

VAT on expenses is deducted from FMV, the petitioner argues that the alleged error has the effect of lowering FMV and thereby improperly decreasing Excel's margin.

Excel contends that it would be incorrect to include commissions in the calculation of U.S. expenses because commissions were not included in the calculation of the VAT amount that was added to U.S. price. If the Department were to include commissions in the equation for U.S. expenses, Excel argues that the Department should also include commissions in the calculation of the VAT amount that is added to U.S. price.

#### DOC Position

In accordance with the CAFC decision (see the "United States Price" section of this notice), the Department has changed its VAT calculation methodology. Therefore, the comments made by the petitioner and Excel are moot.

#### Comment 2: Pulton's Dumping Margin

Pulton states that the Department's preliminary results correctly indicated that Pulton reported no U.S. sales during this review period. However, Pulton contends that the Department incorrectly cited the dumping margin from the most recent review when Pulton had U.S. sales. Instead of the rate of 0.01 percent published by the Department, Pulton contends the rate should be 0.00 percent (see 58 FR 52264, 52267 (October 7, 1993)).

#### DOC Position

We agree with Pulton and have corrected this inadvertent error for these final results.

#### Final Results of Review

As a result of our analysis of the comments received, we determine that the following weighted-average margins exist for the April 1, 1992 through March 31, 1993 period:

Manufacturer/exporter	Margin (percent)
Hitachi .....	112.68
Izumi .....	0.52
Pulton .....	10.00
Excel .....	0.10
All Others .....	15.92

<sup>1</sup>No sales during the period. Rate is from the last period in which there were sales.

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. Individual differences between USP and FMV may vary from the percentages stated above. The Department will issue appraisalment

instructions directly to the Customs Service.

Furthermore, the following deposit requirements will be effective for all shipments of roller chain, other than bicycle, from Japan entered, or withdrawn from warehouse, for consumption on or after the publication date of these final results of administrative review, as provided by section 751(a)(1) of the Tariff Act: (1) The cash deposit rates for Pulton and Excel will be zero because the margins for these firms are zero or *de minimis*. The cash deposit rates for Izumi and Hitachi will be 0.52 and 12.68 percent, respectively; (2) for merchandise exported by manufacturers or exporters not covered in this review but covered in previous reviews or the original less-than-fair-value (LTFV) investigation, the cash deposit rate will continue to be the rate published in the most recent final results or determination for which the manufacturer or exporter received a company-specific rate; (3) if the exporter is not a firm covered in this review, earlier review, or the LTFV investigation, but the manufacturer is, the cash deposit rate will be that established for the manufacturer of the merchandise in the final results of this review, earlier reviews, or the LTFV investigation, whichever is the most recent; (4) if neither the exporter nor the manufacturer is a firm covered in this or any previous review conducted by the Department, the cash deposit rate will be the "new shipper" rate established in the first review conducted by the Department in which a "new shipper" rate was established, as discussed below.

On May 25, 1993, the CIT in *Floral Trade Council v. United States*, 822 F. Supp. 766 (CIT 1993), and *Federal-Mogul Corporation and the Torrington Company v. United States*, 822 F. Supp. 782 (CIT 1993), decided that once an "all others" rate is established for a company it can only be changed through an administrative review. The Department has determined that in order to implement these decisions, it is appropriate to reinstate the "all others" rate from the LTFV investigation (or that rate as amended for correction of clerical errors or as a result of litigation) in proceedings governed by antidumping duty orders. In proceedings governed by antidumping findings, unless we are able to ascertain the "all others" rate from the Treasury LTFV investigation, the Department has determined that it is appropriate to adopt the "new shipper" rate established in the first final results of administrative review published by the Department (or that rate as amended for

correction of clerical errors or as a result of litigation) as the "all others" rate for the purposes of establishing cash deposits in all current and future administrative reviews.

Because this proceeding is governed by an antidumping finding, and we are unable to ascertain the "all others" rate from the Treasury LTFV investigation, the "all others" rate for the purposes of this review would normally be the "new shipper" rate established in the first notice of final results of administrative review published by the Department (46 FR 44488, September 4, 1981). However, a "new shipper" rate was not established in that notice. Therefore, the "all others" rate of 15.92 percent comes from *Roller Chain, Other Than Bicycle, from Japan, Final Results of Administrative Review of Antidumping Finding*, 48 FR 51801 (November 14, 1983), the first review conducted by the Department in which a "new shipper" rate was established.

These deposit requirements, when imposed, shall remain in effect until publication of the final results of the next administrative review.

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 353.26 to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

This notice also serves as the only reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 353.34(d). Timely written notification of return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of the APO is a sanctionable violation.

This administrative review and notice are in accordance with section 751(a)(1) of the Tariff Act (19 U.S.C. 1675(a)(1)) and 19 CFR 353.22.

Dated: November 29, 1995

Susan G. Esserman,

Assistant Secretary for Import Administration.

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