

under item numbers 8528.10.80, 8529.90.15, 8529.90.20, and 8540.11.00 of the Harmonized Tariff Schedule (HTS). Since the order covers all CTVs regardless of HTS classification, the HTS subheading is provided for convenience and for the U.S. Customs Service purposes. Our written description of the scope of the order remains dispositive. The period of review is April 1, 1990 through March 31, 1991.

Amended Final Results of Review

The CIT instructed the Department to recalculate the adjustment for taxes forgiven by reason of the exportation of the subject merchandise to the United States. Pursuant to the remand order, we have recalculated our adjustment to United States price to account for Korean taxes not collected on CTVs exported to the United States. These recalculations are in accordance with the methodology adopted by the Department following the decision by the United States Court of Appeals for the Federal Circuit in *Zenith Electronics Corp. v. United States*, 988 F.2d 1573, 1581 (Fed. Cir. 1993). As a result of our recalculations, we have determined that the following percentage weighted-average margin exists for the period April 1, 1990 through March 31, 1991:

Manufacturer/exporter	Percent margin
Samsung	0.47

While these amended final results reflect a change in Samsung's margin from 0.37 to 0.47 percent, Samsung's current cash deposit requirements with the U.S. Customs Service remain unchanged at zero percent, reflecting the fact that Samsung's margin remains *de minimis*.

Because the CIT's decision has not been appealed, the Department will order the immediate lifting of the suspension of liquidation of, and instruct the U.S. Customs Service to assess antidumping duties on, entries subject to this review, as appropriate. Individual differences between foreign market value and U.S. price may vary from the percentage stated above. The Department will issue appraisal instructions concerning these entries directly to the U.S. Customs Service.

This notice serves as a reminder to importers of their responsibility under 19 CFR 353.26 to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during the review period. Failure to comply with this requirement could result in the

Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

This amendment of final results of review and notice are in accordance with section 751(f) of the Tariff Act (19 U.S.C. 1673(d)) and 19 CFR 353.28(c).

Dated: July 5, 1995.

Susan G. Esserman,

Assistant Secretary for Import Administration.

[FR Doc. 95-17089 Filed 7-11-95; 8:45 am]

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[A-428-810]

High-Tenacity Rayon Filament Yarn From Germany; Preliminary Results of Antidumping Duty Administrative Review

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

ACTION: Notice of Preliminary Results of Antidumping Duty Administrative Review.

SUMMARY: In response to a request by the respondent, Akzo Nobel Faser A.G. and Akzo Nobel Fibers, Inc. (collectively, Akzo), a producer/exporter of high-tenacity rayon filament yarn from Germany, the Department of Commerce (the Department) has conducted an administrative review of the antidumping duty order on high-tenacity rayon filament yarn from Germany. The review covers one manufacturer/exporter of this merchandise to the United States, and the period June 1, 1993 through May 31, 1994.

We have preliminarily determined that no U.S. sales have been made below the foreign market value (FMV). If these preliminary results are adopted in our final results of administrative review, we will instruct the U.S. Customs Service (Customs Service) not to assess antidumping duties on subject merchandise entered during the period of review (POR).

Interested parties are invited to comment on these preliminary results.

EFFECTIVE DATE: July 12, 1995.

FOR FURTHER INFORMATION CONTACT: Matthew Blaskovich or Zev Primor, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, DC 20230; telephone (202) 482-5831/4114.

SUPPLEMENTARY INFORMATION:

Background

On June 30, 1992, the Department published in the **Federal Register** the antidumping duty order on high-tenacity rayon filament yarn from Germany (57 FR 29062). On June 7, 1994, the Department published in the **Federal Register** a notice of "Opportunity to Request an Administrative Review" of the antidumping order on high-tenacity rayon filament yarn from Germany (59 FR 29441). In accordance with 19 CFR 353.22(a)(2), on June 30, 1994, Akzo requested an administrative review of the antidumping duty order covering the period June 1, 1993 through May 31, 1994. We published a notice of initiation of the antidumping duty administrative review on July 15, 1994 (59 FR 36160).

Applicable Statute and Regulations

The Department is conducting this review in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act). Unless otherwise indicated, all citations to the statute and to the Department's regulations are in reference to the provisions as they existed on December 31, 1994.

Scope of the Review

The product covered by this administrative review is high-tenacity rayon filament yarn from Germany. During the review period, such merchandise was classifiable under Harmonized Tariff Schedule (HTS) item number 5403.10.30.40. High-tenacity rayon filament yarn is a multifilament single yarn of viscose rayon with a twist of five turns or more per meter, having a denier of 1100 or greater, and a tenacity greater than 35 centinewtons per tex. The HTS item numbers are provided for convenience and Customs purposes. The written description remains dispositive as to the scope of the product coverage. This review covers Akzo and the period June 1, 1993, through May 31, 1994.

United States Price

In calculating USP, the Department treated Akzo's sales as purchase price, as defined in section 772 of the Act. There were no exporter's sale price (ESP) sales during the POR.

