

obligation. The CIT's decisions on August 20, 1993, March 4, 1994, and May 24, 1994 constitute decisions not in harmony with the Department's final results.

Pursuant to the decision in *Timken*, the Department will continue the suspension of liquidation of the subject merchandise pending the later of the expiration of the period for appeal or the conclusion of any appeal. Further, absent an appeal, or, if appealed, upon a "conclusive" court decision affirming the CIT's opinion, the Department will amend the final affirmative results of the first administrative review of the antidumping duty order on antifriction bearings (other than tapered roller bearings) and parts thereof from Germany to reflect the amended margins of the Department's redeterminations on remand, which were affirmed by the CIT.

Dated: January 9, 1995.

Susan G. Esserman,
Assistant Secretary for Import
Administration.

[FR Doc. 95-1214 Filed 1-17-95; 8:45 am]

BILLING CODE 3510-DS-P

[A-401-601]

Brass Sheet and Strip From Sweden; Final Results of Antidumping Administrative Review

AGENCY: Import Administration,
International Trade Administration,
Department of Commerce.

ACTION: Notice of final results of
antidumping duty administrative
review.

SUMMARY: On March 23, 1994, the Department of Commerce (the Department) published the preliminary results of its 1991-92 administrative review of brass sheet and strip from Sweden. The review covers exports of this merchandise to the United States by one manufacturer/exporter, Outokumpu Copper Rolled Products AB (OAB), during the period March 1, 1991 through February 29, 1992. The review indicates the existence of dumping margins for this period.

We gave interested parties an opportunity to comment on our preliminary results. Based on our analysis of the comments received, we have adjusted OAB's margin for these final results.

EFFECTIVE DATE: January 18, 1995.

FOR FURTHER INFORMATION CONTACT:
Valerie Turoscy, Chip Hayes, or John Kugelman, Office of Antidumping Compliance, Import Administration, International Trade Administration,

U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone: (202) 482-5253.

SUPPLEMENTARY INFORMATION:

Background

On March 23, 1994, the Department published in the **Federal Register** the preliminary results of its 1991-92 administrative review of the antidumping duty order on brass sheet and strip from Sweden (59 FR 13698). The Department has now completed this administrative review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act).

Scope of the Review

Imports covered by this review are sales or entries of brass sheet and strip, other than leaded and tinned brass sheet and strip, from Sweden. The chemical composition of the products under review is currently defined in the Copper Development Association (C.D.A.) 200 Series or the Unified Numbering System (U.N.S.) C20000 series. This review does not cover products the chemical compositions of which are defined by other C.D.A. or U.N.S. series. The merchandise is currently classified under Harmonized Tariff Schedule (HTS) item numbers 7409.21.00 and 7409.29.20. The HTS item numbers are provided for convenience and Customs purposes. The written description remains dispositive.

The review period is March 1, 1991 through February 29, 1992. The review involves one manufacturer/exporter, OAB.

Analysis of Comments Received

We gave interested parties an opportunity to comment on the preliminary results. At the request of OAB, we held a hearing on May 9, 1994. We received case and rebuttal briefs from OAB and from the petitioners, Hussey Copper, Ltd., The Miller Company, Olin Corporation-Brass Group, and Revere Copper Products, Inc.

Comments are addressed in the following order:

1. Value Added Tax (VAT) Adjustment Methodology
2. Unpaid U.S. Sales
3. Model Match Methodology
4. Clerical and/or Programming Errors

VAT Adjustment Methodology

Comment 1: OAB argues that the Department's current VAT adjustment methodology, in which the Department, in its calculation of United States price

(USP), applies the home market *ad valorem* VAT rate to USP, results in a "multiplier effect" which serves to artificially inflate the respondent's antidumping margin. OAB requests that the Department alter its methodology for the final results of review in accordance with footnote 4 of the United States Court of Appeals for the Federal Circuit's (Federal Circuit) decision in *Zenith Electronics Corp. v. United States*, 988 F.2d 1573, 1577 (Fed. Cir. 1993) (*Zenith*) and the Court of International Trade's (CIT) decision in *Hyster Co. v. United States*, CIT Slip Op. 94-34, Court No. 93-03-00133 (March 1, 1994) at 11 (*Hyster*), and eliminate the "multiplier effect" by applying the actual home market VAT amount rather than the *ad valorem* home market VAT rate to USP. Citing *Zenith*, OAB claims that the Federal Circuit, in footnote 4 of this decision, clearly indicated that the Department is free to eliminate the multiplier effect by applying to USP the actual home market VAT amount. Furthermore, OAB points out that such a methodology has also been recognized in *Hyster*, in which the CIT, relying on footnote 4 of *Zenith*, upheld the Department's earlier application of the actual home market VAT amount to USP. OAB also contends that while the CIT in *Federal-Mogul Corporation v. United States*, 813 F. Supp. 856 (October 7, 1993) (*Federal-Mogul*), elected to disregard the position of the Federal Circuit in footnote 4 of *Zenith*, the *Federal-Mogul* decision has been appealed, and, absent any final statement by the Federal Circuit on this issue, the *Federal-Mogul* view of footnote 4 is entitled to little, if any, weight (*Federal-Mogul Corp. v. United States*, Court No. 94-1097 (Federal Circuit), and *Federal-Mogul Corp. v. United States*, Court No. 94-1104 (Federal Circuit)).

Next, OAB argues that because the Department's current VAT methodology serves to artificially inflate the respondent's antidumping margin, it violates the Department's obligation under section 722(d)(1)(c) of the Act to protect against the creation or inflation of dumping margins due to taxes assessed on home market sales but forgiven on export sales, and the Department's obligation to calculate fair and accurate margins (see *Koyo Seiko, Ltd. v. United States*, 14 CIT 680, 746 F. Supp. 1108, 1110 (1990), and *Oscillating Ceiling Fans from the People's Republic of China*, 56 FR 55271, 55275). Finally, OAB contends that because the Department's VAT methodology subjects countries with