

in a timely, complete, and accurate manner * * * is more to the point in this case. Slip OP. 94-194 at 8. Furthermore, when the Department must resort to the BIA, the courts have recognized that "[the best information available is not necessarily the most accurate information; rather it is information that has become usable due to a respondent's failure to provide accurate information." *Usinor Sacilor v. United States*, Slip op. 94-197 at 12 (CIT December 19, 1994) (citations omitted). Accordingly, because Buxton's submission could not be reconciled to its audited financial statements, we have determined to continue to apply BIA to Buxton.

In choosing a BIA rate it is the Department's policy to select a rate which will encourage respondents to provide the necessary response to future requests. The Department uses the following two-tier hierarchy to separate cooperative firms from non-cooperative firms (see Final Results of Antidumping Administrative Review of Antifriction Bearings and Parts Thereof from France, *et al.*, 58 FR 39739, July 26, 1993):

1. When a company refuses to cooperate with the Department or otherwise significantly impedes these proceedings, we use as BIA the higher of (1) The highest of the rates found for any firm for the same class or kind of merchandise in the same country of origin in the LTFV investigation or prior administrative reviews; or (2) the highest rate found in this review for any firm for the same class or kind of merchandise in the same country of origin.

2. When a company substantially cooperates with our requests for information and, substantially cooperates in verification, but fails to provide the information requested in a timely manner or in the form required or was unable to substantiate it, we used as BIA the highest of (1) The highest rate ever applicable to the firm for the same class or kind of merchandise from either the LTFV investigation or a prior administrative review or if the firm has never before been investigated or reviewed, the all others rate from the LTFV investigation; or (2) the highest calculated rate in this review for the class or kind of merchandise for any firm from the same country of origin.

In this instance, second-tier BIA applies to Buxton because it cooperated, but nevertheless failed to provide data which could be verified. As the Department is unable to compute a margin from verifiable information in this review, we determine that use of the all others rate established in the LTFV investigation is reasonable.

We are not convinced that there is justification in this case to depart from our past practice in determining the cooperative BIA rate.

Final Results of Review

As a result of comments received, we have not changed our preliminary results.

Manufacturer/exporter	Percent margin
Gourmet Equipment (Taiwan) Corporation	6.47
Buxton International Corporation ..	6.93
Chu Fong Metallic Industrial Works Co, Ltd	10.67
Transcend International	10.67
Kuang Hong Industrial Works	10.67
San Chien Industrial Works, Ltd ..	10.67
Everspring	6.93

*No shipments or sales subject to this review. The firm had no individual rate from any segment of this proceeding, so we are applying the all others rate from the LTFV investigation.

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. The Department will issue appraisal instructions concerning all respondents directly to the U.S. 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 administrative review, as provided for by section 751(a)(1) of the Tariff Act: (1) The cash deposit rate for the reviewed firms will be the rates outlined above; and (2) for previously reviewed or investigated companies not listed above, 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 in 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; and (4) if neither the exporter nor the manufacturer is a firm covered in this or any previous review conducted by the Department, the cash deposit rate will be 6.93%, the all others rate established in the LTFV investigation.

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

This notice serves as a final 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 order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 353.34(d). Timely written notification or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of the APO is a sanctionable violation.

This administrative review and 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: August 4, 1995.

Susan G. Esserman,

Assistant Secretary for Import Administration.

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[A-583-810]

Chrome-Plated Lug Nuts From Taiwan; 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 a petitioner, the Department of Commerce (the Department) is conducting an administrative review of the antidumping duty order on chrome-plated lug nuts from Taiwan. The review covers 21 manufacturers/exporters of the subject merchandise to the United States for the period September 1, 1993, through August 31, 1994. The review indicates the existence of margins for the firms.

We have preliminarily determined that 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 U.S. Customs to assess antidumping duties equal to the difference between United States price (USP) and the FMV.

Interested parties are invited to comment on these preliminary results.

EFFECTIVE DATE: August 29, 1995.

FOR FURTHER INFORMATION CONTACT: Todd Peterson or Thomas Futtner, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department

of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone (202) 482-4195 or 482-3814, respectively.

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.

SUPPLEMENTARY INFORMATION:

