



# Dumping Commodity Register

## A4 Copy Paper

Exported from the People's Republic of China, the Kingdom of Thailand, Republic of Indonesia, the Federative Republic of Brazil, Finland, the Republic of Korea, the Russian Federation and the Slovak Republic

| Document release date | Brief description of change(s)  |
|-----------------------|---|
| 20 March 2017         | Termination of provisional dumping measures against Pabrik Kertas Tjiwi Kimia Tbk.  |
| 20 April 2017         | Implementation of Measures.   |
| 14 March 2018         | Implementation of ADRP amendments.  |
| 24 April 2018         | Adjustment to duty assessment importation periods   |
| 18 May 2018           | Implementation of provisional dumping measures against exporters from Finland, the Republic of Korea, the Russian Federation and the Slovak Republic. |
| 23 May 2018           | Addition of securities information.   |
| 22 November 2018      | Amendment of securities for goods exported from Korea and Slovakia.   |
| 28 March 2019         | Implementation of ADRP amendments for UPM (China) Co. Ltd   |
| 11 April 2019         | Closure of provisional measures and implementation of measures for goods exported from Finland, Korea, Russia and Slovakia.                           |
| 3 September 2019      | Measures removed on goods exported from Mondi SCP following ADRP decision.  |
| 14 September 2020     | Measures revoked on goods exported by Indah Kiat and Pindo Deli with effect from 12 March 2020  |
| 19 March 2021         | Description of the goods altered after Anti-Circumvention Inquiry 552   |
| 10 July 2021          | Amendment to measures following a review of measures case 551   |
| 11 August 2021        | Description of goods altered following ADRP Review  |

**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   |
|---|--|
| <p>1. What countries do measures apply to?</p>                              | <p>Measures currently apply to goods from the People’s Republic of China (China), the Kingdom of Thailand (Thailand), Republic of Indonesia (Indonesia), the Federative Republic of Brazil (Brazil), Finland, the Republic of Korea (Korea), the Russian Federation (Russia) and the Slovak Republic (Slovakia).</p> <p>On 19 April 2017, with an effective date of 20 April 2017, anti-dumping measures in the form of interim dumping duty (IDD) were imposed on A4 Copy Paper exported from the People’s Republic of China (China), the Republic of Indonesia (Indonesia), the Federative Republic of Brazil (Brazil) and the Kingdom of Thailand (Thailand). Anti-dumping measures in the form of interim countervailing duty (ICD) were also imposed on A4 Copy Paper exported from China. For more information please refer to the final report and Anti-Dumping Notices <a href="#">ADN 2017/39</a> and <a href="#">ADN 2017/40</a>.</p> <p>On 10 April 2019, with an effective date of 11 April 2019, anti-dumping measures in the form of IDD were imposed on A4 Copy Paper exported from Finland, Republic of Korea, Russian Federation (Russia) and Slovak Republic (Slovakia). For more information please refer to the final report <a href="#">REP 463</a> and Anti-Dumping Notice <a href="#">ADN 2019/37</a>.</p> <p>On 9 July 2021, with an effective date of 10 July 2021, anti-dumping measures in the form of IDD and ICD were amended on A4 Copy Paper exported from Brazil, China, Indonesia and Thailand following a review of measures. For further information refer to Final Report <a href="#">REP 551</a> and Anti-Dumping Notice <a href="#">ADN 2021/075</a></p> |
| <p>2. What types of A4 copy paper are subject to anti-dumping measures?</p> | <p><b>The goods subject to measures include:</b></p> <ul style="list-style-type: none"> <li>• uncoated white paper of a type used for writing, printing or other graphic purposes, in the nominal basis weight range of 70 to 100 gsm and cut to sheets of metric size A4 (210mm x 297mm) (also commonly referred to as cut sheet paper, copy paper, office paper or laser paper).</li> <li>• The paper is not coated, watermarked or embossed and is subjectively white. It is made mainly from bleached chemical pulp and/or from pulp obtained by a mechanical or chemi-mechanical process and/or from recycled pulp.</li> </ul> <p>For more information about the description of the goods subject to measures, please refer to section 3 of the <a href="#">Final Report</a>.</p> <p><b>Please Note:</b></p> <ol style="list-style-type: none"> <li>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.</li> <li>2. The Anti-Dumping Commission is not in a position to provide advice on whether certain goods meet the description above.</li> <li>3. The use of exemption types is subject to monitoring by the Anti-Dumping Commission (the Commission) and the Australian Border Force (ABF).</li> </ol>  |

