



Dumping Commodity Register

Aluminium Extrusions

Exported from the People's Republic of China, the Socialist Republic of Vietnam and Malaysia

Document release date	Brief description of change(s)
23 March 2017	Amendments to Securities from Vietnam and Malaysia
27 March 2017	Addition of securities for exporter
13 April 2017	Amendments to the manufacturer/supplier list
20 April 2017	Addition of Countervailing Securities for Malaysia
12 May 2017	Termination of securities for Tongliao Jiaojian Aluminium Co Ltd
30 May 2017	Amendments to manufacturer/supplier list
28 June 2017	Implementation of Measures for Vietnam and Malaysia
11 July 2017	New measures for Goomax following accelerated review.
18 July 2017	Termination of securities for Skyline Aluminium
31 July 2017	Amendments to the manufacturer/supplier list
14 August 2017	Amendments to the manufacturer/supplier list
18 August 2017	Amendments to the manufacturer/supplier list

Note:

DCRs notify the outcomes of finalised investigations and should be read in conjunction with any relevant current investigations, such as reviews and inquiries. Please refer to the [Cases](#) page on the website to locate any current information for this commodity.

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Question	Response
<p>1. What countries do measures apply to?</p>	<p>On 28 October 2015, anti-dumping measures in the form of interim dumping duties (IDD) were continued on aluminium extrusions exported from the People’s Republic of China (China), except for exports by Tai Ao Aluminium Tai Shan Co Ltd and Guangdong Zhongya Aluminium Company Limited.</p> <p>Anti-dumping measures in the form of interim countervailing duties (ICD) were also continued on aluminium extrusions exported from China, except for exports by Tai Ao Aluminium Tai Shan Co Ltd.</p> <p>For more information on the continuation of measures, please refer to Final Report REP 287 and Anti-Dumping Notice 2015/125.</p> <p>On 28 June 2017, anti-dumping measures in the form of IDD were imposed on aluminium extrusions exported from Socialist Republic of Vietnam (Vietnam). Anti-dumping measures in the form of IDD and ICD were also imposed on aluminium extrusions exported from Malaysia for ‘all other exporters’ only.</p> <p>For further information refer to Final Report REP 362 and Anti-Dumping Notice 2017/72 and 2017/73.</p>
<p>2. What types of aluminium extrusions are subject to anti-dumping measures?</p>	<p>The ‘description of goods’ subject to measures/secureities are:</p> <ul style="list-style-type: none"> • are produced by an extrusion process; • are of alloys having metallic elements falling within the alloy designations published by The Aluminium Association commencing with 1, 2, 3, 5, 6 or 7 (or proprietary or other certifying body equivalents); <p>Finish Types</p> <ul style="list-style-type: none"> • as extruded (mill); • mechanical; • anodized; or • painted or otherwise coated, whether or not worked; <p>Sizes</p> <ul style="list-style-type: none"> • have a wall thickness or diameter greater than 0.5 mm; • have a maximum weight per metre of 27 kilograms; and • have a profile or cross-section fitting within a circle having a diameter of 421 mm.

2. What types of aluminium extrusions are subject to anti-dumping measures and securities? (continued)

The following descriptions are ***excluded*** from measures as a result of, exemption type “GOODS” applies:

[Ministerial Exemption Instrument No 5 of 2017](#) effective from 7 November 2016.

- Extruded aluminium tubes manufactured from aluminium, alloy designation 6061 with a T6 temper designation, with an outside diameter of 140mm, wall thickness of 1.8mm and a length of 5000mm.

For more information about the description of the goods subject to measures, please refer to the Final Report [REP 287](#) and [362](#).

The table below provides guidance to importers and brokers to assist in the categorisation of aluminium extrusions into the types covered by interim duties (GUC), and those not covered (Non GUC). In most cases, extrusions classified to headings 7604 or 7608 would be subject to IDD and/or ICD. Importers should use the table to categorise their goods and decide whether dumping and countervailing duties apply.

