

Government of India
MINISTRY OF COMMERCE & INDUSTRY
DEPARTMENT OF COMMERCE
(DIRECTORATE GENERAL OF ANTI-DUMPING & ALLIED DUTIES)

NOTIFICATION

NEW DELHI, the 2nd April 2007

Final Findings

Sub: Anti-Dumping Investigation involving import of Compact Discs-Recordable (CD-Rs) from China PR, Hong Kong, Singapore and Chinese Taipei.

F.NO. 14/15/2005-DGAD: - Having regard to the Customs Tariff Act 1975 as amended in 1995 (hereinafter referred to as the Act) and the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, (hereinafter referred to as the Rules) thereof:

2. WHEREAS on the basis of an application filed by Optical Disc Manufacturers Welfare Association, New Delhi (herein after referred to as the applicants) before the Designated Authority (hereinafter referred to as this Authority), in accordance with the Act, and Rules, alleging dumping of Compact Discs-Recordable (CD-Rs) (herein after referred to as subject good), originating in or exported from China PR, Hong Kong, Singapore and Chinese Taipei (referred to as subject countries), the Authority issued a public notice dated 4th April 2006 published in the Gazette of India, Extraordinary, initiating Anti-Dumping investigations concerning imports of the subject goods originating in or exported from the subject countries in accordance with the sub-Rule 5(5) of the Rules to determine the existence, degree and effect of alleged dumping and to recommend the amount of antidumping duty, which if levied would be adequate to remove the injury to the domestic industry.

3. AND WHEREAS the Authority notified its preliminary findings on 28th August recommending imposition of provisional antidumping duty on the import of subject goods originating in or exported from the subject countries. Governments of India, acting upon such recommendations of the Authority, imposed provisional duty vide notification No. 105/2006-Customs dated 6th October 2006.

A. Procedure

4. Procedure described below has been followed with regard to this investigation after issuance of the preliminary findings by the Authority.

- (i) The Designated Authority sent copies of preliminary findings dated 28th August 2006 to all interested parties before the Authority and provided an opportunity to file their comments and make their views known in writing within 40 days of the said notification. The comments of the interested parties, to the extent they are relevant and supported by evidence, have been considered by the Authority in this finding.
- (ii) The Authority made available non-confidential version of the evidence presented by various interested parties in the form of a public file kept open for inspection by the interested parties;
- (iii) The Authority held a public hearing on 15.02.2007 to provide an opportunity to all interested parties to make their submissions orally before the Authority. However, none of the other interested parties, except the domestic industry, participated in the said public hearing.
- iv) Optimum cost of production and cost to make and sell the subject goods in India based on the information furnished by the petitioner on the basis of Generally Accepted Accounting Principles (GAAP) was worked out so as to ascertain whether Anti-Dumping duty lower than the dumping margin would be sufficient to remove injury to Domestic Industry;
- v) The confidentiality claims of various interested parties in respect of the data submitted by them have been examined. The information, which is by nature confidential or which has been provided on a confidential basis by the interested parties, alongwith non-confidential summary thereof, has been treated confidential *** in this finding represents information furnished by the domestic industry on confidential basis and so considered by the Authority under the Rules.
- vi) In accordance with Rule 16 of the Rules supra, the essential facts under consideration of the Authority and the basis of determination proposed to be adopted were disclosed to known interested parties as general disclosures and confidential disclosures to parties involved vide disclosure statement dated 15th March 2007. The views of the interested parties, to the extent they are relevant and supported by evidence, have been considered by the Authority in these findings.
- (vii) Investigation was carried out for the period starting from 1.10.2004 to 30.9.2005 (POI).
- (viii) This finding has been prepared taking into account all material facts placed before the Authority by the interested parties, to the extent they are relevant

to this investigation and supported by verifiable evidence. For the sake of brevity the issues and arguments already dealt in the preliminary findings, to the extent they have not been challenged by the interested parties; have not been repeated in this finding.

C. Product under Consideration and Like Article

5. As mentioned in the preliminary findings the product under consideration in this investigation is Compact Discs-Recordable (CD-Rs). CD-R is a polycarbonate disc containing a spiral groove on one side to guide the laser beam for writing and reading information. The disc is coated on the side with the spiral groove with a very thin layer of vegetable-based organic dye and subsequently with a thin, reflecting layer of silver, a silver alloy or gold. Finally, a protective coating of a photo-polymerizable lacquer is applied on top of the metal reflector and cured with UV-irradiation. Recording on such a disc can be done only once and therefore, the disc is said to be of the type 'WORM' (Write Once Read Many times). The disc is an optical storage medium for digital data or music.

C.1 Views of other interested parties

6. M/s Allied Electronics & Magnetic Limited, in its written submissions vide fax dated 17th February 2007, has argued that the product Compact Disc Recordable (CD-R) is a generic name and besides the most popular types named CD-R 700 MB/80 minutes (regular CD-Rs), following other specialized CD-R products are also covered under the broad category of CD-Rs:

CDR 800 MB/90 Minutes
Mini CDR (8 Min)
Visiting Card CD-Rs

7. It has been argued that these products are specialized in nature and their requirements are not very high compared to the regular CD-Rs and there is no dumping of these specialized CD-Rs. It has also been argued that only a limited number of Indian manufacturers produce these products and data submitted by the domestic industry covers only regular CD-Rs. In view of the above, it has been argued that such specialized CD-Rs should be excluded from the antidumping duty.

C.2 Views of Domestic Industry

8. Responding to the above claims of the interested parties the domestic industry has argued that these remarks of the interested parties are unsubstantiated and therefore, should not be accepted. It has been submitted that the domestic industry has been producing all four varieties of CDRs and the data submitted by them covers all the types of CDRs. The imports also cover all the types and there is no basis to presume that these imports are at un-dumped

prices. It has also been argued that all types of CDRs are used inter-changeably in the same CD drives in PCs and laptops. No specialized drives are required to either writing or reading them. Therefore, they are inter se substitutable. Merely because some types like visiting card CDRs are not as popular as regular CDRs, it cannot be held that they do not constitute the product under consideration.

C.3 Examination by the Authority

9. The Authority notes that there are various types of CDRs mostly differentiated by their sizes and storage capacities. The initiation notification described the product being investigated as Compact Discs-Recordable (CD-Rs), Write Once Read Many times (WORM). The interested parties have argued that certain types of the CDRs are specialized in nature and there is no dumping of these types in India. However, no data has been provided by any interested party, including the responding exporters to claim no dumping of these specific types. The domestic industry has argued that all CDRs have inter-changeable uses and can be inter se substituted. There is no apparent difference in production process of these different types. Therefore, the Authority holds that all Write Once Read Many times (WORM) CDRs, irrespective of their sizes and storage capacities, are like articles within the meaning of the term as defined Rule 2(d) of the Rules and accordingly, confirms the product under consideration as notified in the preliminary findings.

