



# Dumping Commodity Register

## Power Transformers

Exported from the Republic of Indonesia, Taiwan and  
the Kingdom of Thailand

Document release date	Brief description of change(s)
23 December 2015	Amendment of measures following a review by the Anti-Dumping Review Panel
13 January 2016	Updated calculation method information
3 July 2017	Amendment of measures for CG Power Systems from Indonesia
14 November 2017	Amendment of measures for CG Power Systems following ADRP review
30 April 2018	Adjustment to duty assessment importation periods.

**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 10 December 2014, with an effective date of 11 December 2014, anti-dumping measures in the form of interim dumping duties (IDD) were imposed on power transformers exported from the Republic of Indonesia (Indonesia), Taiwan, and the Kingdom of Thailand, except for exports by PT. Unelec Indonesia (UNINDO) from Indonesia and ABB Limited from Thailand.</p> <p>For more information please refer to the Final Report <a href="#">REP 219</a> and Anti-dumping Notice <a href="#">2014/132</a>.</p>
2. What types of power transformers are subject to anti-dumping measures?	<p><b>The ‘description of goods’ subject to measures are:</b></p> <p>Liquid dielectric power transformers with power ratings of equal to or greater than 10 MVA (mega volt amperes) and a voltage rating of less than 500kV (kilo volts) whether assembled or unassembled, complete or incomplete.</p> <p>Incomplete power transformers are subassemblies consisting of the active part and any other parts attached to, imported with or invoiced with the active parts of power transformers. The active part of a power transformer consists of one or more of the following when attached to, or otherwise assembled with, one another:</p> <ul style="list-style-type: none"> <li>• the steel core;</li> <li>• the windings;</li> <li>• electrical insulation between the windings; and</li> <li>• The mechanical frame.</li> </ul> <p>Please note that 1 MVA equals 1000 kVA</p> <p><b>The following descriptions are <i>excluded</i> from measures, exemption type “GOODS” applies:</b></p> <ul style="list-style-type: none"> <li>• Gas filled and dry type power transformers</li> </ul> <p>For more information about the description of the goods subject to measures, please refer to the Final Report <a href="#">REP 219</a>.</p> <p><b>Please Note:</b></p> <ol style="list-style-type: none"> <li>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.</li> <li>2. The Anti-Dumping Commission is not in a position to provide advice on whether certain goods meet the description above.</li> <li>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).</li> </ol>