< Goods Under Consideration (GUC) >				< Non GUC >		
1	2	3	4	5	6	7
Aluminium extrusions	Aluminium extrusions with minor working	Aluminium extrusions that are parts intended for use in intermediate or finished products	Aluminium extrusions that are themselves finished products	Unassembled products containing aluminium extrusions	Intermediate or partly assembled products containing aluminium extrusions	Fully assembled finished products containing aluminium extrusions
Examples						
Mill finish, painted, powder coated, anodised, or otherwise coated aluminium extrusions	Precision cut, machined, punched or drilled aluminium extrusions	Aluminium extrusions designed for use in a door or window	Carpet liner, fence posts, heat sinks	Kits that, at time of import, comprise all necessary parts to assemble finished goods. For example, shower frame kits, window frame kits, unassembled unitised curtain walls	Unglazed window or door frames	Windows, doors

Please Note:

- When importing goods into the country importers are required to self-assess whether the imported goods meet the goods description outlined above and whether anti-dumping measures apply.
- The Anti-Dumping Commission is not in a position to provide advice on whether certain goods meet the description above.
- The use of exemption types is subject to monitoring by the Anti-Dumping Commission and the Department of Immigration and Border Protection (DIBP).

<p>3. How much IDD and ICD will an importer have to pay?</p>	<p><u>IDD – all exporters from China, Vietnam and ‘all other exporters’ from Malaysia (except Goomax Metal Co. Ltd)</u></p> <p>IDD is in the form of a fixed and variable measure. The total IDD liability is calculated as follows:</p> <ul style="list-style-type: none"> • fixed component of IDD: dumping export price (DXP) or ascertained export price (AEP), whichever is the greatest, multiplied by the applicable IDD ad valorem duty rate; plus • variable component of IDD: the amount, if any, by which the DXP is lower than the AEP. <p><u>IDD – Goomax Metal Co. Ltd</u></p> <p>IDD is in the form of a floor price measure. The total IDD liability is the amount, if any, by which the DXP is lower than the normal value (NV).</p> <p><u>ICD – all exporters from China and ‘all other exporters’ from Malaysia</u></p> <p>ICD liability is calculated by multiplying the DXP by the ICD ad valorem duty rate.</p>
<p>4. Example of how to calculate the IDD and ICD liability</p>	<p>The following is an example of how to calculate the IDD and ICD liability of a <u>fixed and variable measure</u>.</p> <ul style="list-style-type: none"> • DXP = AUD \$1,000 (Free-On-Board (FOB), cash) • AEP = AUD \$2,000 (FOB, cash) • IDD ad valorem rate = 10% • ICD ad valorem rate = 15% <p>IDD liability</p> <p><u>Fixed component of IDD:</u> The higher of the DXP (\$1,000) or AEP (\$2,000) multiplied by the IDD ad valorem rate (10%): \$2,000 (AEP) x 10% = \$200</p> <p><u>Variable component of IDD:</u> The amount, if any, by which the DXP (\$1,000) is lower than the AEP (\$2,000): \$2,000 - \$1,000 = \$1,000</p> <p><u>Total IDD liability:</u> \$1,200 (\$200 + \$1,000)</p> <p>ICD liability</p> <p>The DXP (\$1,000) multiplied by the ICD ad valorem rate (15%): \$1,000 x 15% = \$150</p> <p>The following is an example of how to calculate the IDD liability of a <u>floor price measure</u>.</p> <ul style="list-style-type: none"> • DXP = AUD \$1,000 (Free-On-Board (FOB), cash) • NV = AUD \$2,000 (FOB, cash) <p>IDD liability</p> <p>The amount, if any, by which the DXP (\$1,000), is lower than the NV (\$2,000): \$2,000 - \$1,000 (DXP) = \$1,000</p>

5. What is the dumping export price (DXP) and how do I calculate it?

The DXP refers to the actual export price of the exported goods. The DXP should reflect the total export (invoice) price of the goods being entered, not the unit price of the goods.

The DXP should be recorded on the relevant Full Import Declaration for the goods in the same terms as the AEP for the goods. Calculating the DXP may involve adjusting the actual export invoice price of the goods to the terms specified for the AEP.

For example, if the AEP terms are “FOB, cash” and the actual invoice terms of the goods are “CIF, 60 days, packed”, the following adjustments will need to be made in order to calculate the DXP at FOB, cash level.

- step 1 - an adjustment for interest on credit terms will need to be made; and
- step 2 - the overseas freight and insurance components will need to be subtracted from the export invoice price.