10. The product is classified under ITC (HS) and Customs Classification No. 8523.90.50. However, the above classification is indicative only and is no way binding on the investigation.

D. Standing of the Domestic Industry

11. The application has been filed by Optical Disc Manufacturers Welfare Association, New Delhi, (ODMA) comprising of 8 producers of the subject goods in India. Four producers of the subject goods and members of ODMA have joined the application as the applicants and other four members of ODMA have supported the petition. The petitioner, therefore, accounts for complete production of subject goods in India and constitute domestic industry within the meaning of the Rules. The Authority notes that no argument has been made by any interested party regarding the standing of the domestic industry. Therefore, the Authority confirms its preliminary findings in this respect.

E. De Minimis Limits

12. As per the import data received by the Authority from the Directorate General of Commercial Intelligence and Statistics (DGCI&S) and other secondary sources as provided by the domestic industry, the imports of the subject goods from the subject countries are above the de minimis level.

F. Other submissions and issues raised

F.1 Trade and Industry Department, the Government of the Hong Kong Special Administrative Region

13. Trade and Industry Department, the Government of the Hong Kong Special Administrative Region, in its representation dated 12th October 2006 has inter alia raised the issues of lack of sufficient information in the non-confidential version of application filed by the domestic industry. They have also raised the issue of use of third country export data from Chinese Taipei for the purpose of determination of normal value. Hong Kong has also submitted that there was only a mild decline in the share of the domestic sales in the total demand of the market, whereas the domestic sales increased remarkably and significantly. Indian domestic industry has been expanding and approaching its production capacity limit. The significant increase in both the total demand and export sale in the period had caused the share of domestic sale declining relative to the fast increasing total demand despite the fact that domestic sale volume has actually increased remarkably. They have also argued that the rate of return on investment depends on a number of factors and it is difficult to conclude that the negative return of investment is a direct result of the surge of imports. They have further argued that CD-R from Hong Kong only accounted for a small percentage of the total demand when compared to the domestic sales volume. Therefore, imports from Hong Kong could only be a price taker rather than a price leader in the Indian domestic market. The price of the products from Hong Kong should have minimal influence, if any, on the market price of the products.

F.2 Views of the domestic industry

14. The domestic industry, in its submissions, has argued that in the domestic industry, only one producer, i.e. M/s Moser Baer holds a predominant share and share of the other producers is not significant. Therefore, disclosure of aggregate numbers for the domestic industry would substantially reflect the data of Moser Baer and would bring in adverse effects on Moser Baer.

15. The domestic industry has further argued that they provided the evidence of normal value in the countries of export 'as was reasonably available' to them. If Hong Kong considers the normal value determined as inappropriate, it should have presented some evidence in support thereof.

16. With regards to the comments of Hong Kong on the injury claims of the domestic industry, the domestic industry has argued that there is a clear decline in sales and market shares in the POI compared to the base year and therefore, the comments of Hong Kong are misplaced. They have also argued that CDR as a storage media is not obsolete and therefore, the claim of the interested parties that technological development in the storage media sector has led to decline in sales realization, are not supported by any evidence.

17. The domestic industry also submits that the imports from Hong Kong constitutes a very significant proportion of total import and demand of the subject goods in India, which cannot be treated as negligible either in terms of total imports or total demand. Therefore, it is inconceivable to state that Hong Kong prices do not affect the prices of the domestic industry.

F.3 Examination by the Authority

18. The Authority has taken note of these submissions to the extent they are relevant and substantiated and the issues raised have been examined in appropriate sections in this findings.

19. As far as issue raised by Hong Kong regarding disclosure of information on various injury information, is concerned, the Authority notes that the information has been provided in indexed manner keeping in view the sensitivity of the information involved for the domestic industry and such indexed information provides adequate indication of the trends.

20. As far as issue of dumping determination is concerned, the Authority notes that Optical Disc Manufacturing and Technologies Association Ltd. filed a letter dated 8th May 2006 and submitted that they represent 70% of the optical disc manufacturers in Hong Kong. In the said letter they submitted that among five listed exporters two have ceased their business and one is not producing any CD-Rs since 2001, and the other two are the trading companies in Hong Kong and they have not exported CD-Rs to India during the POI. However, they requested for additional time to file a proper response but failed to file any response even after time was granted.

21. The Authority notes that no other interested party has filed any substantial verifiable information in the form and manner prescribed, except M/s Allied Electronics and Magnetics Limited. M/s Trend Automation, M/s Crystal Impex and M/s Lok enterprises filed brief letters opposing the investigation without any data or information in respect of the investigation. The issues raised by Hong Kong in respect of injury and causal links have been examined by the Authority alongwith the injury and causal link analysis to the extent they are valid and supported with evidence.

G. Determination of Dumping Margin

22. As recorded in the preliminary findings only two exporters from the subject countries, namely M/s Imation Singapore Pte Ltd., Singapore; and M/s Foshan Nanhai Pearl Audio Video Company, China PR have filed questionnaire responses.

G.1 M/s Imation Singapore Pte Ltd., Singapore

23. M/s Imation Singapore Pte Ltd., Singapore is an exporter of the subject goods from Singapore without any production facility of its own. However, they have not provided the details and the cost of production of their supporting producer. This exporter has not filed the questionnaire response in the form and manner prescribed for this purpose. Accordingly, a detailed deficiency letter was sent to the exporter on 24th July calling for a revised questionnaire response in the form and manner prescribed, including the data of the supporting manufacturer, if any. However, the exporter has not filed any reply to the same. In view of insufficient information provided, this exporter was treated as non-cooperative as recorded in the preliminary findings. The Authority also notes that this exporter has not filed any further information or comments in response to the preliminary findings.