<p>3. How much Interim Dumping Duties (IDD) will an importer have to pay?</p>	<p><b>IDD – all exporters (except PT. Unelec Indonesia &amp; ABB Limited from Thailand)</b></p> <p>IDD is in the form of an ad valorem measure. The total IDD liability is calculated by multiplying the dumping export price (DXP) by the applicable IDD ad valorem duty rate.</p>
<p>4. Example of how to calculate the Interim Dumping Duties (IDD) liability</p>	<p><b>Ad Valorem Measure</b></p> <p>The following is an <b>example</b> of how to calculate the IDD liability for all Thailand exporters except Thai Premium Pipe Co. Ltd.</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> </ul> <p><b>IDD liability</b></p> <p>DXP (\$1,000) multiplied by the IDD duty rate (10%) = \$100.</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 price 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>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>5. What is the dumping export price (DXP) and how do I calculate it? (continued)</p>	<p><b>Step 1 - adjust for credit terms</b></p> <ol style="list-style-type: none"> <li>1% per month interest rate should be applied to the invoiced price credit terms (i.e. 30 days = 1%)</li> <li>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>Adjust for freight and insurance to calculate DXP at FOB, cash equivalent</li> <li>CIF, cash price of \$980 minus freight and insurance amount of \$100 = \$880</li> <li>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/DSA 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>																																			
<p>7. What DSN do I use for my imported goods and what are the rates for my exporter?</p>	<p>The following DSNs apply to goods exported from Indonesia, Taiwan and Thailand and entered for home consumption on or after 11 December 2014.</p> <table border="1" data-bbox="504 1137 1850 1417"> <thead> <tr> <th>Exporter</th> <th>CCID</th> <th>Description</th> <th>Measure</th> <th>IDD Ad Valorem Rate</th> <th>Export Terms</th> <th>DSN</th> </tr> </thead> <tbody> <tr> <td colspan="7"><b>Indonesia</b></td> </tr> <tr> <td><a href="#">PT Uneleec Indonesia</a></td> <td>CCR7649436F</td> <td>All types</td> <td colspan="4">Exempt</td> </tr> <tr> <td><a href="#">PT CG Power Systems Indonesia</a></td> <td>CCY7677697W</td> <td>All types</td> <td>IDD</td> <td>28.3%</td> <td>FOB, cash</td> <td>50</td> </tr> <tr> <td colspan="2"><a href="#">All other Exporters</a></td> <td>All types</td> <td>IDD</td> <td>8.7%</td> <td>FOB, cash</td> <td>28</td> </tr> </tbody> </table>	Exporter	CCID	Description	Measure	IDD Ad Valorem Rate	Export Terms	DSN	<b>Indonesia</b>							<a href="#">PT Uneleec Indonesia</a>	CCR7649436F	All types	Exempt				<a href="#">PT CG Power Systems Indonesia</a>	CCY7677697W	All types	IDD	28.3%	FOB, cash	50	<a href="#">All other Exporters</a>		All types	IDD	8.7%	FOB, cash	28
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7. What DSN do I use for my imported goods and what are the rates for my exporter? (continued)	<b>Exporter</b>							<b>CCID</b>	<b>Description</b>	<b>Measure</b>	<b>IDD Ad Valorem Rate</b>	<b>Export Terms</b>	<b>DSN</b>
	<b>Taiwan</b>												
	<u>Fortune Electric Co. Ltd</u>	CCE4369739R	All types	IDD	15.2%	FOB, cash	29						
	<u>Shihlin Electric &amp; Engineering Corporation</u>	CCF9744474G	All types	IDD	21.0%	EXW, cash	30						
	<u>Tatung Company</u>	CCC3376996T CCF4366793H	All types	IDD	37.2%	FOB, cash	31						
	<u>All other Exporters</u>		All types	IDD	37.2%	FOB, cash	32						
	<b>Thailand</b>												
	<u>ABB Limited Thailand</u>	CCR3693447P CCE4444337F CCJ9449976L	All types	Exempt									
	<u>Tirathai Public Company Limited</u>	CCK9969797M	All types	IDD	39.1%	FOB, cash	34						
	<u>All other Exporters</u>		All types	IDD	39.1%	FOB, cash	35						
	<b>Please Note:</b> As an ad valorem measure applies, there is no AEP and no confidential instructions.												
	8. Are there any exporters exempt from anti-dumping measures?	All exporters and suppliers of power transformers from Indonesia, Taiwan and Thailand are subject to IDD except UNINDO from Indonesia and ABB Limited from Thailand.  The 'all other exporters' rate of IDD 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.											
10. How long are the measures in place for?	The measures have been imposed for five years, unless revoked earlier.  In the case of power transformers, the measures are in place until 10 December 2019.												

<p>11. What tariff classifications and statistical codes are covered by the anti-dumping measures?</p>	<p>Goods subject to measures should be classified using the tariff sub-headings and associated statistical codes below:</p> <table border="1" data-bbox="714 228 1373 368"> <thead> <tr> <th>Tariff subheading</th> <th>Statistical code</th> </tr> </thead> <tbody> <tr> <td>8504.22.00</td> <td>40</td> </tr> <tr> <td>8504.23.00</td> <td>26,41</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	8504.22.00	40	8504.23.00	26,41				
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8504.22.00	40										
8504.23.00	26,41										
<p>12. What are the duty assessment importation and application period dates?</p>	<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 power transformers from Indonesia, Taiwan and Thailand are as follows:</p> <table border="1" data-bbox="580 971 1541 1153"> <thead> <tr> <th>Importation Period</th> <th>Application Period</th> </tr> </thead> <tbody> <tr> <td>10 June 2017 to 9 December 2017</td> <td>10 December 2017 to 9 June 2018</td> </tr> <tr> <td>10 December 2017 to 9 June 2018</td> <td>10 June 2018 to 9 December 2018</td> </tr> <tr> <td>10 June 2018 to 9 December 2018</td> <td>10 December 2018 to 9 June 2019</td> </tr> <tr> <td>10 December 2018 to 9 June 2019</td> <td>10 June 2019 to 9 December 2019</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	10 June 2017 to 9 December 2017	10 December 2017 to 9 June 2018	10 December 2017 to 9 June 2018	10 June 2018 to 9 December 2018	10 June 2018 to 9 December 2018	10 December 2018 to 9 June 2019	10 December 2018 to 9 June 2019	10 June 2019 to 9 December 2019
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