Report No. 88

Amendment of the implementation of the rebate provision of the anti-dumping duties on plates, sheets, film, foil, tape and strip of polymers of vinyl chloride from 10 October 2003 to 22 February 2002
The International Trade Administration Commission of South Africa herewith presents Report No 88; AMENDMENT OF THE IMPLEMENTATION OF THE REBATE PROVISION OF THE ANTI-DUMPING DUTIES ON PLATES, SHEETS, FILM, FOIL, TAPE AND STRIP OF POLYMERS OF VINYL CHLORIDE FROM 10 OCTOBER 2003 TO 22 FEBRUARY 2002

Ms N.P. Maimela
Chief Commissioner
PRETORIA

19 November 2004
INTERNATIONAL TRADE ADMINISTRATION COMMISSION
OF SOUTH AFRICA
REPORT NO 88

AMENDMENT OF THE IMPLEMENTATION OF THE REBATE PROVISION ON THE
ANTI-DUMPING DUTIES ON PLATES, SHEETS, FILM, FOIL, TAPE AND STRIP OF
POLYMERS OF VINYL CHLORIDE FROM 10 OCTOBER 2003 TO 22 FEBRUARY
2002

SYNOPSIS
On 22 February 2002, the South African Revenue Service (SARS) published
definitive anti-dumping duties by Notice No. R221 in Government Gazette No. 23159
on polymers of vinyl chloride (PVC based roll goods) originating in or imported from
Germany, India, Thailand and the Netherlands.

On request of two manufacturers (applicants) and on recommendation of the
Commission of the South African Revenue Service (SARS) published anti-dumping
rebate provisions by Notice No. R1420 in Government Gazette No 25527 for PVC
based roll goods used in the manufacture of lampshades and tablecloths on 10
October 2003.

The applicants, subsequently applied for the rebate provision on anti-dumping duties to
be amended from 10 October 2003 to 22 February 2002, since there was no anti-
dumping rebate provision for PVC rolled goods during this period and these
manufacturers had to pay anti-dumping duties on products not domestically
manufactured.

On 30 June 2004 the Commission recommended to the Minister of Trade and Industry
the amendment of the implementation of the rebate provision retrospective from 10
October 2003 to 22 February 2002.
1. APPLICATION AND PROCEDURE

1.1 LEGAL FRAMEWORK
This investigation was conducted in accordance with the ITA Act.

1.2 APPLICANT
The applications were lodged by Cowie Trading (Pty) Ltd and Wire World (Pty) Ltd, (applicants) who imported PVC based roll goods not manufactured in SACU.

1.3 BASIS OF APPLICATION
On 22 February 2002 definitive anti-dumping duties on PVC based roll goods, originating in or imported from Germany, India, Thailand and the Netherlands were imposed.

After the implementation of the definitive anti-dumping duties on PVC based rolled goods, applicants applied to the Commission for rebate provisions on anti-dumping duties payable on PVC based rolled goods not manufactured in SACU. On recommendation of the Commission, this provision was implemented on 10 October 2003.

Since applicants had to pay anti-dumping duties during the period 22 February to 10 October 2003, they subsequently applied for the amendment of the rebate provision on the anti-dumping duties retrospective to 22 February 2002.
2 PRODUCTS, TARIFF CLASSIFICATION AND DUTIES

2.1 PRODUCT

The products that forms the basis of this application are PVC based roll goods, which are used in the manufacturing of lampshades and tablecloths.