G.2 M/s Foshan Nanhai Pearl Audio Video Company, China PR

24. M/s Foshan Nanhai Pearl Audio Video Company, China PR (Foshan) is a producer of the subject goods in China PR exporting the same to India through M/s. Sound Sound Multimedia Company, Hong Kong. It was noticed that the respondent has not filed any response from the actual exporter i.e., M/s. Sound Sound Multimedia Company, Hong Kong. The responding producer has also not filed any response to the market economy questionnaire. Several other deficiencies in respect the data submitted by the producer was also noticed. Therefore, a detailed deficiency letter was issued to this party on 24th July to submit the questionnaire response in the form and manner prescribed alongwith the questionnaire response of the actual exporter of the subject goods and market economy response in respect of both and non-confidential version of their submissions. This exporter filed a reply to the above deficiency vide letter dated 4th August 2006. However, the responding producer failed to file detailed market economy questionnaire response. The exporter of the subject goods, produced by Foshan, i.e., M/s. Sound Sound Multimedia Company, Hong Kong, did not file any response before notification of the preliminary findings. Vide their fax dated 1st September 2006 this company intimated that they would be filing their response and subsequently this exporter filed statements of its domestic sales in Hong Kong and export sales to India. This exporter does not appear to be the producer of the subject goods and as per the response filed by the producers in China, this exporter is supposed to be exporting the goods manufactured by Foshan. However, the exporter failed to file complete questionnaire response and submit information about its relationship with the producer in China (Foshan), details of its transactions with the said company and other relevant information for determination of export price. The data provided by this exporter on its domestic sales also do not provide any information about its cost of production for determination of normal value in Hong Kong. Since the data provided by the producer of the subject goods in China and its associated exporter in Hong Kong are incomplete and do not provide any reasonable means of determination of normal value in China and Hong Kong or export price from China/Hong Kong, the Authority is unable to use this data. Accordingly, this producer-exporter combination has been treated as non-cooperative for the purpose of this investigation.

25. The Authority notes that Rule 6.8 of the antidumping Rules provide that in a case where an interested party refuses access to, or otherwise does not provide necessary information within a reasonable period, or significantly impedes the investigation, the designated authority may record its findings on the basis of the facts available to it.

26. Article 6.8 of the Agreement read with paragraph 1 of Annex II provides that as soon as possible after the initiation of the investigation, the investigating authorities should specify in detail the information required from any interested party, and the manner in which that information should be structured by the interested party in its response. The authorities should also ensure that the party is aware that if information is not supplied within a reasonable time, the authorities will be free to make determinations on the basis of the facts available, including those contained in the application for the initiation of the investigation by the domestic industry.

27. The Authority notes that the exporters in the subject countries and the respective Governments have been adequately notified about the requirement of submission of information in the form and manner prescribed and adequate opportunity was also granted to the parties to make their submissions in this regard. Therefore, in the absence of cooperation from the subject countries the authority has determined the dumping margins in respect of the subject countries on the basis of facts available.

a) China PR

Normal Value

28. The Authority noted in the preliminary findings that none of the exporters/producers from China PR has provided any response or information on the normal value as per the prescribed questionnaire or rebutted the non-market economy presumption against Chinese exporters except the incomplete response filed by the exporter named above. Though the lone responding producer has filed the details of its domestic sales and cost of production, the response was incomplete and market economy response has not been filed. In view of the above the response did not permit any reasonable basis for determination of the normal value in that country. Accordingly, for the purpose of the preliminary finding, the authority had provisionally estimated the normal value in China taking into account the evidence of transaction value of CDR in domestic market in China provided by the applicants as the best facts available with the Authority. However, such transaction prices being at distributor level appropriate adjustments towards inland freight, storage and handling expenses, distributor's SGA and profit were applied to work out the normal value at the ex-factory level.

29. The Authority notes that none of the interested parties in China has filed any further information or submission on the issue. Therefore, the Authority confirms its

preliminary findings in this respect. Accordingly, the ex-works Normal Value of CD-Rs for all exporters from China has been determined as **US\$******* per Pc.

Export Price

30. The Authority also notes that the response filed by the lone Chinese producer in this case does not provide any actual export price to India as the information submitted shows its invoice price to the exporter in Hong Kong. As recorded earlier, the exporter in Hong Kong has filed only a partial response after the preliminary findings were issued, without providing any detailed information about its transactions with the producer and exports to India. Under the above circumstances it is not possible to determine separate export price for this exporter also. Therefore, the Authority has relied upon the import statistics of imports to India to work out weighted average export price from China at ex-works level. Since the import statistics provide the CIF price of imports to India, weighted average net ex-factory export price has been determined after adjusting the same for direct selling expenses as per facts available. Accordingly, net-export price at the ex-factory level has been determined as **US\$******* per PC

Dumping Margin

31. Weighted average ex-works normal value and export prices so determined at ex-works level have been compared at the ex-works level to determine the weighted average dumping margin for all exporters from China PR. Accordingly, dumping margin of all exporters from China PR has been determined as **US\$******* per Pc (197%):

b) Singapore

32. As recorded in the preliminary findings only one exporter from Singapore has filed a questionnaire response. However, the response was not in the form and manner prescribed and was found to be incomplete in most of the respects. Accordingly, deficiencies were communicated to the responding exporter vide letter dated 24th July 2007. The Authority notes that the exporter has not complied with the deficiencies communicated. It has been brought to the notice of the Authority that this exporter is not a producer of the subject goods and exports goods manufactured by other producers. Since the exporter has not provided any information that can make any meaningful determination possible, the said exporter has been considered as non-cooperative for the purpose of this investigation. Accordingly, for the purpose of the final determination the Authority proceeds as follows:

Normal Value:

33. Since the responding exporter's data was not complete, for the purpose of the preliminary finding, the authority had provisionally estimated the normal value in Singapore taking into account the evidence of transaction value of CDR in domestic market in Singapore provided by the applicants as the facts available with the Authority after allowing for appropriate adjustments towards inland freight, storage and handling expenses, distributor's SGA and profit etc. to work out the normal value at the ex-factory level. The Authority notes that the exporter has not commented on the preliminary findings and no additional information has been placed before the Authority by any interested party in respect of the provisional determination made. Therefore, the Authority confirms its preliminary finding in respect of Normal Value of CD-Rs for all exporters from Singapore as **US\$******* per Pc.

Export Price:

34. The Authority notes that M/s Imation Singapore has provided certain information on its exports to its related Company, M/s Imation India during the POI. However, the response filed by the exporter was found to be grossly incomplete for any meaningful determination of their actual export price to India. No additional information has been placed before the Authority by any interested party after the preliminary determination. Therefore, the Authority has relied upon the import statistics of imports to India to work out weighted average export price from Singapore at ex-works level. Since the import statistics provide the CIF price of imports to India, weighted average net ex-factory export price has been determined after allowing for adjustments towards inland transportation, ocean freight and insurance etc. on facts available basis, in the absence of complete information from any cooperative exporter from Singapore. Accordingly, net-export price at the ex-factory level has been determined as **US\$******* per PC

Dumping margins

35. The weighted average net export price has been compared with the weighted average normal value at the same level of trade, and the dumping margins for the producers/exporters of the subject goods in Singapore has been determined as **US\$******* (87%).

c) Chinese Taipei

Normal Value

36. The Authority noted in the preliminary findings that none of the exporters/producers from Chinese Taipei has provided any response or information on the normal value as per the prescribed questionnaire. Therefore, for the purpose of the preliminary determination the Authority had estimated the normal value based on facts available as per the evidence of transaction value produced by the applicants with appropriate adjustments towards inland freight,

storage and handling expenses, distributor's SGA and profit have etc. to work out the normal value at the ex-factory level. No additional information has been placed by any interested party from the subject country for determination of normal value in that country. Therefore, the Authority confirms its findings in respect of the normal determination and accordingly, the ex-works Normal Value of CD-Rs for all exporters from Chinese Taipei has been determined as **US\$******* per Pc.

Export Price

37. Since no further information has been placed before the Authority by any exporter from the subject country the Authority has relied upon the import statistics of imports to India to work out weighted average export price from Chinese Taipei at ex-works level. Since the import statistics provide the CIF price of imports to India, weighted average net ex-factory export price has been determined after adjusting the same for inland transportation, ocean freight and insurance etc. based on the facts available to arrive at ex-works export price. Accordingly, net-export price at the ex-factory level has been determined as **US\$******* Per PC.

Dumping Margin

38. The ex-works normal value has been compared with the normal value so determined at the same level of trade to determine the dumping margin which works out to **US\$******* Per Pc (79%) for all exporters from Chinese Taipei.

d) Hong Kong

Normal Value:

39. The Authority noted in the preliminary findings that none of the exporters/producers from Hong Kong had provided any response or information on the normal value as per the prescribed questionnaire. Therefore, for the purpose of the preliminary determination the Authority had estimated the normal value based on facts available as per the evidence of transaction value produced by the applicants after applying appropriate adjustments towards inland freight, storage and handling expenses, distributor's SGA and profit etc. to work out the normal value at the ex-factory level.

40. The Authority notes that one exporter from Hong Kong i.e., M/s Sound Sound Multi-Media Development Ltd., a related exporter of M/s Foshan Nanhai Pearl Audio Video Company, China PR (Foshan), filed a statement of its domestic sales of the subject goods in Hong Kong and exports to India. The Authority also notes that this exporter from Hong Kong is not a manufacturer of the subject goods and imports the same from China for exports to India. The response filed does not provide any information whether the goods sold in Hong Kong are also of Chinese origin and the cost of production and associated costs. Therefore, response filed

has been found to be grossly incomplete and does not provide adequate verifiable information for any meaning determination of normal value or export price from China as well as Hong Kong. Accordingly, the information has been rejected for the purpose of this investigation.

41. The Authority also notes the arguments of the Trade and Industry Department, the Government of the Hong Kong Special Administrative Region, in its representation dated 12th October 2006 that the information used by the applicants to establish the normal value of the subject products based on a copy of a “proforma invoice” on one transaction of Hong Kong export of CD-Rs to Turkey is not representative as the volume of Hong Kong's exports of CD-Rs to Turkey accounted for a very small portion of Hong Kong exports. Hong Kong has a substantial domestic market of CD-Rs. It has been argued that paragraph 7 of Annex II of the WTO AD Agreement stipulates that “[I]f the authorities have to base their findings, including those with respect to normal value, on information from a secondary source, including the information supplied in the application for the initiation of the investigation, they should do so with special circumspection. In such cases, the authorities should, where practicable, check the information from other independent sources at their disposal, such as published price lists, official import statistics and customs returns, and from the information obtained from other interested parties during the investigation.” It has also been argued that Hong Kong adopts free trade policy and provides no trade-distorting subsidy to any industry. Given the economy and competitive environment, it is inherently impossible for Hong Kong producers to engage in dumping activities.

42. Authority also notes that paragraph 1 of Annex II provides that as soon as possible after the initiation of the investigation, the investigating authorities should specify in detail the information required from any interested party, and the manner in which that information should be structured by the interested party in its response. The authorities should also ensure that the party is aware that if information is not supplied within a reasonable time, the authorities will be free to make determinations on the basis of the facts available, including those contained in the application for the initiation of the investigation by the domestic industry. Paragraph 7 of the said annex also provides that if the Authorities have to base their findings, including those with respect to normal value, on information from a secondary source, including the information supplied in the application for initiation of the investigation, they should do with special circumspection. In such cases, the Authorities should, where practicable, check the information from other independent sources at their disposal, such as published price list, official import statistics and customs returns, and from the information obtained from other interested parties during the investigation.

43. In this connection, the Authority notes that the exporters from Hong Kong were given adequate opportunity to provide relevant data for examination of the degree of dumping, if any. Optical Disc Manufacturing and Technologies Association Ltd. requested for additional time to file information but failed to do so.

Trade and Industry Department, the Government of the Hong Kong Special Administrative Region was also requested to urge the exporters from Hong Kong to provide relevant information for a reasonable determination of the Normal Value in that country. However, none of the interested parties in that country has filed any information that can be reasonably used by the Authority for determination of normal value. Trade and Industry Department, the Government of the Hong Kong Special Administrative Region has filed only a general submission on behalf of the exporters from that country without providing any information or statistics about the selling price/export price of the subject goods in that country. Therefore, the Authority did not find any practical means of verifying the normal value of the product in that country. The Authority notes that the estimates of normal value based on the information contained in the application was disclosed in the non-confidential version and it was the responsibility of the interested parties to counter this data with verifiable information. In the absence of any such information and any other reasonable means of verifying the selling price in Hong Kong, the information provided by the applicants in their application has been relied upon for determination of the normal value in Hong Kong.

44. Accordingly, the Authority confirms the normal value determined in its preliminary finding for all exporters from Hong Kong as **US\$******* per Pc.

Export Price:

45. In the absence of any cooperation from Hong Kong the Authority has relied upon the import statistics of imports to India to work out weighted average export price from Hong Kong at ex-works level. Since the import statistics provide the CIF price of imports to India, weighted average net ex-factory export price has been determined after allowing for adjustments towards inland transportation, ocean freight and insurance etc. based on the facts available basis. Accordingly, net-export price at the ex-factory level has been determined as **US\$******* Per PC.

Dumping Margin

46. The ex-works normal value has been compared with the normal value so determined at the same level of trade to determine the dumping margin which works out to **US\$******* Per Pc (79%) for all exporters from Hong Kong.

