



Dumping Commodity Register

Concrete Underlay Film

Exported from Malaysia

Document release date	Brief description of change(s)
27 September 2021	Implementation of Provisional Measures
17 December 2021	Measures imposed following investigation 554
22 December 2021	Addition of manufacturer/supplier relationship
16 February 2022	Addition of manufacturer/supplier relationship

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.

Contents

1. What countries do measures apply to?.....	3
2. What types of Concrete Underlay Film are subject to provisional anti-dumping measures?.....	3
3. How much Dumping Duties (IDD) will an importer have to pay?.....	4
4. Example of how to calculate the Dumping Duties (IDD) liability.....	4
5. What is the dumping export price (DXP) and how do I calculate it?.....	5
6. What information is needed to complete an import declaration for goods subject to securities?	6
7. What DSN do I use for my imported goods and what are the rates for my exporter?	6
8. Are there any exporters exempt from anti-dumping measures?.....	7
9. How long are the measures in place for?	7
10. What tariff classifications and statistical codes are covered by the anti-dumping measures?.....	7
11. What are the duty assessment importation and application period dates?.....	8

Question	Response
<p>1. What countries do measures apply to?</p>	<p>On 27 September 2021, with an effective date of 28 September 2021, provisional anti-dumping measures in the form of dumping securities (IDD) were imposed on Concrete Underlay Film exported from Malaysia. For more information please refer to SEF 554 and Anti-Dumping Notice 2021/126</p> <p>On 17 December 2021, with an effective date of 18 December 2021, anti-dumping measures in the form of interim dumping duties (IDD) were imposed on concrete underlay film exported from Malaysia. For further information please refer to Final Report REP 554 and Anti-Dumping Notice 2021/149</p>
<p>2. What types of Concrete Underlay Film are subject to provisional anti-dumping measures?</p>	<p>The ‘description of goods’ subject to securities include:</p> <p>Black concrete underlay film (also marketed as builders’ film), manufactured from either recycled and/or virgin resins, with a thickness ranging between 150-230 microns, and a width from 2-6 metres.</p> <p>For more information about the description of the goods subject to securities, please refer to the REP 554 for the investigation.</p> <p>Below is general information from REP 554 that may assist importers and brokers when self-assessing whether their imported goods are the goods subject to measures:</p> <ul style="list-style-type: none"> • Physical properties – The goods comprise black polyethylene film, with a thickness ranging between 150-230 microns, and a width from 2-6 metres. • Marketing conventions – The goods are sold in rolls and may be marketed under generic names, such as ‘builder’s film’, ‘polyethylene film’ or ‘handy rolls’. <p>Please Note:</p> <ol style="list-style-type: none"> 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. 2. The Anti-Dumping Commission is not in a position to provide advice on whether certain goods meet the description above. 3. The use of exemption types is subject to monitoring by the Anti-Dumping Commission (the Commission) and Australian Border Force (ABF).

<p>3. How much Dumping Duties (IDD) will an importer have to pay?</p>	<p><u>IDD – all exporters</u> IDD is in the form of an ad valorem measure. The total IDD liability is calculated by multiplying the dumping export price (DXP) by the applicable IDD ad valorem duty rate.</p>
<p>4. Example of how to calculate the Dumping Duties (IDD) liability</p>	<p>Ad Valorem measures</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>Total IDD liability DXP (\$1,000) multiplied by the IDD ad valorem rate (10%) = \$100</p>

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 AEP for the goods. Calculating the DXP may involve adjusting the actual export invoice price of the goods to the terms specified for the AEP.