Purchase price sales were based on a packed f.o.b. price to unrelated purchasers in the United States. We made adjustments, where applicable, for foreign brokerage and handling, foreign inland freight (post-sale), ocean freight, U.S. duty, U.S. inland freight, foreign inland insurance, and U.S. brokerage. In

addition, we adjusted USP for taxes in accordance with our practice outlined in *Silicomanganes from Venezuela, Preliminary Determination of Sales at Less Than Fair Value*, 59 FR 31204 (at 31205), June 17, 1994.

No other adjustments to USP were claimed or allowed.

Foreign Market Value

In accordance with section 353.48 of the Department's regulations, we determined that Akzo's sales of subject merchandise in the home market serve as a viable basis for calculating FMV.

Based on findings in the previous review and the less-than-fair-value (LTFV) investigation that home market sales of the subject merchandise were made by Akzo at prices below the cost of production (COP), the Department conducted a cost investigation in this administrative review. In accordance with section 773(b) of the Act, we examined whether the home market sales of each model were made below their COP in substantial quantities over an extended period of time, and whether such sales were made at prices which would permit recovery of all costs within a reasonable period of time in the normal course of trade. We calculated Akzo's COP on a model-specific basis as the sum of all reported materials costs, labor expenses, factory overhead, selling expenses, net interest expense, and general and administrative expenses in accordance with 19 CFR 353.51. We compared COP to home market prices, net of movement charges, third-party payments, packing, rebates, and discounts. Based upon this comparison, we found that there were sales below cost.

For each model where less than 10 percent, by quantity, of the home market sales during the POR were made at prices below the COP, we included all sales of that model in the computation of FMV. For each model where 10 percent or more, but less than 90 percent, of the home market sales during the POR were priced below the merchandise's COP, we excluded from the calculation of FMV those home market sales which were priced below the merchandise's COP, provided that these below-cost sales were made over an extended period of time. For each model where 90 percent or more of the home market sales during the POR were priced below the COP, we disregarded all sales of that model from our calculation of FMV and used the constructed value (CV) of those models as described below.

In order to determine whether below-cost sales were made over an extended period of time, we compared the

number of months in which below-cost sales occurred for each product to the number of months during the POR in which that model was sold. If the product was sold in fewer than three months during the POR, we did not exclude below-cost sales unless there were below-cost sales in each month of sale. If a product was sold in three or more months, we did not exclude the below-cost sales unless there were below-cost sales in at least three of the months during the POR.

Akzo has not submitted information indicating that any of its sales below cost were made at prices which would have permitted "recovery of all costs within a reasonable period of time in the normal course of trade," as required by section 773 (b)(2) of the Act. Therefore, we have no basis for concluding that the costs of production of such sales have been recovered within a reasonable period of time, and have disregarded Akzo's below-cost sales made over an extended period of time.

We used CV as the basis for FMV in instances where there were insufficient sales (less than 10%) of the comparison home-market model at or above the COP. We calculated CV in accordance with section 773(e) of the Act. We summed the cost of materials, total selling expenses, general and administrative expenses, net interest expenses, and imputed credit. In our calculation of the selling, general, and administrative expenses (SG&A), where the sum of the actual selling expenses and general and administrative expenses was less than the statutory minimum of 10 percent of the cost of manufacturing (COM), we calculated SG&A as 10 percent of the COM. Where the actual profits were less than the statutory minimum of eight percent of COM plus SG&A, we calculated profit as eight percent of the sum of COM plus SG&A. We adjusted CV for selling, credit, and packing expenses.

For those models that had sufficient above-cost sales, we calculated FMV using home market prices based on the f.o.b. price to unrelated purchasers. Where applicable, we made adjustments for inland freight (post-sale), inland insurance, packing, discounts, other discounts, credit, interest revenue, rebates, and third party payments. We made a circumstance-of-sale adjustment for differences in technical services expenses and credit. We adjusted FMV for taxes in accordance with our tax adjustment methodology as outlined above. We also made, where applicable, adjustments for differences in the physical characteristics of the merchandise.

Preliminary Results of Review

As a result of our review, we preliminarily determine the dumping margin to be:

Manufacturer	Time period	Margin (percent)
Akzo Nobel Faser A.G., Akzo Nobel Fibers, Inc. (collectively, Akzo) ..	6/1/93-5/31/94	0.00

Parties to this proceeding may request disclosure within five days of publication of this notice and any interested party may request a hearing within 10 days of publication. Any hearing, if requested, will be held 44 days after the date of publication, or the first workday thereafter. Interested parties may submit case briefs and/or written comments not later than 30 days after the date of publication. Rebuttal briefs and rebuttals to written comments, limited to issues raised in such briefs or comments, may be filed not later than 37 days after the date of publication. The Department will publish a notice of the final results of this administrative review, which will include the results of its analysis of issues raised in any such briefs or comments.

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. The Department will issue appraisal instructions directly to the Customs Service.

