3716, U.S. Department of Commerce, 14th and Pennsylvania Avenue NW., Washington, DC 20230.

Dated: February 7, 1996.

John J. Da Ponte, Jr.,

Executive Secretary.

[FR Doc. 96–3754 Filed 2–20–96; 8:45 am]

BILLING CODE 3510–DS–P

International Trade Administration

A–583–009

Color Television Receivers, Except for Video Monitors, From Taiwan; Amended Final Results of Antidumping Duty Administrative Review

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

ACTION: Notice of amendment to final results of antidumping Duty Administrative Review.

SUMMARY: On April 19, 1995, and April 25, 1995, the United States Court of International Trade (CIT) affirmed our results for the following redeterminations on remand of the final results of administrative review of the antidumping duty order on color television receivers, except for video monitors, from Taiwan: *Zenith Electronics* v. *United States,* Consol. Court No. 92–01–00007 (fourth and sixth reviews); and, *AOC International Ltd. et. al.* v. *United States,* Consol. Court No. 92–06–00367 (seventh review).

EFFECTIVE DATE: February 21, 1996.

FOR FURTHER INFORMATION CONTACT: G. Leon McNeill or Maureen Flannery, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue NW, Washington, D.C. 20230; telephone: (202) 482–4733.

SUPPLEMENTARY INFORMATION:

Background

On December 12 and December 13, 1994, the CIT issued orders directing the Department to recalculate the valued-added tax (VAT) according to the methodology employed in *Federal Mogul* v. *United States,* 834 F. Supp. 1391 (CIT 1993) (*Federal Mogul*) for various companies for the periods April 1, 1987 through March 31, 1988 (fourth review), April 1, 1989 through March 31, 1990 (sixth review), and April 1, 1990 through March 31, 1991 (seventh review). Also, on December 12, 1994, the CIT directed the Department to re-examine its use of the most adverse (first-tier) best information available (BIA) for AOC International, Inc. in the seventh review in light of *Allied Signal Aerospace Co.,* v. *United States,* 996 F. 2d. 1185, (Fed. Cir. 1993).

Pursuant to the instructions of the CIT, the Department recalculated the VAT consistent with the methodology employed in Federal Mogul, for various companies for the fourth, sixth and seventh reviews. The Department also reconsidered its use of first-tier BIA for AOC for the seventh review, and determined that the application of first-tier BIA was reasonable. On April 19, 1995, the CIT affirmed our use of first-tier BIA in the seventh review. On April 25, 1995, the CIT affirmed our application of the VAT methodology in the fourth, sixth and seventh reviews. As a result of this application, we have determined that the weighted-average margins for each company are as follows:

Company	Period	Margin (percent)
Action Electronics Co., Ltd.	04/01/87–03/31/88	0.00
	04/01/89–03/31/90	0.54
	04/01/90–03/31/91	1.22
AOC International, Inc.	04/01/89–03/31/90	0.15
	04/01/90–03/31/91	23.89
Proton Electronic Industrial Co., Ltd.	04/01/87–03/31/88	0.09
	04/01/90–03/31/91	3.70
Tatung Company	04/01/87–03/31/88	0.87
	04/01/89–03/31/90	0.22
	04/01/90–03/31/91	0.19

Amended Final Results of Review

Based on our revised calculations, we have amended our final results of reviews for the period April 1, 1987 through March 31, 1988, April 1, 1989 through March 31, 1990, and April 1, 1990 through March 31, 1991. Because AOC filed an appeal with the United States Court of Appeals for the Federal Circuit concerning the final results for the fourth review, the Department will publish the rate for AOC in that review after the appeal has been resolved and the decision is final and conclusive. The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. Individual differences between U.S. price and foreign market value may vary from the percentages stated above. The Department will issue appraisement instructions directly to the Customs Service for each exporter.

This notice serves as a reminder to importers of their responsibility under 19 CFR 353.26 to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during the review period. Failure to comply with this requirement could result in the presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

This amendment of final results of review and notice are in accordance with section 751(f) of the Tariff Act of 1930 (19 U.S.C. 1673 (d) and 19 CFR 353.28(c).

Dated: February 12, 1996.

Susan G. Esserman,

Assistant Secretary for Import Administration.