For example, if the AEP 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

<p>6. What information is needed to complete an import declaration for goods subject to securities?</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>Please see below to determine which DSN applies to the exporter of your goods.</p>																																										
<p>7. What DSN do I use for my imported goods and what are the rates for my exporter?</p>	<p>The following DSNs apply to goods exported from Malaysia and entered for home consumption on or after 18 December 2021.</p> <table border="1" data-bbox="508 603 1957 1353"> <thead> <tr> <th>Exporter</th> <th>CCID</th> <th>Measure</th> <th>IDD Ad Valorem</th> <th>Export Terms</th> <th>DSN</th> </tr> </thead> <tbody> <tr> <td><u>Great Cosmo Industries Sdn Bhd</u> direct or supplied through <u>Homewares Pty Ltd</u> <u>One Horizon Pty Ltd</u></td> <td>CFX7767746C CFF9376996T CFT3997377R CFA7949496J CEW6936366</td> <td>IDD</td> <td>14.2%</td> <td>FOB, cash</td> <td>7</td> </tr> <tr> <td><u>JL Plastic Industries Sdn Bhd</u></td> <td>CGF7676669C CFK6764373E</td> <td>IDD</td> <td>20.1%</td> <td>FOB, cash</td> <td>8</td> </tr> <tr> <td><u>L&L Trading Enterprise Sdn Bhd</u></td> <td>CFR3969736L CFG4663997P</td> <td>IDD</td> <td>22.8%</td> <td>FOB, cash</td> <td>9</td> </tr> <tr> <td><u>Plastik V Sdn Bhd</u></td> <td>CFJ9633344X CFL7673936P</td> <td>IDD</td> <td>11.4%</td> <td>FOB, cash</td> <td>10</td> </tr> <tr> <td><u>Unistar Industries Sdn Bhd</u> direct or supplied through <u>Irox (M) Sdn Bhd</u></td> <td>CFY7937763C CFY9947646E CEN3997733L CER4699399W</td> <td>IDD</td> <td>16.4%</td> <td>FOB, 30 days</td> <td>11</td> </tr> <tr> <td><u>All other Exporters</u></td> <td></td> <td>IDD</td> <td>23.2%</td> <td>FOB, cash</td> <td>12</td> </tr> </tbody> </table> <p>Please Note: As duties are in the form of an ad valorem measure, there are no confidential rates.</p>	Exporter	CCID	Measure	IDD Ad Valorem	Export Terms	DSN	<u>Great Cosmo Industries Sdn Bhd</u> direct or supplied through <u>Homewares Pty Ltd</u> <u>One Horizon Pty Ltd</u>	CFX7767746C CFF9376996T CFT3997377R CFA7949496J CEW6936366	IDD	14.2%	FOB, cash	7	<u>JL Plastic Industries Sdn Bhd</u>	CGF7676669C CFK6764373E	IDD	20.1%	FOB, cash	8	<u>L&L Trading Enterprise Sdn Bhd</u>	CFR3969736L CFG4663997P	IDD	22.8%	FOB, cash	9	<u>Plastik V Sdn Bhd</u>	CFJ9633344X CFL7673936P	IDD	11.4%	FOB, cash	10	<u>Unistar Industries Sdn Bhd</u> direct or supplied through <u>Irox (M) Sdn Bhd</u>	CFY7937763C CFY9947646E CEN3997733L CER4699399W	IDD	16.4%	FOB, 30 days	11	<u>All other Exporters</u>		IDD	23.2%	FOB, cash	12
Exporter	CCID	Measure	IDD Ad Valorem	Export Terms	DSN																																						
<u>Great Cosmo Industries Sdn Bhd</u> direct or supplied through <u>Homewares Pty Ltd</u> <u>One Horizon Pty Ltd</u>	CFX7767746C CFF9376996T CFT3997377R CFA7949496J CEW6936366	IDD	14.2%	FOB, cash	7																																						
<u>JL Plastic Industries Sdn Bhd</u>	CGF7676669C CFK6764373E	IDD	20.1%	FOB, cash	8																																						
<u>L&L Trading Enterprise Sdn Bhd</u>	CFR3969736L CFG4663997P	IDD	22.8%	FOB, cash	9																																						
<u>Plastik V Sdn Bhd</u>	CFJ9633344X CFL7673936P	IDD	11.4%	FOB, cash	10																																						
<u>Unistar Industries Sdn Bhd</u> direct or supplied through <u>Irox (M) Sdn Bhd</u>	CFY7937763C CFY9947646E CEN3997733L CER4699399W	IDD	16.4%	FOB, 30 days	11																																						
<u>All other Exporters</u>		IDD	23.2%	FOB, cash	12																																						

8. Are there any exporters exempt from anti-dumping measures?	<p>All exporters and suppliers of concrete underlay film from Malaysia 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>						
9. 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 concrete underlay film from Malaysia the measures are in place until 17 Dec 2026.</p>						
10. What tariff classifications and statistical codes are covered by the anti-dumping measures?	<p>Goods are generally, but not exclusively, classified to the tariff classifications and associated statistical codes below:</p> <table border="1" data-bbox="712 560 1370 687"> <thead> <tr> <th>Tariff Classification</th> <th>Statistical code</th> </tr> </thead> <tbody> <tr> <td>3920.10.00</td> <td>20,21,22,25,40,41,51</td> </tr> <tr> <td>3921.90.90</td> <td>16</td> </tr> </tbody> </table> <p>These tariff classification numbers 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. Refer to the description of goods for authoritative details regarding the subject goods.</p> <p>Where importers are unclear on the correct tariff classification of their goods, it is recommended they contact Australian Border Force on 131 881 for further advice.</p>	Tariff Classification	Statistical code	3920.10.00	20,21,22,25,40,41,51	3921.90.90	16
Tariff Classification	Statistical code						
3920.10.00	20,21,22,25,40,41,51						
3921.90.90	16						

11. What are the duty assessment importation and application period dates?

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.

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.

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 concrete underlay film from Malaysia are as follows:

Importation Period	Application Period
17 December 2021 – 16 June 2022	17 June 2022 – 16 December 2022
17 June 2022 – 16 December 2022	17 December 2022 – 16 June 2023
17 December 2022 – 16 June 2023	17 June 2023 – 16 December 2023
17 June 2023 – 16 December 2023	17 December 2023 – 16 June 2024
17 December 2023 – 16 June 2024	17 June 2024 – 16 December 2024
17 June 2024 – 16 December 2024	17 December 2024 – 16 June 2025
17 December 2024 – 16 June 2025	17 June 2025 – 16 December 2025
17 June 2025 – 16 December 2025	17 December 2025 – 16 June 2026
17 December 2025 – 16 June 2026	17 June 2026 – 16 December 2026
17 June 2026 – 16 December 2026	17 December 2026 – 16 June 2027

More information about duty assessments is available on the [Anti-Dumping Commission website](#).