Where suitable evidence cannot be proffered by the importer of the interest rate, then 1.0% per month (0.033% per day) should be applied to the actual invoice price credit terms.

An example of adjusting for credit and incoterms is provided below:

- Invoice terms = CIF, 60 days
- Specified terms = FOB, cash
- Export price - invoice amount = \$1,000
- Marine insurance and ocean freight amount = \$100

Step 1 - adjust for credit terms

1. 1% per month interest rate should be applied to the invoiced price credit terms (i.e. 30 days = 1%)
2. If the invoiced CIF, 60 days price is \$1,000, then the CIF, cash price = \$980 (\$1,000 less 2%)

Step 2 - adjust for incoterms

1. Adjust for freight and insurance to calculate DXP at FOB, cash equivalent
2. CIF, cash price of \$980 minus freight and insurance amount of \$100 = \$880
3. The DXP price = \$880 FOB, cash

For further instructions/examples on how to calculate the DXP, please refer to the [Anti-Dumping Commission website](#).

<p>6. What information is needed to complete an import declaration for goods subject to measures?</p>	<p>The information required by an importer or Customs broker to complete an import declaration for goods subject to IDD/DSA is:</p> <ul style="list-style-type: none"> • DXP; • Dumping Specification Number (DSN) or exemption type (where appropriate); • Country (this is usually country of origin or export country); • Tariff classification and statistical code; • Exporter / supplier; and • Quantity. <p>Please see below to determine which DSN applies to the exporter of your goods. Advice on how to complete an import declaration for goods subject to measures is available on Anti-Dumping Commission website</p>																																			
<p>7. What DSN do I use on the import declaration and what are the rates for my exporter?</p>	<p>The following DSNs apply to goods exported from China and entered for home consumption on or after 28 October 2015.</p> <table border="1" data-bbox="506 596 2078 1409"> <thead> <tr> <th>Exporter</th> <th>CCID</th> <th>Measure</th> <th>Effective Rate of Duty</th> <th>Ascertained Export Price</th> <th>Export Terms</th> <th>DSN</th> </tr> </thead> <tbody> <tr> <td colspan="7">China</td> </tr> <tr> <td> <u>Guangdong Jiangsheng Aluminium Co Ltd</u> (formerly known as) <u>Tai Ao Aluminium Tai Shan Co Ltd</u> Supplied directly or through: <u>Phoenix Endeavour Ltd</u>; or <u>HDLS (HK) Ltd</u>; or <u>Guangdong Yuenxin Mechanical & Electrical Equipment Import & Export Co. Ltd.</u> </td> <td> CFJ4473469A CCE6997349W CCF9494397L CCG3779374P CCG6436934M CCX4494337G CCY7374367R CFC7443776Y CEC3993464A CCK33476967F </td> <td></td> <td></td> <td></td> <td>Exempt</td> <td></td> </tr> <tr> <td> <u>Guangdong Zhongya Aluminium Company Ltd</u> Supplied directly or through <u>Zhongya Shaped Aluminium HK Holding Ltd</u>; or <u>Xiamen Hongchi Trade Co.,Ltd</u>; or <u>Alexander Steel Fabrication Limited</u> </td> <td> CEL9644346C CCW6474494R CCE3446434L CCG4349993Y CEX7369336F CCH4999466L CFE6446339X </td> <td>IDD & ICD</td> <td>0.6%</td> <td>Confidential</td> <td>FOB, cash</td> <td>91</td> </tr> <tr> <td> <u>PanAsia Aluminium (China) Limited</u> Supplied directly or through <u>PanAsia Aluminium (Macao Commercial Offshore) Ltd</u>; or <u>Opal Macao Commercial Offshore Limited</u> </td> <td> CCP7733374Y CCT9974764M CEA4736366H CCX3667779Y </td> <td>IDD & ICD</td> <td>21.9%</td> <td>Confidential</td> <td>FOB, cash</td> <td>93</td> </tr> </tbody> </table>	Exporter	CCID	Measure	Effective Rate of Duty	Ascertained Export Price	Export Terms	DSN	China							<u>Guangdong Jiangsheng Aluminium Co Ltd</u> (formerly known as) <u>Tai Ao Aluminium Tai Shan Co Ltd</u> Supplied directly or through: <u>Phoenix Endeavour Ltd</u> ; or <u>HDLS (HK) Ltd</u> ; or <u>Guangdong Yuenxin Mechanical & Electrical Equipment Import & Export Co. Ltd.</u>	CFJ4473469A CCE6997349W CCF9494397L CCG3779374P CCG6436934M CCX4494337G CCY7374367R CFC7443776Y CEC3993464A CCK33476967F				Exempt		<u>Guangdong Zhongya Aluminium Company Ltd</u> Supplied directly or through <u>Zhongya Shaped Aluminium HK Holding Ltd</u> ; or <u>Xiamen Hongchi Trade Co.,Ltd</u> ; or <u>Alexander Steel Fabrication Limited</u>	CEL9644346C CCW6474494R CCE3446434L CCG4349993Y CEX7369336F CCH4999466L CFE6446339X	IDD & ICD	0.6%	Confidential	FOB, cash	91	<u>PanAsia Aluminium (China) Limited</u> Supplied directly or through <u>PanAsia Aluminium (Macao Commercial Offshore) Ltd</u> ; or <u>Opal Macao Commercial Offshore Limited</u>	CCP7733374Y CCT9974764M CEA4736366H CCX3667779Y	IDD & ICD	21.9%	Confidential	FOB, cash	93
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<u>PanAsia Aluminium (China) Limited</u> Supplied directly or through <u>PanAsia Aluminium (Macao Commercial Offshore) Ltd</u> ; or <u>Opal Macao Commercial Offshore Limited</u>	CCP7733374Y CCT9974764M CEA4736366H CCX3667779Y	IDD & ICD	21.9%	Confidential	FOB, cash	93																														