Furthermore, the following deposit requirements will be effective upon completion of the final results of this administrative review for all shipments of high-tenacity rayon filament yarn from Germany entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(1) of the Act: (1) The cash deposit rate for Akzo will be that established in the final results of this review; (2) For previously reviewed or investigated companies not covered in this review, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) If the exporter is not a firm covered in this review, a prior review, or the original LTFV investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; (4) If neither the exporter nor the manufacturer is a firm covered in this or any previous review, the cash deposit rate will be the "all

others rate" of 24.58 percent established in the LTFV investigation.

This notice serves as a preliminary reminder to importers of their responsibility under 19 CFR 353.26 to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

This notice also serves as a preliminary reminder to parties subject to administrative protective orders (APOs) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 353.34(d). Timely written notification of return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

This administrative review and notice are in accordance with section 751(a)(1) of the Act (19 U.S.C. 1675(a)(1)) and 19 CFR 353.22.

Dated: July 5, 1995.

Susan G. Esserman,
Assistant Secretary for Import Administration.

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[A-122-506]

Oil Country Tubular Goods From Canada; Final Results of Antidumping Duty Administrative Review

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

ACTION: Notice of Final Results of Antidumping Duty Administrative Review.

SUMMARY: On April 21, 1995, the Department of Commerce (the Department) published the preliminary results of review of the antidumping duty order on oil country tubular goods (OCTG) from Canada (51 FR 21782; June 16, 1986). The review covers one manufacturer, IPSCO Inc. (IPSCO), and the period June 1, 1993, through May 31, 1994.

We gave interested parties an opportunity to comment on the preliminary results. Since the Department received no comments, the final results remain unchanged from the preliminary results.

EFFECTIVE DATE: July 12, 1995.

FOR FURTHER INFORMATION CONTACT: David Genovese or Zev Primor, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, Washington, D.C. 20230; telephone (202) 482-5254.

SUPPLEMENTARY INFORMATION:

Background

On June 24, 1994, IPSCO requested an administrative review of the antidumping duty order on OCTG from Canada. The Department initiated the review on July 15, 1994 (59 FR 36160), covering the period June 1, 1993, through May 31, 1994. On April 21, 1995, the Department published the preliminary results of review (60 FR 19883). The Department has now completed this review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act).

Scope of the Review

The products covered by this review include shipments of OCTG from Canada. This includes American Petroleum Institute (API) specification OCTG and all other pipe with the following characteristics except entries which the Department determined through its end-use certification procedure were not used in OCTG applications: Length of at least 16 feet; outside diameter of standard sizes published in the ALI or proprietary specifications for OCTG with tolerances of plus $\frac{1}{8}$ inch for diameters less than or equal to $8\frac{3}{8}$ inches and plus $\frac{1}{4}$ inch for diameters greater than $8\frac{3}{8}$ inches, minimum wall thickness as identified for a given outer diameter as published in the ALI or proprietary specifications for OCTG; a minimum of 40,000 PSI yield strength and a minimum 60,000 PSI tensile strength; and if with seams, must be electric resistance welded. Furthermore, imports covered by this review include OCTG with non-standard size wall thickness greater than the minimum identified for a given outer diameter as published in the ALI or proprietary specifications for OCTG, with surface scabs or slivers, irregularly cut ends, ID or OD weld flash, or open seams; OCTG may be bent, flattened or oval, and may lack certification because the pipe has not been mechanically tested or has failed those tests.

This merchandise is currently classifiable under the Harmonized Tariff Schedules (HTS) item numbers 7304.20, 7305.20, and 7306.20. The HTS item numbers are provided for convenience and Customs purposes. The written description remains dispositive.

Final Results of Review

We gave interested parties an opportunity to comment on the preliminary results. The Department received no comments. Accordingly, we have determined that, consistent with the preliminary results, a margin of zero percent exists for IPSCO for the period June 1, 1993 through May 31, 1994. The Department will issue appraisal instructions directly to the Customs Service.

Furthermore, the following deposit requirements will be effective for all shipments of the subject merchandise, entered or withdrawn from warehouse, for consumption on or after the publication date of these final results of review, as provided by section 751(a)(1) of the Act: (1) the cash deposit rate for IPSCO will be zero percent; (2) for merchandise exported by manufacturers or exporters not covered in this review but covered in a previous review or the original less-than-fair-value (LTFV) investigation, the cash deposit rate will continue to be the rate published in the most recent final results or determination for which the manufacturer or exporter received a company-specific rate; (3) if the exporter is not a firm covered in this review, earlier reviews, or the original investigation, but the manufacturer is, the cash deposit rate will be that established for the manufacturer of the merchandise in these final results of review, earlier reviews, or the original investigation, whichever is the most recent; and (4) the "all others" rate will be 16.65 percent.

These deposit requirements, when imposed, shall remain in effect until publication of the final results of the next administrative review.

This notice serves as a reminder to importers of their responsibility under 19 CFR 353.26 to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

This notice also serves as a reminder to parties subject to administrative protective orders (APOs) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 353.34(d). Timely written notification of return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations