



## Dumping Commodity Register

### Deep Drawn Stainless Steel Sinks Exported from the People's Republic of China

Document release date	Brief description of change(s)
26 March 2015	Interim dumping and countervailing duties imposed
31 March 2015	Inclusion of Goods in Transit and conversion DSNs
17 June 2015	New DSNs for certain exporters for goods covered by IDD and ICD
23 December 2015	Addition of securities
2 March 2016	Removal of securities / Goods on Water information
8 April 2016	Addition of manufacturer/supplier relationship
6 September 2016	Addition of manufacturer/supplier relationship
3 November 2016	Addition of manufacturer/supplier relationship
22 November 2016	Addition of exporter (Shengzhou Chunyi Electrical Appliances Co. Ltd)
7 July 2017	Addition of Exemption No 6 / 2017
27 April 2018	Adjustment to duty assessment importation periods
06 June 2018	Change of name for supplier Mercer Interiors Ltd to Acero Limited
15 June 2018	Measures amended for Shengzhou Chunyi Electrical Appliances Co. Ltd following a review of measures.
12 October 2018	Addition of Guangdong Yingao Kitchen Utensils following a review of measures.

**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
1. What countries do measures apply to?	<p>On 26 March 2015, with an effective date of 27 March 2015, anti-dumping measures in the form of interim dumping duties (IDD) were imposed on deep drawn stainless steel sinks exported from the People’s Republic of China (China).</p> <p>Anti-dumping measures in the form of interim countervailing duties (ICD) have also been imposed on deep drawn stainless steel sinks exported from China, except for Primy Corporation Limited and Zhongshan Jiabaolu Kitchen &amp; Bathroom Products Co. Ltd.</p> <p>For more information please refer to the Final Report <a href="#">REP 238</a> and Anti-dumping Notice <a href="#">2015/41</a>.</p>
2. What types of deep drawn stainless steel sinks are subject to anti-dumping measures?	<p><b>The ‘description of goods’ subject to measures are:</b></p> <ul style="list-style-type: none"> <li>• Deep drawn stainless steel sinks with a single deep drawn bowl having a volume of between 7 and 70 litres (inclusive), or multiple drawn bowls having a combined volume of between 12 and 70 litres (inclusive), with or without integrated drain boards, whether finished or unfinished, regardless of type of finish, gauge, or grade of stainless steel and whether or not including accessories.</li> <li>• stainless steel sinks with multiple deep drawn bowls that are joined through a welding operation to form one unit; and</li> <li>• deep drawn stainless steel sinks whether or not they are sold in conjunction with accessories such as mounting clips, fasteners, seals, sound-deadening pads, faucets (whether attached or unattached), strainers, strainer sets, rinsing baskets, bottom grids, or other accessories.</li> </ul> <p><b>The following descriptions are <i>excluded</i> from measures, exemption type “GOODS” applies:</b></p> <ul style="list-style-type: none"> <li>• stainless steel sinks with fabricated bowls.</li> </ul> <p>For more information about the description of the goods subject to measures, please refer to the Final Report <a href="#">REP 238</a>.</p> <p><b>Specific examples of products subject to IDD and/or ICD</b></p> <p>In addition to standard deep drawn stainless steel sinks, the following specific types of the goods <u>are</u> subject to IDD and/or ICD.</p> <ul style="list-style-type: none"> <li>• Lipped laundry tubs, with a capacity of 40 litres or greater, which are deep drawn stainless steel tubs characterised by having a ‘lip’ edge that allows the tub to be installed on top of a purpose-designed laundry cabinet (generally made of metal or plastic) to make a free-standing laundry unit.</li> <li>• Tight corner radius sinks, which are deep drawn stainless steel sinks that are characterised by having squarer corners than traditional deep drawn sinks, and have an appearance similar to those of fabricated sinks.</li> </ul>

2. What types of deep drawn stainless steel sinks are subject to anti-dumping measures? (continued)

**Specific examples of products not subject to IDD and/or ICD – free standing laundry units**

Free standing or stand-alone laundry units are not subject to IDD and/or ICD as they have been assessed by the Commission to not be the “goods” subject to measures – exemption type “GOODS” applies.

Stand alone or ‘free-standing’ laundry units, when fully assembled, comprise various components in addition to a deep drawn stainless steel sink tub which mean that these items do not fit the goods description of deep drawn stainless steel sinks above.