7. What DSN do I use on the import declaration and what are the rates for my exporter? (continued)

Exporter	CCID	Measure	Effective Rate of Duty	Ascertained Export Price	Export Terms	DSN
China (continued)						
<u>Guang Ya Aluminium Industries Co Ltd</u>	CCT3446763W	IDD & ICD	4.5%	Confidential	FOB, cash	94
<u>Guangdong Nanfang Aluminium Co. Ltd</u> Supplied directly or through <u>Xiamen Hongchei Trade Co., Ltd</u>	CFC3364946F CCH4999466L	IDD & ICD	0%	Confidential	FOB, cash	99
<u>Press Metal International Ltd</u>	CCK6444394Y	IDD & ICD	0%	Confidential	FOB, cash	100
<u>Tai Shan City Kam Kiu Aluminium Extrusion Co Ltd</u> Supplied directly or through <u>Kam Kiu Aluminium Products Sdn Bhd</u>	CCP3976393R CCE7444964M	IDD & ICD	22.2%	Confidential	FOB, cash	102
<u>Foshan Shunde Beijiao Jiawei</u>	CFH9439937P	IDD & ICD	0%	Confidential	FOB, cash	123
<u>Goomax Metal Co. Ltd Fujian</u> Supplied directly or through <u>Xiamen Juncheng Trade Co., Ltd</u>	CFE7673393F CFK9467449N	IDD & ICD	Floor Price	Confidential	FOB, cash	130
<u>Residual exporters</u> See Q&A item 8 for list of exporters and suppliers		IDD & ICD	17.5%	Confidential	FOB, cash	95
<u>All other Exporters</u>		IDD & ICD	48.5%	Confidential	FOB, cash	97

Please Note:

1. IDD, ICD ad valorem duty rates and AEP are considered confidential. Please see below on how importers can request the rates.
2. The actual duty liability may be higher than the effective rate of duty published due to the variable component of IDD that may be payable.

The following DSNs apply to goods from Malaysia and Vietnam and entered for home consumption on or after 28 June 2017.

