

MESSAGE NO: 7291201 MESSAGE DATE: 10/18/2007  
MESSAGE STATUS: Active CATEGORY: Antidumping  
TYPE: LIQ-Liquidation PUBLIC  NON-PUBLIC   
SUB-TYPE:

FR CITE: FR FR CITE DATE:

REFERENCE  
MESSAGE #  
(s):

CASE #(s): A-570-504

EFFECTIVE DATE: COURT CASE #:

PERIOD OF REVIEW: TO

PERIOD COVERED: 02/19/1986 TO

Notice of Lifting of Suspension Date:

TO: { Directors Of Field Operations, Port Directors }

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

RE: SCOPE RULING - ANTIDUMPING DUTY ORDER ON PETROLEUM WAX CANDLES - CHINA - LAVA ENTERPRISES, INC. ("LAVA") (STYLES #HOM6216, HOM3049)(A-570-504)

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CASES: A - 570 - 504

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PERIOD COVERED: 02 19 1986 TO

LIQ SUSPENSION DATE:

TO: DIRECTORS OF FIELD OPERATIONS  
PORT DIRECTORS

FROM: DIRECTOR, SPECIAL ENFORCEMENT

RE: SCOPE RULING - ANTIDUMPING DUTY ORDER ON PETROLEUM WAX CANDLES - CHINA - LAVA ENTERPRISES, INC. ("LAVA") (STYLES #HOM6216, HOM3049)(A-570-504)

1. ON 02/27/2007, IN RESPONSE TO A REQUEST BY LAVA ENTERPRISES, INC. ("LAVA"), THE DEPARTMENT OF COMMERCE ISSUED A FINAL SCOPE RULING THAT LAVA'S SCULPTED GINGERBREAD MAN ON COOKIE SHEET (STYLE # HOM6216) ("GINGERBREAD MAN CANDLE") AND SCULPTED GINGERBREAD BOY AND GIRL ON COOKIE SHEET (STYLE # HOM3049) ("GINGERBREAD BOY AND GIRL CANDLES"), IN THE SHAPE OF IDENTIFIABLE OBJECTS, ARE NOT WITHIN THE SCOPE OF THE ANTIDUMPING DUTY ORDER/FINDING COVERING PETROLEUM WAX CANDLES FROM

THE PEOPLE'S REPUBLIC OF CHINA (A-570-504).

2. THE COMMERCE DEPARTMENT DETERMINED THAT LAVA'S GINGERBREAD CANDLES ARE THE SAME BASIC COLOR AS GINGERBREAD AND HAVE IDENTIFIABLE FEATURES SUCH AS A HEAD, BODY, ARMS AND LEGS. ADDITIONAL FEATURES SUCH AS EYES, A MOUTH, BUTTONS, AND OTHER DECORATIVE FEATURES ARE ALSO INTEGRAL TO THE CANDLES. THESE CANDLES ARE DISTINCTLY DIFFERENT FROM CANDLES WITH THE FOLLOWING SHAPES STATED IN THE PETITION: TAPERS, SPIRALS, STRAIGHT-SIDED DINNER CANDLES, ROUNDS, COLUMNS, PILLARS, OR VOTIVES. THESE CANDLES ARE EASILY RECOGNIZABLE AS GINGERBREAD PEOPLE FROM MOST ANGLES, AND THEIR APPEARANCE IS CONSISTENT WITH THAT OF TRADITIONAL GINGERBREAD COOKIES IN THE SHAPE OF A PERSON. THE DEPARTMENT FINDS THAT THESE CANDLES ARE RECOGNIZABLE AS IDENTIFIABLE OBJECTS FROM MOST ANGLES AND ARE THEREFORE NOT WITHIN THE SCOPE OF THE ANTIDUMPING DUTY ORDER COVERING PETROLEUM WAX CANDLES FROM THE PEOPLE'S REPUBLIC OF CHINA.

3. EFFECTIVE 02/27/2007, TERMINATE SUSPENSION AND LIQUIDATE ALL UNLIQUIDATED ENTRIES ENTERED, OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION ON OR AFTER 02/19/1986, OF THE CANDLES LISTED ABOVE.

4. REFUND ANY CASH DEPOSITS WITH INTEREST AND RELEASE ANY BONDS RELATING TO THE GINGERBREAD MAN CANDLE AND GINGERBREAD BOY AND GIRL CANDLES LISTED ABOVE.

5. THE ASSESSMENT OF ANTIDUMPING DUTIES BY CUSTOMS AND BORDER PROTECTION ON 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 UNDER PAYMENTS, OF THE REQUIRED AMOUNTS DEPOSITED AS ESTIMATED ANTIDUMPING DUTIES. THE INTEREST PROVISIONS ARE NOT APPLICABLE TO CASH OR BONDS POSTED 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.

6. CONTINUE TO SUSPEND LIQUIDATION OF ENTRIES OF PETROLEUM WAX CANDLES SUBJECT TO THE ANTIDUMPING DUTY ORDER COVERING PETROLEUM WAX CANDLES FROM THE PEOPLE'S REPUBLIC OF CHINA.

7. IF THERE ARE ANY QUESTIONS REGARDING THIS MATTER BY CBP OFFICERS, THE IMPORTING PUBLIC OR INTERESTED PARTIES, PLEASE CONTACT DAVINA HASHMI OR RON TRENTAM AT OFFICE OF AD/CVD ENFORCEMENT, IMPORT ADMINISTRATION, INTERNATIONAL TRADE ADMINISTRATION, U.S. DEPARTMENT OF COMMERCE, AT (202) 482-1495 OR (202) 482-6320, RESPECTIVELY (GENERATED BY O9:MR).

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

ANNE MARICICH

## Company Details

\*Party Indicator Value:

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