G.3 Dumping Margin Summary

Country	Exporter	Normal Value	Export Price	Dumping Margin	DM %
		US\$/Pc	US\$/Pc	US\$/Pc	
China PR	All Exporters	*****	*****	*****	197%
Singapore	All Exporters	*****	*****	*****	87%
Hong Kong	All Exporters	*****	*****	*****	72%
Chinese Taipei	All Exporters	*****	*****	*****	79%

47. The dumping margins so determined have been found to be significant and above the de minimis levels.

H. INJURY DETERMINATION

48. The Trade and Industry Department, the Government of the Hong Kong Special Administrative Region, in its post preliminary submissions has raised certain issues in respect of injury claims of the domestic industry and determination of the Authority as recorded in the previous sections. No substantial argument has been made by any other interested party on the injury claims of the domestic industry. The views of the above interested parties have been taken on record and examined for the final determination of injury and causal links.

H.1 Cumulative assessment of injury

49. In the preliminary findings the Authority held that cumulative assessment of injury is appropriate in this case since the exports of individual products from the subject countries are directly competing amongst themselves as well as with the like goods offered by the domestic industry in the Indian market.

50. Trade and Industry Department, the Government of the Hong Kong Special Administrative Region, in its post preliminary finding submissions has argued that CD-R from Hong Kong only accounted for a small percentage of the total demand when compared to the domestic sales volume. Therefore, imports from Hong Kong could only be a price taker rather than a price leader in the Indian domestic market. The price of the products from Hong Kong should have minimal influence, if any, on the market price of the products.

51. The Annexure II (iii) of the Anti Dumping Rules requires that where imports of a product from more than one country are being simultaneously subjected to anti dumping investigations, the designated authority will cumulatively assess the effect of such imports, in case it determines that

- I) the imports from individual countries are above de minimis or cumulatively account for more than 7% of imports:
- II) the dumping margin against individual countries are above 2%; and
- III) cumulative assessment of the effect of imports is appropriate in light of the conditions of competition between the imported article and the like domestic articles

52. The Authority has examined all the above parameters and concludes that the above conditions are satisfied in this case for a cumulative assessment of injury on account of dumped imports from all sources. No additional material fact has been placed before the Authority by any interested party, including Hong Kong, to prove that any of the above conditions prescribed are not satisfied for cumulative assessment. Therefore, the Authority confirms its findings on cumulative assessment of injury.

H.2 Examination of Injury and Causal Link:

53. Rule 11 of Antidumping Rules read with Annexure –II provides that an injury determination shall involve examination of factors that may indicate injury to the domestic industry, “... taking into account all relevant facts, including the volume of dumped imports, their effect on prices in the domestic market for like articles and the consequent effect of such imports on domestic producers of such articles....” In considering the effect the dumped imports on prices, it is considered necessary to examine whether there has been a significant price undercutting by the dumped imports as compared with the price of the like article in India, or whether the effect of such imports is otherwise to depress prices to a significant degree or prevent price increases, which otherwise would have occurred, to a significant degree.

54. For the examination of the impact of the dumped imports on the domestic industry in India, indices having a bearing on the state of the industry such as production, capacity utilization, sales volume, stock, profitability, net sales realization, the magnitude and margin of dumping, etc. have been considered in accordance with Annexure II of the rules supra.

55. The Authority notes that as per the Supreme Court Judgment in Reliance Industries matters the Injury determination and NIP determination is required to be carried out for the domestic industry as a whole. This application has been made on behalf of the Optical disc manufacturers association comprising of 8 known manufacturers of the subject goods in India. Out of these 8 producers 5 producers comprising of about 93% of the total production have produced their cost and injury information as applicant and supporter of the application. Remaining three producers were also asked to provide their cost and injury data which they have failed to provide. The cost and injury information of these producers are also not available in the public domain. The Authority notes that these three producers individually and collectively command very small proportion of the domestic production and therefore, the data of these producers would not have significant impact on computation of NIP and Injury parameters. Accordingly, the Authority has proceeded with the data of the applicants for injury and NIP determination.

56. All economic parameters affecting the Domestic Industry as indicated above such as production, capacity utilization, sales volume etc. have been examined as under:-

H.2.1 Volume Effects of Dumped Imports: Import volumes and market shares

a) Import Volumes

57. With regard to the volume of the dumped imports, the Authority is required to consider whether there has been a significant increase in dumped imports, either in absolute terms or relative to production or consumption in India.

58. In the preliminary findings the volume of imports of the subject goods from the subject countries were provisionally analysed based on the data reported in the DGCI&S data after pruning the data for unrelated products. However, the domestic industry, in its post preliminary submissions has argued that they had relied upon the data compiled by IMPEX Statistics Services in their application due to significant difference between the import volumes reported in the DGCIS data and secondary sources. It has been argued that DGCIS data for the POI and the injury period shows significantly lower volume of imports compared to data reported in IMPEX Statistics Services data due to wrong classification and wrong description of the product against several transactions.

59. The Authority has examined the transaction-wise import data produced by the applicants from IMPEX Statistics Services and DGCIS data. It appears that a significant number of transactions reported in the IMPEX data are not reported in DGCI&S data resulting in significant data anomaly. Therefore, the transaction-wise data reported in the IMPEX Statistics data has been relied upon to determine the volume and price effects of dumped imports from various sources.

60. The import figures are as under:-

Qty in Pcs

	2002-03	2003-04	2004-05	POI
CHINA	5409925	25694061	110676681	169682332
Hong Kong	1958000	9310146	17068698	31552658
Singapore	7052780	12587466	20914150	14067625
Taiwan	48413167	56753410	73026729	102625202
Total Subject countries	62833872	104345083	221686258	317927817
Trend	100	166	353	506
Other countries	1858795	15548334	14441814	20058006
Trend	100	836	777	1079
Total Imports	64692667	119893417	236128072	337985823
Trend	100	185	365	522
Share of subject countries	97%	87%	94%	94%
Share of other Countries	3%	13%	6%	6%

61. The above data indicates that total imports and dumped imports of the subject goods from the subject countries have increased substantially during the injury examination period by about 400%. The share of dumped imports from the subject countries account for about 94% of the total imports during this period, implying thereby that the imports from other sources are insignificant and entire growth of imports are accounted for by the imports from the subject countries. The share of imports from the subject countries individually, in the total imports, are significant and above de minimis level. Hong Kong accounts for 9% of total imports to India during the POI and therefore, the argument of Hong Kong in this regard is not valid.

b) Actual and potential effect on production and capacity utilization:

62. The volume of domestic production and effects of dumped imports on the domestic operation of the domestic industry have been examined in terms of total production, capacity utilization and domestic sales of the domestic industry. The Authority notes that one of the domestic producers is an export oriented unit and the domestic production of the domestic industry has been worked out taking into account its domestic sales entitlements as per the relevant policy. The domestic sales of the domestic industry have been compared with the domestic production based on this entitlement.

