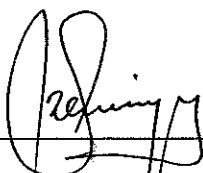


REPORT NO. 262

INVESTIGATION INTO THE ALLEGED DUMPING OF PLATES, SHEETS, FILM, FOIL AND STRIP OF POLYMERS OF VINYL CHLORIDE (PVC) CLASSIFIABLE IN TARIFF SUBHEADING 3920.49, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS AND HAVING A PLASTICIZER CONTENT NOT EXCEEDING 6% ORIGINATING IN OR IMPORTED FROM THE PEOPLE'S REPUBLIC OF CHINA AND CHINESE TAIPEI: FINAL DETERMINATION

The International Trade Administration Commission of South Africa herewith presents its
**Report No. 262: INVESTIGATION INTO THE ALLEGED DUMPING OF PLATES, SHEETS,
FILM, FOIL AND STRIP OF POLYMERS OF VINYL CHLORIDE (PVC) CLASSIFIABLE IN
TARIFF SUBHEADING 3920.49, NON-CELLULAR AND NOT REINFORCED, LAMINATED,
SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS AND HAVING A
PLASTICIZER CONTENT NOT EXCEEDING 6% ORIGINATING IN OR IMPORTED FROM
THE PEOPLE'S REPUBLIC OF CHINA (PRC) AND CHINESE TAIPEI: FINAL
DETERMINATION**



**Siyabulela Tsengiwe
CHIEF COMMISSIONER**

PRETORIA

17/03/2008

1. APPLICATION AND PROCEDURE

- 1.1 This investigation was conducted in accordance with the International Trade Administration Commission Act, 2002, (the ITA Act), the World Trade Organisation Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade, 1994 (the Anti-Dumping Agreement) and the International Trade Administration Commission of South Africa Anti-Dumping Regulations (ADR).
- 1.2 The application was lodged by Transpaco Sheet Extrusion (Pty) Ltd, trading as Terbo Plastics ("Terbo Plastics") (the Applicant) being the major producer of the subject product in the SACU.
- 1.3 The information submitted by the Applicant was verified on the 12th April 2007.
- 1.4 The application was accepted by the Commission as being properly documented, in accordance with Article 5.2 of the Anti-Dumping Agreement, on 31 May 2007. The trade representative of the country concerned was advised accordingly.
- 1.5 The Commission formally initiated an investigation into the alleged dumping of plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC) classifiable in tariff subheading 3920.49, non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6% originating in or imported from the PRC and Chinese Taipei pursuant to Notice No. 754 which was published in *Government Gazette* No. 29971 on 15 June 2007.
- 1.6 The investigation period for dumping was from 1 January 2006 to 31 December 2006. The injury investigation involved evaluation of data for the period 1 January 2004 to 31 December 2006.
- 1.7 The SACU industry consists of only two producers of the subject product, namely Terbo Plastics and Arengo of which Terbo Plastics represents about 90% of the SACU market. Terbo Plastics submitted the information contained in this report.
- 1.8 A late, deficient response was received from Han Rigid in the PRC. The Commission decided not to consider the information provided for purposes of the final determination.
- 1.9 After considering all parties' comments, the Commission made a final determination that the subject product originating in or imported from the PRC and Chinese Taipei was being dumped into the SACU market; that the SACU industry suffered material injury and that there was a causal link between the dumping of the subject products and the injury.

2. PRODUCTS, TARIFF CLASSIFICATION AND DUTIES

2.1 IMPORTED PRODUCTS

2.1.1 Description

The subject product is described as plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC) classifiable in tariff subheading 3920.49, non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%.

2.1.2 Country of origin/export

The subject product is exported from the PRC and Chinese Taipei.

2.1.3 Possible tariff loopholes

The Applicant indicated that it is not aware of any loopholes in the tariff structure.