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|---|---|
| <p>3. How much Interim Dumping Duty (IDD) / Interim Countervailing Duty (ICD) will an importer have to pay?</p>                         | <p><b><u>IDD - all exporters (except Tjiwi Kimia, Indah Kiat, Pindo Deli and Mondi SCP)</u></b></p> <p>IDD is in the form of a fixed and variable measure. The total IDD liability is calculated as follows:</p> <ul style="list-style-type: none"> <li>• 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; <b>plus</b></li> <li>• variable component of IDD: the amount, if any, by which the DXP is lower than the AEP.</li> </ul> <p><b><u>ICD – all Chinese exporters (except UPM and Asia Symbol)</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 IDD / ICD liability</p> <p>4. Example of how to calculate the IDD / ICD liability (continued)</p> | <p><b><u>Fixed and variable measures</u></b></p> <p>The following is an <b>example</b> of how to calculate the IDD fixed and variable liability and ICD liability.</p> <ul style="list-style-type: none"> <li>• DXP = AUD \$1,000 (Free-On-Board (FOB), cash)</li> <li>• AEP = AUD \$2,000 (FOB, cash)</li> <li>• IDD ad valorem rate = 10%</li> <li>• ICD ad valorem rate = 15%</li> </ul> <p><u>Fixed component of IDD:</u><br/>The higher of the DXP (\$1,000) or AEP (\$2,000) multiplied by the IDD/DSA ad valorem rate (10%)<br/>\$2,000 x 10% = \$200</p> <p><u>Variable component of IDD:</u><br/>the amount, if any, by which the DXP (\$1,000) is lower than the AEP (\$2,000)<br/>\$2,000 - \$1,000 = \$1,000</p> <p><b>Total IDD liability:</b> \$1,200 (\$200 + \$1,000)<br/><b>Total ICD liability:</b> DXP (\$1,000) multiplied by the ICD Ad Valorem rate (15%) = \$150</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>  |

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|   | <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>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>5. What is the dumping export price (DXP) and how do I calculate it? (continued)</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>  |

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| <p>6. What information is needed to complete an import declaration for goods subject to measures or securities?</p> | <p>The information required by an importer or Customs broker to complete an import declaration for goods subject to DSA 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 on the import declaration and what are the rates for my exporter?

Following DSNs apply to goods exported from Brazil, Thailand and Indonesia entered for home consumption on or after 10 July 2021.

| Exporter  | CCID                       | Measure  | Effective Rate of Duty | Ascertained Export Price | Export Terms  | DSN |
|---|----------------------------|--|------------------------|--------------------------|---------------|-----|
| <b>Brazil</b>   |                            |  |                        |                          |               |     |
| <u>International Paper Exportadora Lta</u>  | CEH6996376X                | IDD  | 8.1%                   | Confidential             | FOB, 60 days  | 76  |
| <u>All other Exporters</u>  |                            | IDD  | 8.1%                   | Confidential             | FOB, 60 days  | 77  |
| <b>Thailand</b>   |                            |  |                        |                          |               |     |
| <u>Double A (1991) Public Company Ltd</u>   | CEL4373636M                | IDD  | 0.9%                   | Confidential             | FOB, 80 days  | 78  |
| <u>All other Exporters</u>  |                            | IDD  | 0.9%                   | Confidential             | FOB, 80 days  | 79  |
| <b>Indonesia</b>  |                            |  |                        |                          |               |     |
| <u>PT Indah Kiat Pulp &amp; Paper Tbk</u>   | CCC3767664W<br>CCF3697993J | Exempt   |                        |                          |               |     |
| <u>PT Pindo Deli Pulp &amp; Paper Mills</u>   | CCC3676647F                | Exempt   |                        |                          |               |     |
| <u>PT Pabrik Kertas Tjiwi Kimia Tbk</u><br>Supplied directly  | CCC7979967R<br>CEA9434797W | Exempt   |                        |                          |               |     |
| <u>PT Pabrik Kertas Tjiwi Kimia Tbk</u><br>Supplied through<br><u>Paper Force (Oceana) Pty Ltd</u>              | CCT7343333T<br>CCH9379673X | Exempt<br>Importers entering goods manufactured by Tjiwi Kimia and supplied indirectly through these traders are to use DSN 45.<br>A zero duty liability will be calculated. |                        |                          |               | 45  |
| <u>PT Riau Andalan Kertas (RAK)</u><br>Supplied directly or through<br><u>April Far East (Malaysia) SDN BHD</u> | CCH6439776H<br>CFN7669666H | IDD  | 14.7%                  | Confidential             | FOB, 180 days | 80  |
| <u>All other Exporters</u>  |                            | IDD  | 19.2%                  | Confidential             | FOB, 180 days | 81  |

