



Dumping Commodity Register

Resealable Can End Closures

Exported from Malaysia, the Philippines and Singapore

Document release date	Brief description of change(s)
6 October 2016	Implementation of provisional dumping measures.
20 February 2017	Termination of provisional measures against exports from India.
24 March 2017	Implementation of anti-dumping measures
10 April 2017	Addition of Goods in Transit DSNs
23 April 2018	Addition of securities for Federal Metal Printing Factory Sdn Bhd
1 May 2018	Adjustment to duty assessment importation periods
08 August 2018	Addition of supplier KJ Can (Singapore) Pte Ltd to manufacturer Federal Metal Printing Factory SDN BHD
17 August 2018	Addition of measures for Federal Metal Printing Factory following accelerated 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
1. What countries do measures apply to?	<p>On 24 March 2017, with an effective date of 25 March 2017, anti-dumping measures in the form of interim dumping duties (IDD) were imposed on resealable can end closures exported from Malaysia, the Philippines and Singapore.</p> <p>For more information please refer the Final Report REP 350 and Anti-Dumping Notice 2017/20</p>
2. What types of resealable can end closures are subject to anti-dumping measures?	<p>The ‘description of goods’ subject to measures are:</p> <ul style="list-style-type: none"> • Resealable can end closures (referred to as tagger, ring and foil (TRF) ends, or TRFs) comprising: <ul style="list-style-type: none"> ○ a tinsplate outer ring with or without compound; ○ an aluminium foil membrane for attachment to the outer ring; and ○ a plug or tagger, which fits into the outer ring. • The goods may be coated or uncoated and/or embossed or not embossed. • The goods can also be known as RLTs (ring, lid tagger), RLFs (ring, lid, foil) or Penny Lever ends. <p>Sizes: TRFs are commonly manufactured by the TRF industry in the following nominal diameters:</p> <ul style="list-style-type: none"> • 73mm; • 99mm; • 127mm; and • 153/4mm. <p>The following descriptions are <i>excluded</i> from measures, exemption type “GOODS” applies: TRFs of nominal diameter:</p> <ul style="list-style-type: none"> • 52mm; • 65mm; • 189mm; and • 198mm <p>For more information about the description of the goods subject to measures, please refer to the Final Report REP 350.</p>

<p>2. What types of resealable can end closures are subject to anti-dumping measures? (continued)</p>	<p><u>Please Note:</u></p> <ol style="list-style-type: none"> 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. 2. The Anti-Dumping Commission is not in a position to provide advice on whether certain goods meet the description above. 3. The use of exemption types is subject to monitoring by the Anti-Dumping Commission (the Commission) and the Department of Immigration and Border Protection (DIBP).
<p>3. How much Interim Dumping Duties (IDD) will an importer have to pay?</p>	<p><u>IDD – all exporters</u></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 IDD liability</p>	<p><u>Ad Valorem measures</u></p> <p>The following is an <u>example</u> of how to calculate the IDD liability.</p> <ul style="list-style-type: none"> • DXP = AUD \$1,000 (Free-On-Board (FOB), cash) • IDD ad valorem rate = 10% <p>Total IDD liability DXP (\$1,000) multiplied by the IDD ad valorem rate (10%) \$1,000 x 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>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.</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"> • 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. <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"> • Invoice terms = CIF, 60 days • Specified terms = FOB, cash • Export price - invoice amount = \$1,000 • Marine insurance and ocean freight amount = \$100 <p>Step 1 - adjust for credit terms</p> <ol style="list-style-type: none"> 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%) <p>Step 2 - adjust for incoterms</p> <ol style="list-style-type: none"> 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 5. The DXP price = \$880 FOB, cash
<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 DSA is:</p> <ul style="list-style-type: none"> • 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. <p>Please see below to determine which DSN applies to the exporter of your goods.</p>