2.1.4 Negligibility test

The following table shows the alleged dumped imports as a percentage of the total imports:

Table 2.1.4: Import volumes

	Import volumes 1 Jan 2006 to 31 Dec 2006 (POI) Tons	Volume as a percentage of total import volume
Alleged dumped imports:		
The PRC	1771	12.94%
Chinese Taipei	3080	22.50%
Total imports	13 690	

The Commission found that the imports from subject countries are above the negligibility level.

2.2 SACU PRODUCT

2.2.1 Description

The SACU product is described as plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC) classifiable in tariff subheading 3920.49, non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%.

2.3 LIKE PRODUCTS ANALYSIS

In determining the likeness of products, the Commission used the following criteria:

Table 2.3: Like product determination

	<i>Imported product</i>	<i>SACU product</i>
Raw materials	Poly vinyl chloride ("PVC"), K57 grade (75% by volume of raw material) and a range of stabilizers and additives (10% by volume).	Poly vinyl chloride ("PVC"), K57 grade (75% by volume of raw material) and a range of stabilizers and additives (10% by volume).
Physical appearance	Poly Vinyl Chloride ("PVC") sheets and foils.	Poly Vinyl Chloride ("PVC") sheets and foils.
Tariff classification	3920.49	3920.49
Production process	Raw material is pre-mixed in batch format according to a specified formula. The batches are sent through an extruder at 175 °C to achieve melt flow. A T-die, attached to the extruder, is used to achieve gauge thickness requirement control. The material is then passed through in-line cooling rollers and wound up on cardboard or plastic cores in different thicknesses and widths for direct use on vacuum thermoforming machines to produce customer specific packaging products.	Raw material is pre-mixed in batch format according to a specified formula. The batches are sent through an extruder at 175 °C to achieve melt flow. A T-die, attached to the extruder, is used to achieve gauge thickness requirement control. The material is then passed through in-line cooling rollers and wound up on cardboard or plastic cores in different thicknesses and widths for direct use on vacuum thermoforming machines to produce customer specific packaging products.
Application or end use	Thermoforming rigid general blister packaging for (inter alia) cell phone accessories and toys as well as food trays for food retail stores.	Thermoforming rigid general blister packaging for (inter alia) cell phone accessories and toys as well as food trays for food retail stores.
Substitutability	The locally produced product and the imported product can be substituted.	The locally produced product and the imported product can be substituted.

After considering all the above factors and the comments received, the Commission was satisfied that the SACU product and the imported product were "like products" for purposes of comparison in this investigation, in terms of Article 2.6 of the Anti-Dumping Agreement.

3. INDUSTRY STANDING

The Applicant provided the following information with regard to the support and/or opposition to the application:

Industry Standing (Total domestic production (Tons) of like goods for the 12 months proceeding the lodging of the application)			
Producer (Tons)	Production volume- Support Application	Production volume- Oppose application	Production volume- Neutral
Terbo Plastics	2,450		
Arengo			240*
Total SACU	2,690		

* It is estimated that Arengo produces 20 tons a month based on the volume it used to purchase from Terbo Plastics.

The Applicant stated that it brought the application on behalf of the SACU industry as it represents more than 90% of the SACU industry.

The Commission made a final determination that the application can be regarded as being made "by or on behalf of the domestic industry" under the provisions of the Anti-Dumping Agreement.

4. DUMPING

4.1 METHODOLOGY IN THIS INVESTIGATION FOR THE PEOPLE'S REPUBLIC OF CHINA (PRC) AND CHINESE TAIPEI

4.1.1 Normal Value in the PRC

Type of economy

The Applicant indicated that it was not possible to obtain a normal value in the PRC as Terbo was not able to determine whether the prices in the PRC were in the ordinary course of trade as the manufacturers on request only supplied export prices and not domestic selling prices in the PRC.

Therefore, the calculations are done with the definition of Section 32(4) of the ITA Act as basis.

Calculation of normal value

The Applicant nominated Chinese Taipei as a third country for the PRC for purposes of calculating the normal value in this investigation.

The SACU industry believes that the Taiwanese PVC industry is at the same level of development as the Chinese industry and that technology is also at the same level, as these two countries compete directly with one another, not only in international markets, but also in their home markets.