These products include both:

- a free-standing laundry cabinet, often including a door, that is designed for use with a lipped laundry tub installed on top of the cabinet;
- a ‘lipped laundry tub’ as above; and
- may also include additional items that accompany the free standing unit, with common examples including water hoses, washing machine hose tap connections and cabinet feet.

Free-standing laundry units can either be imported pre-assembled, or ‘flat-packed’ (unassembled) for assembly within Australia.

**Exemptions from measures – as granted by the Parliamentary Secretary to the Minister for Industry**

The following products are not subject to IDD and ICD as an exemption from measures has been granted – exemption type “GOODS” applies.

- Cleaner’s sinks: cleaner’s sinks are comprised of a deep drawn stainless steel bowl and stainless steel splashback or upturned rear edge, which is designed for fixture against a wall.
- Hand wash basins: hand wash basins are comprised of:
  - a deep drawn stainless steel bowl with a rounded or concave basin bottom (i.e. not flat-bottomed); and
  - a stainless steel splash back or upturned rear edge that is designed for fixture against a wall.
- Lipped laundry tubs used in the production of laundry cabinets that have a capacity of less than 40 litres.

**Please Note:**

1. 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.
2. The Anti-Dumping Commission is not in a position to provide advice on whether certain goods meet the description above.
3. The use of exemption types is subject to monitoring by the Anti-Dumping Commission (the Commission) and the Department of Immigration and Border Protection (DIBP).

<p>3. How much Interim Dumping Duties (IDD) and Interim Countervailing Duties (ICD) will an importer have to pay?</p>	<p><b><u>IDD – all exporters</u></b></p> <p>IDD is in the form of an ad valorem measure. The total IDD liability is calculated as follows:</p> <ul style="list-style-type: none"> <li>• Dumping export price (DXP) multiplied by the applicable IDD ad valorem duty rate.</li> </ul> <p><b><u>ICD – all exporters (except Primy Corporation Limited and Zhongshan Jiabaolu Kitchen &amp; Bathroom Products Co. Ltd)</u></b></p> <p>The ICD liability is calculated by multiplying the DXP by the ICD ad valorem duty rate.</p>
<p>4. Example of how to calculate the Interim Dumping Duties (IDD) and Interim Countervailing Duties (ICD) liability</p>	<p><b><u>Ad Valorem measures</u></b></p> <p>The following is an <b>example</b> of how to calculate the IDD and ICD liability.</p> <ul style="list-style-type: none"> <li>• DXP = AUD \$1,000 (Free-On-Board (FOB), cash)</li> <li>• IDD ad valorem rate = 10%</li> <li>• ICD ad valorem rate = 15%</li> </ul> <p><b>IDD liability</b> DXP (\$1,000) multiplied by the IDD ad valorem rate (10%) = \$100</p> <p><b>ICD liability</b> DXP (\$1,000) multiplied by the countervailing duty rate (15%) = \$150</p>
<p>5. What is the dumping export price (DXP) and how do I calculate it?</p>	<p>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.</p> <p><b>The DXP should be recorded on the relevant Full Import Declaration for the goods in the same terms as the export terms for the goods. Calculating the DXP may involve adjusting the actual export invoice price of the goods to the terms specified.</b></p> <p>For example, if the export 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.</p> <ul style="list-style-type: none"> <li>• step 1 - an adjustment for interest on credit terms will need to be made; and</li> <li>• step 2 - the overseas freight and insurance components will need to be subtracted from the export invoice price.</li> </ul> <p>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.</p>

