



# Dumping Commodity Register

## Wind Towers

Exported from the People's Republic of China  
and the Republic of Korea

Document release date	Brief description of change(s)
9 December 2016	Removal of statistical code 61 for tariff sub-heading 7308.90.00
9 June 2017	ABS update - Addition of statistical codes 63 and 65 to 7308.90.00
14 March 2018	Addition of Ministerial Exemption Instrument
25 September 2018	Addition of Ministerial Exemption Instrument

**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 16 April 2014, anti-dumping measures in the form of interim dumping duties (IDD) were imposed on wind towers exported from the People’s Republic of China (China) and the Republic of Korea (Korea).</p> <p>For more information please refer to the Final Report <a href="#">REP 221</a> and Anti-dumping Notice <a href="#">2014/33</a>.</p>
2. What types of wind towers 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>• Certain utility scale wind towers, whether or not tapered, and sections thereof (whether exported assembled or unassembled), and whether or not including an embed being a tower foundation section.</li> <li>• Wind turbines that have electrical power generation capacities equal to or in excess of 1.00 megawatt (MW) and with a minimum height of 50 metres measured from the base of the tower to the bottom of the nacelle (i.e. where the top of the tower and nacelle are joined) when fully assembled.</li> <li>• A wind tower section consists of, at a minimum, multiple steel plates rolled into cylindrical or conical shapes and welded together (or otherwise attached) to form a steel shell, regardless of coating, end-finish, painting, treatment or method of manufacture, and with or without flanges, doors, or internal or external components (e.g., flooring/decking, ladders, lifts, electrical junction boxes, electrical cabling, conduit, cable harness for nacelle generator, interior lighting, tool and storage lockers) attached to the wind tower section.</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>• Nacelles and rotor blades, regardless of whether they are attached to the wind tower.</li> <li>• Any internal or external components which are not attached to the wind towers or sections thereof.</li> </ul> <p><a href="#">Ministerial Exemption Instrument No 2 of 2018</a></p> <p>IDD does not apply to goods subject to <a href="#">Tariff Concession Order (TCO) 1761480</a> with an effective date of 21 September 2017.</p> <ul style="list-style-type: none"> <li>• Base section of a five section Wind Generator Tower, having all of the following: <ul style="list-style-type: none"> <li>○ Plate steel having a thickness of NOT less than 33mm and NOT greater than 60mm;</li> <li>○ Section length NOT less than 14,100mm and NOT greater than 16,250mm;</li> <li>○ Section weight NOT less than 60 metric tonnes and NOT greater than 105 metric tonnes; and</li> <li>○ Diameter NOT less than 4,299mm and NOT greater than 4,650mm.</li> </ul> </li> </ul>