[FR Doc. 96–3756 Filed 2–20–96; 8:45 am]

BILLING CODE 3510–DS–P

[A–412–803]

Industrial Nitrocellulose From the United Kingdom

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

ACTION: Notice of Preliminary Results of Antidumping Duty Administrative Review.

SUMMARY: In response to a request by the respondent, the Department of Commerce (the Department) is

conducting an administrative review of the antidumping duty order on industrial nitrocellulose (INC) from the United Kingdom. The review covers one manufacturer/exporter of the subject merchandise to the United States during the period July 1, 1993 through June 30, 1994. The review indicates the existence of dumping margins during the period.

As a result of this review, we have preliminarily determined to assess antidumping duties equal to the differences between United States price and foreign market value (FMV). Interested parties are invited to comment on these preliminary results.

EFFECTIVE DATE: February 21, 1996.

FOR FURTHER INFORMATION CONTACT: Rebecca Trainor or Maureen Flannery, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230; telephone: (202) 482–4733.

SUPPLEMENTARY INFORMATION:

Background

On July 1, 1994, the Department published in the Federal Register (59 FR 33951) a notice of ''Opportunity to Request an Administrative Review'' of the antidumping duty order on INC from the United Kingdom (55 FR 28270). On July 29, 1994, the respondent, Imperial Chemical Industries PLC (ICI), requested an administrative review in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act), and section 353.22(a) of the Department's regulations (19 CFR 353.22(a)). We published the notice of initiation of the antidumping duty administrative review on August 24, 1994 (59 FR 43537), covering the period July 1, 1993 through June 30, 1994.

Applicable Statutes and Regulations

The Department is conducting this review in accordance with section 751 of the Act. Unless otherwise stated, all citations to the statutes and to the Department's regulations are references to the provisions as they existed on December 31, 1994.

Scope of the Review

This review covers shipments of INC from the United Kingdom. INC is a dry, white, amorphous synthetic chemical with a nitrogen content between 10.8 and 12.2 percent, which is produced from the reaction of cellulose with nitric acid. It is used as a film-former in coatings, lacquers, furniture finishes, and printing inks. INC is currently classifiable under Harmonized Tariff Schedule (HTS) item number 3912.20.00. HTS subheadings are provided for convenience and U.S. Customs Service purposes. The Department's written description remains dispositive. The scope of the antidumping order does not include explosive grade nitrocellulose, which as a nitrogen content of greater than 12.2 percent.

This review covers sales by ICI of INC from the United Kingdom entered into the United States during the period July 1, 1993 through June 30, 1994.

United States Price

In calculating United States price (USP), we used purchase price or exporter's sales price (ESP), both as defined in section 772 of the Act. The Department used purchase price when, prior to the date of importation, U.S. customers who were unrelated to the manufacturer purchased the merchandise through a U.S. sales agent that was related to the manufacturer. We determined that purchase price was the most appropriate determinant of USP for these sales based on the following factors:

(1) The merchandise was shipped directly from the manufacturer to the unrelated buyer without being introduced into the inventory of the respondent's related U.S. selling agent;

(2) This was the customary commercial channel for sales of this merchandise between the parties involved; and

(3) The respondent's related sales agent acted mainly as a processor of sales-related documentation and communication links with the unrelated U.S. customer.

Where all the above elements are met, we regard the routine selling functions of the exporter as merely having been relocated geographically from the country of exportation to the United States, where the sales agent performs them. Whether these functions take place in the United States or abroad does not change the substance of the functions themselves. *See Outokumpu Copper Rolled Products* versus *U.S.*, 829 F.Supp. 1371, 1378 (CIT 1993).

We calculated purchase price based on packed delivered prices. We made deductions for ocean freight, marine insurance, brokerage and handling, U.S. Customs duties and fees, and inland freight in accordance with section 772(d)(2) of the Act.