The normal value was calculated to be CNR 15.77 per kilogram, and was obtained on an ex-factory level.

4.1.2 Normal Value in Chinese Taipei

The normal value in Chinese Taipei was calculated using the definition of section 32(2)(b) of the ITA Act as a basis.

The Applicant based the domestic selling prices in Chinese Taipei on the quotation obtained from a Taiwanese manufacturer. The Applicant indicated that the normal values that were obtained were quoted ex-factory.

The normal value was determined to be US\$ 1.98 per kilogram.

4.1.2 Export price

The export price to SACU was based on the official import statistics as obtained from SARS for the period 1 January 2006 to 31 December 2006.

The export price was calculated to be:

The PRC	CNR/kg 11.89
Chinese Taipei	NT /kg 52.52

Adjustments to the export price

The Applicant indicated that an adjustment was made to the export price in respect of inland freight at 5%.

An ex-factory export price of NT52.52 per kilogram for Chinese Taipei was therefore calculated, and an ex-factory price of CNR11.89 per kilogram was calculated for the PRC.

4.1.3 Margin of dumping

Based on the above information, the following margin of dumping was calculated for Chinese Taipei:

Chinese Taipei	NT/Kg
Normal value	64.39
Less adjustments	0
Adjusted normal value	64.39
Adjusted Export price	52.52
Margin of dumping	11.87
Invoiced or constructed export price (without adjustments)	55.28
Margin of dumping expressed as a percentage of the invoiced or constructed export price	22.6%

The Commission made a final determination to use the Applicant's information to calculate the dumping margin.

The following margin of dumping was calculated for the PRC:

The PRC	CNR/Kg
Normal value	15.77
Less adjustments	0.00
Adjusted normal value	15.77
Adjusted Export price	11.89
Margin of dumping	3.88
Invoiced or constructed export price (without adjustments)	12.51
Margin of dumping expressed as a percentage of the invoiced or constructed export price	32.66%

4.3 CONCLUSION - DUMPING

For purposes of its final determination, the Commission considered all the comments from interested parties and found that the subject product originating in or imported from the PRC and Chinese Taipei was being dumped into the SACU market with the following margins:

Country of origin	Dumping margin
The PRC	32.7%
Chinese Taipei	22.6%

5. MATERIAL INJURY

5.1 DOMESTIC INDUSTRY – MAJOR PROPORTION OF PRODUCTION

The following injury analysis relates to Terbo Plastics, the Applicant, which constitutes 90% per cent of the total domestic production of the subject product.

The Commission made a final determination that this constitutes “a major proportion” of the total domestic production, in accordance with Article 4.1 of the Anti-Dumping Agreement.

5.2 CUMULATIVE ASSESSMENT

It was found in Section 4 of this submission that the margin of dumping from the country subject to this investigation is more than *de minimis*. It was further found in paragraph 2.1.4 of this report that the volume of imports from this country is not negligible.

The subject product competes directly with other imported products and with the SACU manufactured product.

5.3 IMPORT VOLUMES AND EFFECT ON PRICES

Basic Data Set

Year	Unit	Subject Imports	Other Imports	Applicant's Production*	Inventories*	Applicant's sales volumes*
2004	Tons	2762	5165	100	0	100
2005	Tons	4839	6657	80	0	80
2006	Tons	5443	8247	90	0	90

*The information in this table was indexed due to confidentiality using 2004 as the base

Examination under Article 3.2

Growth of Subject Imports

Variable	Unit of Measurement	Year			Change
		2004	2005	2006	2004/2006
Subject imports/domestic production	%	100	218	219	119
Subject imports/domestic consumption	%	100	136	130	30

The information in this table was indexed due to confidentiality using 2004 as the base year.

