

MESSAGE NO: 8115204 MESSAGE DATE: 04/24/2008  
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-570-899

EFFECTIVE DATE: COURT CASE #:

PERIOD OF REVIEW: TO

PERIOD COVERED: 11/07/2005 TO

Notice of Lifting of Suspension Date:

TO: { Directors Of Field Operations, Port Directors }

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

RE: LIQUIDATION INSTRUCTION FOR THE SCOPE RULING ON CERTAIN ARTIST CANVAS FROM CHINA (A-570-899) TARA'S U.S. ORIGIN CANVAS ASSEMBLED IN CHINA IS OUTSIDE SCOPE

MESSAGE NO: 8115204 DATE: 04 24 2008

CATEGORY: ADA TYPE: LIQ

REFERENCE: REFERENCE DATE:

CASES: A - 570 - 899 - -

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- - - -

PERIOD COVERED: 11 07 2005 TO

LIQ SUSPENSION DATE:

TO: DIRECTORS OF FIELD OPERATIONS

PORT DIRECTORS

FROM: DIRECTOR, SPECIAL ENFORCEMENT

RE: LIQUIDATION INSTRUCTION FOR THE SCOPE RULING ON CERTAIN ARTIST CANVAS FROM CHINA (A-570-899) TARA'S U.S. ORIGIN CANVAS ASSEMBLED IN CHINA IS OUTSIDE SCOPE

1. THE COMMERCE DEPARTMENT(COMMERCE) RECEIVED A SCOPE RULING REQUEST FROM TARA MATERIALS, INC. (TARA). COMMERCE ISSUED A FINAL SCOPE RULING ON 04/10/2008, THAT TARAS U.S. - ORIGIN COATED AND PRIMED ARTIST CANVAS ASSEMBLED IN THE PEOPLES REPUBLIC OF CHINA (PRC) IS NOT WITHIN THE SCOPE OF THE ANTIDUMPING DUTY ORDER COVERING CERTAIN ARTIST CANVAS FROM THE PRC (A-570-899).

2. COMMERCE DETERMINED THAT TARAS U.S. - ORIGIN COATED AND PRIMED ARTIST CANVAS ASSEMBLED IN THE PRC IS NOT SUBSTANTIALLY TRANSFORMED IN THE PRC AND THEREFORE CONTINUES TO BE U.S. - ORIGIN CANVAS. THEREFORE, TARAS U.S.-ORIGIN ARTIST CANVAS IS NOT WITHIN THE SCOPE OF THE ANTIDUMPING DUTY ORDER COVERING CERTAIN ARTIST CANVAS FROM THE PRC.

3. EFFECTIVE 04/10/2008, TERMINATE SUSPENSION AND LIQUIDATE ALL UNLIQUIDATED ENTRIES, ENTERED, OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION ON OR AFTER 11/07/2005 OF TARAS U.S. - ORIGIN COATED AND PRIMED ARTIST CANVAS ASSEMBLED IN THE PRC LISTED ABOVE.

4. REFUND ANY CASH DEPOSITS WITH INTEREST AND RELEASE ANY BONDS RELATING TO TARAS U.S.- ORIGIN COATED AND PRIMED ARTIST CANVAS ASSEMBLED IN THE PRC LISTED ABOVE.

5. THESE INSTRUCTIONS CONSTITUTE NOTICE OF THE LIFTING OF SUSPENSION OF LIQUIDATION OF ENTRIES OF TARAS U.S.- ORIGIN

COATED AND PRIMED ARTIST CANVAS ASSEMBLED IN THE PRC ENTERED OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION ON OR AFTER 11/07/2005.

6. THE ASSESSMENT OF ANTIDUMPING DUTIES BY CUSTOMS AND BORDER PROTECTION (CBP) 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 WHICH IS JUNE 1, 2006. 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. CONTINUE TO SUSPEND LIQUIDATION OF ENTRIES OF CERTAIN ARTIST CANVAS SUBJECT TO THE ANTIDUMPING DUTY ORDER COVERING CERTAIN ARTIST CANVAS FROM THE PRC.

8. 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 OPERATIONS, IMPORT ADMINISTRATION, INTERNATIONAL TRADE ADMINISTRATION, U.S. DEPARTMENT OF COMMERCE, AT (202) 482-0984 OR (202) 482-3577 RESPECTIVELY (GENERATED BY O8:HL).

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

DAVID M. GENOVESE

## Company Details

\*Party Indicator Value:

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