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TYPE: LIQ-Liquidation PUBLIC  NON-PUBLIC   
SUB-TYPE: ADRV-Administrative Review

FR CITE: 75 FR 29314 FR CITE DATE: 05/25/2010

REFERENCE  
MESSAGE #  
(s):

CASE #(s): A-570-891

EFFECTIVE DATE: 05/25/2010 COURT CASE #:

PERIOD OF REVIEW: 12/01/2007 TO 11/30/2008

PERIOD COVERED: 12/01/2007 TO 11/30/2008

Notice of Lifting of Suspension Date: 05/25/2010

TO: { Directors Of Field Operations, Port Directors }

FROM: { Director AD/CVD & Revenue Policy & Programs }

RE: LIQUIDATION INSTRUCTIONS FOR HAND TRUCKS AND PARTS THEREOF FROM THE PEOPLE'S REPUBLIC OF CHINA (PRC) EXPORTED BY THE PRC-WIDE ENTITY FOR PERIOD 12/01/2007 THROUGH 11/30/2008 (A-570-891)

1. FOR ALL SHIPMENTS OF HAND TRUCKS AND PARTS THEREOF FROM THE PEOPLE'S REPUBLIC OF CHINA (PRC) EXPORTED BY THE PRC-WIDE ENTITY (A-570-891-000) ENTERED, OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION DURING THE PERIOD 12/01/2007 THROUGH 11/30/2008, ASSESS AN ANTIDUMPING LIABILITY EQUAL TO 383.60 PERCENT OF THE ENTERED VALUE, EXCEPT FOR THOSE EXPORTED BY QINGDAO TAIFA GROUP CO., LTD. OR SINCE HARDWARE (GUANGZHOU) CO., LTD. (SEE PARAGRAPHS 2 AND 3 BELOW).

2. IN THE DEPARTMENT'S FINAL RESULTS FOR THE PREVIOUS PERIOD OF 12/01/2005 THROUGH 11/30/2006 (73 FR 43684, 07/28/2008), THE DEPARTMENT DETERMINED THAT THE EXPORTER QINGDAO TAIFA GROUP CO., LTD., IS NO LONGER ENTITLED TO A SEPARATE RATE AND IS CONSIDERED PART OF THE PRC-ENTITY EFFECTIVE 07/28/2008. THE DEPARTMENT WILL ISSUE SEPARATE APPRAISEMENT INSTRUCTIONS FOR THIS EXPORTER FOR THE PERIODS 12/01/2007 THROUGH 07/27/2008 AND 07/28/2008 THROUGH 11/30/2008. ENTRIES OF SUBJECT MERCHANDISE BY THIS EXPORTER MAY HAVE ENTERED UNDER CASE NUMBERS A-570-891-000 OR A-570-891-004. DO NOT LIQUIDATE ANY ENTRIES EXPORTED BY QINGDAO TAIFA GROUP CO., LTD., UNTIL YOU RECEIVE COMPANY-SPECIFIC LIQUIDATION INSTRUCTIONS.

3. THE DEPARTMENT WILL ALSO ISSUE SEPARATE APPRAISEMENT INSTRUCTIONS FOR SINCE HARDWARE (GUANGZHOU) CO., LTD., WHOSE SHIPMENTS MAY HAVE ENTERED UNDER EITHER A-570-891-000 OR A-570-891-007. DO NOT LIQUIDATE ANY ENTRIES EXPORTED BY SINCE HARDWARE (GUANGZHOU) CO., LTD., UNTIL YOU RECEIVE COMPANY-SPECIFIC LIQUIDATION INSTRUCTIONS.