Price Effects of Subject Imports

Variable	Unit of Measurement	Year			Change
		2004	2005	2006	2004/2006
Average import price (fob)	R/kg	100	96	101	1
Average price of domestic product (ex-factory) (price depression)	R/kg	100	97	98	2
Price undercutting					
Chinese Taipei	R/kg	Yes	Yes	Yes	
PRC	R/kg	Yes	Yes	Yes	
Cost as % of selling price (Suppression)	R/kg	100	100	106	6

The information in this table was indexed due to confidentiality using 2004 as the base year.

5.4 CONSEQUENT IMPACT OF THE DUMPED IMPORTS ON THE INDUSTRY

Examination under Article 3.4

Variable	Unit of Measurement	Year			
		2004	2005	2006	Change 2002/2005
SACU Sales:					
In value terms	Rand	100	78	89	(11)
Quantities	Kilogram	100	80	90	(10)
Inventories (quantities)	Kilogram	0	0	0	0
Output (quantities)	Kilogram	100	80	90	(10)
Market share of Applicant	Percentage	100	62	59	(41)
Market share of alleged dumped imports					
Chinese Taipei	Percentage	100	147	133	33
PRC	Percentage	100	238	224	124
Market share of other imports	Percentage	100	92	90	(10)
Capacity utilization	Percentage	100	80	45	(55)
Employment (Production)	Number	100	97	101	1
Wages	R/000	100	109	116	16
Productivity (output/worker)	Output per worker	100	41	42	(58)

The information in this table was indexed due to confidentiality using 2004 as the base year.

Variable	Unit of Measurement	Year			Change
		2004	2005	2006	2004/2006
Profit	Rand	100	79	39	(61)
Cash flow	Rand	100	17	(127)	(227)
Return on investment	Percentage	100	53	(12)	(112)
Ability to raise capital (capital expenditure)	Rand	100	55	51	(49)
Factors affecting domestic prices (cost of raw material per unit)	Rand/unit	100	97	104	4
Magnitude of the margin of dumping					22.6%
Chinese Taipei					32.7%
PRC					

The information in this table was indexed due to confidentiality using 2004 as the base year.

5.5 SUMMARY - MATERIAL INJURY

All comments received on material injury were taken into account by the Commission, and are available on the public file.

The Commission made a final determination that the Applicant, and therefore the SACU industry, is suffering material injury.

6. CAUSAL LINK

6.1 GENERAL

In order for the Commission to impose preliminary anti-dumping duties, it must be satisfied that there is sufficient evidence to indicate that the material injury experienced by the SACU industry is as a result of the dumping of the subject products.

6.2 VOLUME OF IMPORTS AND MARKET SHARE

An indication of causality is the extent of the increase of volume and the extent to which the market share of the domestic industry has decreased since the commencement of injury, with a corresponding increase in the market share of the dumped product.

The following table compares the market share of the SACU industry with that of the alleged dumped imports:

Table 6.2.1: Market share

	2004	2005	2006
Percentage market share held by:			
SACU Industry market share	100	62	59
Market share of alleged dumped imports			
Chinese Taipei	100	147	133
PRC	100	238	224
Other imports	100	92	99

The information in this table was indexed due to confidentiality using 2004 as the base year.

The market share of the Applicant decreased over the period 2004 to 2006, while the alleged dumped imports increased over the same period.

The following table shows the volume of imports:

Table 6.2.2: Import volumes

Kilogram	2004	2005	2006
Alleged dumped imports	2 046 851	4 470 696	4 851 219
Other imports	5 881 033	7 025 489	8 838 575
Total imports	7 927 884	11 496 185	13 689 794
Alleged dumped imports as a % of total imports	25.8%	38.9%	35.4%

The table indicated that there was an increase from 2004 to 2006 in the alleged dumped imports as a percentage of total imports. Other imports increased from 2004 to 2006.

6.3 EFFECT OF DUMPED IMPORTS ON PRICES

The following table shows the price effects of the Applicant:

Table 6.3.1: Price undercutting

Rand/unit	2004	2005	2006
Price undercutting			
Chinese Taipei	Yes	Yes	No
PRC	Yes	Yes	Yes
Applicant's ex-factory selling price	100	97	98

The information in this table was indexed due to confidentiality using 2004 as the base year.

