



Dumping Commodity Register

Ammonium Nitrate

Goods Exported from:

Country	Measure	Date Measures Imposed	Date Measures Expire	Last Anti-Dumping Notice
CHINA	IDD	3-June-2019	3-June-2024	2019/057
SWEDEN	IDD	3-June-2019	3-June-2024	
THAILAND	IDD	3-June-2019	3-June-2024	

Contents

1. What is the function of the Dumping Commodity Register (DCR) ?	3
2. What types of ammonium nitrate are subject to anti-dumping measures?.....	3
3. What tariff classifications and statistical codes are covered by the anti-dumping measures?.....	3
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?	5
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 ammonium nitrate?	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 ammonium nitrate are subject to anti-dumping measures?

The goods subject to measures include:

- low density and high density ammonium nitrate;
- prilled, granular or in other solid form;
- with or without additives or coatings;
- in packages exceeding 10 kg.

Types

Low density ammonium nitrate is generally of solid prilled form and is typically used in the manufacture of explosives High density solid ammonium nitrate is generally used in the agricultural sector as a fertiliser.

For more information about the description of the goods subject to measures, refer to Final Report [REP 473](#).

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
3102.30.00	05

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 (Combination)

IDD in the form of a fixed and variable measure. The total IDD liability is calculated as follows:

- 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; plus
- variable component of IDD: the amount, if any, by which the DXP is lower than the AEP.

Example of how to calculate the IDD liability

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

- DXP = AUD \$1,000 (Free-On-Board (FOB), cash)
- AEP = AUD \$2,000 (FOB, cash)
- IDD ad valorem rate = 10%
- ICD ad valorem rate = 15%

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 \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 (\$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
- 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 **China, Sweden and China** entered for home consumption on or after **4 June 2019**:

Exporter Name	CCID	DSN	Measure	Measure Type	Effective Rate of Duty	Ascertained Export Price	Export Price terms
SWEDEN							
Yara AB	CCH6946993E CFC4473777X CCW7344443J	50	IDD	Combination	14.4%	Confidential	FOB, 45 days
All Other Exporters		51	IDD	Combination	14.4%	Confidential	FOB, 45 days
THAILAND							
All Other Exporters		52	IDD	Combination	13.5%	Confidential	FOB, cash
CHINA							
All Other Exporters		53	IDD	Combination	0.3%	Confidential	FOB, cash

Please Note:

- IDD, ICD ad valorem rates, floor price and AEP are considered confidential. Please see below on how importers can request the rates.
- The actual duty liability may be higher than the effective rate of duty published due to the variable component of IDD.

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

The ascertained export price 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 **China, Thailand and Sweden** are:

Importation Period	Application Period
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
3 June 2021 – 2 December 2021	3 December 2021 – 2 June 2022
3 December 2021 – 2 June 2022	3 June 2022 – 2 December 2022
3 June 2022 – 2 December 2022	3 December 2022 – 2 June 2023
3 December 2022 – 2 June 2023	3 June 2023 – 2 December 2023
3 June 2023 – 2 December 2023	3 December 2023 – 2 June 2024
3 December 2023 – 2 June 2024	3 June 2024 – 2 December 2024

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 ammonium nitrate?

Date Published	Description	Report	ADN
24 May 2001	Implementation of Measures imposed on Russia	Final Report REP 28	2001/29
24 May 2006	Continuation of Measures imposed on Russia		2006/19
24 May 2011	Continuation of Measures imposed on Russia	Final Report REP 168	2011/17
4 May 2016	Continuation of Measures imposed on Russia	Final Report REP 312	2016/34
3 Jun 2019	Implementation of Measures on Sweden, Thailand and China	Final Report REP 473	2019/57
23 May 2021	Measures expired on Russia following Continuation Inquiry	Final Report REP 565	2021/053