**Please Note:**

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

7. What DSN do I use on the import declaration and what are the rates for my exporter? (continued)

The following DSNs apply to goods exported from China and entered for home consumption on or after 10 July 2021.

| Exporter   | CCID        | Measure   | Effective Rate of Duty | Ascertained Export Price | Export Terms | DSN |
|--|-------------|-----------|------------------------|--------------------------|--------------|-----|
| <b>China</b>   |             |           |                        |                          |              |     |
| <u>UPM Asia Pacific Pte Ltd</u>                                  | CFF6339797M | IDD       | 3.2%                   | Confidential             | FOB, 60 days | 82  |
| <u>Greenpoint Global Trading (Macao Commercial Offshore) Ltd</u> | CER7774749H | IDD       | 10.0%                  | Confidential             | FOB, 32 days | 83  |
| <u>All other Exporters</u>                                       |             | IDD & ICD | 10.0%                  | Confidential             | FOB, 32 days | 84  |

**Please Note:**

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

The following DSNs apply to goods exported from Finland, Russia, Korea and Slovakia and entered for home consumption on or after 11 April 2019.

| Exporter                        | CCID        | Measure | Effective Rate of Duty | Ascertained Export Price | Export Terms | DSN |
|---------------------------------|-------------|---------|------------------------|--------------------------|--------------|-----|
| <b>Finland</b>                  |             |         |                        |                          |              |     |
| <u>All exporters</u>            |             | IDD     | 16.3%                  | Confidential             | FOB, cash    | 70  |
| <b>Russia</b>                   |             |         |                        |                          |              |     |
| <u>All exporters</u>            |             | IDD     | 14.4%                  | Confidential             | FOB, cash    | 71  |
| <b>Korea</b>                    |             |         |                        |                          |              |     |
| <u>Hankuk Paper MFG Co. Ltd</u> | CEG9749697J | IDD     | 3.8%                   | Confidential             | FOB, cash    | 72  |
| <u>All other exporters</u>      |             | IDD     | 16.4%                  | Confidential             | FOB, cash    | 73  |
| <b>Slovakia</b>                 |             |         |                        |                          |              |     |
| <u>Mondi SCP a.s (SK)</u>       | CFT7363346A | Exempt  |                        |                          |              |     |
| <u>All other exporters</u>      |             | IDD     | 14.6%                  | Confidential             | FOB, cash    | 75  |

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| 7. What DSN do I use on the import declaration and what are the rates for my exporter? (continued) | <p><b><u>Please Note:</u></b></p> <ol style="list-style-type: none"> <li>1. IDD ad valorem rates and AEP are considered confidential. Please see below on how importers can request the rates.</li> <li>2. The actual duty liability may be higher than the effective rate of duty published due to the variable component of IDD.</li> </ol>  |
| 8. How do I find out the confidential rate and ascertained export price for my exporter?           | <p>The IDD ad valorem rate and the AEP for each DSN are 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 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.</li> </ul> <p>Requests and evidence should be sent to <a href="mailto:clientsupport@adcommission.gov.au">clientsupport@adcommission.gov.au</a></p> <p><b><u>Please note:</u></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> |
| 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 A4 Copy Paper from China, Thailand, Indonesia and Brazil the measures are in place until 19 April 2022.<br/>In the case of A4 Copy Paper from Finland, Korea, Russia and Slovakia the measures are in place until 10 April 2024.</p>   |
| 10. Are there any exporters exempt from anti-dumping measures?                                     | <p>All exporters and suppliers of A4 Copy Paper from China, Thailand, Indonesia, Brazil, Finland, Korea, Russia and Slovakia are subject to IDD, except for Tjiwi Kimia, Indah Kiat, Pindo Deli and Mondi SCP.</p> <p>All exporters and suppliers of A4 Copy Paper from China are subject to ICD, except UPM and Greenpoint Global.</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>  |