6.4 CONSEQUENT IMPACT OF DUMPED IMPORTS

Material injury indicator	Analysis (2004 – 2006)
Sales volume	Decrease
Profit	Decrease
Output	Decrease
Market share	Decrease
Productivity	Decrease
Return on investment	Decrease
Utilisation of capacity	Decrease
Cash flow	Decrease
Inventories	No inventories are in stock
Employment	Increase
Wages	Increase
Ability to raise capital	Decrease

6.5 FACTORS OTHER THAN THE DUMPING CAUSING INJURY

6.5.1 Examination of causality under Article 3.5

Variable	Unit of Measurement	Year			Change
		2004	2005	2006	2004/2006
Prices of imports not sold at dumping prices (fob price)	R/kg	19.37	21.35	22.92	18.3%
Volume of imports not sold at dumping	Kg	5 881 033	7 025 489	8 838 575	50.3%
Contraction in demand: • GDP growth rate	Percentage	3.7	3.2	4.6	24.32
Changes in the patterns of consumptions	The Applicant stated that they believe that the overall market, which is being eroded continuously by cheap dumped imports from China and Chinese Taipei, is relatively stable.				
Trade-restrictive practices of foreign and domestic producers	The Applicant stated that the SACU industry is not aware of any restrictive trade practices				
Competition between foreign and domestic producers	The Applicant stated that there exist healthy competition between the SACU industry and fair imports.				
Developments in technology	The applicant stated that the SACU industry uses the latest technology, which ensures that it can compete with fairly priced imports.				
Export performance of the domestic industry	The Applicant stated that it did not export during the period of investigation.				
Productivity of the domestic industry	The Applicant stated that its productivity, in the absence of dumped products in the SACU market is as high, if not better than that of the Chinese and Taiwan exporters.				

*The information in this table was indexed due to confidentiality using 2004 as the base year

6.6 CREATION OF A REBATE ITEM

Comments were received on the exclusion of the anti-dumping duty on products included in the tariff heading that are not part of the products under investigation. After consultations with SARS, the Commission decided to recommend that a rebate item be created for the importation of sheets of polymers of vinyl chloride for the manufacture of smart cards, magnetic stripe cards and similar cards, under provision 460.00 as a temporary rebate that is not subject to registration with SARS. The mechanism of control would be the issuing of a permit and related permit requirements. This permit will be issued by ITAC.

The Commission decided to recommend that this temporary rebate of the full anti-dumping duty be created, as follows:

“Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%, classifiable in tariff subheading 3920.49, originating in or imported from China and Chinese Taipei, in such quantities, at such times and subject to such conditions as the International Trade

Administration Commission may allow by specific permit, after the Commission is satisfied that such goods will be used exclusively for the manufacture of cards incorporating a magnetic stripe, cards incorporating semiconductor devices and SIMM or DIMM cards.”

6.7 CONCLUSION ON CAUSAL LINK

After considering all the information and the comments received, the Commission found that there was a causal link between the dumped products and the material injury suffered by the Applicant. In coming to this conclusion, the Commission considered all relevant factors other than dumping that could be causing material injury and decided that these did not detract from the causal link.

7. SUMMARY OF FINDINGS

7.1 Dumping

The Commission found that the subject product originating in or imported from Chinese Taipei and the PRC were imported at dumped prices into the SACU market.

The following dumping margins were calculated:

Table 7.1

Country	Dumping margin
The PRC	32.7%
Chinese Taipei	22.6%

7.2 Material injury

There is sufficient evidence that the SACU industry suffered material injury in the form of:

- price undercutting;
- price suppression and depression;
- its output declined;
- decline in sales;
- decrease in net profit;
- decline in market share;
- decline in productivity;
- decline in return on investment;
- negative effect on growth;
- decline in capacity utilization; and
- negative effect on cash flow.

7.3 Causal link

After considering all the relevant factors and comments received, the Commission made a final determination that there was a causal link between the dumped products and the material injury suffered by the Applicant. In coming to this conclusion the Commission considered relevant factors other than dumping that could be causing material injury and decided that these did not detract from the causal link.

