



Australian Government
Department of Industry,
Science and Resources

Anti-Dumping
Commission

Dumping Commodity Register

Deep Drawn Stainless Steel Sinks

Goods Exported from:

Country	Measure	Date Measures Imposed	Date Measures Expire	Last Anti-Dumping Notice
CHINA	IDD & ICD	26-March-2015	26-March-2025	2020/003

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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 deep drawn stainless steel sinks are subject to anti-dumping measures?

The goods subject to measures include:

- 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.
- stainless steel sinks with multiple deep drawn bowls that are joined through a welding operation to form one unit; and
- 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.

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

- Stainless steel sinks with fabricated bowls.

For more information about the description of the goods subject to measures, refer to Final report [REP 238](#).

Specific examples of products subject to IDD and/or ICD:

In addition to standard deep drawn stainless steel sinks, the following specific types of the goods are subject to IDD and/or ICD:

- 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.

- 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.

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. [Ministerial Exemption Instrument No 6 of 2017](#).

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
7324.10.00	52

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 – all exporters (except Guangdong Cresheen Smart Home and Zhongshan Jiabaolu Kitchen & Bathroom Product)

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.

IDD – Guangdong Cresheen Smart Home and Zhongshan Jiabaolu Kitchen & Bathroom Product

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.

ICD – all exporters (except Primy Corporation Limited and Zhongshan Jiabaolu Kitchen & Bathroom Products Co. Ltd)

The ICD liability is calculated by multiplying the DXP by the ICD ad valorem duty rate.

Example of how to calculate the IDD and ICD liability

Ad valorem measure

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

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

IDD liability

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

ICD liability

DXP (\$1,000) multiplied by the countervailing duty rate (15%) = \$150

Floor Price measures

The following is an example of how to calculate the IDD liability of a floor price measure.

DXP = AUD \$1,000 (Free-On-Board (FOB), cash)

Floor Price = AUD \$2,000 (FOB, cash)

IDD liability

The amount, if any, by which the DXP (\$1,000), is lower than the floor price (\$2,000) = \$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** entered for home consumption on or after **27 March 2020**:

Exporter Name	CCID	DSN	Measure	Measure Type	ICD Ad Valorem Rate	IDD Ad Valorem Rate	Export Price terms
CHINA							
Guangdong Cresheen Smart Home Co Ltd supplied directly or through: Guangzhou Komodo Kitchen Technology Co Ltd; or Komodo HK Limited	CCL9943939L CCN6999476J CCY6673937F CEN9739794T CEP3774963P	88	IDD & ICD	Floor price	0.0%	Confidential	FOB, 40 days
Zhongshan Jiabaolu Kitchen & Bathroom Products Co. Ltd supplied directly or through: Flowtech Co Ltd	CCH9649777M CCX3464473F CCY6769993K CEC9993497T CEG3993447G	89	IDD	Floor Price	EXEMPT	Confidential	FOB, cash
Primy Corporation Limited supplied directly or through: Gambit (HK) Co., Ltd Aqua Source & QC Co Limited Kinetic Sourcing Group Pty Ltd	CCR6497397N CCR6737367T CEK7743337J CEM4347693R CGH3374679H 76139962075	90	IDD	Ad Valorem	EXEMPT	9.8%	FOB, 15 days
Zhuhai Grand Kitchenware Co. Ltd supplied directly or through: Shekou Trading Ltd; or Vinalia Building Products Limited (Hong Kong) Acero Limited Bradley Stewart International Limited	CEJ9743336C CEL6736346E CEN3493676T CEG9473939L CFL7347663T CFE4747349G CGN7637763G CGN7493746W	91	IDD & ICD	Ad Valorem	2.4%	13.4%	FOB, cash

Exporter Name	CCID	DSN	Measure	Measure Type	ICD Ad Valorem Rate	IDD Ad Valorem Rate	Export Price terms
CHINA							
Rhine Sinkwares Manufacturing Ltd. Huizhou	CCM7977749L CCY3446966C CEA6443644F CEF7679766T	92	IDD & ICD	Ad Valorem	0.3%	18%	FOB, cash
Residual Exporters See table below for list of exporters		93	IDD & ICD	Ad Valorem	3.1%	7.4%	FOB, 10 days
All Other Exporters		94	IDD & ICD	Ad Valorem	6.3%	53.9%	FOB, cash

Please Note:

- IDD Floor Price and AEP are considered confidential. Please see below on how importers can request the rates.
- When the measure type is ad valorem there are no confidential instructions. The applicable IDD rate is listed in the tables above.

