

Non-Confidential New Zealand Customs Instructions

Plasterboard from the Kingdom of Thailand

E/009/CS019/001

Date: July 2012

1. Introduction

1. These Customs instructions replace all previous instructions relating to plasterboard. The Minister of Commerce first imposed anti-dumping duties on imports of plasterboard from the Kingdom of Thailand (Thailand) in 1989.

2. The levels of anti-dumping duty were reassessed by the Associate Minister of Commerce on 17 July 2012, following the completion of a review. The rates of anti-dumping duty in these instructions apply from 18 July 2012.

2. Goods Subject to Anti-Dumping Duties

2.1 Description

3. The anti-dumping duty does not cover all types of plasterboard. The goods subject to anti-dumping duties are described below.

“Standard plasterboard of a nominal thickness from, but not including, 6mm and up to, but not including, 12mm, of any width or length.”

4. Standard plasterboard enters under Tariff Item and Statistical Key 68.09.11.00 10D, although not all imports under this item are subject to anti-dumping duty.

2.2 Country/Countries of Origin

5. The country of origin of the subject goods is Thailand.

3. Anti-Dumping Duties

6. The anti-dumping duties are imposed as ad valorem rates or by reference prices by way of normal value (value for duty) equivalents (NV(VFD)E). Table 1 shows the anti-dumping duties that apply. Explanations of how to apply the duties follow in the sections below.

Table 1: Rates of Anti-Dumping Duty for Plasterboard from Thailand

| Exporter/Supplier | Importer | Anti-Dumping Duty |
|-------------------|-----------|-------------------------|
| SGI/SCG | -Elephant | 0% ad valorem |
| | -Other | NV(VFD)E THB [REDACTED] |
| TGP | Any | NV(VFD)E THB [REDACTED] |
| Other | Any | NV(VFD)E THB [REDACTED] |

7. All anti-dumping duty amounts are per square metre of plasterboard. Invoice prices, which are usually per piece, can be converted to per square metre by multiplying the length (in metres) by the width (in metres). For example, if a piece of standard plasterboard is 2400mm long by 1200mm wide, multiply $2.4 \times 1.2 = 2.88$ square metres per piece.
8. Any amounts that required currency conversion should be converted using the relevant Customs exchange rate at the date of the invoice.

3.1 Exports by Siam Gypsum Industry Co. or SCG Trading Co. Ltd

Imports by Elephant Plasterboard New Zealand Limited

9. Plasterboard that is manufactured by Siam Gypsum Industry Co. (SGI) and exported by **SCG Trading Co. Ltd** (SCG) to **Elephant Plasterboard New Zealand Limited** (Elephant), attracts a zero ad valorem duty. So **no anti-dumping duty** is payable on any of these shipments.

Imports by Other Importers

10. Plasterboard that is manufactured by SGI and exported by SCG, to importers other than Elephant, is subject to a reference price duty in the form of a NV(VFD)E amount.
11. The NV(VFD)E that applies is set in Thai Baht (THB) at THB [REDACTED]. This amount should be compared with the value for duty (VFD) amount, which is equivalent to the Free On Board (FOB) price, to establish if any anti-dumping duty is payable. Anti-dumping duty will only be payable when the NV(VFD)E is greater than the FOB value and is equal to the difference between the NV(VFD)E and the FOB price.
12. The same rate of duty applies to exports from any other Thai exporter except TGP.

Example 1

This example below is for exports from SCG to ABD Plaster Products Limited. The same calculations apply for all other exporters of Thai plasterboard. All the prices are set in New Zealand dollars (NZD). Assume the following exchange rates: NZD1.00=THB25.24 and THB1.00 =NZD0.03942

| Line | Goods Description | Quantity | Price per piece (NZD) | Line total |
|------|-----------------------------|----------|-----------------------|------------|
| 1 | Gypsum board 1200x2400x10MM | 900 | 5.00 | 4500.00 |
| 2 | Gypsum board 1200x2700x10MM | 550 | 8.00 | 4400.00 |
| 3 | Gypsum board 1200x4800x10MM | 100 | 15.00 | 1500.00 |
| 4 | Gypsum board 1200x4800x13MM | 400 | 16.00 | 6400.00 |
| 5 | Gypsum board 1200x2400x10MM | 200 | 8.00 | 1600.00 |
| 6 | Gypsum board 1200x2400x13MM | 150 | 13.40 | 2010.00 |
| 7 | 1200x3000x10MM | 200 | 8.00 | 1600.00 |

Step 1: Does the invoice contain plasterboard subject to anti-dumping duties?

Lines 1, 2 and 3 contain standard plasterboard that is subject to the anti-dumping duties.

Step 2: Calculate the price per square metre

Multiply the length by the width to determine number of square metres per piece. Then divide the price per piece by the square metres per piece to determine a price per square metre.

| Line | Width (mm) | Length (mm) | Square metres per piece | Price per piece (NZD) | Price per square metre (NZD) |
|------|------------|-------------|-------------------------|-----------------------|------------------------------|
| 1 | 1200 | 2400 | 2.88 | 5.00 | $5.0 / 2.88 = 1.74$ |
| 2 | 1200 | 2700 | 3.24 | 8.00 | $8.0 / 3.24 = 2.47$ |
| 3 | 1200 | 4800 | 5.76 | 15.00 | $15.0 / 5.76 = 2.60$ |

Step 3: Calculate the Anti-dumping Duty

The NV(VFD)E is in THB and needs to be converted into NZD using the current exchange rate. The NV(VFD)E is then compared to the calculated FOB price per square metre to determine if any anti-dumping duty is payable.