In light of the Federal Circuit's decision in *Federal Mogul* v. *United States*, CAFC No. 94–1097, the Department has changed its treatment of home market consumption taxes. Where merchandise exported to the United States is exempt from the consumption tax, the Department will add to the U.S. price the absolute amount of such taxes charged on the comparison sales in the home market. This is the same methodology that the Department adopted following the decision of the Federal Circuit in *Zenith* v. *United States*, 988 F. 2d 1573, 1582 (1993), and which was suggested by that court in footnote 4 of its decision. The Court of International Trade (CIT) overturned this methodology in *Federal Mogul* v. *United States*, 834 F. Supp. 1391 (1993), and the Department acquiesced in the CIT's decision. The Department then followed the CIT's preferred methodology, which was to calculate the tax to be added to U.S. price by multiplying the adjusted U.S. price by the foreign market tax rate; the Department made adjustments to this amount so that the tax adjustment would not alter a ''zero'' pre-tax dumping assessment.

The foreign exporters in the Federal Mogul case, however, appealed that decision to the Federal Circuit, which reversed the CIT and held that the statute did not preclude the Department from using the ''*Zenith* footnote 4'' methodology to calculate tax-neutral dumping assessments (*i.e.*, assessments that are unaffected by the existence or amount of home market consumption taxes). Moreover, the Federal Circuit recognized that certain international agreements of the United States, in particular the General Agreement on Tariffs and Trade (GATT) and the Tokyo Round Antidumping Code, required the calculation of tax-neutral dumping assessments. The Federal Circuit remanded the case to the CIT with instructions to direct the Department to determine which tax methodology it will employ.

The Department has determined that the ''*Zenith* footnote 4'' methodology should be used. First, as the Department has explained in numerous administrative determinations and court filings over the past decade, and as the *Federal Circuit* has now recognized, Article VI of the GATT and Article 2 of the Tokyo Round Antidumping Code required that dumping assessments be tax-neutral. This requirement continues under the new Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade. Second, the Uruguay Round Agreements Act (URAA) explicitly amended the antidumping law to remove consumption taxes from the home market price and to eliminate the addition of taxes to U.S. price, so that no consumption tax is included in the

price in either market. The Statement of Administrative Action (p. 159) explicitly states that this change was intended to result in tax neutrality.

While the ''*Zenith* footnote 4'' methodology is slightly different from the URAA methodology, in that section 772(d)(1)(C) of the pre-URAA law required that the tax be added to U.S. price rather than subtracted from home market price, it does result in tax-neutral duty assessments. In sum, the Department has elected to treat consumption taxes in a manner consistent with its longstanding policy of tax-neutrality and with the GATT.

For certain ESP sales, ICI failed to provide prices to the first unrelated purchaser, and to provide the data requested in the Department's further manufacturing questionnaire. As the best information available, we applied to these sales the rate of 11.13 percent, which is the highest rate from any review or the less-than-fair-value (LTFV) investigation.

Foreign Market Value

Based on a comparison of the volume of home market and third country sales, we determined that the home market was viable. Therefore, we calculated FMV based on home market sales in accordance with section 773(a)(1)(A) of the Act.

On December 16, 1994, the petitioner alleged that many of ICI's home market sales were made below the cost of production (COP). We conducted a sales-below-cost investigation because we determined that the petitioner's allegation presented reasonable grounds to believe or suspect that ICI made sales of subject merchandise in the home market at prices less than the COP during the review period. In accordance with 19 CFR 353.51(c), we calculated COP as the sum of reported materials, labor, factory overhead, and general expenses, and compared COP to home market prices, net of price adjustments.

As a result of our COP investigation, we found no below-cost-sales. We therefore did not disregard any home market sales as being below cost.

We disregarded samples, given to home market customers free of charge, as being outside the ordinary course of trade. *See Notice of Final Results of Antidumping Duty Administrative Reviews of Granular Polytrafluorethylene Resin from Japan 58 FR 50343 (Sept. 27, 1993).* We also excluded sales to related parties in calculating FMV. Under 19 CFR 353.45, the Department may disregard transactions between related parties if the price does not fairly reflect the usual price at which sales are made to unrelated parties (i.e., if the sales were not made at ''arm's length''). We performed an analysis of related party prices and found that they were not at arm's length. (*See* Memorandum to the File, Nov. 13, 1995.)

