



# Dumping Commodity Register

## Power Transformers

Exported from the Republic of Indonesia and Taiwan

Document release date	Brief description of change(s)
23 December 2015	Amendment of measures following a review by the Anti-Dumping Review Panel
13 January 2016	Updated calculation method information
3 July 2017	Amendment of measures for CG Power Systems from Indonesia
14 November 2017	Amendment of measures for CG Power Systems following ADRP review
30 April 2018	Adjustment to duty assessment importation periods.
10 December 2019	Amendment of measures following continuation inquiry 504.
23 April 2020	Department name change.
7 October 2020	Amendment following a review by the Anti-Dumping Review Panel

**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 Republic of Indonesia (Indonesia) and Taiwan.</p> <p>On 10 December 2014, with an effective date of 11 December 2014, anti-dumping measures in the form of interim dumping duties (IDD) were imposed on power transformers exported from Indonesia, Taiwan, and the Kingdom of Thailand (Thailand). For more information please refer to the Final Report <a href="#">REP 219</a> and Anti-dumping Notice <a href="#">2014/132</a>.</p> <p>On 1 November 2019, with an effective date of 11 December 2019, anti-dumping measures in the form of IDD were amended on power transformers exported from Indonesia and Taiwan, following a continuation inquiry. On 11 December 2019, anti-dumping measures on exports from Thailand expired. For more information on the continuation of measures, please refer to Final Report <a href="#">REP 504</a> and Anti-Dumping Notice <a href="#">2019/127</a>.</p>
2. What types of power transformers are subject to anti-dumping measures?	<p><b>The goods subject to measures include:</b></p> <p>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.</p> <p>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:</p> <ul style="list-style-type: none"> <li>• the steel core;</li> <li>• the windings;</li> <li>• electrical insulation between the windings; and</li> <li>• The mechanical frame.</li> </ul> <p>Please note that 1 MVA equals 1000 kVA</p> <p><b>The following descriptions are <i>excluded</i> from measures, exemption type “GOODS” applies:</b></p> <ul style="list-style-type: none"> <li>• Gas filled and dry type power transformers</li> </ul> <p>For more information about the description of the goods subject to measures, please refer to the Final Report <a href="#">REP 504</a>.</p>

