

Plasterboard from the Kingdom of Thailand Non-Confidential New Zealand Customs Service Anti-Dumping Duty Instructions

Instruction Reference RCP8/7/2/1

September 2006

Information in these instructions relating to anti-dumping duties which is considered to be confidential in terms of Sections 9(2)(b)(ii) and 9(2)(a)(i) of the Official Information Act has been deleted

1. Introduction

1. These Customs instructions replace all previous instructions relating to plasterboard. The Minister of Commerce first imposed anti-dumping duties on imports of plasterboard from the Kingdom of Thailand (Thailand) in 1989.

2. The levels of anti-dumping duty were reassessed by the Minister of Commerce on 11 September 2006, following the completion of a review. The rates of anti-dumping duty in these instructions apply from 12 September 2006.

1.1 Description

3. The anti-dumping duty does not cover all types of plasterboard. The goods subject to anti-dumping duties are described below.

“Standard plasterboard of a nominal thickness from, but not including, 6mm and up to, but not including, 12mm, of any width or length.”

4. Standard plasterboard enters under Tariff Item and Statistical Key 68.09.11.00 10D, although not all imports under this item are subject to anti-dumping duty.

1.2 Country of Origin

5. The country of origin of the subject goods is Thailand.

2. Anti-Dumping Duties

6. The anti-dumping duties are imposed as ad valorem rates, specific rates, or reference prices by way of normal value (value for duty) equivalents (NV(VFD)E). Table 1 shows the anti-dumping duties that apply. Explanations of how to apply the duties follow in the sections below.

Table 1: Rates of Anti-Dumping Duty for Plasterboard from Thailand

Exporter/Supplier	Importer	Anti-Dumping Duty
SGI/SCT	-Elephant	0% ad valorem
	-Other	NV(VFD)E THB [REDACTED]
BPB	Any	Specific duty THB [REDACTED]
Other	Any	Specific duty THB [REDACTED]

7. All anti-dumping duty amounts are per square metre of plasterboard. Invoice prices, which are usually per piece, can be converted to per square metre by multiplying the length (in metres) by the width (in metres). For example, if a piece of standard plasterboard is 2400mm long by 1200mm wide, multiply 2.4 x 1.2 = 2.88 square metres per piece.
8. Any amounts that required currency conversion should be converted using the relevant Customs exchange rate at the date of the invoice.

2.1 Exports by Siam Gypsum Industry Co. or SCT Co. Ltd

Imports by Elephant Plasterboard New Zealand Limited

9. Plasterboard that is manufactured by Siam Gypsum Industry Co. (SGI) and exported by **SCT Co. Ltd (SCT) to Elephant Plasterboard New Zealand Limited (Elephant)**, attracts a zero ad valorem duty. So **no anti-dumping duty** is payable on any of these shipments.

Imports by Other Importers

10. Plasterboard that is manufactured by SGI and exported by SCT, to importers other than Elephant, are subject to a reference price duty in the form of a NV(VFD)E amount.
11. The NV(VFD)E that applies is set in Thai Baht (THB) at THB [REDACTED]. This amount should be compared with the value for duty (VFD) amount, which is equivalent to the Free On Board (FOB) price, to establish if any anti-dumping duty is payable. Anti-dumping duty will only be payable when the NV(VFD)E is greater than the FOB value and is equal to the difference between the NV(VFD)E and the FOB price.

Example 1

This example below is for exports from SCT to ABD Plaster Products Limited. All the prices are set in New Zealand dollars (NZD). Assume the following exchange rates: NZD1.00=THB24.11 and THB1.00 =NZD0.04156

Line	Goods Description	Quantity	Price per piece (NZD)	Line total
1	Gypsum board 1200x2400x10MM [REDACTED]	900	5.00	4500.00

2	Gypsum board 1200x2700x10MM	550	8.00	4400.00
3	Gypsum board 1200x4800x10MM	100	15.00	1500.00
4	Gypsum board 1200x4800x13MM	400	16.00	6400.00
5	Gypsum board 1200x2400x10MM	200	8.00	1600.00
6	Gypsum board 1200x2400x13MM	150	13.40	2010.00
7	1200x3000x10MM	200	8.00	1600.00

Step 1: Does the invoice contain plasterboard subject to anti-dumping duties?

Lines 1, 2 and 3 contain standard plasterboard that is subject to the anti-dumping duties.

