



Australian Government
Department of Industry,
Science and Resources

Australian Trade
Remedies Commission

Dumping Commodity Register

Concrete Underlay Film

Goods Exported from:

Country	Measure	Date Measures Imposed	Date Measures Expire	Last Trade Remedies Notice
MALAYSIA	IDD	17 December 2021	17 December 2026	2025/113

This page contains a link to the latest notice. Note that a reference to the 'date measures imposed' is a reference to the date of publication of the original notice. The measures come into effect the day after the date of publication.

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1. What is the function of the Dumping Commodity Register (DCR)?

The Australian Trade Remedies Commission (ATRC) 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 concrete underlay film are subject to anti-dumping measures?

The goods subject to measures include:

Black or grey, or any colour variations of black or grey, concrete underlay film (also marketed as builders' film), manufactured from either recycled and/or virgin resins, with a thickness ranging between 150-230 microns, and a width from 1-7 metres.¹

Additional information from [REP 554](#), [REP 606](#) & [REP 671](#) that may assist importers and brokers when self-assessing whether their imported goods are the goods subject to measures:

- Physical properties – The goods comprise Black or grey, or any colour variations of black or grey polyethylene film, with a thickness ranging between 150-230 microns, and a width from 1-7 metres.
- o Marketing conventions – The goods are sold in rolls and may be marketed under generic names, such as 'builder's film', 'polyethylene film' or 'handy rolls'.

Tariff Concession Orders (TCOs)

Goods subject to [Tariff Concession Orders \(TCOs\)](#) imported into Australia will be automatically exempt from dumping duty and/or countervailing duty. For more information on this exemption, refer to [ADN 2026/135](#) and its accompanying fact sheets.

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.
- Australian Trade Remedies Commission is not in a position to provide advice on whether certain goods meet the description above.

¹ This goods description applies to goods exported to Australia with effect on or after 23 April following [Anti-Dumping Notice 2025/113](#).

- 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
3920.10.00	20,21,22,25,40,41,51
3921.90.90	16

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 (Ad Valorem)

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.

Example of how to calculate the IDD liability

Ad valorem measure

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

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

Total IDD liability

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

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 **Malaysia** entered for home consumption on or after **18 December 2021**:

Exporter Name	CCID	DSN	Measure	Measure Type	Effective Rate of Duty	Export Price terms
MALAYSIA						
Great Cosmo Industries Sdn Bhd direct or supplied through Homewares Pty Ltd One Horizon Pty Ltd Deesons Ltd	CFX7767746C CFF9376996T CFT3997377R CFA7949496J CEW6936366 CET3947697H	7	IDD	Ad Valorem	14.2%	FOB, cash
JL Plastic Industries Sdn Bhd	CGF7676669C CFK6764373E	8	IDD	Ad Valorem	20.1%	FOB, cash
L&L Trading Enterprise Sdn Bhd	CFR3969736L CFG4663997P	9	IDD	Ad Valorem	22.8%	FOB, cash
Plastik V Sdn Bhd	CFJ9633344X CFL7673936P	10	IDD	Ad Valorem	11.4%	FOB, cash
Unistar Industries Sdn Bhd direct or supplied through Irox (M) Sdn Bhd Deesons Ltd	CFY7937763C CFY9947646E CEN3997733L CER4699399W CET3947697H	11	IDD	Ad Valorem	16.4%	FOB, 30 Days
All Other Exporters		12	IDD	Ad Valorem	23.2%	FOB, cash

Please Note:

- o As the measure type is ad valorem there are no confidential instructions. The applicable IDD rate is listed in the table 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@atrc.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 Minister 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 **Malaysia** are:

Importation Period	Application Period
17 December 2024 – 16 June 2025	17 June 2025 – 16 December 2025
17 June 2025 – 16 December 2025	17 December 2025 – 16 June 2026
17 December 2025 – 16 June 2026	17 June 2026 – 16 December 2026
17 June 2026 – 16 December 2026	17 December 2026 – 16 June 2027

*Applications must be received by the commission as per [Australian Trade Remedies Notice 2024/075](#).

More information about duty assessments is available on the [Australian Trade Remedies Commission website](#).

10. What are the key reports and notices linked to the measures on concrete underlay film?

Date Published	Description	Report	TRN
17 Dec 2022	Measures imposed on Malaysia	Final Report REP 554	2021/149
6 Mar 2023	Findings of an anti-circumvention inquiry – measures altered with effect on and after 23 June 2022 to apply to goods with a width of 1-7 metres	Final Report REP 606	2023/003
16 Aug 2023	Addition of Supplier Deesons to Great Cosmos		
26 Nov 2025	Finding of Circumvention inquiry – Goods description update	Fin Report REP 671	2025/113