



Australian Government
Department of Industry,
Science and Resources

Anti-Dumping
Commission

Dumping Commodity Register

Power Transformers

Goods Exported from:

Country	Measure	Date Measures Imposed	Date Measures Expire	Last Anti-Dumping Notice
INDONESIA	IDD	10-December-2014	10-December-2024	2019/127
TAIWAN	IDD	10-December-2014	10-December-2024	2019/127

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Contents

1. What is the function of the Dumping Commodity Register (DCR)?	3
2. What types of power transformers are subject to anti-dumping measures?	3
3. What tariff classifications and statistical codes are covered by the anti-dumping measures?	4
4. How much Interim Dumping Duty (IDD) will an importer have to pay?	4
5. What is the dumping export price (DXP) and how do I calculate it?	4
6. What Dumping Specification Number (DSN) do I use and what are the rates for my exporter?	6
7. How do I find out the confidential rate and ascertained export price for my exporter?	7
8. What information is needed to complete an import declaration for goods subject to measures?	7
9. What are the duty assessment importation and application period dates?	7
10. What are the key reports and notices linked to the measures on power transformers?	8

1. What is the function of the Dumping Commodity Register (DCR)?

The Anti-Dumping Commission (ADC) is committed to supporting importers, practitioners and users of the anti-dumping system through providing accessible and up to date information in the DCR.

DCRs provide importers and licensed customs brokers with general guidance and the necessary information to use when lodging an import declaration to clear goods subject to anti-dumping measures.

It is outside the role of the Commission to provide advice on whether specific goods are exempted from or subject to anti-dumping measures. Importers or their agents are required to provide self-assessed information, regarding the goods being imported, in the import declaration.

Interested parties should obtain their own independent professional advice in making any decisions in relation to importing and/or declaring goods subject to anti-dumping measures.

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

2. What types of power transformers are subject to anti-dumping measures?

The goods subject to measures include:

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.

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:

- the steel core;
- the windings;
- electrical insulation between the windings; and
- the mechanical frame.

Please note that 1 MVA equals 1000kVA.

The following are excluded from measures, exemption type "GOODS" applies:

- Gas filled and dry type power transformers.

For more information about the description of the goods subject to measures, refer to Final report [REP 504](#).

Please Note:

- When importing goods into the country importers are required to self-assess whether the goods meet the goods description outlined above and whether the anti-dumping measures description apply.
- Anti-Dumping Commission is not in a position to provide advice on whether certain goods meet the description above.

- The use of exemption types is subject to monitoring by the Anti-Dumping Commission and the Australian Border Force.

3. What tariff classifications and statistical codes are covered by the anti-dumping measures?

Goods subject to measures should be classified using the classification and associated statistical codes below:

Tariff Classification	Statistical code
8504.22.00	40
8504.23.00	26, 41

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.

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.

Where importers are unclear on the correct tariff classification of their goods, it is recommended they check the [Working Tariff page](#) on the ABF website or contact the ABF on 131 881.

4. How much Interim Dumping Duty (IDD will an importer have to pay?

IDD (Ad Valorem)

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.

Example of how to calculate the IDD liability

Ad valorem measure

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

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

Total IDD liability

The DXP (\$1,000) multiplied by the IDD ad valorem rate (10%) - \$1,000 x 10% = \$100

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
- 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

The DXP price = \$880 FOB, cash.

6. What Dumping Specification Number (DSN) do I use and what are the rates for my exporter?

The following DSNs apply to goods exported from **Indonesia and Taiwan** entered for home consumption on or after **11 December 2019**:

Exporter Name	CCID	DSN	Measure	Measure Type	IDD Ad Valorem Rate	Export Price terms
INDONESIA						
PT Unelec Indonesia	CCR7649436F				EXEMPT	
PT Elseweddy Electric Indonesia	CGT373947W				EXEMPT	
All other exporters		52	IDD	Ad Valorem	28.3%	FOB, cash
TAIWAN						
Fortune Electric Co. Ltd	CCE4369739R	55	IDD	Ad Valorem	2.9%	FOB, cash
All other exporters		54	IDD	Ad Valorem	8.8%	FOB, cash

Please Note:

- As the measure type is ad valorem there are no confidential instructions. The applicable IDD rate is listed in the table above.

7. How do I find out the confidential rate and ascertained export price for my exporter?

The IDD ad valorem rate, floor price and the AEP for each DSN are considered confidential and will not be published. Importers of these goods may be provided with the confidential IDD 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:

- 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.

Requests and evidence should be sent to clientsupport@adcommission.gov.au

Please note:

- Any requests for the confidential information that do not include sufficient evidence as outlined above will be rejected.
- Only as much of the confidential information as is necessary to enter the goods will be provided.

8. What information is needed to complete an import declaration for goods subject to measures?

The information required by an importer or Customs broker to complete an import declaration for goods subject to IDD/ICD is:

- 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.

Please see tables in Question 6 to determine which DSN applies to the exporter of your goods.

9. 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 **Indonesia and Taiwan** are:

Importation Period	Application Period
10 December 2019 – 9 June 2020	10 June 2020 – 9 December 2020
10 June 2020 – 9 December 2020	10 December 2020 – 9 June 2021
10 December 2020 – 9 June 2021	10 June 2021 – 9 December 2021
10 June 2021 – 9 December 2021	10 December 2021 – 9 June 2022
10 December 2021 – 9 June 2022	10 June 2022 – 9 December 2022
10 June 2022 – 9 December 2022	10 December 2022 – 9 June 2023
10 December 2022 – 9 June 2023	10 June 2023 – 9 December 2023
10 June 2023 – 9 December 2023	10 December 2023 – 9 June 2024
10 December 2023 – 9 June 2024	10 June 2024 – 9 December 2024
10 June 2024 – 9 December 2024	10 December 2024 – 9 June 2025

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

10. What are the key reports and notices linked to the measures on power transformers?

Date Published	Description	Report	ADN
10 Dec 2014	Measures imposed on Indonesia, Taiwan and Thailand	Final Report REP 219	2014/132
23 Dec 2015	Measures amended following ADRP Review	ADRP Report 24	
6 Jun 2017	Measures amended following Review of Measures	Final Report REP 383	2017/62
14 Nov 2017	Measures amended following ADRP Review	ADRP Report 60	
10 Dec 2019	Continuation of Measures on Indonesia and Taiwan. Measures on Thailand expired.	Final Report REP 504	2019/127
14 Sep 2020	Measures amended following ADRP Review	ADRP Report 119	