Background

On September 20, 1991, the Department published the antidumping duty order on chrome-plated lug nuts from Taiwan (56 FR 47736). The Department published a notice of "Opportunity to Request Administrative Review" on September 2, 1994 (59 FR 45664). The petitioner, Consolidated International Automotive, Inc. (Consolidated), requested that we conduct an administrative review for the period September 1, 1993, through August 31, 1994. We published a notice of "Initiation of Antidumping and Countervailing Duty Administrative Review" on October 13, 1994 (59 FR 51939), and sent questionnaires to the following firms: Anmax Industrial Co., Ltd. (Anmax), Buxton International Corporation (Buxton), Chu Fong Metallic Electric Co., Everspring Plastic Corp. (Everspring), Gingen Metal Corp. (Gingen), Goldwinate Associates, Inc. (Goldwinate), Gourmet Equipment Corporation (Gourmet), Hwen Hsin Enterprises Co., Ltd. (Hwen), Kwan How Enterprises Co., Ltd. (Kwan How), Kwan Ta Enterprises Co. Ltd. (Kwan Ta), Kuang Hong Industries, Ltd. (Kuang), Multigrand Industries Inc. (Multigrand), San Chien Electric Industrial Works, Ltd. (San Chien), San Shing Hardware Works Co., Ltd. (San Shing), Transcend International Co. (Transcend), Trade Union International Inc./Top Line (Top Line), Uniauto, Inc. (Uniauto) and Wing Tang Electrical Manufacturing Company, Inc. (Wing). Only Gourmet and Buxton responded to the questionnaire.

A review was also initiated on Chu Fong Metallic Industrial Corporation. However, an address could not be determined for Chu Fong Metallic Industrial Corporation. Questionnaires that were sent to Wing, Hwen, Kwan How, Kwan Ta, and Kuang Hong were returned as undeliverable. These firms will receive the "all others" rate established in the less-than-fair-value (LTFV) investigation.

The Department has now conducted the administrative review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act).

Scope of the Review

Imports covered by this review are shipments of one-piece and two-piece chrome-plated lug nuts, finished or unfinished, more than $1\frac{1}{16}$ inches (17.45 millimeters) in height and which have a hexagonal (hex) size of at least $\frac{3}{4}$ inches (19.05 millimeters) but not more than one inch (25.4 mm), plus or minus $\frac{1}{16}$ of an inch (1.59 mm). The term "unfinished" refers to unplated and/or unassembled chrome-plated lug nuts. The subject merchandise is used for securing wheels to cars, vans, trucks, utility vehicles, and trailers. Zinc-plated lug nuts, finished or unfinished, and stainless-steel capped lug nuts are not in the scope of this review. Chrome-plated lock nuts are also not in the scope of this review.

During the period of review (POR), chrome-plated lug nuts were classifiable under Harmonized Tariff Schedule (HTS) subheading 7318.16.00.10. Although the HTS subheading is provided for convenience and Customs purposes, our written description of the scope of this review is dispositive.

Use of Best Information Available (BIA)

The Department sent questionnaires to, but received no responses from the following firms: Anmax, Chu Fong Metallic Electric Co., Everspring, Gingen, Goldwinate, Multigrand, San Chien, San Shing, Transcend, Top Line, and Uniauto. Accordingly, for these companies we applied the first-tier BIA rate of 10.67 percent, which is the highest rate the Department found in the original LTFV investigation.

The Department also sent questionnaires to Gourmet and Buxton who provided us with responses to our questionnaires. However, the Department was unable to reconcile the data Gourmet and Buxton submitted in their responses to our questionnaire with their audited financial statements (see verification reports for Buxton and Gourmet, July 21, 1995). Reliance on the accounting system used for the preparation of the audited financial statements is a key and vital part of the Department's determination that a company's sales and constructed value data are credible. Internal documents which have not been audited and are not used for the preparation of the financial statements or for any purpose other than internal deliberations of the company does not guarantee the accuracy of the information contained in the documents (see *Final*

Determination at Less Than Fair Value: Certain Hot-Rolled Carbon Steel Flat Products, Certain Cold-Rolled Carbon Steel Flat Products and Certain Cut-To-Length Carbon Steel Plate from Korea, 58 FR 37186 (July 9, 1993)). Because their submissions were unreconcilable to their audited financial statements and thus unverifiable, we have determined to apply BIA to Gourmet and Buxton. Because these firms cooperated with our request for information, we applied the second-tier BIA rate of 6.47 percent to Gourmet and 6.93 percent to Buxton. These rates represent the highest rates ever applicable to each firm.

In deciding what to use as BIA, the Department's regulations provide that the Department may take into account whether a party refuses to provide requested information (19 CFR 353.37(b)). Thus, the Department determines, on a case-by-case basis, what constitutes BIA. For the purposes of these preliminary results, we applied the following two-tier BIA analysis where we were unable to use a company's response for purposes of determining a dumping margin (see *Final Results of Antidumping Duty Administrative Review of Antifriction Bearings and Parts Thereof from France, et al.*, 58 FR 39739, July 26, 1993):

1. When a company refuses to cooperate with the Department or otherwise significantly impedes these proceedings, we used as BIA the higher of (1) the highest of the rates found for any firm for the same class or kind of merchandise in the same country of origin in the original LTFV or prior administrative reviews; or (2) the highest rate found in this review for any firm for the same class or kind of merchandise in the same country of origin.

