

Anti dumping Calculations

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Advocate

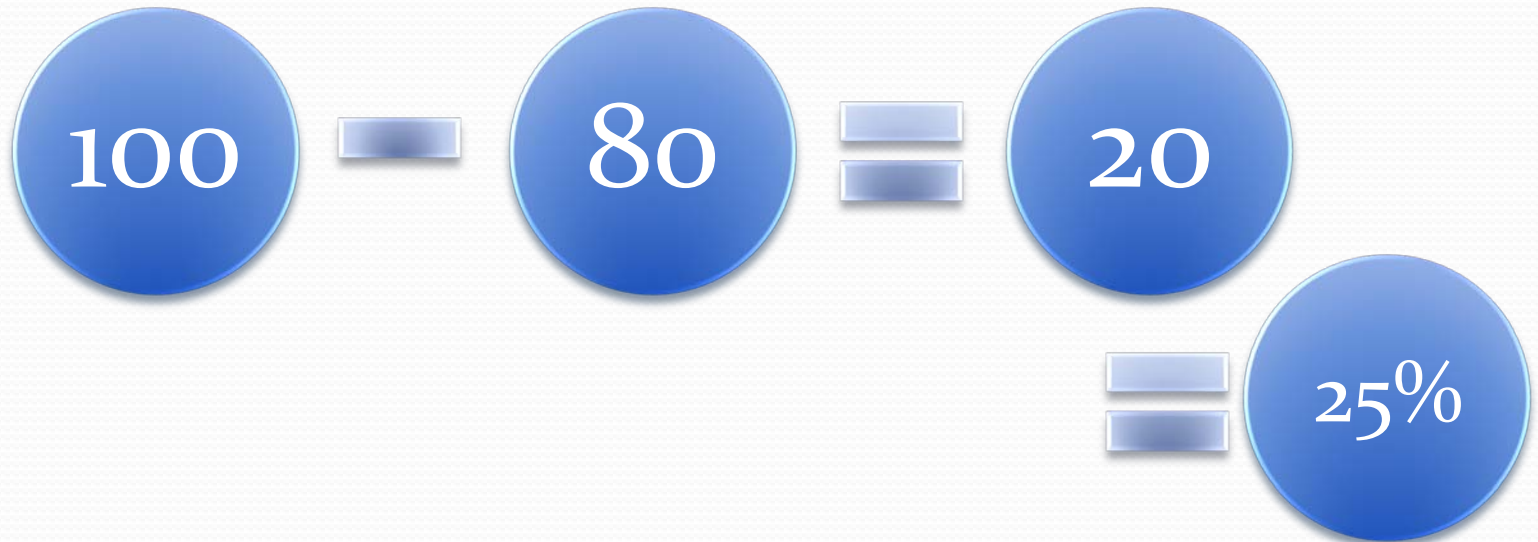
Types of calculations

Dumping Margin

Injury Margin

Miscellaneous

Dumping margin



Normal Value

- Representative Domestic Sale
- Ex-factory cost (including SGA)
- Ex-Factory Domestic Sale Realisation
- Ordinary Course of Trade Test (OCT)
- Normal Value

Representative Sales

- Domestic Sales Quantity should be at least 5% of the quantities exported to India



Ex-factory selling price

Ordinary Course of Trade -1

Transaction	Quantity	Net Sales Realisation	Ex-factory Price	Ex-factory Cost	Profit/Loss
1	40	3400	85	80	5
2	20	1560	78	80	-2
3	10	760	76	80	-4
4	60	4980	83	80	3
5	80	6480	81	80	1
Total	210	17180	81.81		
Profit making	180				
Loss making	30	14%			

Normal Value

Ordinary Course of Trade - 2

Transaction	Quantity	Net Sales Realisation	Ex-factory Price	Ex-factory Cost	Profit/Loss
1	40	3040	76	80	-4
2	20	1560	78	80	-2
3	10	760	76	80	-4
4	60	5100	85	80	5
5	80	6880	86	80	6
Total	210	17340	82.57		
Profit making	140	11980	85.57		
Loss making	70	5360			
	33%				

Loss %

Normal Value

Ordinary Course of Trade - 3

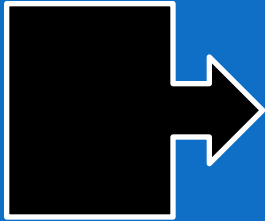
Transaction	Quantity	Net Sales Realisation	Ex-factory Price	Ex-factory Cost (incl.SGA)	Profit/Loss
1	40	3040	76	80	-4
2	20	1560	78	80	-2
3	10	850	85	80	5
4	60	4320	72	80	-8
5	80	6320	79	80	-1
Total	210	16090	76.62		
Profit making	10	850	85.00		
Loss making	200	15240	76.2		
	95%				

Cost (80) + Profit (4) = Normal Value (84)



Export Price

Constructed Export Price



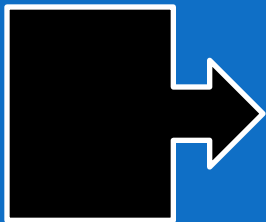
Resale Price to Unrelated
Indian Customer



