



## Dumping Commodity Register

### Deep Drawn Stainless Steel Sinks

Exported from the People's Republic of China

Document release date	Brief description of change(s)
26 March 2015	Interim dumping and countervailing duties imposed
31 March 2015	Inclusion of Goods in Transit and conversion DSNs
17 June 2015	New DSNs for certain exporters for goods covered by IDD and ICD
3 November 2016	Addition of manufacturer/supplier relationship
22 November 2016	Addition of exporter (Shengzhou Chunyi Electrical Appliances Co. Ltd)
7 July 2017	Addition of Exemption No 6 / 2017
27 April 2018	Adjustment to duty assessment importation periods
06 June 2018	Change of name for supplier Mercer Interiors Ltd to Acero Limited
15 June 2018	Measures amended for Shengzhou Chunyi Electrical Appliances Co. Ltd following a review of measures.
12 October 2018	Addition of Guangdong Yingao Kitchen Utensils following a review of measures.
12 February 2020	Addition of Vinalia Building Products as a supplier for Zhuhai Grand Kitchenware.
27 March 2020	Amendment of measures following continuation 517.
03 February 2021	Addition of Acero Limited as a supplier for Zhuhai Grand Kitchenware.
28 June 2021	Addition of manufacturer/supplier relationship
14 December 2021	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.

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Question	Response
1. What countries do measures apply to?	<p>Measures apply to goods from the People’s Republic of China (China).</p> <p>On 26 March 2015, with an effective date of 27 March 2015, anti-dumping measures in the form of interim dumping duties (IDD) and interim countervailing duties (ICD) were imposed on deep drawn stainless steel sinks exported from China. For more information please refer to the Final Report <a href="#">REP 238</a> and Anti-dumping Notice <a href="#">2015/41</a>.</p> <p>On 28 February 2020, with an effective date of 27 March 2020, anti-dumping measures in the form of IDD and ICD were amended on deep drawn stainless steel sinks exported from China following a continuation inquiry. For more information on the continuation of measures, please refer to Final Report <a href="#">REP 517</a> and Anti-Dumping Notice <a href="#">2020/003</a>.</p>
2. What types of deep drawn stainless steel sinks are subject to anti-dumping measures?	<p><b>The goods subject to measures include:</b></p> <ul style="list-style-type: none"> <li>• Deep drawn stainless steel sinks with a single deep drawn bowl having a volume of between 7 and 70 litres (inclusive), or multiple drawn bowls having a combined volume of between 12 and 70 litres (inclusive), with or without integrated drain boards, whether finished or unfinished, regardless of type of finish, gauge, or grade of stainless steel and whether or not including accessories.</li> <li>• stainless steel sinks with multiple deep drawn bowls that are joined through a welding operation to form one unit; and</li> <li>• deep drawn stainless steel sinks whether or not they are sold in conjunction with accessories such as mounting clips, fasteners, seals, sound-deadening pads, faucets (whether attached or unattached), strainers, strainer sets, rinsing baskets, bottom grids, or other accessories.</li> </ul> <p><b>The following descriptions are <i>excluded</i> from measures, exemption type “GOODS” applies:</b></p> <ul style="list-style-type: none"> <li>• stainless steel sinks with fabricated bowls.</li> </ul> <p>For more information about the description of the goods subject to measures, please refer to the Final Report <a href="#">REP 238</a>.</p> <p><b>Specific examples of products subject to IDD and/or ICD</b></p> <p>In addition to standard deep drawn stainless steel sinks, the following specific types of the goods <u>are</u> subject to IDD and/or ICD.</p> <ul style="list-style-type: none"> <li>• Lipped laundry tubs, with a capacity of 40 litres or greater, which are deep drawn stainless steel tubs characterised by having a ‘lip’ edge that allows the tub to be installed on top of a purpose-designed laundry cabinet (generally made of metal or plastic) to make a free-standing laundry unit.</li> <li>• Tight corner radius sinks, which are deep drawn stainless steel sinks that are characterised by having squarer corners than traditional deep drawn sinks, and have an appearance similar to those of fabricated sinks.</li> </ul>

2. What types of deep drawn stainless steel sinks are subject to anti-dumping measures? (continued)

**Specific examples of products not subject to IDD and/or ICD – free standing laundry units**

Free standing or stand-alone laundry units are not subject to IDD and/or ICD as they have been assessed by the Commission to not be the “goods” subject to measures – exemption type “GOODS” applies.