4. THE NOTICE OF THE LIFTING OF SUSPENSION OF LIQUIDATION FOR ENTRIES OF SUBJECT MERCHANDISE DURING THE PERIOD 12/01/2007 THROUGH 11/30/2008 OCCURRED WITH THE PUBLICATION OF THE FINAL RESULTS OF ADMINISTRATIVE

REVIEW (75 FR 29314; 05/25/2010). FOR ALL OTHER SHIPMENTS OF HAND TRUCKS AND PARTS THEREOF FROM THE PRC, YOU SHALL, UNLESS OTHERWISE INSTRUCTED, CONTINUE TO COLLECT CASH DEPOSITS OF ESTIMATED ANTIDUMPING DUTIES FOR THE MERCHANDISE AT THE CURRENT CASH DEPOSIT RATES OR PER-UNIT AMOUNTS.

5. THERE ARE NO INJUNCTIONS APPLICABLE TO THE ENTRIES COVERED BY THIS INSTRUCTION.

6. THE ASSESSMENT OF ANTIDUMPING DUTIES BY CBP ON SHIPMENTS OR ENTRIES OF THIS MERCHANDISE IS SUBJECT TO THE PROVISIONS OF SECTION 778 OF THE TARIFF ACT OF 1930. SECTION 778 REQUIRES THAT CBP PAY INTEREST ON OVERPAYMENTS, OR ASSESS INTEREST ON UNDERPAYMENTS, OF THE REQUIRED AMOUNTS DEPOSITED AS ESTIMATED ANTIDUMPING DUTIES. THE INTEREST PROVISIONS ARE NOT APPLICABLE TO CASH OR BONDS DEPOSITED AS ESTIMATED ANTIDUMPING DUTIES BEFORE THE DATE OF PUBLICATION OF THE ANTIDUMPING DUTY ORDER. INTEREST SHALL BE CALCULATED FROM THE DATE PAYMENT OF ESTIMATED ANTIDUMPING DUTIES IS REQUIRED THROUGH THE DATE OF LIQUIDATION. THE RATE AT WHICH SUCH INTEREST IS PAYABLE IS THE RATE IN EFFECT UNDER SECTION 6621 OF THE INTERNAL REVENUE CODE OF 1954 FOR SUCH PERIOD.

7. UPON ASSESSMENT OF ANTIDUMPING DUTIES, CBP SHOULD REQUIRE THAT THE IMPORTER PROVIDE A REIMBURSEMENT STATEMENT AS DESCRIBED IN SECTION 351.402(F)(2) OF COMMERCE'S REGULATIONS. THE IMPORTER SHOULD PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION OF THE ENTRY. IF THE IMPORTER CERTIFIES THAT IT HAS AN AGREEMENT WITH THE MANUFACTURER, PRODUCER, SELLER, OR EXPORTER, TO BE REIMBURSED ANTIDUMPING DUTIES, CBP SHOULD DOUBLE THE ANTIDUMPING DUTIES IN ACCORDANCE WITH THE ABOVE-REFERENCED REGULATION. ADDITIONALLY, IF THE IMPORTER DOES NOT PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION, CBP SHOULD PRESUME REIMBURSEMENT AND DOUBLE THE ANTIDUMPING DUTIES DUE.

8. IF THERE ARE ANY QUESTIONS REGARDING THIS MATTER BY CBP OFFICERS, THE IMPORTING PUBLIC OR INTERESTED PARTIES, PLEASE CONTACT DAVINA HASHMI OR RON TRENTHAM AT THE OFFICE OF AD/CVD OPERATIONS, IMPORT ADMINISTRATION, INTERNATIONAL TRADE ADMINISTRATION, U.S. DEPARTMENT OF COMMERCE, AT (202) 482-0984 OR (202) 482-3577, RESPECTIVELY (GENERATED BY O7:FB).

9. THERE ARE NO RESTRICTIONS ON THE RELEASE OF THIS INFORMATION.

MICHAEL B. WALSH

## Company Details

\*Party Indicator Value:

I = Importer, M = Manufacturer, E = Exporter, S = Sold To Party

Case #	Rate	Party Indicator*	Party ID	Party Name
A-570-891-000	383.60%	E		PRC Wide Entity