

order (Slip Op. 94-144) remanding to the Department the final results of the second administrative review of Samsung Electronics Co., Ltd. (Samsung). On March 15, 1995, the CIT affirmed the Department's redetermination (Slip Op. 95-45). Since the CIT's ruling was not appealed, and the CIT's decision affirming our redetermination has therefore become final and conclusive, we are amending our final results of the second administrative review of the antidumping duty order on CTVs from Korea with respect to Samsung.

**EFFECTIVE DATE:** December 7, 1995.

**FOR FURTHER INFORMATION CONTACT:** Joseph Hanley or Zev Primor, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230; telephone: (202) 482-5253.

**SUPPLEMENTARY INFORMATION:**

**Scope of the Review**

Imports covered by this review include CTVs, complete and incomplete, from the Republic of Korea. This merchandise is currently classified under item numbers 8528.10.80, 8529.90.15, 8529.90.20, and 8540.11.00 of the Harmonized Tariff Schedule (HTS). Since the order covers all CTVs regardless of HTS classification, the HTS subheading is provided for convenience and for the U.S. Customs Service purposes. Our written description of the scope of the order remains dispositive. The period of review is April 25, 1984 through March 31, 1985.

**Amended Final Results of Review**

The CIT ordered the Department to: (1) Recalculate the value-added tax (VAT) adjustment according to its new methodology, (2) determine whether certain sales qualify as purchase price or exporter's sale price (ESP) transactions, and (3) adjust ESP for commissions and indirect selling expenses. As to Samsung's claimed circumstance-of-sale (COS) adjustments to foreign market value (FMV), the Department was directed to: (1) re-classify SYPM credit rebates and volume rebates as direct selling expenses, and (2) reconsider the classification of replacement parts and forwarding charges. The CIT also instructed the Department to correct clerical errors in its computer program. As a result of our recalculations, we have determined that the following percentage weighted-average margin exists for the period April 25, 1984 through March 31, 1985:

Manufacturer/exporter	Percent margin
Samsung .....	1.18

Because the CIT's decision affirming our redetermination has become final and conclusive, the Department will order the immediate lifting of the suspension of liquidation and instruct the U.S. Customs Service to assess antidumping duties on entries subject to this review, as appropriate. Individual differences between foreign market value and U.S. price may vary from the percentage stated above. The Department will issue appraisement instructions concerning these entries directly to the U.S. Customs Service.

This notice serves as a 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 the 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 amendment of final results of review and notice are in accordance with section 751(f) of the Tariff Act (19 U.S.C. 1673(d)(1994)) and 19 CFR 353.28(c).

Dated: November 21, 1995.

Susan G. Esserman,  
*Assistant Secretary for Import Administration.*

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**[A-580-008]**

**Color Television Receivers from the Republic of Korea; Amended Final Results of Antidumping Duty Administrative Review**

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

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

**SUMMARY:** On June 27, 1990, the Department of Commerce (the Department) published the final results of the fourth administrative review of the antidumping duty order on color television receivers (CTVs) from the Republic of Korea (Korea) (55 FR 26225). The review covered the period April 1, 1986, through March 31, 1987. On September 21, 1994, the Court of International Trade (CIT) remanded to

the Department for redetermination the final results of the fourth administrative review of Samsung Electronics Co., Ltd. (Samsung) (Slip Op. 94-148). On January 30, 1995, the Department submitted to the CIT the final results of redetermination. On March 15, 1995, the CIT issued a second order (Slip Op. 95-46) remanding to the Department the January 30, 1995, final results of redetermination. On April 14, 1995, the Department submitted a second final results of redetermination to the CIT. On May 31, 1995, the CIT affirmed the Department's second redetermination (Slip Op. 95-100). Since the CIT's ruling was not appealed, and the CIT's decision affirming our redetermination has therefore become final and conclusive, we are amending our final results of the fourth administrative review of the antidumping duty order on CTVs from Korea with respect to Samsung.

**EFFECTIVE DATE:** December 7, 1995.

**FOR FURTHER INFORMATION CONTACT:** Joseph Hanley or Zev Primor, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230; telephone: (202) 482-5253.

**SUPPLEMENTARY INFORMATION:**

**Scope of the Review**

Imports covered by this review include CTVs, complete and incomplete, from the Republic of Korea. This merchandise is currently classified under item numbers 8528.10.80, 8529.90.15, 8529.90.20, and 8540.11.00 of the Harmonized Tariff Schedule (HTS). Since the order covers all CTVs regardless of HTS classification, the HTS subheading is provided for convenience and for the U.S. Customs Service purposes. Our written description of the scope of the order remains dispositive. The period of review is April 1, 1986 through March 31, 1987.

**Amended Final Results of Review**

On September 21, 1994, the CIT ordered the Department to: (1) Recalculate the value-added tax (VAT) adjustment according to its new methodology, (2) treat bad debt expenses as direct selling expenses if the data warrant an adjustment, (3) reconsider its treatment of home market warranty expenses, (4) consider home market inventory carrying cost information, and (5) reconsider the imputation of expenses in determining the amount of value added for exporter's sales price (ESP) adjustment purposes.