2. When a company substantially cooperates with our requests for information and, substantially cooperates in verification, but fails to provide the information requested in a timely manner or in the form required or was unable to substantiate it, we used as BIA the higher of (1) the highest rate ever applicable to the firm for the same class or kind of merchandise from either the LTFV investigation or a prior administrative review, or if the firm has never before been investigated or reviewed, the "all others" rate from the LTFV investigation; or (2) the highest calculated rate in this review for the class or kind of merchandise for any firm from the same country of origin.

Preliminary Results of Review

As a result of this review, we preliminarily determine that the following margins exist for the period September 1, 1993, through August 31, 1994:

Manufacturer/exporter	Percent margin
Gourmet Equipment (Taiwan) Corporation	6.47
Buxton International	6.93
Chu Fong Metallic Electric Co	10.67
Transcend International	10.67
Kuang Hong Industrial Works	10.67
San Chien Industrial Works, Ltd ..	10.67
Everspring Corporation	10.67
Anmax Industrial Co., Ltd	10.67
Everspring Plastic Corp	10.67
Gingen Metal Corp	10.67
Goldwinate Associates, Inc	10.67
Hwen Hsin Enterprises Co., Ltd ...	6.93
Kwan How Enterprises Co., Ltd ...	6.93
Kwan Ta Enterprises Co., Ltd	6.93
Kuang Hong Industries Ltd	6.93
Multigrand Industries Inc	10.67
San Shing Hardware Works Co., Ltd	10.67
Trade Union International Inc./Top Line	10.67
Uniauto, Inc	10.67
Wing Tang Electrical Manufacturing Company	6.93
Chu Fong Metallic Industrial Corporation	6.93

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. Upon completion of this review, the Department will issue appraisal instructions on each manufacturer/exporter directly to the U.S. 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 the final results of this administrative review, as provided for by section 751(a)(1) of the Act: (1) The cash deposit rate for the reviewed firms will be those firms' rates established in the final results of this administrative review; (2) for previously reviewed or investigated companies not listed above, 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 previous 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; and (4) if neither the exporter nor the manufacturer is a firm covered in this or any previous review conducted by the Department, the cash deposit rate will be 6.93 percent, the "all others" rate established in the LTFV investigation.

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

Interested parties may request disclosure within five days of the date of publication of this notice, and a hearing within 10 days of the date of publication. Any hearing requested will be held as early as convenient for parties but not later than 44 days after date of publication, or the first workday thereafter. Case briefs, or other written comments, from interested parties may be submitted not later than 30 days after the date of publication of this notice. Rebuttal briefs and rebuttal comments, limited to issues raised in the case briefs, may be filed not later than 37 days after the date of publication. The Department will publish the final results of review, including the results of its analysis of issues raised in any such written comments.

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 order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 353.34(d). Failure to comply with the regulations and the terms of the APO is a sanctionable violation.

This administrative review and 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: August 4, 1995.

Susan G. Esserman,
Assistant Secretary for Import Administration.

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[C-533-063]

Certain Iron-Metal Castings From India: Preliminary Results of Countervailing Duty Administrative Review

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

ACTION: Notice of preliminary results of countervailing duty administrative review.

SUMMARY: The Department of Commerce (the Department) is conducting an administrative review of the countervailing duty order on certain iron-metal castings from India for the period January 1, 1992 through December 31, 1992. We preliminarily determine the net subsidy to be 12.93 percent *ad valorem* for Kajaria Iron Castings (Kajaria); 0.00 percent *ad valorem* for Dinesh Brothers, Pvt. Ltd. (Dinesh) and 3.54 percent *ad valorem* for all other companies. Interested parties are invited to comment on these preliminary results. Parties who submit comments in this proceeding are requested to submit with their comments (1) a statement of the issue and (2) a brief summary of their position.

EFFECTIVE DATE: August 29, 1995.

FOR FURTHER INFORMATION CONTACT: Elizabeth Graham or Kristin Mowry, Office of Countervailing Investigations, International Trade Administration, U.S. Department of Commerce, Washington, D.C. 20230; telephone: (202) 482-4105 and 482-3798.

SUPPLEMENTARY INFORMATION:

Background

On October 16, 1980, the Department published in the **Federal Register** (45 FR 68650) the countervailing duty order on certain iron-metal castings from India. On October 8, 1992, the Department published in the **Federal Register** a notice of "Opportunity to Request an Administrative Review" (57 FR 46371) of this countervailing duty order. On October 27, 1992, we received a timely request for review from the Municipal Castings Fair Trade Council and individually-named members (petitioners), all of which are interested parties.

We initiated the review, covering the period January 1, 1992 through December 31, 1992, on November 17, 1993 (58 FR 60600). The review covers 14 companies (11 exporters and three producers of the subject merchandise), which account for virtually all exports of the subject merchandise from India, and 12 programs.

Applicable Statute and Regulations

The Department is now conducting this administrative 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 the Department's regulations are in reference to the provisions as they existed on December 31, 1994. However, references to the Department's *Countervailing Duties: Notice of Proposed Rulemaking and*