



# Dumping Commodity Register

## Ammonium Nitrate

Exported from Sweden,  
The Kingdom of Thailand and the People's Republic of China

Document release date	Brief description of change(s)
19 February 2016	Redesign of DCR
23 May 2016	Continuation of measures
1 June 2016	Addition of Good In Transit information
24 October 2018	Addition of provisional measures for goods from Sweden, Thailand and China.
1 March 2019	Amendment of provisional measures for goods from Sweden, Thailand and China
3 June 2019	Implementation of measures for goods exported from Sweden, Thailand and China following completion of investigation 473.
4 February 2020	Department name change.
24 May 2021	Expiry of measures for goods exported from Russia following completion of continuation inquiry 565

**Note:**

DCRs notify the outcomes of finalised investigations and should be read in conjunction with any relevant current investigations, such as reviews and inquiries. Please refer to the [Cases page](#) on the website to locate any current information for this commodity.

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Question	Response
<p>1. What countries do measures apply to?</p>	<p>Measures currently apply to goods from Sweden, the Kingdom of Thailand (Thailand) and the People’s Republic of China (China).</p> <p>On 24 May 2001, with an effective date of 25 May 2001, anti-dumping measures in the form of interim dumping duties (IDD) were imposed on ammonium nitrate exported either directly from Russia or via Estonia.</p> <p>On 4 May 2016, with an effective date of 25 May 2016, anti-dumping measures in the form of IDD were varied following a continuation of measures on ammonium nitrate exported either directly from Russia or via Estonia. For more information please refer to the Final Report <a href="#">REP 312</a> and Anti-dumping Notice <a href="#">2016/34</a>.</p> <p>On 3 June 2019, with an effective date of 4 June 2019, anti-dumping measures in the form of IDD were imposed on ammonium nitrate exported from Sweden, Thailand and China. For more information please refer to the Final Report <a href="#">REP 473</a> and Anti-dumping Notice <a href="#">2019/57</a>.</p> <p>On 23 May 2021 anti-dumping measures in the form of interim dumping duties (IDD) expired following a continuation of measures inquiry on ammonium nitrate exported either directly from Russia or via Estonia. For more information please refer to the Final Report <a href="#">REP 565</a> and Anti-dumping Notice <a href="#">2021/053</a></p>

<p>2. What types of ammonium nitrate are subject to anti-dumping measures?</p>	<p><b>The goods subject to measures include:</b></p> <ul style="list-style-type: none"> <li>• low density and high density ammonium nitrate;</li> <li>• prilled, granular or in other sold form;</li> <li>• with or without additives or coatings;</li> <li>• in packages exceeding 10 kg.</li> </ul> <p><b>Types</b></p> <ul style="list-style-type: none"> <li>• Low density ammonium nitrate is generally of solid prilled form and is typically used in the manufacture of explosives</li> <li>• high density solid ammonium nitrate is generally used in the agricultural sector as a fertiliser.</li> </ul> <p>For more information about the description of the goods subject to measures, please refer to the Final Report <a href="#">REP 312</a>.</p> <p><b>Please Note:</b></p> <ol style="list-style-type: none"> <li>1. When importing goods into the country importers are required to self-assess whether the imported goods meet the goods description outlined above and whether anti-dumping measures apply.</li> <li>2. The Anti-Dumping Commission is not in a position to provide advice on whether certain goods meet the description above.</li> <li>3. The use of exemption types is subject to monitoring by the Anti-Dumping Commission (the Commission) and the Australian Border Force (ABF).</li> </ol>
<p>3. How much Interim Dumping Duties (IDD) will an importer have to pay?</p>	<p><b><u>IDD – all exporters from Sweden, Thailand and China</u></b></p> <p>IDD is in the form of a fixed and variable measure. The total IDD liability is calculated as follows:</p> <ul style="list-style-type: none"> <li>• fixed component of IDD: dumping export price (DXP) or ascertained export price (AEP), whichever is the greatest, multiplied by the applicable IDD ad valorem duty rate; <b>plus</b></li> <li>• variable component of IDD: the amount, if any, by which the DXP is lower than the AEP.</li> </ul>

4. Example of how to calculate the Interim Dumping Duties (IDD) liability

**Fixed and variable measures**

The following is an **example** of how to calculate the IDD liability.

- DXP = AUD \$1,000 (Free-On-Board (FOB), cash)
- AEP = AUD \$2,000 (FOB, cash)
- IDD ad valorem rate = 10%

**IDD liability**

Fixed component of IDD:

The higher of the DXP (\$1,000) or AEP (\$2,000) multiplied by the IDD ad valorem rate (10%):  $\$2,000 \text{ (AEP)} \times 10\% = \$200$

Variable component of IDD:

The amount, if any, by which the DXP (\$1,000) is lower than the AEP (\$2,000):  $\$2,000 - \$1,000 = \$1,000$

**Total IDD liability:**  $\$1,200 \text{ } (\$200 + \$1,000)$

5. What is the dumping export price (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 for the goods in the same terms as the export terms for the goods. Calculating the DXP may involve adjusting the actual export invoice price of the goods to the terms specified.**

For example, if the export 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**