<p>7. What DSN do I use for my imported goods and what are the rates for my exporter?</p>	<p>The following DSNs apply to goods exported from Malaysia, the Philippines and Singapore and entered for home consumption on or after 25 March 2017.</p> <table border="1" data-bbox="488 236 1839 754"> <thead> <tr> <th>Exporter</th> <th>CCID</th> <th>Description</th> <th>Measure</th> <th>IDD Ad Valorem Rate</th> <th>Export Terms</th> <th>DSN</th> </tr> </thead> <tbody> <tr> <td colspan="7">Malaysia</td> </tr> <tr> <td><u>Federal Metal Printing Factory Sdn Bhd:</u> Supplied or directly through: <u>KJ Can (Singapore) Pte Ltd</u></td> <td>CCE9763346L CFL3794696X</td> <td>All types</td> <td>IDD – Floor Price</td> <td>N/A</td> <td>FOB, cash</td> <td>13</td> </tr> <tr> <td colspan="2"><u>All other exporters</u></td> <td>All types</td> <td>IDD</td> <td>94.2%</td> <td>EXW</td> <td>6</td> </tr> <tr> <td colspan="7">Philippines</td> </tr> <tr> <td><u>Genpacco Limited</u></td> <td>CEH6369636N</td> <td>All types</td> <td>IDD</td> <td>12.8%</td> <td>EXW</td> <td>7</td> </tr> <tr> <td colspan="2"><u>All other exporters</u></td> <td>All types</td> <td>IDD</td> <td>16.7%</td> <td>EXW</td> <td>8</td> </tr> <tr> <td colspan="7">Singapore</td> </tr> <tr> <td colspan="2"><u>All other exporters</u></td> <td>All types</td> <td>IDD</td> <td>94.2%</td> <td>EXW</td> <td>9</td> </tr> </tbody> </table> <p>Please Note: Normal Value for Federal Metal Printing Factory is considered confidential. Please see below on how importers can request the rates.</p>	Exporter	CCID	Description	Measure	IDD Ad Valorem Rate	Export Terms	DSN	Malaysia							<u>Federal Metal Printing Factory Sdn Bhd:</u> Supplied or directly through: <u>KJ Can (Singapore) Pte Ltd</u>	CCE9763346L CFL3794696X	All types	IDD – Floor Price	N/A	FOB, cash	13	<u>All other exporters</u>		All types	IDD	94.2%	EXW	6	Philippines							<u>Genpacco Limited</u>	CEH6369636N	All types	IDD	12.8%	EXW	7	<u>All other exporters</u>		All types	IDD	16.7%	EXW	8	Singapore							<u>All other exporters</u>		All types	IDD	94.2%	EXW	9
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<p>8. How do I find out the confidential rate and ascertained export price for my exporter?</p>	<p>The normal value for DSN 13 is considered confidential and will not be published.</p> <p>Importers of these goods may be provided with the confidential IDD ad valorem rate, 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"> • 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 – emails will not generally be accepted. <p>Requests and evidence should be sent to clientsupport@adcommission.gov.au</p>																																																															

8. How do I find out the confidential rate and ascertained export price for my exporter? (continued)	<p>Please note:</p> <ol style="list-style-type: none"> 1. Any requests for the confidential information that do not include sufficient evidence as outlined above will be rejected. 2. Only as much of the confidential information as is necessary to enter the goods will be provided. <p>The ABF will conduct monitoring of imports subject to anti-dumping measures consistent with its published policy.</p>				
9. Are there any exporters exempt from anti-dumping measures?	<p>All exporters and suppliers of resealable can end closures from Malaysia, Philippines and Singapore are subject to measures.</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>				
10. 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 resealable can end closures from Malaysia, Philippines and Singapore, measures are in place until 24 March 2022.</p>				
11. 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="696 746 1357 842"> <thead> <tr> <th data-bbox="696 746 1055 794">Tariff subheading</th> <th data-bbox="1055 746 1357 794">Statistical code</th> </tr> </thead> <tbody> <tr> <td data-bbox="696 794 1055 842">8309.90.00</td> <td data-bbox="1055 794 1357 842">10</td> </tr> </tbody> </table> <p>Where importers are unclear on the correct tariff classification of their goods, it is recommended they contact the DIBP on 131 881 for further advice.</p>	Tariff subheading	Statistical code	8309.90.00	10
Tariff subheading	Statistical code				
8309.90.00	10				

12. 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 resealable can end closures from Malaysia, the Philippines and Singapore are as follows:

Importation Period	Application Period
24 September 2017 – 23 March 2018	24 March 2018 – 23 September 2018
24 March 2018 – 23 September 2018	24 September 2018 – 23 March 2019
24 September 2018 – 23 March 2019	24 March 2019 – 23 September 2019
24 March 2019 – 23 September 2019	24 September 2019 – 23 March 2020
24 September 2019 – 23 March 2020	24 March 2020 – 23 September 2020
24 March 2020 – 23 September 2020	24 September 2020 – 23 March 2021
24 September 2020 – 23 March 2021	24 March 2021 – 23 September 2021
24 March 2021 – 23 September 2021	24 September 2021 – 23 March 2022
24 September 2021 – 23 March 2022	24 March 2022 – 23 September 2022

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