<p>5. What is the dumping export price (DXP) and how do I calculate it? (continued)</p>	<p>An example of adjusting for credit and incoterms is provided below:</p> <ul style="list-style-type: none"> <li>• Invoice terms = CIF, 60 days</li> <li>• Specified terms = FOB, cash</li> <li>• Export price - invoice amount = \$1,000</li> <li>• Marine insurance and ocean freight amount = \$100</li> </ul> <p><b>Step 1 - adjust for credit terms</b></p> <ol style="list-style-type: none"> <li>1. 1% per month interest rate should be applied to the invoiced price credit terms (i.e. 30 days = 1%)</li> <li>2. If the invoiced CIF, 60 days price is \$1,000, then the CIF, cash price = \$980 (\$1,000 less 2%)</li> </ol> <p><b>Step 2 - adjust for incoterms</b></p> <ol style="list-style-type: none"> <li>3. Adjust for freight and insurance to calculate DXP at FOB, cash equivalent</li> <li>4. CIF, cash price of \$980 minus freight and insurance amount of \$100 = \$880</li> <li>5. The DXP price = \$880 FOB, cash</li> </ol> <p>For further instructions/examples on how to calculate the DXP, please refer to the <a href="#">Anti-Dumping Commission website</a>.</p>
<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 is:</p> <ul style="list-style-type: none"> <li>• DXP;</li> <li>• Dumping Specification Number (DSN) or exemption type (where appropriate);</li> <li>• Country (this is usually country of origin or export country);</li> <li>• Tariff classification and statistical code;</li> <li>• Exporter / supplier; and</li> <li>• Quantity.</li> </ul> <p>Please see below to determine which DSN applies to the exporter of your goods.</p> <p>Further advice on how to complete an import declaration for goods subject to anti-dumping measures is available on the <a href="#">Anti-Dumping Commission website</a></p>

7. What DSN do I use for my imported goods and what are the rates for my exporter?

The following DSNs apply to goods exported from China and entered for home consumption on or after 27 March 2015.

Exporter	CCID	Description	Measure	IDD Ad Valorem Rate	ICD Ad Valorem Rate	Export Terms	DSN
<b>China</b>							
<u>Primy Corporation Limited</u> Supplied directly or through: <u>Everhard Industries Pty Ltd</u> ; or <u>Gambit (HK) Co., Ltd</u>	CCR6497397N CCR6737367T CEC7363377Y CEC7474473E CEK7743337J CEN9939447C CEM4347693R	All types	IDD	5.0%	Exempt	FOB, cash	37
<u>Zhongsan Jiabaolu Kitchen &amp; Bathroom Products Co. Ltd</u> Supplied directly or through: <u>Flowtech Co Ltd</u>	CCH9649777M CCX3464473F CCY6769993K CEC9993497T CEG3993447G	All types	IDD	15.4%	Exempt	FOB, cash	38
<u>Zhuhai Grand Kitchenware Co., Ltd</u> Supplied directly or through: <u>Acero Limited</u> ; or <u>Sino Purchasers Ltd</u> ; or <u>Shekou Trading Ltd</u> ; or <u>Shanghai Neko International Trading Co Ltd</u>	CEJ9743336C CEL6736346E CEN3493676T CFE4747349G CCK4677733L CEG9473939L CFA6479963R	All types	IDD & ICD	9.2%	3.3%	FOB, cash	39
<u>Jiangmen New Star Hi-Tech Enterprise Ltd</u> Supplied directly or through: <u>BLANCO GmbH &amp; Co KG</u> ; or <u>Sam Lee Yue Woo Co., Ltd</u> ; or <u>IKEA Trading (Hong Kong) Ltd</u>	CCM3993944N CCF9773639P CCT7997744Y CEP7496979H CCX6364997J	All types	IDD & ICD	7.3%	3.4%	FOB, cash	76
<u>Elkay (China) Kitchen Solutions Co. Ltd</u>	CEC4349637H	All types	IDD & ICD	7.3%	3.4%	FOB, cash	77
<u>Franke (China) Kitchen System Co. Ltd</u> Supplied directly or through <u>Franke Asia Sourcing Co Ltd</u>	CCN4347934N	All types	IDD & ICD	7.3%	3.4%	FOB, cash	78