Exporter	CCID	Measure	Effective Rate of Duty	Ascertained Export Price	Export Terms	DSN
Vietnam						
<u>Global Vietnam Aluminium Co., Ltd</u>	CFE6636673E CFF6977797X	IDD	18.0%	Confidential	FOB, cash	125
<u>East Asia Aluminium Company Ltd</u>	CEM3433697E CEK9496944M	IDD	7.7%	Confidential	FOB, 90 Days	126

7. What DSN do I use on the import declaration and what are the rates for my exporter? (continued)

Exporter	CCID	Measure	Effective Rate of Duty	Ascertained Export Price	Export Terms	DSN
Vietnam (continued)						
<u>Mien Hua Precision Mechanical Co., Ltd</u> Supplied directly or through <u>Legend Power Enterprises Ltd (Taiwan)</u>	CCY9496639A CFA3364346F CFF4647449N CCE6779764J	IDD	11.6%	Confidential	FOB, cash	127
<u>All other Exporters</u>		IDD	34.9%	Confidential	FOB, cash	128
Malaysia						
<u>Superb Aluminium Industries Sdn Bhd</u>	CFA7644696J CEG6967936T	Exempt				
<u>LB Aluminium Bhd</u> Supplied directly or through <u>Breezway Malaysia Sdn Bhd</u> ; or <u>Starke Group Ltd</u> ; or <u>Sapa Singapore Holdings Pte Ltd</u> ; or <u>Sapa Building Systems South East Asia</u>	CCC9737396M CCJ3794374P CFG4769947T CCY4697433J CCG3633964T 72039464649 CFK4337436T CET6363736A CEW4674976K	Exempt				
<u>Press Metal Bhd</u> Supplied directly or through <u>Sapa Singapore Holdings Pte Ltd</u> ; or <u>Sapa Building Systems South East Asia</u>	CCC6767339L CET6363736A CEW4674976K	Exempt				
<u>Milleon Extruder Sdn Bhd</u>	CEG6349699P CEK7977936X	Exempt				
<u>Genesis Aluminium Industries Sdn Bhd</u>	CEF7463343P	Exempt				
<u>Kamco Aluminium Sdn Bhd</u>	CCE9749674C	Exempt				
<u>All other Exporters</u>		IDD & ICD	16.2%	Confidential	FOB, cash	129

Please Note:

1. IDD, ICD ad valorem duty rates and AEP are considered confidential. Please see below on how importers can request the rates.
2. The actual duty liability may be higher than the effective rate of duty published due to the variable component of IDD that may be payable.

8. Which exporters and associated suppliers are considered residual exporters/suppliers?

The following residual exporters from China are subject to DSN 95 as described above.

Exporter	Supplied by	CCID
100 Door Window and Curtain Wall (Guangdong) Co., Ltd	Foshan Yuelin Import and Export Co., Ltd	CET3437449C CFA7499647M
Foshan City Nanhai Yongfeng Aluminium Co Ltd	Nanhai Textiles Import & Export Co., Ltd	CCN3347347W CCC9746446H
Foshan JMA Aluminium Co Ltd	JMA HK Company Limited	CEL7937947T CCG6634366G
Fujian Minfa Aluminium Inc	Xiamen Hongchi Trade Co Ltd Shanghai Asia Foreground International Trade Co. Ltd	CCJ3676734G CCH4999466L CCM3366499G
Guangdong Huachang Aluminium Factory Co Ltd	Dongguan Dongfa Glass Product Co Ltd	CCJ6397766Y CCK7649674F
Guangdong Jinxiecheng Al Manufacturing Co Ltd	Foshan Nanhai Newtime Trading Co., Ltd. Foshan Everbright Import and Export Co. Ltd Guangdong Nenking Import and Export Co. Ltd	CEL4673763R CEL4396669W CEL4663369A CFH9644493A
Guangdong JMA Aluminium Profile Factory (Group) Co Ltd	JMA (HK) Company Limited	CCE3676336W CCG6634366G CFA7367676J
Guangdong Weiye Aluminium Factory Group Co Ltd	Same	CCK6394664G
Guangdong Xingfa Aluminium Co Ltd	Guangzhou Parkson Logistics Services Co Ltd Guangdong Metals & Minerals Import & Export (Group) Corp	CCL4663433G CCL6476797P CEG6977673C
Jeb International LTD	Guangdong Xingfa Aluminium Co Ltd	CEF7463647K CEK9467739J CEX3744674A CEX7779777H CFA4666699Y
Silver 100 Aluminium Innovation (Guangdong) Limited	Foshan Yuelin Import and Export Co., Ltd.	CCP6336366K CFA7499647M
Suzhou Rizhongtian Aluminium Co Ltd	Air Comfort Systems Co., Ltd	CEP9494747G CEP9494747G
Zhaoqing Xinlianchang Metal Corporation Ltd	Same	CEW3663676A
Zhaoqing Jin Zhong Cai Aluminium Industrial Limited	China Square Industrial Limited	CCL9749796W