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

<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"> <li>• DXP;</li> <li>• Dumping Specification Number (DSN) or exemption type (where appropriate);</li> <li>• Country (this is usually country of origin or export country);</li> <li>• Tariff classification and statistical code;</li> <li>• Exporter / supplier; and</li> <li>• Quantity.</li> </ul> <p>Please see below to determine which DSN applies to the exporter of your goods.</p>																																
<p>7. What DSN do I use on the import declaration and what are the rates for my exporter?</p>	<p>The following DSNs apply to goods exported from Sweden, Thailand and China and entered for home consumption on or after 4 June 2019.</p> <table border="1" data-bbox="488 647 1897 928"> <thead> <tr> <th>Exporter</th> <th>CCID</th> <th>Description</th> <th>Measure</th> <th>IDD Ad Valorem Rate</th> <th>Ascertained Export Price</th> <th>Export Terms</th> <th>DSN</th> </tr> </thead> <tbody> <tr> <td colspan="8"><b>Sweden</b></td> </tr> <tr> <td><u>Yara AB</u></td> <td>CCH6946993E CFC4473777X CCW7344443J</td> <td>All Types</td> <td>IDD</td> <td>14.4%</td> <td>Confidential</td> <td>FOB, 45 Days</td> <td>50</td> </tr> <tr> <td><u>All other exporters</u></td> <td></td> <td>All Types</td> <td>IDD</td> <td>14.4%</td> <td>Confidential</td> <td>FOB, 45 Days</td> <td>51</td> </tr> </tbody> </table>	Exporter	CCID	Description	Measure	IDD Ad Valorem Rate	Ascertained Export Price	Export Terms	DSN	<b>Sweden</b>								<u>Yara AB</u>	CCH6946993E CFC4473777X CCW7344443J	All Types	IDD	14.4%	Confidential	FOB, 45 Days	50	<u>All other exporters</u>		All Types	IDD	14.4%	Confidential	FOB, 45 Days	51
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8. How do I find out the confidential rate and ascertained export price for my exporter?	<p>The ascertained export price for each DSN is considered confidential and will not be published.</p> <p>Importers of these goods may be provided with the confidential rates, however the onus is on the importer to substantiate their commercial relationship with an exporter/supplier of ammonium nitrate by providing evidence of:</p> <ul style="list-style-type: none"> <li>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; or</li> <li>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.</li> </ul> <p>Requests and evidence should be sent to <a href="mailto:clientsupport@adcommission.gov.au">clientsupport@adcommission.gov.au</a></p> <p><b>Please note:</b></p> <ol style="list-style-type: none"> <li>Any requests for the confidential information that do not include sufficient evidence as outlined above will be rejected.</li> <li>Only as much of the confidential information as is necessary to enter the goods will be provided.</li> </ol> <p>The ABF will conduct monitoring of imports subject to anti-dumping measures consistent with its published policy.</p>																																								
9. Are there any exporters exempt from anti-dumping measures?	<p>All exporters and suppliers of ammonium nitrate from Sweden, Thailand and China are subject to IDD.</p> <p>The 'all other exporters' rate of IDD will apply to exported goods unless an importer has evidence that the goods are being supplied either directly by a named exporter or through a linked supplier.</p>																																								



10. How long are the measures in place for?	<p>The measures have been imposed for five years, unless revoked earlier.</p> <p>In the case of ammonium nitrate from Sweden, Thailand and China, the measures are in place until 3 June 2024</p>								
11. What tariff classifications and statistical codes are covered by the anti-dumping measures?	<p>Goods subject to measures should be classified using the tariff sub-headings and associated statistical codes below:</p> <table border="1" data-bbox="696 347 1355 442"> <thead> <tr> <th>Tariff subheading</th> <th>Statistical code</th> </tr> </thead> <tbody> <tr> <td>3102.30.00</td> <td>05</td> </tr> </tbody> </table> <p>These tariff classifications and statistical codes may apply to goods which are not subject to measures, may change because of amendments to the Working Tariff or the subject goods may be imported under tariff classification numbers that are not listed.</p> <p>The listing of this tariff classification and statistical code is for convenience or reference only and does not form part of the goods description. Please refer to the goods description for authoritative detail regarding goods subject to measures.</p> <p>Where importers are unclear on the correct tariff classification of their goods, it is recommended they check the <a href="#">Working Tariff page</a> on the ABF website or contact the ABF on 131 881.</p>	Tariff subheading	Statistical code	3102.30.00	05				
Tariff subheading	Statistical code								
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12. What are the duty assessment importation and application period dates?	<p>An importer of goods on which an IDD has been paid, may lodge an application with the Commissioner requesting that the Parliamentary Secretary 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 ammonium nitrate are as follows:</p> <table border="1" data-bbox="562 1193 1525 1337"> <thead> <tr> <th colspan="2">Russia and Estonia</th> </tr> <tr> <th>Importation Period</th> <th>Application Period</th> </tr> </thead> <tbody> <tr> <td>24 May 2020 – 23 November 2020</td> <td>24 November 2020 – 23 May 2021</td> </tr> <tr> <td>24 November 2020 – 23 May 2021</td> <td>24 May 2021 – 23 November 2021</td> </tr> </tbody> </table>	Russia and Estonia		Importation Period	Application Period	24 May 2020 – 23 November 2020	24 November 2020 – 23 May 2021	24 November 2020 – 23 May 2021	24 May 2021 – 23 November 2021
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12. What are the duty assessment importation and application period dates?  
(continued)

**Sweden, Thailand and China**

<b>Importation Period</b>	<b>Application Period</b>
3 June 2019 – 2 December 2019	3 December 2019 – 2 June 2020
3 December 2019 – 2 June 2020	3 June 2020 – 2 December 2020
3 June 2020 – 2 December 2020	3 December 2020 – 2 June 2021
3 December 2020 – 2 June 2021	3 June 2021 – 2 December 2021
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3 December 2022 – 2 June 2023	3 June 2023 – 2 December 2023
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More information about duty assessments is available on the [Anti-Dumping Commission website](#).