

	Period
COLOMBIA: Roses and Other Fresh Cut Flowers, (C-301-003)	01/01/95-12/31/95
HUNGARY: Truck Trailer Axle and Brake Assemblies, (A-437-001)	01/01/95-12/31/95
<i>Countervailing Duty Proceedings:</i>	
BRAZIL: Brass Sheet & Strip, (C-351-604)	01/01/95-12/31/95
KOREA: Stainless Steel Cooking Ware, (C-580-602)	01/01/95-12/31/95
SPAIN: Stainless Steel Wire Rod, (C-469-004)	01/01/95-12/31/95
TAIWAN: Stainless Steel Cooking Ware, (C-583-604)	01/01/95-12/31/95

In accordance with sections 353.22(a) and 355.22(a) of the regulations, an interested party as defined by section 353.2(k) may request in writing that the Secretary conduct an administrative review. The Department has changed its requirements for requesting reviews for countervailing duty orders. Pursuant to 19 C.F.R. 355.22(a) of the Department's Interim Regulations (60 FR 25137 (May 11, 1995)), an interested party must specify the individual producers or exporters covered by the order for which they are requesting a review. Therefore, for both antidumping and countervailing duty reviews, the interested party must specify for which individual producers or exporters covered by an antidumping finding or an antidumping or countervailing duty order it is requesting a review, and the requesting party must state why it desires the Secretary to review those particular producers or exporters. If the interested party intends for the Secretary to review sales of merchandise by an exporter (or a producer if that producer also exports merchandise from other suppliers) which were produced in more than one country of origin, and each country of origin is subject to a separate order, then the interested party must state specifically, on an order-by-order basis, which exporter(s) the request is intended to cover.

Seven copies of the request should be submitted to the Assistant Secretary for Import Administration, International Trade Administration, Room B-099, U.S. Department of Commerce, Washington, D.C. 20230. The Department also asks parties to serve a copy of their requests to the Office of Antidumping Compliance, Attention: Pamela Woods, in room 3065 of the main Commerce Building. Further, in accordance with section 353.31(g) or 355.31(g) of the regulations, a copy of each request must be served on every party on the Department's service list.

The Department will publish in the Federal Register a notice of "Initiation of Antidumping (Countervailing) Duty Administrative Review," for requests received by January 31, 1996. If the Department does not receive, by January 31, 1996, a request for review of entries covered by an order or finding listed in

this notice and for the period identified above, the Department will instruct the Customs Service to assess antidumping or countervailing duties on those entries at a rate equal to the cash deposit of (or bond for) estimated antidumping or countervailing duties required on those entries at the time of entry, or withdrawal from warehouse, for consumption and to continue to collect the cash deposit previously ordered.

This notice is not required by statute, but is published as a service to the international trading community.

Dated: January 22, 1996.

Joseph A. Spetrini,

Deputy Assistant Secretary for Compliance.

[FR Doc. 96-1453 Filed 1-25-96; 8:45 am]

BILLING CODE 3510-DS-M

[A-588-707]

Granular Polytetrafluoroethylene Resin from Japan; 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 August 30, 1995, the Department of Commerce (the Department) published in the Federal Register the preliminary results of its 1993-94 administrative review of the antidumping duty order on granular polytetrafluoroethylene (PTFE) resin from Japan (60 FR 45141). The review covers one manufacturer/exporter. The review period is August 1, 1993, through July 31, 1994. We gave interested parties an opportunity to comment on our preliminary results. Based upon our analysis of the comments received we have changed the margin calculation. The final margin for Daikin Industries (Daikin) is listed below in the section "Final Results of Review."

EFFECTIVE DATE: January 26, 1996.

FOR FURTHER INFORMATION CONTACT: Charles Riggle or Michael Rill, 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) 482-4733.

SUPPLEMENTARY INFORMATION:

Background

On August 30, 1995, the Department published in the Federal Register (60 FR 45140) the preliminary results of its 1993-94 administrative review of the antidumping duty order on granular PTFE resin from Japan. There was no request for a hearing. The Department has now conducted this review in accordance with section 751 of the Tariff Act of 1930, as amended (the Tariff Act).

Applicable Statutes and Regulations

Unless otherwise stated, all citations to the Tariff Act and to the Department's regulations are references to the provisions as they existed on December 31, 1994.

Scope of the Review

The antidumping duty order covers granular PTFE resins, filled or unfilled. The order explicitly excludes PTFE dispersions in water and PTFE fine powders. During the period covered by this review, such merchandise was classified under item number 3904.61.90 of the Harmonized Tariff Schedule (HTS). We are providing this HTS number for convenience and Customs purposes only. The written description of scope remains dispositive.