8. FINAL DETERMINATION

The Commission made a final determination that:

- a. The subject product originating in or imported from the PRC and Chinese Taipei is being dumped into the SACU market;
- b. The SACU industry is suffering material injury;
- c. There is a causal link between the dumping of the subject products and the material injury.

The Commission therefore made a final determination to recommend to the Minister of Trade and Industry that definitive anti-dumping duties be imposed on plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC) classifiable in tariff subheading 3920.49, non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6% originating in or imported from the People's Republic of China and Chinese Taipei in the following amounts:

Country:	Rate of duty
The PRC	32.7%
Chinese Taipei	22.6%

The Commission further decided to recommend to the Minister of Trade and Industry that a temporary rebate of the full anti-dumping duty be created, as follows:

"Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%, classifiable in tariff subheading 3920.49, originating in or imported from China and Chinese Taipei, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after the Commission is satisfied that such goods will be used exclusively for the manufacture of cards incorporating a magnetic stripe, cards incorporating semiconductor devices and SIMM or DIMM cards."

**NOTES REGARDING AMENDMENTS TO THE SCHEDULES
TO THE CUSTOMS AND EXCISE ACT, 1964**

25 APRIL 2008

These notes are issued merely as a guide and both the old and new provisions should be studied in order to determine what the amendment actually entails. These notes have no legal status.

<i>Provision</i>	<i>Note</i>
207.01/3920.49/01.06	The provision for an anti-dumping duty on plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC) non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6% originating in or imported from China, is imposed, with retrospective effect from 26 October 2007.
207.01/3920.49/02.06	The provision for an anti-dumping duty on plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC) non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6% originating in or imported from Taiwan is imposed, with retrospective effect from 26 October 2007.
460.07/3920.49/01.06	The provision for a rebate of the full anti-dumping duty on plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC) non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6% originating in or imported from China, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after the Commission is satisfied that such goods will be used exclusively for the manufacture of cards incorporating a magnetic stripe, cards incorporating semiconductor devices and SIMM or DIMM cards is created, with retrospective effect from 26 October 2007.
460.07/3920.49/02.06	The provision for a rebate of the full an anti-dumping duty on plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC) non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%, originating in or imported from Taiwan, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after the Commission is satisfied that such goods will be used exclusively for the manufacture of cards incorporating a magnetic stripe, cards incorporating semiconductor devices and SIMM or DIMM cards is created, with retrospective effect from 26 October 2007.

Government Gazette No.

No. R.

25 April 2008

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 2 (NO. 2/298)**

Under section 56 of the Customs and Excise Act, 1964, Schedule No. 2 to the said Act is hereby amended, with retrospective effect from 26 October 2007, to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the insertion after tariff heading 3920.20/04.06 to item 207.01 of the following:

Item	Tariff Heading	Code	C D	Description	Rebate Items	Imported from or originating in	Rate of Duty
207.01	3920.49	01.06	62	Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%		China	32,7%
207.01	3920.49	02.06	67	Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not reinforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%		Taiwan	22,6%

Government Gazette No.

No. R.

25 April 2008

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/312)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, with retrospective effect from 26 October 2007, to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the insertion after tariff heading 39.19/01.00 to rebate item 460.07 of the following:

Rebate Item	Tariff Heading	Rebate Code	C		Description	Extent of Rebate
			D			
460.07	3920.49	01.06	64		Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not re-inforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%, originating in or imported from China, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after the Commission is satisfied that such goods will be used exclusively for the manufacture of cards incorporating a magnetic stripe, cards incorporating semiconductor devices and SIMM or DIMM cards	The full anti-dumping duty
460.07	3920.49	02.06	64		Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not re-inforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%, originating in or imported from Taiwan, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after the Commission is satisfied that such goods will be used exclusively for the manufacture of cards incorporating a magnetic stripe, cards incorporating semiconductor devices and SIMM or DIMM cards	The full anti-dumping duty