<p>2. What types of wind towers are subject to anti-dumping measures? (continued)</p>	<p><a href="#">Ministerial Exemption Instrument No 5 of 2018</a></p> <p>IDD does not apply to goods subject to <a href="#">Tariff Concession Order (TCO) 1813104</a> with an effective date of 16 May 2018.</p> <ul style="list-style-type: none"> <li>• Second section from bottom of a five section Wind Generator Tower, having ALL of the following: <ul style="list-style-type: none"> <li>○ Plate steel having a thickness of NOT less than 30 mm and NOT greater than 60 mm;</li> <li>○ Section length NOT less than 15 500 mm and NOT greater than 22 000 mm;</li> <li>○ Section weight NOT less than 80 metric tonnes and NOT greater than 120 metric tonnes;</li> <li>○ Outer diameter NOT less than 4 400 mm and NOT greater than 4 900 mm</li> </ul> </li> </ul> <p>For more information about the description of the goods subject to measures, please refer to the Final Report <a href="#">REP 221</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><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>• The dumping export price (DXP) multiplied by the applicable IDD ad valorem duty rate.</li> </ul>
<p>4. Example of how to calculate the interim dumping duties (IDD) liability</p>	<p><b><u>Ad Valorem Measure</u></b></p> <p>The following is an <b>example</b> of how to calculate the IDD 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> </ul> <p><b>Total IDD liability</b></p> <p>The DXP (\$1,000) multiplied by the IDD ad valorem rate (10%) - \$1,000 x 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 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>5. What is the dumping export price (DXP) and how do I calculate it? (continued)</p>	<p>For example, if the export price 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. 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 are the rates for my exporter and what DSN do I use on the import declaration for my goods?	<p>The following DSNs apply to goods exported and entered for home consumption on or after 16 April 2014.</p> <table border="1" data-bbox="488 215 2002 743"> <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>China</b></td> </tr> <tr> <td><u>Shanghai Taisheng Wind Power</u> supplied directly or through: <u>Goldwin International Limited</u></td> <td>CCY7379444K CEH9643474A</td> <td>All types</td> <td>IDD</td> <td>15.0%</td> <td>FOB, cash</td> <td>6</td> </tr> <tr> <td><u>Shanghai Taisheng Power Engineering Machine Co. Ltd</u> supplied directly or through: <u>Goldwin International Limited</u></td> <td>CCL7444694T CEH9643474A</td> <td>All types</td> <td>IDD</td> <td>15.0%</td> <td>FOB, cash</td> <td>7</td> </tr> <tr> <td><u>All other Exporters</u></td> <td></td> <td>All types</td> <td>IDD</td> <td>15.6%</td> <td>FOB, cash</td> <td>8</td> </tr> <tr> <td colspan="7"><b>Korea</b></td> </tr> <tr> <td><u>Win and P. Ltd</u></td> <td>CEL4363333A</td> <td>All types</td> <td>IDD</td> <td>17.2%</td> <td>FOB, cash</td> <td>9</td> </tr> <tr> <td><u>All other exporters</u></td> <td></td> <td>All types</td> <td>IDD</td> <td>18.8%</td> <td>FOB, cash</td> <td>10</td> </tr> </tbody> </table> <p><b>Please Note:</b> As dumping duties are in the form of an ad valorem measure there are no confidential instructions.</p>	Exporter	CCID	Description	Measure	IDD Ad Valorem Rate	Export Terms	DSN	<b>China</b>							<u>Shanghai Taisheng Wind Power</u> supplied directly or through: <u>Goldwin International Limited</u>	CCY7379444K CEH9643474A	All types	IDD	15.0%	FOB, cash	6	<u>Shanghai Taisheng Power Engineering Machine Co. Ltd</u> supplied directly or through: <u>Goldwin International Limited</u>	CCL7444694T CEH9643474A	All types	IDD	15.0%	FOB, cash	7	<u>All other Exporters</u>		All types	IDD	15.6%	FOB, cash	8	<b>Korea</b>							<u>Win and P. Ltd</u>	CEL4363333A	All types	IDD	17.2%	FOB, cash	9	<u>All other exporters</u>		All types	IDD	18.8%	FOB, cash	10
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8. Are there any exporters exempt from anti-dumping measures?	<p>All exporters and suppliers of wind towers from China and Korea are subject to IDD.</p> <p>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.</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 wind towers from China and Korea, the measures are in place until 15 April 2019.</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="696 1177 1487 1342"> <thead> <tr> <th>Tariff subheading</th> <th>Statistical code</th> </tr> </thead> <tbody> <tr> <td>7308.20.00</td> <td>03, 04</td> </tr> <tr> <td>7308.90.00</td> <td>52, 53, 54, 55, 56, 63, 65</td> </tr> <tr> <td>8502.31.10</td> <td>31</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	7308.20.00	03, 04	7308.90.00	52, 53, 54, 55, 56, 63, 65	8502.31.10	31																																																
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11. What are the duty assessment importation and application period dates?

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.

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.

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 wind towers from China and Korea are as follows:

Importation Period	Application Period
16 October 2017 to 15 April 2018	16 April 2018 to 15 October 2018
16 April 2018 to 15 October 2018	16 October 2018 to 15 March 2019

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