As in the LTFV investigation and the first administrative review, product comparisons were made on the basis of the following criteria: nitrogen percentage, viscosity rating, wetting agent type, cellulose source, physical form, and wetting agent percentage. Where there were no sales of identical merchandise in the home market with which to compare merchandise sold in the United States, sales of the most similar merchandise were compared on the basis of the characteristics described above. In those instances, we made adjustments for differences in the physical characteristics of the merchandise in accordance with section 773(a)(4)(C) of the Act.

We calculated FMV based on packed and either delivered or ex-works prices to unrelated customers in the United Kingdom. We made deductions for home market packing and inland freight, and added U.S. packing costs in accordance with section 773(a)(1) of the Act. We also adjusted FMV for certain billing adjustments.

When a commission was paid on a purchase price sale but not on the home market sale, we added to FMV the amount of the U.S. commission and deducted the lesser of either total home market selling expenses or the amount of the U.S. commission, in accordance with 19 CFR 353.56(b)(1).

In comparing home market sales to purchase price sales, we made a circumstance-of-sale adjustment to FMV for differences in credit terms by deducting home market credit expenses and adding U.S. credit expenses, in accordance with 19 CFR 353.56(a)(2).

Currency Conversion

We made currency conversions based on the official exchange rates in effect on the date of the U.S. sales as certified by the Federal Reserve Bank.

Preliminary Results of Review

We preliminarily determined that the following margin exists for the period July 1, 1993 through June 30, 1994:

Manufacturer/Exporter	Margin (percent)
Imperial Chemical Industries PLC	1.48

Parties to the proceeding may request disclosure within 5 days of the date of publication of this notice. Any interested party may request a hearing within 10 days of publication. Any hearing, if requested, will be held 44 days after the date of publication of this notice, or the first workday thereafter. Interested parties may submit case briefs within 30 days of the date of publication of this notice. Rebuttal briefs, which must be limited to issues raised in the case briefs, may be filed not later than 37 days after the date of publication of this notice. *See* 19 CFR 353.38. The Department will publish a notice of final results of this administrative review, which will include the results of its analysis of issues raised in any such comments.

The following deposit requirements shall be effective for all shipments of the subject merchandise that are entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(1) of the Act: (1) the cash deposit rates for the reviewed company shall be those rates established in the final results of this review; (2) for previously reviewed or investigated companies not listed above, the cash deposit rate shall continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the original LTFV investigation, but the manufacturer is, the cash deposit rate shall be the rate established for the most recent period for the manufacture of the merchandise; and (4) if neither the exporter nor the manufacturer is a firm covered in this or any previous review, the cash deposit rate shall be 11.13 percent, the all others rate established in the LTFV investigation.

These deposit requirements, when imposed, shall remain in effect until publication of the final results of the next administrative review.

This notice serves as a preliminary reminder to importers of their responsibility under 19 CFR 353.26 to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

This administrative review and notice are in accordance with section 751(a)(1) of the Act (19 U.S.C. 1675(a)(1)) and section 353.22 of the Department's regulations.

Dated: February 12, 1996.

Susan G. Esserman,

Assistant Secretary for Import Administration.

[FR Doc. 96–3758 Filed 2–20–96; 8:45 am]

BILLING CODE 3510–DS–M

[A–122–006]

Steel Jacks From Canada; Final Results of Antidumping Duty Administrative Review

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

ACTION: Notice of Final Results of Antidumping Duty Administrative Review.

SUMMARY: On October 16, 1995, the Department of Commerce (the Department) published the preliminary results of its administrative review of the antidumping finding on steel jacks from Canada. The review covers two manufacturers/exporters of this merchandise to the United States, New-Form Manufacturing Co., Ltd. (NFM) and Seeburn Metal Products (Seeburn). The period covered is September 1, 1993 through August 31, 1994. The review indicates the existence of dumping margins for this period.

We gave interested parties an opportunity to comment on our preliminary results. We have adjusted NFM's margin for these final results, based on our analysis of the comments received and as a result of a changed treatment of home market consumption taxes, as explained below.

EFFECTIVE DATE: February 21, 1996.

FOR FURTHER INFORMATION CONTACT: Thomas Killiam or John Kugelman, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482–5253.

SUPPLEMENTARY INFORMATION:

Background

On October 16, 1995, the Department published in the Federal Register (60 FR 53584) the preliminary results of its 1993–94 administrative review of the antidumping finding on steel jacks from Canada (31 FR 7485, May 17, 1966).