Production, Sales and Market Share	2002-03	2003-04	2004-05	POI
	Qty (Nos.)	Qty (Nos.)	Qty (Nos.)	Qty (Nos.)
Installed Capacity	*****	*****	*****	*****
Trend	100	182	200	194
Total Production	*****	*****	*****	*****
Trend	100	188	237	234
Production for domestic market	*****	*****	*****	*****
Trend	100	295	439	293
Capacity Utilization (%)	78%	80%	93%	94%
Trend	100	103	119	121
Indigenous Sale	*****	*****	*****	*****
Trend	100	226	353	323

63. The data indicates that though the domestic industry's capacity, production and capacity utilization remains high and has improved compared to the base year, its production for the domestic market and sales in the domestic market has declined significantly after improvement in 2004-05.

c) Actual and potential effect on market share:

64. Effects of the dumped imports on the domestic sales and market shares have been examined as follows:

Qty in Pcs	2002-03	2003-04	2004-05	POI
Total Imports	64692667	119893417	236128072	337985823
Trend	100	185	365	522
Domestic Sales	*****	*****	*****	*****
Trend	100	225.67	353	307
Total Demand	*****	*****	*****	*****
Trend	100	213	357	387
Share in Demand				

Subject countries	*****	*****	*****	*****
Trend	100	78	99	131
Other countries	*****	*****	*****	*****
Trend	100	393	218	279
Domestic Industry	*****	*****	*****	*****
Trend	100	106	99	83

65. While the demand of the subject goods in the domestic market has increased by about 287%, the share of the domestic industry in the total demand has declined by 11% compared to the base year, while the share of the dumped imports have increased by 10% indicating that the dumped imports have significantly impacted the domestic industry's sales volumes and market shares. Therefore, the arguments of the interested parties that there is a marginal decline in the market share do not seem to be correct.

H.2.2 Price effect of dumped imports

66. With regard to the effect of the dumped imports on prices, the Authority is required to consider whether there has been a significant price undercutting by the dumped imports as compared with the price of the like product in India, or whether the effect of such imports is otherwise to depress prices to a significant degree or prevent price increases, which otherwise would have occurred, to a significant degree. The Authority finds that the CIF import prices from the subject countries have been as under:-

CIF Prices (Rs /Pc)	2002-03	2003-04	2004-05	POI
	CHINA	4.82	4.37	3.76
Hong Kong	5.31	4.44	3.45	3.34
Singapore	6.73	5.81	3.90	3.74
Taiwan	5.51	5.69	4.24	3.71
Total Subject countries	5.58	5.26	3.91	3.40
Trend	100	94	70	61
Other countries	7.37	6.55	4.67	4.33
Total of all countries	5.63	5.43	3.96	3.46

67. The above data indicates that the CIF import price of the subject goods from the subject countries have declined by over 40% compared to the base year.

H.2.3 Price undercutting, suppression and depression

68. The Authority determined net sales realization of the domestic industry considering selling price, excluding taxes & duties, rebates, discounts & commissions and freight & transportation. Landed price of imports has been determined considering weighted average CIF import price, with 1% landing charges and applicable basic customs duty.

Rs / Pc	2002-03	2003-04	2004-05	POI
Cost of Sale per unit	*****	*****	*****	*****
Trend	100	94.41	81.4	82.76
Selling Price	*****	*****	*****	*****
Trend	100	105.68	66.49	63.68
Landed value				
CHINA	5.36	4.82	3.99	3.32
Hong Kong	5.90	4.89	3.66	3.46
Singapore	7.48	6.41	4.14	3.87
Taiwan	6.12	6.27	4.50	3.84
Total Subject countries	6.20	5.80	4.15	3.52
Trend	100	94	67	57
Price Undercutting				
China PR	*****	*****	*****	40-50%
Hong Kong	*****	*****	*****	35-45%
Singapore	*****	*****	*****	20-30%
Chinese Taipei	*****	*****	*****	20-30%
Total Subject Countries	*****	*****	*****	30-40%
NIP				*****
Price Underselling				
China PR				130-135%
Hong Kong				120-130%
Singapore				110-120%
Chinese Taipei				110-120%
Total Subject Countries				120-130%

69. Though there is a decline in the cost of production by about 17%, net sales realization of the domestic industry declined by about 36% over the injury period as shown in the table above. The landed value of imports from the subject countries has declined by about 43%. The price undercutting and underselling of the imports from the subject countries are significant.

H.2.4 Price suppression and depression

70. To examine the price suppression effect of the dumped imports on the domestic prices, the trend of net sale realization of the domestic industry has been compared with the cost of production. The data indicates that though there is a decline in the cost of production of the subject goods during the injury investigation period, the fall in sales realization has been significantly higher than the decline in cost of production. It therefore, appears that the price effect of the dumped imports have forced the domestic industry to keep its prices lower in order to retain its market share.

71. The above analysis shows that the dumped imports have adverse volume and price effect on the domestic industry in terms of increase in volume of dumped

imports both in absolute terms and market shares and by depressing the prices of the domestic market and eroding its market share.

H.3 Examination of other injury factors

72. After examining some of the injury factors i.e. actual and potential decline in sales and market share; actual and potential increase in volume of imports etc. in the previous section, the Authority has examined the other mandatory injury parameters as follows:

a) Capacity, Production, Capacity Utilization and Sales

73. Performance of the domestic industry in terms of capacity, production, capacity utilization and sales has been as under:-

Production and capacity Utilization	Qty in Pcs			
	2002-03	2003-04	2004-05	POI
Capacity of the DI	*****	*****	*****	*****
Trend	100	182	200	194
Total Production	*****	*****	*****	*****
Trend	100	188	237	234
Capacity Utilization	78%	80%	93%	94%
Trend	100	103	119	121
Domestic sales entitlement	*****	*****	*****	*****
Domestic Production	*****	*****	*****	*****
Trend	100	295	439	293
Domestic sales	*****	*****	*****	*****
Trend	100	226	353	323
Sales as % of entitlement		90%	84%	65%

74. The Authority notes that the capacity of the domestic industry has increased significantly in the year 2003-04 and thereafter there is very marginal addition to capacity. Total production of the domestic industry, including the production meant for exports, has increased over the injury period by about 88% between 2002-03 and 2003-04 and thereafter the increase in production has been only about 45% in the next three years. As a result of higher production the capacity utilization has also improved. However, even though total production has increased, the domestic sales have significantly declined in the POI after showing increase in the previous years. The production for domestic sales also shows significant decline after improvement in the previous year though the domestic demand shows a significant growth of about 287% over the base year. The domestic sale as a percentage of its entitlement to sale in the domestic market has declined from 90% in 2004-05 to 65% in the POI.