<p>9. How do I find out the confidential rate and ascertained export price for my exporter?</p>	<p>The IDD ad valorem rate and the AEP for each DSN are considered confidential and will not be published.</p> <p>Importers of these goods may be provided with the confidential IDD ad valorem rate and the AEP, however the onus is on the importer to substantiate their commercial relationship with an exporter/supplier of their goods by providing evidence of:</p> <ul style="list-style-type: none"> • A previous trading history with a nominated exporter/supplier of the goods. Evidence of a trading history would take the form of at least commercial invoices, packing list and bills of lading from previous shipments; or • In the absence of a trading history, an offer or a quotation from an exporter/supplier of goods subject to dumping/countervailing measures. The offer or quotation must be on the exporter/supplier's company letterhead. <p>Requests and evidence should be sent to clientsupport@adcommission.gov.au</p> <p>Please note:</p> <ol style="list-style-type: none"> 1. Any requests for the confidential information that do not include sufficient evidence as outlined above will be rejected. 2. Only as much of the confidential information as is necessary to enter the goods will be provided. <p>The ABF will conduct monitoring of imports subject to anti-dumping measures consistent with its published policy.</p>
<p>10. Are there any exporters exempt from anti-dumping measures?</p>	<p>All exporters and suppliers of aluminium extrusions from China are subject to IDD except Tai Ao Aluminium Tai Shan Co Ltd and Guangdong Zhongya Aluminium Company Ltd.</p> <p>All exporters and suppliers of aluminium extrusions from China are subject to ICD except Tai Ao Aluminium Tai Shan Co Ltd.</p> <p>All exporters and suppliers of aluminium extrusions from Vietnam are subject to IDD.</p> <p>All exporters and suppliers of aluminium extrusions from Malaysia are subject to IDD and ICD except the following exporters:</p> <ul style="list-style-type: none"> • Superb Aluminium Industries Sdn Bhd; • LB Aluminium Bhd; • Press Metal Bhd; • Milleon Extruder Sdn Bhd; • Genesis Aluminium Industries Sdn Bhd; and • Kamco Aluminium Sdn Bhd. <p>The 'all other exporters' rate of IDD/DSA and ICD will apply to exported goods unless an importer has evidence that the goods are being supplied either directly by a named exporter or through a linked supplier.</p>