Exporter Name	CCID	DSN	Measure	Measure Type	ICD Ad Valorem Rate	IDD Ad Valorem Rate	Export Price terms
CHINA Residual Exporters							
Elkay (China) Kitchen Sololutions Co Ltd	CEC4349637H	93	IDD & ICD	Ad Valorem	3.1%	7.4%	FOB, 10 days
Franke (China) Kitchen System Co Ltd Supplied directly or through Franke Asia Sourcing Ltd	CCN4347934N CCT4369996A	93	IDD & ICD	Ad Valorem	3.1%	7.4%	FOB, 10 days
Guangdong Dongyuan Kitchenware Industrial Co Ltd	CCX3374769P CEN4669474X	93	IDD & ICD	Ad Valorem	3.1%	7.4%	FOB, 10 days

Guangdong Yingao Kitchen Utensils Co. Ltd	CFA7647673T CCP3666443H	93	IDD & ICD	Ad Valorem	3.1%	7.4%	FOB, 10 days
Jiangmen New Star Hi-Tech Enterprise Ltd Supplied directly or through Blanco GmbH & Co KG Sam Lee Yue Woo Co Ltd IKEA Supply Malaysia SDN BHD	CCF9773639P CCT7997744Y CCM3993944N CEP7496979H CGL3369466H	93	IDD & ICD	Ad Valorem	3.1%	7.4%	FOB, 10 days
Ningbo Afa Kitchenware Co Ltd	CFC9394494T	93	IDD & ICD	Ad Valorem	3.1%	7.4%	FOB, 10 days
Shengzhou Chunyi Electrical Appliances Co Ltd Supplied directly or through Austmate International Pty Ltd	CER3374696N	93	IDD & ICD	Ad Valorem	3.1%	7.4%	FOB, 10 days
Taizhou Bolang Kitchenware Co., Ltd.	CER3349394A CCT4349747H CEF4496749P	93	IDD & ICD	Ad Valorem	3.1%	7.4%	FOB, 10 days
Xinhe Stainless Steel Products Co Ltd Supplied directly or through Jiangmen Xiaohui Trade Development Co Ltd Jiangmen Zhongliang Trading Co Ltd	CCP9937343L CGE7636444M CGE7636463A	93	IDD & ICD	Ad Valorem	3.1%	7.4%	FOB, 10 days

Please Note

- When the measure type is ad valorem there are no confidential instructions. The applicable IDD rate is listed in the tables 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 **China** are:

Importation Period	Application Period
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
26 September 2022 - 25 March 2023	26 March 2023 - 25 September 2023
26 March 2023 - 25 September 2023	26 September 2023 - 25 March 2024
26 September 2023 - 25 March 2024	26 March 2024 - 25 September 2024
26 March 2024 - 25 September 2024	26 September 2024 - 25 March 2025
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](#).

10. DCR changes including links to key reports and notices for measures on hollow structural sections?

Date Published	Description	Report	ADN
26 Mar 2015	Measures imposed on China	Final Report REP 238	2015/41
21 Nov 2015	Measures varied following Review of Measures	Final Report REP 352	2016/107
11 Jul 2017	Certain Goods exempted from Measures following Exemption Inquiry	Final report EX0047	
21 Nov 2015	Measures varied following Review of Measures	Final Report REP 459	2018/75
21 Nov 2015	Measures varied following Review of Measures	Final Report REP 461	2018/143
28 Feb 2020	Continuation of Measures on China	Final Report REP 517	2020/003
24 May 2023	Addition of supplier, IKEA Supply Malaysia to Jiangmen New Star Hi-Tech Enterprise Ltd		