b) Profits/Loss and Return on investments

75. Profits earned by the domestic industry from the sales of the subject goods in the domestic market were as follows:-

		2002-03	2003-04	2004-05	POI
Average Domestic Cost of Sales	Rs Per Unit	*****	*****	*****	*****
Average domestic selling price	Rs Per Unit	*****	*****	*****	*****
Profit / Loss	Rs Per Unit	*****	*****	(*****)	(*****)
Trend		100	262	(142)	(202)
Domestic Investment	Rs	*****	*****	*****	*****
ROI on Domestic investments	Rs	*****	*****	(*****)	(*****)
Return on Investment [ROI] %	%	*****	*****	(*****)	(*****)
Trend		100	226	(77)	(137)

76. The above data indicates that in spite of increase in overall production and sales, and decline in cost of production, the domestic industry has started losing money on the domestic sales due to significant decline in the domestic selling prices. From positive profit margin per unit in the base year, the domestic industry makes net loss on the domestic sales in the POI. The return on the domestic investments of the domestic industry has declined from a positive return of about 3.61% in the base year to a negative return of about 5% during the POI.

c) Employment and Wages

77. Number of employees and wages paid has indicates that employment has increased because of the increase in production, which is in line with the capacity addition. The wages have also increased by about 13% compared to the base year, which does not show any disproportionate increase in wage burden on the domestic industry.

Numbers	2002-03	2003-04	2004-05	POI
Employment (Manpower Strength)	*****	*****	*****	*****
Trend	100	176	236	258
Average wages per person	*****	*****	*****	*****
Trend	100	101	105	113
Average wages per person per day	*****	*****	*****	*****
Trend	100	101	105	113

d) Inventories

78. Inventory position of the domestic industry shows significant inventory holding by the domestic industry though the average stock has come down because of increase in export activity.

Inventory in Pcs	2002-03	2003-04	2004-05	POI
Opening Stock	*****	*****	*****	*****
Closing Stock	*****	*****	*****	*****
Average Stock	*****	*****	*****	*****
Trend	100	35	70	74
Average Stock in terms of No. of Days' sales	*****	*****	*****	*****

g) Cash Flow

79. Cash profits of the domestic industry over the injury period have been as under:-

Rupees	2002-03	2003-04	2004-05	POI
Total Cash profit	*****	*****	*****	*****
Trend	100	200	66	30
Cash Profit on domestic sales	*****	*****	*****	*****
Trend	100	325	110	1
Cash Profit per Unit on domestic sales	*****	*****	*****	*****
Trend	100	144	31	1

80. It is seen that the cash profits of the domestic industry has significantly deteriorated over the injury period.

h) Productivity

81. The productivity of the domestic industry has been examined with reference to production per day and per employee as follows:

	2002-03	2003-04	2004-05	POI
Total Production (Pcs)	*****	*****	*****	*****
Production Per day (Pcs)	*****	*****	*****	*****
Trend	100	188	237	234
No of Employees	*****	*****	*****	*****
Productivity per employee (Pcs)	*****	*****	*****	*****
Trend	100	107	100	91

82. The daily productivity of the domestic industry has improved though per employee productivity has marginally declined due to increase in employment level.

i) Growth

83. Even though growth of the domestic industry in terms of parameters, such as capacity, production, sales, and productivity was positive, the same was negative in terms of market share, profits, cash flow, and return on investments.

j) Ability to raise fresh Investment

84. The Authority notes that the domestic industry has made fresh capital investments in for expansion during the investigation period. However, the investment has been declining each year. However, it is found that the financial performance of the domestic industry is significantly eroding, which has adverse impact on its ability to raise fresh investments.

Investment	2002-03	2003-04	2004-05	POI
Capital Investment for expansion (Rs)	*****	*****	*****	*****
Trend	100	72	44	32

H.3 Overall assessment

85. The Authority notes the arguments of Hong Kong that the domestic industry’s performance has improved in several parameters and marginal decline in some parameters should not lead to a determination of material injury. However, the above analysis of the injury parameters indicate that in spite of the improvement in capacity, production, reduction in its cost of production, and improvement in productivity, the domestic industry suffers injury on account of decline in domestic sales, while there is a healthy demand for the products in the domestic markets, low net sales realization, higher inventory built up, negative return on investments and profits. The injury suffered is material and significant.

H.4 Causal link

86. Having examined the existence of material injury and volume and price effects of dumped imports on the prices of the domestic in terms of its price undercutting, price underselling and price suppression, and depression effects the Authority has also examined whether other indicative parameters listed under the Indian Rules and Agreement on Anti Dumping could have contributed to injury to the domestic industry. Therefore, the following parameters have been examined:

- a) **Imports from Third Countries:** - Imports from countries not under investigation account for only 6% of total imports during the POI. These imports are insignificant or at prices higher than the import prices from the subject countries and therefore, do not affect the prices in the domestic industry;
- b) **Contraction in Demand:** - Demand for the subject goods have increased substantially during the injury examination period. Therefore, possible contraction in demand cannot be attributed to the injury to the domestic industry;
- c) **Pattern of consumption:** - No significant change in the pattern of consumption has been alleged by any interested party or noticed during the investigation. In fact the increase in demand of the product has been very significant during the entire investigation period;
- d) **Conditions of competition:** - The goods are freely importable. The applicants and supporters are the major producers of the subject goods and account for almost 100% of the domestic production. Therefore, domestic competition could not be attributed to the injury to the domestic industry. No other evidence of conditions of competition or trade restrictive practices has been brought to the knowledge of the Authority;
- e) **Developments in technology:-** Hong Kong has argued that price decrease in the information technology related products is a general trend in the world market. Due to technological developments of the storage media industry and the availability of other substitute products, such as memory cards and portable hard drives, which are also offered at declining prices, the decrease in the selling price of CD-Rs is evident in the world market. Hence, the decline in price of the subject goods in the domestic market could not solely or principally attribute to the imports, in particular products from Hong Kong. The domestic industry has argued that CDR as a storage media is not obsolete and therefore, the claim of the interested parties that technological development in the storage media sector has lead to decline in sales realization, are not supported by any evidence. The Authority notes that no substantive evidence has been placed by any interested party to prove that there is a general decline in prices to the level reflected in the imports data and such decline is due to technological competition from other competing products;
- f) **Export performance of the domestic industry:-**

	2002-03	2003-04	2004-05	POI
Export Sale	*****	*****	*****	*****
Trend	100	167	197	222

The Authority notes that the export sale of the domestic industry is substantial and shows significant growth. But the profitability from the export has also declined in the injury period. However, for the injury analysis the price and profitability in the domestic and export markets have been segregated. And injury if any caused due to the company's export performance has not been attributed to the dumped imports.

