Australian Government
Department of Industry, Science and Resources

Australian Trade Remedies Commission

Dumping Commodity Register

Pineapple Fruit - Consumer

Goods Exported from: **THE PHILIPPINES**

Country	Measure	Date Measures Imposed	Date Measures Expire	Last Trade Remedies Notice
THE PHILIPPINES	**IDD**	10 October 2006	27 September 2027	ADRP Report No 144

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.

Contents

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 pineapple fruit - consumer are subject to anti-dumping measures?

The goods subject to measures include:
Consumer pineapple - Pineapple fruit prepared or preserved in containers not exceeding 1 litre.

The following are *excluded* from measures, exemption type "GOODS" applies:

- Glace and/or dehydrated pineapple.

Further information

- For pineapples, the applicable unit of quantity for Customs duty is litres. However for dumping duty purposes the applicable unit of quantity is kilograms. **Kilograms should be converted to litres by dividing the number of kilograms by 1.043174**.

For more information about the description of the goods subject to measures, refer to Final report REP 571&572

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.
    - The use of exemption types is subject to monitoring by the Australian Trade Remedies 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
2008.20.00	26, 28

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 (Combination)

IDD is in the form of a **Combination** of fixed and variable measure. The total IDD liability is calculated as follows:

- fixed component of IDD: the IDD rate per kilogram; **plus**
- variable component of IDD: the amount, if any, by which the DXP is lower than the AEP.

Example of how to calculate the IDD liability

Fixed and variable measure

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

- DXP = AUD $1.00 per Kg (Free-On-Board (FOB), cash)
- AEP = AUD $2.00 per Kg (FOB, cash)
- Total quantity of goods of goods imported = 1000 kilograms of pineapples.
- IDD rate = $1.00 AUD per kilogram

Fixed component of IDD

IDD rate per kilogram X total quantity of pineapple: $1.00 x 1000 Kg = $1,000

Variable component of IDD

The amount, if any, by which the DXP ($1,000) is lower than the AEP ($2,000): $2,000 - $1,000 = $1,000

Total IDD liability: $2,000 ($1,000 + $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 **The Philippines** entered for home consumption on or after **27 September 2022:**

Exporter Name	CCID	DSN	Measure	IDD per kilogram	Ascertained export price	Export Price terms
PHILIPPINES						
Dole Philippines Incorporated Supplied directly or through: Dole Packaged Foods Asia; or Dole Asia Holdings PTE LTD; or Pave Consumer Brands Ltd; or ALDI Sourcing Asia Ltd	CCF7637649P CCF3797436X CCM6397763R CEM7396677C CCP6336939K CEL6774469A	184	IDD	Confidential	Confidential	FOB, 60 days
All Other Exporters		185	IDD	Confidential	Confidential	FOB, 60 days

<u>Please Note:</u>

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

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 **The Philippines** are:

Importation Period	Application Period
27 September 2024 - 26 February 2025	27 February 2025 – 26 September 2025
27 February 2025 – 26 September 2025	27 September 2025 – 26 February 2026
27 September 2025 - 26 February 2026	27 February 2026 – 26 September 2026
27 February 2026 – 26 September 2026	27 September 2026 – 26 February 2027
27 September 2026 - 26 February 2027	27 February 2027 – 26 September 2027
27 February 2027 – 26 September 2027	27 September 2027 – 26 February 2028

*Applications must be received by the commission as per 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 pineapple fruit consumer applied to The Philippines?

Date Published	Description	Report	TRN
10 Oct 2006	Implementation of Measures imposed on The Philippines	Final Report REP 112	2006/44
31 Aug 2011	Continuation of Measures on The Philippines	REP 171d	2011/35
13 Sep 2016	Continuation of Measures on The Philippines	Final Report 333	2016/81
6 Oct 2021	Measures expired effect from 10 October 2021	Final Report 571 & 572	2021/117
27 Sep 2022	Measures were reinstated for consumer pineapple fruit from the Philippines following ADRP review.	ADRP Report No 144	