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DEPARTMENT OF COMMERCE

International Trade Administration

[C-533-825]

Polyethylene Terephthalate Film, Sheet, and Strip from India: Final Results of Countervailing Duty Administrative Review; 2012

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.

SUMMARY: On August 25, 2014, the Department published the preliminary results of the administrative review of the countervailing duty order on polyethylene terephthalate film, sheet, and strip (PET film) from India.¹ The period of review (POR) is January 1, 2012, through December 31, 2012. Based on an analysis of the comments received, the Department has made changes to the subsidy rate determined for Jindal Poly Films Limited (Jindal) and SRF Limited (SRF). The final subsidy rates are listed in the "Final Results of Administrative Review" section below.

DATES: EFFECTIVE DATE: (INSERT DATE OF PUBLICATION IN THE <u>FEDERAL</u> <u>REGISTER</u>.)

FOR FURTHER INFORMATION CONTACT: Elfi Blum, AD/CVD Operations, Office VII, Enforcement and Compliance, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-0197.

Scope of the Order

The products covered are all gauges of raw, pretreated, or primed polyethylene terephthalate film, sheet and strip, whether extruded or coextruded. Excluded are metallized

¹ <u>See Polyethylene Terephthalate Film, Sheet and Strip From India: Preliminary Results And Partial Rescission of Countervailing Duty Administrative Review; 2012, 79 FR 50616 (August 25, 2014) (Preliminary Results 2012).</u>

films and other finished films that have had at least one of their surfaces modified by the application of a performance-enhancing resinous or inorganic layer of more than 0.00001 inches thick. Imports of PET film are classifiable in the Harmonized Tariff Schedule of the United States (HTSUS) under item number 3920.62.00.90. HTSUS subheadings are provided for convenience and customs purposes. The written description of the scope of the order is dispositive.

Analysis of Comments Received

The issues raised by Jindal and SRF in their case briefs are addressed in the Issues and Decision Memorandum.² The issues are identified in the Appendix to this notice. The Issues and Decision Memorandum is a public document and is on file electronically <u>via</u> Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS).³ ACCESS is available to registered users at http://access.trade.gov and in the Central Records Unit, room 7046 of the main Department of Commerce building. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly on the Internet at http://trade.gov/enforcement/frn/index.html. The signed Issues and Decision Memorandum are identical in content.

Changes Since the Preliminary Results

Based on the comments received from Jindal, SRF, and domestic interested parties

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² <u>See</u> Memorandum from Christian Marsh, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, to Paul Piquado, Assistant Secretary for Enforcement and Compliance, "Issues and Decision Memorandum for the Final Results of Countervailing Duty Administrative Review: Polyethylene Terephthalate Film, Sheet, and Strip (PET film) from India; 2012," dated concurrently with this notice and herein incorporated by reference (Issues and Decision Memorandum).

³ On November 24, 2014, Enforcement and Compliance changed the name of Enforcement and Compliance's AD and CVD Centralized Electronic Service System ("IA ACCESS") to ACCESS. The website location was changed from http://iaaccess.trade.gov to http://iaaccess.trade.gov. The Final Rule changing the references to the Regulations can be found at 79 FR 69046 (November 20, 2014).

Polyplex USA LLC and Flex USA, we made the following changes to our rate calculations for Jindal and SRF: We adjusted the cash deposit rates for Jindal and SRF, as necessary, to exclude the foreign currency denominated pre- and post-export financing benefits. Further, we revised our allocation calculations and adjusted the numerator in our subsidy rate calulations for Jindal with respect to the Status Holder Incentive Scheme (SHIS). For a discussion of these issues, see the Issues and Decision Memorandum.

Final Results of Administrative Review

In accordance with section 777A(e)(1) of the Tariff Act of 1930, as amended (the Act) and 19 CFR 351.221(b)(5), we calculated individual <u>ad valorem</u> subsidy rates for Jindal and SRF, for the POR for this administrative review.

Manufacturer/exporter	Subsidy rate (percent)
Jindal Poly Films Limited	7.66
SRF Limited	2.03

Assessment and Cash Deposit Requirements

In accordance with 19 CFR 351.212(b)(2), the Department intends to issue appropriate instructions to U.S. Customs and Border Protection (CBP) 15 days after publication of the final results of this review. The Department will instruct CBP to liquidate shipments of subject merchandise produced and/or exported by Jindal and SRF, respectively, entered or withdrawn from warehouse, for consumption from January 1, 2012, through December 31, 2012, at 7.66 percent ad valorem and at 2.03 percent ad valorem, respectively, of the entered value.

The Department intends also to instruct CBP to collect cash deposits of estimated

countervailing duties at the rate of 7.66 percent ad valorem for Jindal and of 2.03⁴ percent ad

valorem for SRF of the entered value on shipments of the subject merchandise produced and

exported by SRF, entered, or withdrawn from warehouse, for consumption on or after the date of

publication of the final results of this review. We intend to instruct CBP to continue to collect

cash deposits for non-reviewed companies at the applicable company-specific countervailing

duty rate for the most recent period or the all-others rate established in the investigation. These

cash deposit rates, when imposed, shall remain in effect until further notice.

Administrative Protective Order

This notice also serves as a final reminder to parties subject to an administrative protective

order (APO) of their responsibility concerning the return or destruction of proprietary information

disclosed under APO in accordance with 19 CFR 351.305(a)(3), which continues to govern

business proprietary information in this segment of proceeding. Timely written notification of the

return/destruction of APO materials or conversion to judicial protective order is hereby requested.

Failure to comply with the regulations and terms of an APO is a violation which is subject to

sanction.

These final results are issued and published in accordance with sections 751(a)(1) and

777(i)(1) of the Act.

Dated: February 23, 2015.

Paul Piquado,

Assistant Secretary

for Enforcement and Compliance.

⁴ These rates reflect the cash-deposit rates adjusted for the termination of the pre- and post-shipment export

financing program in foreign currency. See 19 CFR 351.526(a).

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APPENDIX I

Issues and Decision Memorandum

- I. Summary
- II. Background Scope of the Order
- III. Subsidies Valuation Information
 - A. Allocation Period
 - B. Benchmarks Interest Rates
 - C. Denominator
- IV. Analysis of Programs
 - 1. Programs Determined To Be Countervailable
 - 2. Program Determined To Be Terminated
 - 3. Programs Determined To Be Not Used
- V. Analysis of Comments
- Comment 1: Whether There Has Been A Program-Wide Change for Pre-Shipment Export Financing in Foreign Currency and Adjustment of the Cash Deposit Rate.
- Comment 2: Whether The Department Wrongly Countervailed Export Promotion Capital Goods Scheme (EPCGS) Benefits That Apply To Non-Subject Merchandise.
- Comment 3: Whether the Department Used The Wrong Numerator To Calculate The POR Benefit For The Status Holder Incentive Scheme (SHIS).
- Comment 4: Whether The Department Made An Error In Calculating The POR Benefit for the SHIS.
- Comment 5: Whether The Value Added Tax (VAT) And Central Sales Tax (CST) Refunds
 Under The Industrial Promotion Subsidy (IPS) Of The State Government Of
 Maharashtra's (SGOM) Package Scheme Of Incentives (PSI) Is Countervailable.

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