The review covers one manufacturer/exporter of granular PTFE resin, Daikin. The review period is August 1, 1993, through July 31, 1994.

Analysis of Comments Received

We gave interested parties an opportunity to comment on the preliminary results. We received a case brief from Daikin.

Issue Raised by Daikin

Daikin claims that, in calculating foreign market value, the Department incorrectly deducted from the unit price an amount representing a price adjustment. Daikin argues that this

adjustment should have been added to the unit price. Daikin notes that in previous reviews it reported a price decrease, which needed to be deducted from the unit price. However, in the current review, Daikin reported a price adjustment, which can be either a price increase, reported as a positive number, or a price decrease, reported as a negative number. As such, Daikin requests that the Department add the reported price adjustment to the unit price, which effectively adds price increases and deducts price decreases.

DOC Position: We agree with Daikin. We erroneously deducted Daikin's reported price adjustment from the unit price. Daikin reported both price increases and price decreases, and, for these final results, we added the price adjustment to the unit price to correctly account for both price increases and price decreases.

Home Market Consumption Tax

Although no party raised this as an issue, in light of the Federal Circuit's decision in *Federal Mogul v. United States*, CAFC No. 94-1097, we have changed our treatment of home market consumption taxes. Where merchandise exported to the United States is exempt from the consumption tax, we will add to the U.S. price the absolute amount of such taxes charged in the comparison sales in the home market. This is the same methodology that we adopted following the decision of the Federal Circuit in *Zenith v. United States*, 988 F. 2d 1573, 1582 (1993), and which was suggested by that court in footnote 4 of its decision. The Court of International Trade (CIT) overturned this methodology in *Federal Mogul v. United States*, 834 F. Supp. 1391 (1993), and we acquiesced in the CIT's decision. We then followed the CIT's preferred methodology, which was to calculate the tax to be added to U.S. price by multiplying the adjusted U.S. price by the foreign market tax rate; we made adjustments to this amount so that the tax adjustment would not alter a "zero" pre-tax dumping assessment.

The foreign exporters in the *Federal Mogul* case, however, appealed that decision to the Federal Circuit, which reversed the CIT and held that the statute did not preclude the Department from using the "Zenith footnote 4" methodology to calculate tax-neutral dumping assessments (*i.e.*, assessments that are unaffected by the existence or amount of home market consumption taxes). Moreover, the Federal Circuit recognized that certain international agreements of the United States, in particular the General Agreement on Tariffs and Trade (GATT) and the Tokyo

Round Antidumping Code, required the calculation of tax-neutral dumping assessments. The Federal Circuit remanded the case to the CIT with instructions to direct the Department to determine which tax methodology it will employ.

We have determined that the "Zenith footnote 4" methodology should be used. First, as we have explained in numerous administrative determinations and court filings over the past decade, and as the Federal Circuit has now recognized, Article VI of the GATT and Article 2 of the Tokyo Round Antidumping Code required that dumping assessments be tax neutral. This requirement continues under the new Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade. Second, the Uruguay Round Agreements Act (URAA) explicitly amended the antidumping law to remove consumption taxes from the home market price and to eliminate the addition of taxes to U.S. price, so that no consumption tax is included in the price in either market. The Statement of Administrative Action (p. 159) explicitly states that this change was intended to result in tax neutrality.

While the "Zenith footnote 4" methodology is slightly different from the URAA methodology, in that section 772(d)(1)(C) of the pre-URAA law required that the tax be added to U.S. price rather than subtracted from home market price, it does result in tax-neutral duty assessments. In sum, we have elected to treat consumption taxes in a manner consistent with our longstanding policy of tax neutrality and with the GATT.

Final Results of Review

As a result of the comments received, and the changes in our treatment of consumption taxes, we have revised our preliminary results and determine that the following margin exists:

Manufacturer/exporter	Period	Margin (percent)
Daikin Industries	08/01/93-07/31/94	53.68

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. Individual differences between United States price and foreign market value may vary from the percentage stated above. 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 administrative review, as provided by section 751(a)(1) of the Tariff Act: (1) The cash deposit rate for Daikin will be the rate shown above; (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 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 (4) the cash deposit rate for all other manufacturers or exporters will be 91.74 percent, the "all others" rate from the LTFV investigation, for the reasons explained in Granular Polytetrafluoroethylene Resin from Japan; Final Results of Antidumping Duty Administrative Review, 58 FR 50343 (September 27, 1993). 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 orders (APOs) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 353.34(d)(1). Timely written notification of the 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 Tariff Act (19 U.S.C. 1675(a)(1)) and 19 CFR 353.22.