Step 2: Calculate the price per square metre

Multiply the length by the width to determine number of square metres per piece. Then divide the price per piece by the square metres per piece to determine a price per square metre.

Line	Width (mm)	Length (mm)	Square metres per piece	Price per piece (NZD)	Price per square metre (NZD)
1	1200	2400	2.88	5.00	$5.0 / 2.88 = 1.74$
2	1200	2700	3.24	8.00	$8.0 / 3.24 = 2.47$
3	1200	4800	5.76	15.00	$15.0 / 5.76 = 2.60$

Step 3: Calculate the Anti-dumping Duty

The NV(VFD)E is in THB and needs to be converted into NZD using the current exchange rate. The NV(VFD)E is then compared to the calculated FOB price per square metre to determine if any anti-dumping duty is payable.

If the NV(VFD)E is higher than the FOB then the difference becomes the anti-dumping duty payable per square metre.

If the price per square metre is equal to or greater than the NV(VFD)E no anti-dumping duty is payable.

Line	Price per square metre (NZD)	NV(VFD)E THB	Exchange rate TBH/NZD	NV(VFD)E NZD	Anti-Dumping Duty per square metre (NZD)
1	1.74		0.04156	$\text{ } \times 0.04156 = \text{ }$	$\text{ } - 1.74 = \text{ }$
2	2.47		0.04156	$\text{ } \times 0.04156 = \text{ }$	No anti-dumping duty is payable
3	2.60		0.04156	$\text{ } \times 0.04156 = \text{ }$	No anti-dumping duty is payable

The anti-dumping duty per square metre then needs to be multiplied by the number of pieces for that invoice line and multiplied by the number of square metres per piece. So in the above example $0.04156 \times (900 \text{ pieces} \times 2.88 \text{ metres}) = \text{NZD } 10.3455$. This process will need to be completed for each line that anti-dumping duty is payable on.

2.2 Exports by All other exporters

12. Exports by BPB Thai Gypsum Plc. (BPB) attract a specific duty rate of THB 0.04156. Exports by all other suppliers, except SCT, attract the same rate.

Example 2

This example sets out how to calculate the anti-dumping duty for plasterboard exports from BPB and all other exporters (apart from SCT). The example is in NZD. Assume the following exchange rates: NZD1.00=THB24.11 and THB1.00 =NZD0.04156.

Line	Goods Description	Unit Price per Piece	Line Total NZD
1	990 pieces 10MM x 1200 x 2400	10.45	10345.50
2	1090 pieces 10MM x 1200 x 2400	5.48	5973.20
3	420 pieces 10MM x 1200 x 4800	10.45	4389.00
4	1260 pieces 10MM x 1200 x 4200	12.92	16279.20
5	640 pieces 13MM x 1200 x 3600	6.42	4108.80
6	500 pieces 13MM x 1200 x 2700	9.35	4675.00
7	480 pieces 10MM x 1200 x 2400	6.30	3024.00

Step 1: Does the invoice contain plasterboard subject to anti-dumping duties?

Lines 2, 3 and 4 contain standard plasterboard subject to anti-dumping duties.

Step 2: Calculate the number of square metres of plasterboard

Multiply the length by the width and then the total number of pieces to determine the number of square metres subject to anti-dumping duty for that line.

Line	Width (mm)	Length (mm)	Square metres per piece	Number of Pieces	Total square metres
2	1200	2400	2.88	1090	3139.20
3	1200	4800	5.76	420	2419.20
4	1200	4200	5.04	1260	6350.40
Total					11,908.80

Step 3: Multiply the number of square metres by the specific duty

Multiply the square metres by the specific duty. $11,908.80 \times \text{TBH} = \text{TBH}$.

Step 3: Convert amount into New Zealand Dollars

This amount then needs to be converted to New Zealand dollars using the relevant exchange rate. $\text{THB} \times 0.04156 = \text{NZD}$, which is the amount of anti-dumping duty payable.

3. Contact Information

13. Should you have any queries regarding the operation of the anti-dumping duties please contact the Trade Remedies Group as shown below:

Contact for this Investigation:	Cassandra Crowley
Direct Telephone:	(04) 470-2284
Email:	traderem@med.govt.nz

Trade Remedies General Contacts:

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14. For more information regarding anti-dumping duties see the Ministry's Frequently Asked Questions at http://www.med.govt.nz/templates/Page_13226.aspx.