

Trade's ruling that the Department had to conduct a tax pass-through analysis in the home market. In so doing, the Federal Circuit found that the Department's verification in the investigation that taxes were included in the home market price was based on sufficient record evidence.

ITA Remand Results

The Department attempted to follow the Court's remand instructions to examine whether each tax was directly related to the merchandise in question and its physically incorporated components. In so doing, the Department requested the respondent, Andina, to identify which components used in the production of silicon metal were physically incorporated into silicon metal, and which of the taxes rebated under the Reembolso program were directly related to the silicon metal or the components physically incorporated therein. Andina filed its response and petitioners subsequently commented. The Department then issued a deficiency questionnaire requesting additional information which the Department concluded was necessary to complete a physical incorporation analysis and the directly related test. Andina responded and petitioners subsequently submitted comments on this response.

Due to the substantial amount of new information submitted by Andina, a verification was deemed necessary. Andina initially indicated its willingness to participate in a verification. However, Andina subsequently informed the Department that it would not allow a verification of the responses. Andina cited cost reductions, reduced personnel, preparation of annual financial statements and difficulty in locating documentation from the period of investigation (March 1 through August 31, 1990) as reasons for its decision not to participate in the verification.

Because the respondent refused to allow verification of its responses, the Department was forced to make its remand determination on the basis of BIA pursuant to section 776(c) of the Tariff Act of 1930, as amended, 19 U.S.C. 1677e(c). Accordingly, as BIA, the Department did not allow an adjustment to USP for the rebated taxes received under the Reembolso program. Therefore, we have calculated the dumping rates for Andina without making an upward adjustment to USP for the amount of the Reembolso tax rebated received. In addition, the adjustment to USP of the value-added tax (VAT) that was disallowed in the first remand can now be reinstated. In

adjusting USP for the VAT, we employed the methodology developed as a result of the Court's decision in *Federal-Mogul, et al. v. United States*, 834 F. Supp 1391 (CIT 1993). See Final Determination of Sales at Less Than Fair Value: Calcium Aluminate Cement, Cement Clinker and Flux from France, 59 FR 14136, March 25, 1994.

Based on our examination of the record, we determine the LTFV margin to be:

Producer/Manufacturer Exporter	Margin (per- centage)
Andina	17.87
All others	17.87

Dated: June 30, 1995.

Susan G. Esserman,

Assistant Secretary for Import Administration.

[FR Doc. 95-16837 Filed 7-7-95; 8:45 am]

BILLING CODE 3510-DS-M

Applications for Duty-Free Entry of Scientific Instruments

Pursuant to Section 6(c) of the Educational, Scientific and Cultural Materials Importation Act of 1966 (Pub. L. 89-651; 80 Stat. 897; 15 CFR part 301), we invite comments on the question of whether instruments of equivalent scientific value, for the purposes for which the instruments shown below are intended to be used, are being manufactured in the United States.

Comments must comply with 15 CFR 301.5(a)(3) and (4) of the regulations and be filed within 20 days with the Statutory Import Programs Staff, U.S. Department of Commerce, Washington, D.C. 20230. Applications may be examined between 8:30 A.M. and 5:00 P.M. in Room 4211, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C.

Docket Number: 95-048. Applicant: University of Nebraska - Lincoln, Physics and Astronomy Department, 205 Brace Lab, Lincoln, NE 68588-0111. Instrument: Integrated Sensors, Model MD100. Manufacturer: Integrated Sensors Ltd., United Kingdom. Intended Use: The instrument will be used for studies of singly and multiply charged ions of helium, neon, oxygen, and other common gases in order to further the knowledge of the structure of atoms and how they interact with beams of x-ray. Application Accepted by Commissioner of Customs: June 21, 1995.

Docket Number: 95-049. Applicant: Auburn University, 311 Ingram Hall, Auburn University, AL 36849. Instrument: Electron Microscope, Model

JEM-2010. Manufacturer: JEOL Ltd., Japan. Intended Use: The instrument will be used for study of the microstructure of metals, metal alloys, ceramics, intermetallic compounds, metal - matrix composites and polymers. The experiments to be conducted include:

1. characterization of multiphase intermetallic compounds,
2. dynamic investigations of nickel aluminides at elevated temperatures,
3. edge-on microscopy of intermetallic - metal joints,
4. microstructural and chemical characterization of nanoparticulate materials,
5. imaging of polymeric thin films,
6. high resolution imaging of structural ceramic materials, and
7. crystallographic characterization of phases by electron diffraction.

In addition, the instrument will be used for the training of faculty, staff and graduate students. *Application Accepted by Commissioner of Customs: June 21, 1995.*

Docket Number: 95-050. Applicant: North Carolina State University, Campus Box 7212, Raleigh, NC 27695-7212. Instrument: Mass Spectrometer, Model IMS-6f. Manufacturer: Cameca Instruments, France. Intended Use: The instrument will be used to determine the levels of impurities to the PPB and PPT level in materials of engineering importance using the SIMS techniques of dynamic depth profiling, static surface analysis, three dimensional depth profiling, surface mapping, etc. These techniques will be applied for both negative and positive ions, for both conducting samples and insulators using the appropriate primary ion beam with both electron and molecular flooding as needed to provide the optimum sensitivity and depth resolution. In addition, the instrument will be used for educational purposes in the Materials Science and Engineering materials characterization course, "Advanced Scanning Electron Microscopy and Surface Analysis" MAT 612. Application Accepted by Commissioner of Customs: June 21, 1995.

Frank W. Creel,

Director, Statutory Import Programs Staff.

[FR Doc. 95-16838 Filed 7-7-95; 8:45 am]

BILLING CODE 3510-DS-F