Dated: December 14, 1995.
 Susan G. Esserman,
*Assistant Secretary for Import
 Administration.*
 [FR Doc. 96-1310 Filed 1-25-96; 8:45 am]
 BILLING CODE 3510-DS-P

Annual Listing of Foreign Government Subsidies on Articles of Cheese Subject to an In-Quota Rate of Duty

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

ACTION: Publication of annual listing of foreign government subsidies on articles of cheese subject to an in-quota rate of duty.

SUMMARY: The Department of Commerce (the Department), in consultation with the Secretary of Agriculture, has prepared its annual list of foreign government subsidies on articles of cheese subject to an in-quota rate of duty, imported during the period October 1, 1994 through September 30, 1995. We are publishing the current listing of those subsidies that we have determined exist.

EFFECTIVE DATE: January 26, 1996.

FOR FURTHER INFORMATION CONTACT: Brian Albright or Maria MacKay, Office of Countervailing Compliance, Import

Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Ave., NW., Washington, DC 20230, telephone: (202) 482-2786.

SUPPLEMENTARY INFORMATION: Section 702(a) of the Trade Agreements Act of 1979, as amended (the Act), requires the Department to determine, in consultation with the Secretary of Agriculture, whether any foreign government is providing a subsidy with respect to any article of cheese subject to an in-quota rate of duty, as defined in section 702(h)(4) of the Act, and to publish an annual list and quarterly updates of the type and amount of those subsidies. We hereby provide the Department's annual list of subsidies on cheeses that were imported during the period October 1, 1994 through September 30, 1995.

The Department has developed, in consultation with the Secretary of Agriculture, information on subsidies (as defined in section 702(h)(2) of the Act) being provided either directly or indirectly by foreign governments on articles of cheese subject to an in-quota rate of duty. The appendix to this notice lists the country, the subsidy program or programs, and the gross and net amounts of each subsidy for which information is currently available.

The Department will incorporate additional programs which are found to constitute subsidies, and additional information on the subsidy programs listed, as the information is developed.

The Department encourages any person having information on foreign government subsidy programs which benefit articles of cheese subject to an in-quota rate of duty to submit such information in writing to the Assistant Secretary for Import Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230.

Due to the partial shutdown of the Federal Government from December 16, 1995 through January 6, 1996, the Department was unable to publish this annual listing by January 1, 1996, as required by the Act. Accordingly, the Department has exercised its discretion to toll this deadline for the duration of the shutdown. This notice is published in accordance with the extended deadline.

This determination and notice are in accordance with section 702(a) of the Act.

Dated: January 18, 1996.
 Susan G. Esserman,
*Assistant Secretary for Import
 Administration.*

APPENDIX—QUOTA CHEESE SUBSIDY PROGRAMS

Country	Program(s)	Gross ¹ subsidy	Net ² subsidy
Austria	European Union (EU) Restitution Payments	36.8¢/lb	36.8¢/lb
Belgium	EU Restitution Payments	38.6¢/lb	38.6¢/lb
Canada	Export Assistance on Certain Types of Cheese	25.5¢/lb	25.5¢/lb
Denmark	EU Restitution Payments	39.5¢/lb	39.5¢/lb
Finland	EU Restitution Payments	38.3¢/lb	38.3¢/lb
France	EU Restitution Payments	35.8¢/lb	35.8¢/lb
Germany	EU Restitution Payments	43.4¢/lb	43.4¢/lb
Greece	EU Restitution Payments	0.00¢/lb	0.00¢/lb
Ireland	EU Restitution Payments	35.2¢/lb	35.2¢/lb
Italy	EU Restitution Payments	73.0¢/lb	73.0¢/lb
Luxembourg	EU Restitution Payments	38.6¢/lb	38.6¢/lb
Netherlands	EU Restitution Payments	36.5¢/lb	36.5¢/lb
Norway	Indirect (Milk) Subsidy	19.8¢/lb	19.8¢/lb
	Consumer Subsidy	44.0¢/lb	44.0¢/lb
Portugal	EU Restitution Payments	63.8¢/lb	63.8¢/lb
Spain	EU Restitution Payments	33.3¢/lb	33.3¢/lb
Switzerland	Deficiency Payments	42.0¢/lb	42.0¢/lb
U.K.	EU Restitution Payments	187.9¢/lb	187.9¢/lb
	EU Restitution Payments	35.3¢/lb	35.3¢/lb

¹ Defined in 19 U.S.C. 1677(5).

² Defined in 19 U.S.C. 1677(6).