7. What DSN do I use for my imported goods and what are the rates for my exporter? (continued)

Exporter	CCID	Description	Measure	IDD Ad Valorem Rate	ICD Ad Valorem Rate	Export Terms	DSN
<b>China</b>							
<u>Xinhe Stainless Steel Products Co., Ltd</u> Supplied directly or through <u>Xiao Hui Trading Development Co., Ltd;</u> or <u>Jiangmen Ottanta Otto Faucet Co., Ltd</u>	CCP9937343L CCJ9449673H CEH7637474W CEF9663734P CCR3766737A	All types	IDD & ICD	7.3%	3.4%	FOB, cash	79
<u>Guangzhou Komodo Kitchen Technology Co Ltd</u> Supplied directly or through <u>Komodo HK Limited</u>	CCL9943939L CCN6999476J CCY6673937F CEN9739794T CEP3774963P	All types	IDD & ICD	7.3%	3.4%	FOB, cash	80
<u>Rhine Sinkwares Manufacturing Ltd. Huizhou</u> Supplied directly or through: <u>Outback International Trading (Shanghai) Co., Ltd;</u> or <u>Starlite Metals &amp; Manufacturing Group</u>	CCM7977749L CCY3446966C CEA6443644F CEF7679766T CEH9933464A CEM4477669A CCK9347944T	All types	IDD & ICD	7.3%	3.4%	FOB, cash	81
<u>Ningbo Afa Kitchen and Bath Co., LTD</u> <u>(formerly Yuyao Afa Kitchenware Co., Ltd)</u> Supplied directly or through <u>Shanghai Anp Omp &amp; Exp Co. Ltd</u>	CFC9394494T CCJ7647696K CCF4393746G CCF7647773M CCG6974797N	All types	IDD & ICD	7.3%	3.4%	FOB, cash	82
<u>Jiangmen City HeTangHengWeiDa Kitchen &amp; Sanitary Factory</u> Supplied directly or through <u>Anhui Feidong Import and Export Co., Ltd</u>	CCF9343667W	All types	IDD & ICD	7.3%	3.4%	FOB, cash	83
<u>Shengzhou Chunyi Electrical Appliances Co. Ltd</u> Supplied directly or through: <u>Austmate International Pty Ltd</u>	CER3374696N	All types	IDD & ICD	7.02%	0.98%	FOB, cash	86
<u>Guangdong Yingao Kitchen Utensils Co. Ltd</u>	CFA7647673T CCP3666443H	All types	IDD (Floor Price) & ICD	Confidential (Normal Value)	0.4%	FOB, cash	87
<u>All other exporters</u>		All types	IDD & ICD	46.2%	6.4%	FOB, cash	48

**Please Note:** As measures are in the form of an ad valorem measure, there are no confidential instructions.



8. Are there any exporters exempt from anti-dumping measures?	<p>All exporters and suppliers of deep drawn stainless steel sinks from China are subject to IDD.</p> <p>All exporters and suppliers of deep drawn stainless steel sinks from China are subject to ICD, except for Primy Corporation Ltd and Zhongshan Jiabaolu Kitchen &amp; Bathroom Products Co. Ltd.</p> <p>The ‘all other exporters’ rate of IDD 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>										
9. How long are the measures in place for?	<p>The measures have been imposed for five years, unless revoked earlier.</p> <p>In the case of deep drawn stainless steel sinks from China the measures are in place until 26 March 2020.</p>										
10. What tariff classifications and statistical codes are covered by the anti-dumping measures?	<p>Goods subject to measures should be classified using the tariff sub-headings and associated statistical codes below:</p> <table border="1" data-bbox="712 600 1373 695"> <thead> <tr> <th>Tariff subheading</th> <th>Statistical code</th> </tr> </thead> <tbody> <tr> <td>7324.10.00</td> <td>52</td> </tr> </tbody> </table> <p>Where importers are unclear on the correct tariff classification of their goods, it is recommended they contact the DIBP on 131 881 for further advice.</p>	Tariff subheading	Statistical code	7324.10.00	52						
Tariff subheading	Statistical code										
7324.10.00	52										
11. 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 deep drawn stainless steel sinks from China are as follows:</p> <table border="1" data-bbox="577 1190 1581 1369"> <thead> <tr> <th>Importation Period</th> <th>Application Period</th> </tr> </thead> <tbody> <tr> <td>26 March 2018 - 25 September 2018</td> <td>26 September 2018 - 25 March 2019</td> </tr> <tr> <td>26 September 2018 - 25 March 2019</td> <td>26 March 2019 - 25 September 2019</td> </tr> <tr> <td>26 March 2019 - 25 September 2019</td> <td>26 September 2019 - 25 March 2020</td> </tr> <tr> <td>26 September 2019 - 25 March 2020</td> <td>26 March 2020 - 25 September 2020</td> </tr> </tbody> </table> <p>More information about duty assessments is available on the <a href="#">Anti-Dumping Commission website</a>.</p>	Importation Period	Application Period	26 March 2018 - 25 September 2018	26 September 2018 - 25 March 2019	26 September 2018 - 25 March 2019	26 March 2019 - 25 September 2019	26 March 2019 - 25 September 2019	26 September 2019 - 25 March 2020	26 September 2019 - 25 March 2020	26 March 2020 - 25 September 2020
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