

We made adjustments, where applicable, for post-sale inland freight, inland insurance and for home market direct expenses for credit, warranties and technical services. We also made adjustments for discounts and rebates. We adjusted for VAT in accordance with our practice as outlined in various determinations, including *Silicomanganese from Venezuela; Final Determination of Sales at Less Than Fair Value*, 59 FR 55435, 55439 (November 7, 1994).

In addition, for comparison to ESP sales, we adjusted FMV for indirect selling expenses (which include inventory carrying costs and other selling expenses) in the home market, limiting the home market indirect selling expense deductions by the amount of indirect selling expenses incurred in the United States. The deduction from FMV for home market indirect selling expenses was limited by the amount of the enhanced U.S. indirect selling expense, in accordance with section 353.56 (b)(2) of the Department's regulations. In cases where a commission was granted on the U.S. sale only, we increased the amount classified as U.S. indirect selling expenses by the amount of the U.S. commission for comparison to home market indirect selling expenses. Also, after deducting home market packing, we added to FMV packing expenses incurred in the Netherlands for U.S. sales.

We also adjusted for differences in physical characteristics. In calculating these differences, we adjusted the costs that Hoogovens had reduced for secondary merchandise so that they equalled those of prime merchandise. See *IPSCO v. United States*, 965 F.2d 1056, 1060 (Fed. Cir. 1992).

For comparison to purchase price sales, pursuant to section 773 of the Tariff Act, we added to FMV, where applicable, U.S. packing, credit, and warranty expenses.

No other adjustments were claimed or allowed.

**Preliminary Results of Review**

As a result of our comparison of USP to FMV we preliminarily determine that the following margin exists for the period August 18, 1993 through July 31, 1994:

Manufacturer	Margin (percent)
Hoogovens .....	3.81

Interested parties may request disclosure within 5 days of the date of publication of this notice and 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 business day thereafter. Case briefs and/or written comments from interested parties may be submitted no later than 30 days after the date of publication. Rebuttal briefs and rebuttals to written comments, limited to issues raised in those comments, may be filed not later than 37 days after the date of publication of this notice. The Department will publish the final results of these administrative reviews including the results of its analysis of issues raised in any such written comments or at a hearing.

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. Individual differences between the USP and FMV may vary from the percentages stated above.

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 the final results of this administrative review, as provided for by section 751(a)(1) of the Tariff Act. A cash deposit of estimated antidumping duties shall be required on shipments of Certain Cold-Rolled Carbon Steel Flat Products from the Netherlands as follows: (1) The cash deposit rates for the reviewed company will be those rates established in the final results of this review; (2) If the exporter is not a firm covered in this review, or the original less-than-fair-value (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; and (3) If neither the exporter nor the manufacturer is a firm covered in this review, the cash deposit rate will be 20.19 percent. This is the "all others" rate from the LTFV investigation. See *Antidumping Duty Order and Amendments to Final Determinations of Sales at Less Than Fair Value: Certain Hot-Rolled Carbon Steel Flat Products and Certain Cold-Rolled Carbon Steel Flat Products from the Netherlands*, 58 FR 44172 (August 19, 1993).

This notice also 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 Department's presumption that reimbursement of

antidumping duties occurred and the subsequent assessment of double antidumping duties.

This administrative review and this notice are in accordance with section 751(a)(1) of the Tariff 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-580-008]

**Color Television Receivers From the Republic of Korea; Amended Final Results of Antidumping Duty Administrative Review**

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

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

**SUMMARY:** On September 27, 1993, the Department of Commerce (the Department) published the final results of the eighth administrative review of the antidumping duty order on color television receivers (CTVs) from the Republic of Korea (Korea) (58 FR 50333). The review covered the period April 1, 1990, through March 31, 1991. On July 5, 1994, the Court of International Trade (CIT) ordered the Department to recalculate the adjustment for taxes forgiven on CTVs manufactured by Samsung Electronics Corp. (Samsung) and exported to the United States. On December 28, 1994, the CIT affirmed the Department's recalculations. Since the CIT's ruling was not appealed, we are amending our final results of the eighth administrative review of the antidumping duty order on CTVs from Korea with respect to Samsung.

**EFFECTIVE DATE:** July 12, 1995.

**FOR FURTHER INFORMATION CONTACT:** Joseph Hanley 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, D.C. 20230; telephone: (202) 482-5253.

**SUPPLEMENTARY INFORMATION:**

**Scope of the Review**

Imports covered by this review include CTVs, complete and incomplete, from the Republic of Korea. This merchandise is currently classified

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.*

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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