Stand alone or ‘free-standing’ laundry units, when fully assembled, comprise various components in addition to a deep drawn stainless steel sink tub which mean that these items do not fit the goods description of deep drawn stainless steel sinks above.

These products include both:

- a free-standing laundry cabinet, often including a door, that is designed for use with a lipped laundry tub installed on top of the cabinet;
- a ‘lipped laundry tub’ as above; and
- may also include additional items that accompany the free standing unit, with common examples including water hoses, washing machine hose tap connections and cabinet feet.

Free-standing laundry units can either be imported pre-assembled, or ‘flat-packed’ (unassembled) for assembly within Australia.

**Exemptions from measures – as granted by the Parliamentary Secretary to the Minister for Industry**

The following products are not subject to IDD and ICD as an exemption from measures has been granted – exemption type “GOODS” applies.

- Cleaner’s sinks: cleaner’s sinks are comprised of a deep drawn stainless steel bowl and stainless steel splashback or upturned rear edge, which is designed for fixture against a wall.
- Hand wash basins: hand wash basins are comprised of:
  - a deep drawn stainless steel bowl with a rounded or concave basin bottom (i.e. not flat-bottomed); and
  - a stainless steel splash back or upturned rear edge that is designed for fixture against a wall.
- Lipped laundry tubs used in the production of laundry cabinets that have a capacity of less than 40 litres.

**Please Note:**

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 Interim Dumping Duties (IDD) and Interim Countervailing Duties (ICD) will an importer have to pay?</p>	<p><b><u>IDD – all exporters (except Guangdong Cresheen Smart Home and Zhongshan Jiabaolu Kitchen &amp; Bathroom Product</u></b></p> <p>IDD is in the form of an ad valorem measure. The total IDD liability is calculated as the dumping export price (DXP) multiplied by the applicable IDD ad valorem duty rate.</p> <p><b><u>IDD – Guangdong Cresheen Smart Home and Zhongshan Jiabaolu Kitchen &amp; Bathroom Product</u></b></p> <p>IDD is in the form of a floor price measure. The total IDD liability is the amount by which the DXP is lower than the floor price.</p> <p><b><u>ICD – all exporters (except Primy Corporation Limited and Zhongshan Jiabaolu Kitchen &amp; Bathroom Products Co. Ltd)</u></b></p> <p>The ICD liability is calculated by multiplying the DXP by the ICD ad valorem duty rate.</p>
<p>4. Example of how to calculate the Interim Dumping Duties (IDD) and Interim Countervailing Duties (ICD) liability</p>	<p><b><u>Ad Valorem measures</u></b></p> <p>The following is an <b>example</b> of how to calculate the IDD and ICD liability.</p> <ul style="list-style-type: none"> <li>• DXP = AUD \$1,000 (Free-On-Board (FOB), cash)</li> <li>• IDD ad valorem rate = 10%</li> <li>• ICD ad valorem rate = 15%</li> </ul> <p><b>IDD liability</b> DXP (\$1,000) multiplied by the IDD ad valorem rate (10%) = \$100</p> <p><b>ICD liability</b> DXP (\$1,000) multiplied by the countervailing duty rate (15%) = \$150</p> <p><b><u>Floor Price measures</u></b></p> <p>The following is an <b>example</b> of how to calculate the IDD liability of a floor price measure.</p> <ul style="list-style-type: none"> <li>• DXP = AUD \$1,000 (Free-On-Board (FOB), cash)</li> <li>• Floor Price = AUD \$2,000 (FOB, cash)</li> </ul> <p><b>IDD liability</b> The amount, if any, by which the DXP (\$1,000), is lower than the floor price (\$2,000) = \$1,000</p>
<p>5. What is the dumping export price (DXP) and how do I calculate it?</p>	<p>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.</p> <p><b>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.</b></p>

<p>5. What is the dumping export price (DXP) and how do I calculate it? (continued)</p>	<p>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.</p> <ul style="list-style-type: none"> <li>• step 1 - an adjustment for interest on credit terms will need to be made; and</li> <li>• step 2 - the overseas freight and insurance components will need to be subtracted from the export invoice price.</li> </ul> <p>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.</p> <p>An example of adjusting for credit and incoterms is provided below:</p> <ul style="list-style-type: none"> <li>• Invoice terms = CIF, 60 days</li> <li>• Specified terms = FOB, cash</li> <li>• Export price - invoice amount = \$1,000</li> <li>• Marine insurance and ocean freight amount = \$100</li> </ul> <p><b>Step 1 - adjust for credit terms</b></p> <ol style="list-style-type: none"> <li>1. 1% per month interest rate should be applied to the invoiced price credit terms (i.e. 30 days = 1%)</li> <li>2. If the invoiced CIF, 60 days price is \$1,000, then the CIF, cash price = \$980 (\$1,000 less 2%)</li> </ol> <p><b>Step 2 - adjust for incoterms</b></p> <ol style="list-style-type: none"> <li>3. Adjust for freight and insurance to calculate DXP at FOB, cash equivalent</li> <li>4. CIF, cash price of \$980 minus freight and insurance amount of \$100 = \$880</li> <li>5. The DXP price = \$880 FOB, cash</li> </ol>
<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>

7. What DSN do I use for my imported goods and what are the rates for my exporter?

The following DSNs apply to goods exported from China and entered for home consumption on or after 27 March 2020.

Exporter	CCID	Measure	IDD Ad Valorem Rate	ICD Ad Valorem Rate	Export Terms	DSN
<b>China</b>						
<u>Guangdong Cresheen Smart Home Co Ltd</u> Supplied directly or through: <u>Guangzhou Komodo Kitchen Technology Co Ltd</u> ; or <u>Komodo HK Limited</u>	CCL9943939L CCN6999476J CCY6673937F CEN9739794T CEP3774963P	IDD & ICD	Floor Price - Confidential	0%	FOB, 40 days	88
<u>Zhongshan Jiabaolu Kitchen &amp; Bathroom Products Co. Ltd</u> Supplied directly or through: <u>Flowtech Co Ltd</u>	CCH9649777M CCX3464473F CCY6769993K CEC9993497T CEG3993447G	IDD	Floor Price - Confidential	Exempt	FOB, cash	89
<u>Primy Corporation Limited</u> Supplied directly or through: <u>Gambit (HK) Co., Ltd</u> <u>Aqua Source &amp; QC Co Limited</u> <u>Kinetic Sourcing Group Pty Ltd</u>	CCR6497397N CCR6737367T CEK7743337J CEM4347693R CGH3374679H 76139962075	IDD	9.8%	Exempt	FOB, 15 days	90
<u>Zhuhai Grand Kitchenware Co. Ltd</u> Supplied directly or through: <u>Shekou Trading Ltd</u> ; or <u>Vinalia Building Products Limited (Hong Kong)</u> <u>Acero Limited</u> <u>Bradley Stewart International Limited</u>	CEJ9743336C CEL6736346E CEN3493676T CEG9473939L CFL7347663T CFE4747349G CGN7637763G CGN7493746W	IDD & ICD	13.4%	2.4%	FOB, cash	91
<u>Rhine Sinkwares Manufacturing Ltd. Huizhou</u>	CCM7977749L CCY3446966C CEA6443644F CEF7679766T	IDD & ICD	18.0%	0.3%	FOB, cash	92
<u>Residual Exporters</u> See Q&A item 8 for list of exporters and suppliers		IDD & ICD	7.4%	3.1%	FOB, 10 days	93
<u>All other exporters</u>		IDD & ICD	53.9%	6.3%	FOB, cash	94

**Please Note:**

1. The floor price is considered confidential. Please see question 9 on how importers can request the confidential rates.
2. Ad valorem measures are above, there are no confidential instructions.



<p>8. Which exporters and associated suppliers are considered residual exporters/suppliers?</p>	<p>The following residual exporters from China are subject to DSN 93 as described above.</p> <table border="1" data-bbox="506 201 1975 960"> <thead> <tr> <th data-bbox="506 201 1128 264">Exporter</th> <th data-bbox="1128 201 1787 264">Supplied by</th> <th data-bbox="1787 201 1975 264">CCID</th> </tr> </thead> <tbody> <tr> <td data-bbox="506 264 1128 320">Elkay (China) Kitchen Sololutions Co Ltd</td> <td data-bbox="1128 264 1787 320">Same</td> <td data-bbox="1787 264 1975 320">CEC4349637H</td> </tr> <tr> <td data-bbox="506 320 1128 384">Franke (China) Kitchen System Co Ltd</td> <td data-bbox="1128 320 1787 384">Franke Asia Sourcing Ltd</td> <td data-bbox="1787 320 1975 384">CCN4347934N CCT4369996A</td> </tr> <tr> <td data-bbox="506 384 1128 448">Guangdong Dongyuan Kitchenware Industrial Co Ltd</td> <td data-bbox="1128 384 1787 448">Same</td> <td data-bbox="1787 384 1975 448">CCX3374769P CEN4669474X</td> </tr> <tr> <td data-bbox="506 448 1128 512">Guangdong Yingao Kitchen Utensils Co. Ltd</td> <td data-bbox="1128 448 1787 512">Same</td> <td data-bbox="1787 448 1975 512">CFA7647673T CCP3666443H</td> </tr> <tr> <td data-bbox="506 512 1128 647">Jiangmen New Star Hi-Tech Enterprise Ltd</td> <td data-bbox="1128 512 1787 647">Blanco GmbH &amp; Co KG Sam Lee Yue Woo Co Ltd</td> <td data-bbox="1787 512 1975 647">CCF9773639P CCT7997744Y CCM3993944N CEP7496979H</td> </tr> <tr> <td data-bbox="506 647 1128 703">Ningbo Afa Kitchenware Co Ltd</td> <td data-bbox="1128 647 1787 703">Same</td> <td data-bbox="1787 647 1975 703">CFC9394494T</td> </tr> <tr> <td data-bbox="506 703 1128 759">Shengzhou Chunyi Electrical Appliances Co Ltd</td> <td data-bbox="1128 703 1787 759">Austmate International Pty Ltd</td> <td data-bbox="1787 703 1975 759">CER3374696N</td> </tr> <tr> <td data-bbox="506 759 1128 855">Taizhou Bolang Kitchenware Co., Ltd.</td> <td data-bbox="1128 759 1787 855">Same</td> <td data-bbox="1787 759 1975 855">CER3349394A CCT4349747H CEF4496749P</td> </tr> <tr> <td data-bbox="506 855 1128 960">Xinhe Stainless Steel Products Co Ltd</td> <td data-bbox="1128 855 1787 960">Jiangmen Xiaohui Trade Development Co Ltd Jiangmen Zhongliang Trading Co Ltd</td> <td data-bbox="1787 855 1975 960">CCP9937343L CGE7636444M CGE7636463A</td> </tr> </tbody> </table>	Exporter	Supplied by	CCID	Elkay (China) Kitchen Sololutions Co Ltd	Same	CEC4349637H	Franke (China) Kitchen System Co Ltd	Franke Asia Sourcing Ltd	CCN4347934N CCT4369996A	Guangdong Dongyuan Kitchenware Industrial Co Ltd	Same	CCX3374769P CEN4669474X	Guangdong Yingao Kitchen Utensils Co. Ltd	Same	CFA7647673T CCP3666443H	Jiangmen New Star Hi-Tech Enterprise Ltd	Blanco GmbH & Co KG Sam Lee Yue Woo Co Ltd	CCF9773639P CCT7997744Y CCM3993944N CEP7496979H	Ningbo Afa Kitchenware Co Ltd	Same	CFC9394494T	Shengzhou Chunyi Electrical Appliances Co Ltd	Austmate International Pty Ltd	CER3374696N	Taizhou Bolang Kitchenware Co., Ltd.	Same	CER3349394A CCT4349747H CEF4496749P	Xinhe Stainless Steel Products Co Ltd	Jiangmen Xiaohui Trade Development Co Ltd Jiangmen Zhongliang Trading Co Ltd	CCP9937343L CGE7636444M CGE7636463A
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Guangdong Dongyuan Kitchenware Industrial Co Ltd	Same	CCX3374769P CEN4669474X																													
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<p>9. How do I find out the confidential rate and ascertained export price for my exporter?</p>	<p>The Floor Price is considered confidential and will not be published.</p> <p>Importers of these goods may be provided with the confidential IDD ad valorem rate and the AEP, however the onus is on the importer to substantiate their commercial relationship with an exporter/supplier of their goods by providing evidence of:</p> <ul data-bbox="533 1139 2078 1366" 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. Additional documentation may be requested by the Commission; 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 – emails will not generally be accepted.</li> </ul> <p>Requests and evidence should be sent to <a href="mailto:clientsupport@adcommission.gov.au">clientsupport@adcommission.gov.au</a></p>																														

<p>9. How do I find out the confidential rate and ascertained export price for my exporter? (continued)</p>	<p><b>Please note:</b></p> <ol style="list-style-type: none"> <li>1. Any requests for the confidential information that do not include sufficient evidence as outlined above will be rejected.</li> <li>2. 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>				
<p>10. Are there any exporters exempt from anti-dumping measures?</p>	<p>All exporters and suppliers of deep drawn stainless steel sinks from China are subject to IDD.</p> <p>All exporters and suppliers of deep drawn stainless steel sinks from China are subject to ICD, except for Primy Corporation Ltd and Zhongshan Jiabaolu Kitchen &amp; Bathroom Products Co. Ltd.</p> <p>The 'all other exporters' rate of IDD and ICD 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>				
<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 deep drawn stainless steel sinks from China the measures are in place until 26 March 2025.</p>				
<p>12. What tariff classifications and statistical codes are covered by the anti-dumping measures?</p>	<p>Goods are generally, but not exclusively, classified to the tariff classifications and associated statistical codes below:</p> <table border="1" data-bbox="712 852 1370 946"> <thead> <tr> <th>Tariff subheading</th> <th>Statistical code</th> </tr> </thead> <tbody> <tr> <td>7324.10.00</td> <td>52</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	7324.10.00	52
Tariff subheading	Statistical code				
7324.10.00	52				

13. 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 deep drawn stainless steel sinks from China are as follows:

<b>Importation Period</b>	<b>Application Period</b>
26 September 2019 - 25 March 2020	26 March 2020 - 25 September 2020
26 March 2020 - 25 September 2020	26 September 2020 - 25 March 2021
26 September 2020 - 25 March 2021	26 March 2021 - 25 September 2021
26 March 2021 - 25 September 2021	26 September 2021 - 25 March 2022
26 September 2021 - 25 March 2022	26 March 2022 - 25 September 2022
26 March 2022 - 25 September 2022	26 September 2022 - 25 March 2023
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26 September 2024 - 25 March 2025	26 March 2025 - 25 September 2025

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