will conduct monitoring of imports subject to anti-dumping measures consistent with its published policy.</p>
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<p>10. What tariff classifications and statistical codes are covered by the anti-dumping measures?</p>	<p style="text-align: center;">Table 3 - Tariff classifications and statistical codes</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Tariff subheading</th> <th style="text-align: center;">Statistical codes</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">8504.22.00</td> <td style="text-align: center;">40</td> </tr> <tr> <td style="text-align: center;">8504.23.00</td> <td style="text-align: center;">26,41</td> </tr> </tbody> </table> <p>Where importers are unclear on the correct tariff classification of their goods, it is recommended they contact the ABF on 131 881 for further advice.</p>	Tariff subheading	Statistical codes	8504.22.00	40	8504.23.00	26,41
Tariff subheading	Statistical codes						
8504.22.00	40						
8504.23.00	26,41						
<p>11. How long are the measures in place for?</p>	<p>The measures have been imposed for five years, unless revoked earlier.</p> <p>In the case of power transformers, the measures are in place until 9 December 2019.</p>						
<p>12. What are the duty assessment importation and application period dates?</p>	<p>An importer of goods on which an IDD has been paid may lodge an application with the Commissioner of the Anti-Dumping Commission requesting that the Parliamentary Secretary to the Minister for Industry, Innovation and Science make an assessment of the final liability of those goods to duty.</p> <p>This usually occurs when an importer considers that the IDD paid in respect of goods exceed the total amount payable (i.e. importers consider they are entitled to a refund of duties). In relation to IDD, an importer may consider that the dumping margin for the goods is now less than it was during the investigation period, or that its exporter is no longer dumping, and as a result it has paid more duty than it should have paid.</p> <p>There are a series of time frames fixed by legislation that govern the duty assessment system (referred to as importation periods). The duty assessment importation periods and application dates for power transformers are as follows:</p>						

12. What are the duty assessment importation and application period dates?
(continued)

Table 4- Assessment and importation dates

Importation Period	Application Period	Remarks
10 June 2015 to 9 December 2015	10 December 2015 to 9 June 2016	
10 December 2015 to 9 June 2016	10 June 2016 to 9 December 2016	
10 June 2016 to 9 December 2016	10 December 2016 to 9 June 2017	
10 December 2016 to 9 June 2017	10 June 2017 to 9 December 2017	
10 June 2017 to 9 December 2017	10 December 2017 to 9 June 2018	
10 December 2017 to 9 June 2018	10 June 2018 to 9 December 2018	
10 June 2018 to 9 December 2018	10 December 2018 to 9 June 2019	
10 December 2018 to 9 June 2019	10 June 2019 to 9 December 2019	

For further information on duty assessments, please refer to the [Anti-Dumping Commission website](#).