Expenses incurred in
India for resale



Profit for Indian
Operations

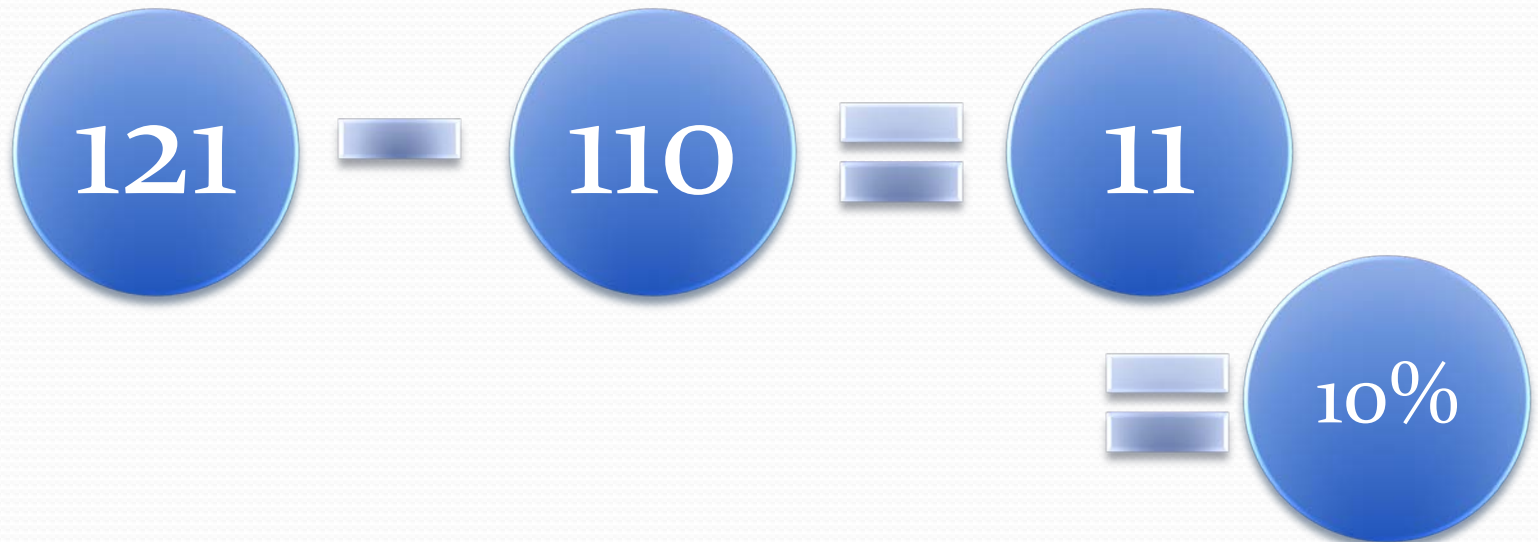


Export Price
to India

Dumping Margin

Export Transaction	Export Qty	Ex-factory Export Price	Ex-factory export realisation	Normal Value	Dumping Margin per unit)	Dumping Margin	Zeroing in
1	20	85	1700	88	3	60	60
2	30	78	2340	88	10	300	300
3	20	90	1800	88	-2	-40	0
4	10	76	760	88	12	120	120
5	10	100	1000	88	-12	-120	0
	90	429	7600			320	480
						4.21%	6.3%

Injury Margin



Non-Injurious Price

Raw materials	***	[Consumption norms: best of last 3 years]
Utilities	***	Electricity charged at EB rates
Other materials	***	
Direct Labour	***	
Depreciation	***	
Other Manufacturing expenses	***	
Cost of Production	***	
SGA	***	Excl. freight outward
Return on Capital Employed	***	[22% on NFA+NCA]
Cost to make and sell	***	NIP

Landed Value

	Unit	Exporter A	Exporter B
Quantity	MT	2500	12000
Value as per DGCIS	INR	100000	600000
CIF Price	INR	40	50
Handling Charges		1%	1%
Assessable Value	INR	40.40	50.50
Customs Duty rate	INR	7.50%	7.50%
Customs Duty Payable	INR	3.03	3.79
Education Cess		2%	2%
Landed Value	INR	43.49	54.36

Rate of Duty

- Fixed Duty
 - US\$ Per unit
 - DM or IM whichever is lower
- Variable Duty
 - Reference Price
 - NIP or LV+DM whichever is lower

Miscellaneous

- Price Depression
- Price Suppression
- Price Undercutting
- Price Underselling

Price Depression / Suppression

	Year 1	Year 2	Year 3	Year 4
Cost of Sales PMT	45,609	70,038	65,211	65,485
Sales Realisation PMT	47,252	70,636	66,476	63,625
Price Depression		(23,384)	4,160	2,851
Year-on-Year Changes				
Changes in cost		24,429	(4,827)	273
Changes in price		23,384	(4,160)	(2,851)
Price suppression		1,045	(667)	3,124
Changes in Year 4 compared to Year 1				
Changes in Cost				19,876
Changes in price				16,373
Price Suppression				3,503

Price Undercutting

	Year 1	Year 2
Domestic Average Sales Realisation	47,252	70,636
Landed Value of Imports	41,731	58,801
Price Undercutting	5,520	11,835
	13%	20%

Price Underselling

NIP	74150
Landed Value of imports	58717
Price Underselling	15433
	26%