2.2 TARIFF CLASSIFICATION

The products are currently classifiable as follows:

<table>
<thead>
<tr>
<th>Tariff Heading</th>
<th>Code</th>
<th>Description.</th>
<th>Imported from or originating in</th>
<th>Rate of anti-dumping duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>3920.40</td>
<td>01.05</td>
<td>Plates sheets, film, foil, tape and strip of polymers of vinyl chloride, non cellular non cellular and not reinforced, laminated or similarly combined with other materials, of a thickness of 0.07 or more but not exceeding 1mm, which can, without fracturing, be bent mutually around a cylinder of a diameter of 18 cm, at a temperature between 15°C and 30°C</td>
<td>India</td>
<td>157%</td>
</tr>
<tr>
<td></td>
<td>02.05</td>
<td>Plates sheets, film, foil, tape and strip of polymers of vinyl chloride, non cellular non cellular and not reinforced, laminated or similarly combined with other materials, of a thickness of 0.07 or more but not exceeding 1mm, which can, without fracturing, be bent mutually around a cylinder of a diameter of 18 cm, at a temperature between 15°C and 30°C imported from Solvay Draka BV</td>
<td>Netherlands</td>
<td>2.3%</td>
</tr>
<tr>
<td>3920.4</td>
<td>3.05</td>
<td>Plates sheets, film, foil, tape and strip of polymers of vinyl chloride, non cellular non cellular and not reinforced, laminated or similarly combined with other materials, of a thickness of 0.07 or more but not exceeding 1mm, which can, without fracturing, be bent mutually around a cylinder of a diameter of 18 cm, at a temperature between 15°C and 30°C (excluding that imported from Solvay Draka BV)</td>
<td>Netherlands</td>
<td>56.9%</td>
</tr>
<tr>
<td>Code</td>
<td>HTS No</td>
<td>Description</td>
<td>Origin</td>
<td>Percentage</td>
</tr>
<tr>
<td>-------</td>
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<td>------------</td>
</tr>
<tr>
<td>3920.4</td>
<td>4.05</td>
<td>Plates sheets, film, foil, tape and strip of polymers of vinyl chloride, non cellular and not reinforced, laminated or similarly combined with other materials, of a thickness of 0.07 or more but not exceeding 1mm, which can, without fracturing, be bent mutually around a cylinder of a diameter of 18 cm, at a temperature between 15°C and 30°C, imported from CCPC Decorative Products (Pty) Ltd</td>
<td>Thailand</td>
<td>6.9%</td>
</tr>
<tr>
<td>3920.4</td>
<td>6.05</td>
<td>Plates sheets, film, foil, tape and strip of polymers of vinyl chloride, non cellular and not reinforced, laminated or similarly combined with other materials, of a thickness of 0.07 or more but not exceeding 1mm, which can, without fracturing, be bent mutually around a cylinder of a diameter of 18 cm, at a temperature between 15°C and 30°C (excluding that imported from CCPC Decorative Products (Pty) Ltd)</td>
<td>Thailand</td>
<td>54.0%</td>
</tr>
<tr>
<td>3920.4</td>
<td>6.05</td>
<td>Other plates sheets, film, foil, tape and strip of polymers of vinyl chloride, non cellular and not reinforced, laminated or similarly combined with other materials, of a thickness of 0.07 or more but not exceeding 1mm, which can, without fracturing, be bent mutually around a cylinder of a diameter of 18 cm, at a temperature between 15°C and 30°C</td>
<td>Germany</td>
<td>24%</td>
</tr>
</tbody>
</table>

**REBATE PROVISION**

A rebate for the anti-dumping duties on PVC based roll goods for the manufacture of lampshades and tablecloths originating in or imported from the Germany, India, Thailand and the Netherlands was implemented under Schedule 3 of the Customs and Excise Act with effect on 10 October 2003 by Notice No. R.1420.
3. CONSIDERATION

3.1 ANTI-DUMPING DUTIES PAID

The applicants submitted information substantiating that anti-dumping duties were paid during the period from the implementation of the final duties (22 February 2002) up until the implementation of the rebate implementation (10 October 2003). The applicants' payments of anti-dumping duties were substantiated in the applications with all relevant copies of the original documentation, which reflected the anti-dumping duty paid in respect of each import transaction.
4 RECOMMENDATION

The Commission decided on 30 June 2004, to recommend to the Minister of Trade and Industry that the implementation of the rebate provision on PVC based rolled goods for the manufacturing of lamp shades and table cloths published on 10 October 2003 (Notice No.1420 in Government Gazette No.25527) be amended for implementation retrospective from 10 October 2003 to 22 February 2002.