<p>2. What types of power transformers are subject to anti-dumping measures? (continued)</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 Australian Border Force (ABF).</li> </ol>
<p>3. How much Interim Dumping Duties (IDD) will an importer have to pay?</p>	<p><b>IDD – all exporters (except PT. Unelec Indonesia and PT CG Power Systems Indonesia)</b></p> <p>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.</p>
<p>4. Example of how to calculate the Interim Dumping Duties (IDD) liability</p>	<p><b>Ad Valorem Measure</b></p> <p>The following is an <b>example</b> of how to calculate the IDD liability for all Thailand exporters except Thai Premium Pipe Co. Ltd.</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> </ul> <p><b>IDD liability</b></p> <p>DXP (\$1,000) multiplied by the IDD duty rate (10%) = \$100.</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 price 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>
<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? (continued)	<p>The following DSNs apply to goods exported from Indonesia and Taiwan and entered for home consumption on or after 11 December 2019.</p> <table border="1" data-bbox="508 228 1704 639"> <thead> <tr> <th>Exporter</th> <th>CCID</th> <th>Measure</th> <th>IDD Ad Valorem Rate</th> <th>Export Terms</th> <th>DSN</th> </tr> </thead> <tbody> <tr> <td colspan="6"><b>Indonesia</b></td> </tr> <tr> <td><u>PT Unelec Indonesia</u></td> <td>CCR7649436F</td> <td colspan="4">Exempt</td> </tr> <tr> <td><u>PT CG Power Systems Indonesia</u></td> <td>CCY7677697W</td> <td colspan="4">Exempt</td> </tr> <tr> <td><u>All other Exporters</u></td> <td></td> <td>IDD</td> <td>28.3%</td> <td>FOB, cash</td> <td>52</td> </tr> <tr> <td colspan="6"><b>Taiwan</b></td> </tr> <tr> <td><u>Fortune Electric Co. Ltd</u></td> <td>CCE4369739R</td> <td>IDD</td> <td>2.9%</td> <td>FOB, cash</td> <td>55</td> </tr> <tr> <td><u>All other Exporters</u></td> <td></td> <td>IDD</td> <td>8.8%</td> <td>FOB, cash</td> <td>54</td> </tr> </tbody> </table> <p><b>Please Note:</b> As an ad valorem measure applies, there is no AEP and no confidential instructions.</p>	Exporter	CCID	Measure	IDD Ad Valorem Rate	Export Terms	DSN	<b>Indonesia</b>						<u>PT Unelec Indonesia</u>	CCR7649436F	Exempt				<u>PT CG Power Systems Indonesia</u>	CCY7677697W	Exempt				<u>All other Exporters</u>		IDD	28.3%	FOB, cash	52	<b>Taiwan</b>						<u>Fortune Electric Co. Ltd</u>	CCE4369739R	IDD	2.9%	FOB, cash	55	<u>All other Exporters</u>		IDD	8.8%	FOB, cash	54
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8. Are there any exporters exempt from anti-dumping measures?	<p>All exporters and suppliers of power transformers from Indonesia and Taiwan are subject to IDD except PT Unelec Indonesia and PT CG Power Systems Indonesia.</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>																																																
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 power transformers, the measures are in place until 10 December 2024.</p>																																																
10. What tariff classifications and statistical codes are covered by the anti-dumping measures?	<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 1074 1370 1198"> <thead> <tr> <th>Tariff subheading</th> <th>Statistical code</th> </tr> </thead> <tbody> <tr> <td>8504.22.00</td> <td>40</td> </tr> <tr> <td>8504.23.00</td> <td>26,41</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>	Tariff subheading	Statistical code	8504.22.00	40	8504.23.00	26,41																																										
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	<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>																								
<p>11. 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 power transformers from Indonesia and Taiwan are as follows:</p> <table border="1" data-bbox="580 722 1541 1150"> <thead> <tr> <th>Importation Period</th> <th>Application Period</th> </tr> </thead> <tbody> <tr> <td>10 June 2019 – 9 December 2019</td> <td>10 December 2019 – 9 June 2020</td> </tr> <tr> <td>10 December 2019 – 9 June 2020</td> <td>10 June 2020 – 9 December 2020</td> </tr> <tr> <td>10 June 2020 – 9 December 2020</td> <td>10 December 2020 – 9 June 2021</td> </tr> <tr> <td>10 December 2020 – 9 June 2021</td> <td>10 June 2021 – 9 December 2021</td> </tr> <tr> <td>10 June 2021 – 9 December 2021</td> <td>10 December 2021 – 9 June 2022</td> </tr> <tr> <td>10 December 2021 – 9 June 2022</td> <td>10 June 2022 – 9 December 2022</td> </tr> <tr> <td>10 June 2022 – 9 December 2022</td> <td>10 December 2022 – 9 June 2023</td> </tr> <tr> <td>10 December 2022 – 9 June 2023</td> <td>10 June 2023 – 9 December 2023</td> </tr> <tr> <td>10 June 2023 – 9 December 2023</td> <td>10 December 2023 – 9 June 2024</td> </tr> <tr> <td>10 December 2023 – 9 June 2024</td> <td>10 June 2024 – 9 December 2024</td> </tr> <tr> <td>10 June 2024 – 9 December 2024</td> <td>10 December 2024 – 9 June 2025</td> </tr> </tbody> </table> <p>More information about duty assessments is available on the <a href="#">Anti-Dumping Commission website</a>.</p>	Importation Period	Application Period	10 June 2019 – 9 December 2019	10 December 2019 – 9 June 2020	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
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