- g) **Productivity:** - Productivity of the domestic industry has improved in terms of total output. Therefore, this cannot be attributed to the injury of the domestic industry.

87. The non-attribution analysis as above shows that no other factor other than the dumped imports has affected the domestic industry.

H.4.1 Factors establishing causal link

88. Analysis of the performance of the domestic industry over the injury period shows that the performance of the domestic industry has materially deteriorated due to dumped imports from subject countries. Therefore, the causal links between dumped imports and the injury to the domestic industry is established on the following grounds:

1. The dumped import prices and consequently the landed price of imports from the subject countries steeply declined, resulting in significant price undercutting. As a direct consequence, the domestic industry was forced to reduce the prices.
2. Reduction in the selling prices by the domestic industry adversely affected the profits, cash flow and return on investments of the company.
3. Even though the domestic industry responded to decline in import prices, significant positive price undercutting resulted in increase in market share of imports from the subject countries. As a direct consequence, market share of the domestic industry declined.
4. In spite of increase in demand and reduction in selling prices by the domestic industry, market share of the domestic industry declined due to significant reduction in landed price of imports. This retarded the growth of the domestic industry.

89. Therefore, the Authority concludes that the domestic industry suffers material injury and the injury has been caused by the dumped imports from the subject countries/territories.

I Magnitude of Injury and injury margin

90. The non-injurious price determined by the Authority has been compared with the landed value of the exports for determination of injury margin. The weighted average landed price of the exports from the subject countries and the injury margins have been worked out as follows:

Product	Country	Exporter	Injury Margin Rs Per Pc	Injury Margin %
CDR	China PR	All Exporters	*****	130-135%
CDR	Singapore	All Exporters	*****	120-130%
CDR	Hong Kong	All Exporters	*****	110-120%
CDR	Chinese Taipei	All Exporters	*****	110-120%

J. Conclusions

91. After examining the issues raised and submissions made by the interested parties and facts made available before the Authority as recorded in this finding the authority concludes that:

- i) The subject goods have entered the Indian market from the subject countries at prices less than their normal values in the domestic markets of the exporting countries;
- ii) The dumping margins of the subject goods imported from the subject countries are substantial and above de minimis;
- iii) The domestic industry has suffered material injury and the injury has been caused to the domestic industry both by volume and price effect of dumped imports of the subject goods originating in or exported from the subject countries.

K. Indian industry's interest & other issues

92. The Authority notes that the purpose of anti-dumping duties, in general, is to eliminate injury caused to the Domestic Industry by the unfair trade practices of dumping so as to re-establish a situation of open and fair competition in the Indian market, which is in the general interest of the country. Imposition of anti-dumping measures would not restrict imports from the subject country in any way, and, therefore, would not affect the availability of the products to the consumers.

L. Recommendations

93. The Authority notes that the investigation was initiated and notified to all interested parties and adequate opportunity was given to the exporters, importers and other interested parties to provide positive information on the aspect of

dumping, injury and causal links. Having initiated and conducted the investigation into dumping, injury and causal links between dumping and injury to the domestic industry in terms of the Rules laid down and having established positive dumping margin against the subject countries, and having concluded that the domestic industry suffers material injury due to such dumped imports the Authority is of the opinion that imposition definitive measure is required to offset dumping and injury caused to the domestic industry. Therefore, Authority considers it necessary and recommends imposition of definitive anti-dumping duty on imports of subject goods from the subject countries in the form and manner described hereunder.

94. Having regard to the lesser duty rule followed by the authority, the Authority recommends imposition of definitive anti-dumping duty equal to the lesser of margin of dumping and margin of injury, so as to remove the injury to the domestic industry. Accordingly, definitive antidumping duty equal to the amount indicated in Col 9 of the duty table annexed herewith is recommended to be collected from the date of imposition of the provisional duty by the Central Government, on all imports of subject goods originating in or exported from the subject countries/territories. Subject to the above the preliminary finding notified vide notification dated 28th August 2006 is hereby confirmed.

M. Further Procedures

95. Any appeal against the orders of the Central Government that may arise out of this recommendation shall lie before the Customs, Excise and Service tax Appellate Tribunal in accordance with the relevant provisions of the Act.

96. The Authority may review the need for continuation, modification or termination of the definitive measure as recommended herein from time to time as per the relevant provisions of the Act and public notices issued in this respect from time to time. No request for such a review shall be entertained by the Authority unless the same is filed by an interested party within the time limit stipulated for this purpose.

**Christy L. Fernandez
Designated Authority**

Duty Table

Sl. No	Sub Heading or Tariff	Description of Goods	Specification	Country of origin	Country of Export	Producer	Exporter	Duty Amount	Unit of Measure	Currency
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	Item									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	8523.90.50	Compact Discs-Recordable (CD-Rs) Write Once Read Many Times	Any	China PR	China PR	Any	Any	0.099	PC	US\$
2	-Do-	-Do-	-Do-	China PR	Any other than subject countries	Any	Any	0.099	PC	US\$
3	-Do-	-Do-	-Do-	Any other than subject countries	China PR	Any	Any	0.099	PC	US\$
4	-Do-	-Do-	-Do-	Singapore	Singapore	Any	Any	0.068	PC	US\$
5	-Do-	-Do-	-Do-	Singapore	Any other than subject countries	Any	Any	0.068	PC	US\$
6	-Do-	-Do-	-Do-	Any other than subject countries	Singapore	Any	Any	0.068	PC	US\$
7	-Do-	-Do-	-Do-	Hong Kong	Hong Kong	Any	Any	0.050	PC	US\$
8	-Do-	-Do-	-Do-	Hong Kong	Any other than subject countries	Any	Any	0.050	PC	US\$
9	-Do-	-Do-	-Do-	Any other than subject countries	Hong Kong	Any	Any	0.050	PC	US\$
10	-Do-	-Do-	-Do-	Chinese Taipei	Chinese Taipei	Any	Any	0.061	PC	US\$
11	-Do-	-Do-	-Do-	Chinese Taipei	Any other than subject countries	Any	Any	0.061	PC	US\$
12	-Do-	-Do-	-Do-	Any other than subject countries	Chinese Taipei	Any	Any	0.061	PC	US\$