11. How long are the measures in place for?	<p>The measures have been imposed for five years, unless revoked earlier.</p> <p>For aluminium extrusions from China the measures are in place until 28 October 2020.</p> <p>For aluminium extrusions from Malaysia and Vietnam measures are in place until 27 June 2022.</p>																		
12. What tariff classifications and statistical codes are covered by the anti-dumping measures/securities?	<p>Goods subject to measures or securities should be classified using the tariff sub-headings and associated statistical codes below:</p> <table border="1" data-bbox="712 373 1370 676"> <thead> <tr> <th>Tariff subheading</th> <th>Statistical code</th> </tr> </thead> <tbody> <tr> <td>7604.10.00</td> <td>06</td> </tr> <tr> <td>7604.21.00</td> <td>07, 08</td> </tr> <tr> <td>7604.29.00</td> <td>09, 10</td> </tr> <tr> <td>7608.10.00</td> <td>09</td> </tr> <tr> <td>7608.20.00</td> <td>10</td> </tr> <tr> <td>7610.10.00</td> <td>12</td> </tr> <tr> <td>7610.90.00</td> <td>13</td> </tr> </tbody> </table> <p>If importers are unclear on the correct tariff classification of their goods, it is recommended they contact DIBP on 131 881 for advice.</p>	Tariff subheading	Statistical code	7604.10.00	06	7604.21.00	07, 08	7604.29.00	09, 10	7608.10.00	09	7608.20.00	10	7610.10.00	12	7610.90.00	13		
Tariff subheading	Statistical code																		
7604.10.00	06																		
7604.21.00	07, 08																		
7604.29.00	09, 10																		
7608.10.00	09																		
7608.20.00	10																		
7610.10.00	12																		
7610.90.00	13																		
13. What are the duty assessment importation and application period dates?	<p>An importer of goods on which an IDD has been paid, may lodge an application with the Commissioner requesting that the Parliamentary Secretary make an assessment of the final liability of those goods to duty.</p> <p>This usually occurs when an importer considers that the IDD paid in respect of goods exceed the total amount payable (i.e. importers consider they are entitled to a refund of duties). In relation to IDD, an importer may consider that the dumping margin for the goods is now less than it was during the investigation period, or that its exporter is no longer dumping, and as a result it has paid more duty than it should have paid.</p> <p>There are a series of time frames fixed by legislation that govern the duty assessment system (referred to as importation periods). The duty assessment importation periods and application dates for aluminium extrusions from China are as follows:</p> <table border="1" data-bbox="577 1136 1541 1442"> <thead> <tr> <th>Importation Period</th> <th>Application Period</th> </tr> </thead> <tbody> <tr> <td>28 October 2016 - 27 April 2017</td> <td>28 April 2017 – 27 October 2017</td> </tr> <tr> <td>28 April 2017 – 27 October 2017</td> <td>28 October 2017 to 27 April 2018</td> </tr> <tr> <td>28 October 2017 - 27 April 2018</td> <td>28 April 2018 – 27 October 2018</td> </tr> <tr> <td>28 April 2018 – 27 October 2018</td> <td>28 October 2018 - 27 April 2019</td> </tr> <tr> <td>28 October 2018 -27 April 2019</td> <td>28 April 2019 – 27 October 2019</td> </tr> <tr> <td>28 April 2019 – 27 October 2019</td> <td>28 October 2019 - 27 April 2020</td> </tr> <tr> <td>28 October 2019 - 27 April 2020</td> <td>28 April 2020 – 27 October 2020</td> </tr> <tr> <td>28 April 2020 – 27 October 2020</td> <td>28 October 2020 - 27 April 2021</td> </tr> </tbody> </table>	Importation Period	Application Period	28 October 2016 - 27 April 2017	28 April 2017 – 27 October 2017	28 April 2017 – 27 October 2017	28 October 2017 to 27 April 2018	28 October 2017 - 27 April 2018	28 April 2018 – 27 October 2018	28 April 2018 – 27 October 2018	28 October 2018 - 27 April 2019	28 October 2018 -27 April 2019	28 April 2019 – 27 October 2019	28 April 2019 – 27 October 2019	28 October 2019 - 27 April 2020	28 October 2019 - 27 April 2020	28 April 2020 – 27 October 2020	28 April 2020 – 27 October 2020	28 October 2020 - 27 April 2021
Importation Period	Application Period																		
28 October 2016 - 27 April 2017	28 April 2017 – 27 October 2017																		
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28 October 2018 -27 April 2019	28 April 2019 – 27 October 2019																		
28 April 2019 – 27 October 2019	28 October 2019 - 27 April 2020																		
28 October 2019 - 27 April 2020	28 April 2020 – 27 October 2020																		
28 April 2020 – 27 October 2020	28 October 2020 - 27 April 2021																		

13. What are the duty assessment importation and application period dates?
(continued)

The duty assessment importation periods and application dates for aluminium extrusions from **Malaysia and Vietnam** are as follows:

Importation Period	Application Period
Securities Period	28 June 2017 – 27 December 2017
28 June 2017 – 27 December 2017	28 December 2017 – 27 June 2018
28 December 2017 – 27 June 2018	28 June 2018 - 27 December 2018
28 June 2018 – 27 December 2018	28 December 2018 – 27 June 2019
28 December 2018 – 27 June 2019	28 June 2019 - 27 December 2019
28 June 2019 – 27 December 2019	28 December 2019 – 27 June 2020
28 December 2019 – 27 June 2020	28 June 2020 - 27 December 2020
29 June 2020 – 27 December 2020	28 December 2020 – 27 June 2021
28 December 2020 – 27 June 2021	28 June 2021 - 27 December 2021
28 June 2021 – 27 December 2021	28 December 2021 – 27 June 2022
28 December 2021 – 27 June 2022	28 June 2022 - 27 December 2022

More information about duty assessments is available on the [Anti-Dumping Commission website](#).