If the NV(VFD)E is higher than the FOB then the difference becomes the anti-dumping duty payable per square metre.

If the price per square metre is equal to or greater than the NV(VFD)E no anti-dumping duty is payable.

| Line | Price per square metre (NZD) | NV(VFD)E THB | Exchange rate THB/NZD | NV(VFD)E NZD | Anti-Dumping Duty per square metre (NZD) |
|------|------------------------------|--------------|-----------------------|-----------------------------|--|
| 1 | 1.74 | | 0.03942 | $\text{ } \times 0.03942 =$ | $\text{ } - 1.74 = \text{ }$ |

| | | | | | |
|---|------|--|---------|--------------------------------------|---------------------------------|
| | | | | | |
| 2 | 2.47 | | 0.03942 | $\text{[redacted]} \times 0.03942 =$ | No anti-dumping duty is payable |
| 3 | 2.60 | | 0.03942 | $\text{[redacted]} \times 0.03942 =$ | No anti-dumping duty is payable |

The anti-dumping duty per square metre then needs to be multiplied by the number of pieces for that invoice line and multiplied by the number of square metres per piece. So in the above example $\text{[redacted]} \times (900 \text{ pieces} \times 2.88 \text{ metres}) =$ NZD [redacted] . This process will need to be completed for each line that anti-dumping duty is payable on.

3.2 Exports by Thai Gypsum Products Pcl

13. Exports by Thai Gypsum Products Pcl. (TGP) attract a reference price duty rate in the form of a NV(VFD)E amount.

14. The NV(VFD)E that applies is set in Thai Baht (THB) at THB [redacted] . This amount should be compared with the value for duty (VFD) amount, which is equivalent to the Free On Board (FOB) price, to establish if any anti-dumping duty is payable. Anti-dumping duty will only be payable when the NV(VFD)E is greater than the FOB value and is equal to the difference between the NV(VFD)E and the FOB price.

Example 2

This example sets out how to calculate the anti-dumping duty for plasterboard exports from TGP. The example is in NZD. Assume the following exchange rates: NZD1.00=THB25.24 and THB1.00 =NZD0.03942.

| Line | Goods Description Gypsum Board | Unit Price per Piece | Line Total NZD |
|------|--|----------------------|----------------|
| 1 | 990 pieces 10MM x 1200 x 2400 [redacted] | 10.45 | 10345.50 |
| 2 | 1090 pieces 10MM x 1200 x 2400 [redacted] | 5.48 | 5973.20 |
| 3 | 420 pieces 10MM x 1200 x 4800 [redacted] | 9.15 | 3843.00 |
| 4 | 1260 pieces 10MM x 1200 x 4200 [redacted] | 12.92 | 16279.20 |
| 5 | 640 pieces 13MM x 1200 x 3600 [redacted] | 6.42 | 4108.80 |
| 6 | 500 pieces 13MM x 1200 x 2700 [redacted] | 9.35 | 4675.00 |
| 7 | 480 pieces 10MM x 1200 x 2400 [redacted] | 6.30 | 3024.00 |

Step 1: Does the invoice contain plasterboard subject to anti-dumping duties?

Lines 2, 3 and 4 contain standard plasterboard subject to anti-dumping duties.

Step 2: Calculate the price per square metre

Multiply the length by the width to determine number of square metres per piece. Then divide the price per piece by the square metres per piece to determine a price per square metre.

| Line | Width (mm) | Length (mm) | Square metres per piece | Price per piece (NZD) | Price per square metre (NZD) |
|------|------------|-------------|-------------------------|-----------------------|------------------------------|
| 2 | 1200 | 2400 | 2.88 | 5.48 | $5.48 / 2.88 = 1.90$ |
| 3 | 1200 | 4800 | 5.76 | 9.15 | $9.15 / 5.76 = 1.59$ |
| 4 | 1200 | 4200 | 5.04 | 12.92 | $12.92 / 5.04 = 2.56$ |

Step 3: Calculate the Anti-dumping Duty

The NV(VFD)E is in THB and needs to be converted into NZD using the current exchange rate. The NV(VFD)E is then compared to the calculated FOB price per square metre to determine if any anti-dumping duty is payable.

If the NV(VFD)E is higher than the FOB then the difference becomes the anti-dumping duty payable per square metre.

If the price per square metre is equal to or greater than the NV(VFD)E no anti-dumping duty is payable.

| Line | Price per square metre (NZD) | NV(VFD)E THB | Exchange rate THB/NZD | NV(VFD)E NZD | Anti-Dumping Duty per square metre (NZD) |
|------|------------------------------|--------------|-----------------------|-----------------------------------|--|
| 2 | 1.90 | ██████████ | 0.03942 | ██████████ x 0.03942 = ██████████ | No anti-dumping duty is payable |
| 3 | 1.59 | ██████████ | 0.03942 | ██████████ x 0.03942 = ██████████ | ██████████ - 1.59 = ██████████ |
| 4 | 2.56 | ██████████ | 0.03942 | ██████████ x 0.03942 = ██████████ | No anti-dumping duty is payable |

The anti-dumping duty per square metre then needs to be multiplied by the number of pieces for that invoice line and multiplied by the number of square metres per piece. So in the above example ██████████ x (420 pieces x 5.76 metres) = NZD ██████████. This process will need to be completed for each line that anti-dumping duty is payable on.

4. FAQ Page

15. The [Frequently Asked Questions](#) page may provide additional guidance regarding the applicability of the duties.

5. Further Information

16. Should you have any queries regarding the operation of the anti-dumping duties described in these instructions please contact the Trade Remedies Group as shown below:

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