| <p>11. What tariff classifications and statistical codes are covered by the anti-dumping measures?</p> | <p>Goods subject to measures should be classified using the tariff sub-headings and associated statistical codes below:</p> <table border="1" data-bbox="712 240 1368 320"> <thead> <tr> <th>Tariff subheading</th> <th>Statistical code</th> </tr> </thead> <tbody> <tr> <td>4802.56.10</td> <td>03, 09</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   | 4802.56.10                      | 03, 09                          |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |
|--|---|--------------------|--------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Tariff subheading  | Statistical code  |                    |                    |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |
| 4802.56.10   | 03, 09  |                    |                    |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |
| <p>12. What are the duty assessment importation and application period dates?</p>                      | <p>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.</p> <p>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.</p> <p>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 A4 Copy Paper from China, Thailand, Indonesia and Brazil are:</p> <table border="1" data-bbox="577 1102 1538 1318"> <thead> <tr> <th>Importation Period</th> <th>Application Period</th> </tr> </thead> <tbody> <tr> <td>19 October 2019 – 18 April 2020</td> <td>19 April 2020 – 18 October 2020</td> </tr> <tr> <td>19 April 2020 – 18 October 2020</td> <td>19 October 2020 – 18 April 2021</td> </tr> <tr> <td>19 October 2020 – 18 April 2021</td> <td>19 April 2021 – 18 October 2021</td> </tr> <tr> <td>19 April 2021 – 18 October 2021</td> <td>19 October 2021 – 18 April 2022</td> </tr> <tr> <td>19 October 2021 – 18 April 2022</td> <td>19 April 2022 – 18 October 2022</td> </tr> </tbody> </table> | Importation Period | Application Period | 19 October 2019 – 18 April 2020 | 19 April 2020 – 18 October 2020 | 19 April 2020 – 18 October 2020 | 19 October 2020 – 18 April 2021 | 19 October 2020 – 18 April 2021 | 19 April 2021 – 18 October 2021 | 19 April 2021 – 18 October 2021 | 19 October 2021 – 18 April 2022 | 19 October 2021 – 18 April 2022 | 19 April 2022 – 18 October 2022 |
| Importation Period   | Application Period  |                    |                    |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |
| 19 October 2019 – 18 April 2020  | 19 April 2020 – 18 October 2020   |                    |                    |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |
| 19 April 2020 – 18 October 2020  | 19 October 2020 – 18 April 2021   |                    |                    |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |
| 19 October 2020 – 18 April 2021  | 19 April 2021 – 18 October 2021   |                    |                    |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |
| 19 April 2021 – 18 October 2021  | 19 October 2021 – 18 April 2022   |                    |                    |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |
| 19 October 2021 – 18 April 2022  | 19 April 2022 – 18 October 2022   |                    |                    |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |                                 |

12. What are the duty assessment importation and application period dates?  
(Continued)

The duty assessment importation periods and application dates for A4 Copy Paper from Finland, Russia, Korea and Slovakia are:

| <b>Importation Period</b>      | <b>Application Period</b>      |
|--------------------------------|--------------------------------|
| 10 October 2020 – 9 April 2021 | 10 April 2021 – 9 October 2021 |
| 10 April 2021 – 9 October 2021 | 10 October 2021 – 9 April 2022 |
| 10 October 2021 – 9 April 2022 | 10 April 2022 – 9 October 2022 |
| 10 April 2022 – 9 October 2022 | 10 October 2022 – 9 April 2023 |
| 10 October 2022 – 9 April 2023 | 10 April 2023 – 9 October 2023 |
| 10 April 2023 – 9 October 2023 | 10 October 2023 – 9 April 2024 |
| 10 October 2023 – 9 April 2024 | 10 April 2024 – 9 October 2024 |

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