Applicable Statute and Regulations

The Department has now completed this administrative review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act). Unless otherwise indicated, all citations to the statute and to the Department's regulations are in reference to the provisions as they existed on December 31, 1994.

Scope of the Review

Imports covered by this review are multi-purpose hand-operated heavy-duty steel jacks, used for lifting, pulling, and pushing, measuring from 36 inches to 64 inches high, assembled, semi-assembled and unassembled, including jack parts, from Canada. The merchandise is currently classified under Harmonized Tariff Schedule (HTS) item number 8425.49.00. The HTS number is provided for convenience and Customs purposes. The written description remains dispositive.

This review covers two manufacturers/exporters, NFM and Seeburn. The period of review (POR) is September 1, 1993 through August 31, 1994.

Home Market Consumption Taxes

In light of the Federal Circuit's decision in *Federal Mogul* v. *United States*, CAFC No. 94–1097, the Department has changed its treatment of home market consumption taxes. Where merchandise exported to the United States is exempt from the consumption tax, the Department will add to the U.S. price (USP) the absolute amount of such taxes charged on the comparison sales in the home market. This is the same methodology that the Department adopted following the decision of the Federal Circuit in *Zenith Electronics Corp.* v. *United States*, 988 F. 2d 1573, 1577 (Fed. Cir. 1993), (*Zenith*), and which was suggested by that court in footnote 4 of its decision. The Court of International Trade (CIT) overturned this methodology in *Federal Mogul* v. *United States*, 834 F. Supp. 1391 (1993), and the Department acquiesced in the CIT's decision. The Department then followed the CIT's preferred methodology, which was to calculate the tax to be added to USP by multiplying the adjusted USP by the foreign market tax rate; the Department made adjustments to this amount so that the tax adjustment would not alter a ''zero'' pre-tax dumping assessment.

The foreign exporters in the *Federal Mogul* case, however, appealed that decision to the Federal Circuit, which reversed the CIT and held that the statute did not preclude Commerce from using the ''*Zenith* footnote 4'' methodology to calculate tax-neutral dumping assessments (*i.e.*, assessments that are unaffected by the existence or amount of home market consumption taxes). Moreover, the Federal Circuit recognized that certain international agreements of the United States, in particular the General Agreement on Tariffs and Trade (GATT) and the Tokyo Round Antidumping Code, required the calculation of tax-neutral dumping assessments. The Federal Circuit remanded the case to the CIT with instructions to direct Commerce to determine which tax methodology it will employ.

The Department has determined that the ''*Zenith* footnote 4'' methodology should be used. First, as the Department has explained in numerous administrative determinations and court filings over the past decade, and as the Federal Circuit has now recognized, Article VI of the GATT and Article 2 of the Tokyo Round Antidumping Code required that dumping assessments be tax-neutral. This requirement continues under the new Agreement on Implementation of Article VI of the GATT. Second, the Uruguay Round Agreements Act (URAA) explicitly amended the antidumping law to remove consumption taxes from the home market price and to eliminate the addition of taxes to USP, so that no consumption tax is included in the price in either market. The Statement of Administrative Action (p. 159) explicitly states that this change was intended to result in tax neutrality.

While the ''*Zenith* footnote 4'' methodology is slightly different from the URAA methodology, in that section 772(d)(1)(C) of the pre-URAA law required that the tax be added to USP rather than subtracted from home market price, it does result in tax-neutral duty assessments. In sum, the Department has elected to treat consumption taxes in a manner consistent with its longstanding policy of tax-neutrality and with the GATT.

Seeburn

On February 3, 1995, the Department determined that the products exported by Seeburn were automobile tire jacks outside the scope of the antidumping finding on steel jacks from Canada (see February 3, 1995 Memorandum of Final Scope Ruling). Therefore, because Seeburn had no shipments of subject merchandise during the POR and Seeburn has never before been reviewed, we are assigning Seeburn the ''all others'' rate.

Analysis of Comments Received

We received comments from the petitioner, Bloomfield Manufacturing Co., Inc. (Bloomfield).

Comment 1: Bloomfield argues that the Department was correct in adding U.S. direct selling expenses (two commissions and credit expenses) to