



A-552-802
Section 129 Proceeding
DS429—Minh Phu Group
ARP: 2/1/08—1/31/09
E&C/V: IG
Public Document

DATE: July 18, 2016

MEMORANDUM TO: Paul Piquado
Assistant Secretary
for Enforcement and Compliance

FROM: Christian Marsh *ST*
for Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations

SUBJECT: Final Determination of the Proceeding under Section 129 of the
Uruguay Round Agreements Act: Antidumping Measures on
Certain Frozen Warmwater Shrimp from the Socialist Republic of
Vietnam

Summary

This memorandum addresses issues briefed in the proceeding under section 129 of the Uruguay Round Agreements Act (“URAA”), with respect to the weighted-average dumping margin for the Minh Phu Group¹ for the fourth antidumping duty (“AD”) administrative review on certain frozen warmwater shrimp from the Socialist Republic of Vietnam (“Vietnam”), in response to

¹ In the fourth administrative review, the Minh Phu Group consisted of: 1) Minh Phu Seafood Export Import Corporation, aka Minh Phu Seafood Corp., aka Minh Phu Seafood Corporation; 2) Minh Qui Seafood Co., Ltd., aka Minh Qui Seafood; and 3) Minh Phat Seafood Co., Ltd., aka Minh Phat Seafood. Subsequent to the fourth administrative review, the Department first collapsed the Minh Phu Group as a single entity in the sixth administrative review when the Minh Phu Group expanded to include Minh Phu Hau Giang Seafood Co., Ltd. See Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam: Preliminary Results of Administrative Review, 77 FR 13547, 13549 (March 7, 2012), unchanged in Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam: Final Results and Final Partial Rescission of Antidumping Duty Administrative Review, 77 FR 55800 (September 11, 2012) (“VN Shrimp AR6”). In the ninth administrative review, the Department reevaluated the single entity as one of the companies reported a corporate name change. Subsequently, the Department determined that Minh Phu Seafood Corporation, Minh Qui Seafood Co., Ltd., Minh Phat Seafood Co., Ltd., and Minh Phu Hau Giang Seafood Joint Stock Company are affiliated and comprise a single entity, to which the Department assigned a single rate. See Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam: Final Results of Antidumping Duty Administrative Review, 2013–2014, 80 FR 55328 (September 15, 2015) (“VN Shrimp AR9 Final”) unchanged from Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam: Preliminary Results of Antidumping Duty Administrative Review, 2013–2014, 80 FR 12441, 12442 (March 9, 2015). For this segment of the proceeding, the Department is taking into account the corporate changes that the Department evaluated and recognized in these prior segments.



the World Trade Organization (“WTO”) panel report in United States - Anti-Dumping Measures on Certain Frozen Warmwater Shrimp from Viet Nam (WTO/DS429) (“Panel Report”), dated April 22, 2015. In the “Discussion of the Issues” section below, the Department of Commerce (“Department”) has addressed the issues in this proceeding for which the Department received comments from interested parties.

Background

On February 1, 2005, the Department published in the Federal Register the AD order on certain frozen warmwater shrimp from Vietnam.² The Department conducted annual administrative reviews of the AD Order thereafter. This dispute concerns the final results and the amended final results issued in the AD administrative review of certain frozen warmwater shrimp from Vietnam, covering the period of review (“POR”) February 1, 2008, through January 31, 2009.³

In the AR4 Final, the Department calculated a weighted-average dumping margin for the Minh Phu Group of 2.96 percent. Subsequently, in the AR4 Amended Final, the Department revised Minh Phu Group’s weighted-average dumping margin to 2.95 percent.

Section 129 Determination

On January 17, 2013, the Government of Vietnam (“GOV”) requested the establishment of a dispute settlement panel (“Panel”) to consider several aspects of these determinations.⁴ The Panel circulated its report on November 17, 2014.

As relevant to this section 129 determination, the Panel found as follows: (1) the Department acted inconsistently with Article 9.3 of the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 (“Antidumping Agreement”) and Article VI:2 of the General Agreement on Tariffs and Trade (“GATT”) in the fourth administrative review;⁵ and (2) the Department acted inconsistently with Article 11.2 of the Antidumping Agreement in the fourth administrative review by rejecting the revocation request from the Minh Phu Group on the basis of a WTO-inconsistent weighted-average dumping margin.⁶

On April 7, 2015, the Appellate Body circulated a report affirming the Panel on a separate issue; however, none of the issues here were reviewed on appeal by the Appellate Body.⁷ On April 22, 2015, the DSB adopted the Panel Report and Appellate Body Report. Subsequently, on May 20,

² See Notice of Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order: Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam, 70 FR 5152 (February 1, 2005) (“AD Order”).

³ See Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam: Final Results and Partial Rescission of Antidumping Duty Administrative Review, 75 FR 47771 (August 9, 2010) (“AR4 Final”) and Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam: Amended Final Results of Antidumping Duty Administrative Review, 75 FR 61122 (October 4, 2010) (“AR4 Amended Final”).

⁴ The GOV requested the establishment of the Panel to consider other Department determinations with respect to the AD Order, which are not relevant to this determination.

⁵ See Panel Report, at para. 8.1(b).

⁶ See id., at para. 8.1(k).

⁷ See United States - Anti-Dumping Measures on Certain Frozen Warmwater Shrimp from Viet Nam (WTO/DS429) (“Appellate Body Report”).

2016, pursuant to section 129(b)(2) of the URAA, the U.S. Trade Representative requested that the Department issue a determination that would render the Department's determination with respect to the Minh Phu Group in the fourth administrative review not inconsistent with the findings of the panel.⁸

Section 129 of the URAA⁹ allows the Department to amend, rescind, or modify a determination found by a WTO dispute settlement panel or the Appellate Body to be inconsistent with U.S. obligations under the Antidumping Agreement. Specifically, section 129(b)(2) provides that, "notwithstanding any provision of the Tariff Act of 1930 . . .," within 180 days after receipt of a written request from the U.S. Trade Representative, the Department shall issue a determination that would render its actions not inconsistent with an adverse finding of a WTO panel or the Appellate Body.¹⁰ The Statement of Administrative Action, URAA, H. Doc. 316, Vol. 1, 103d Cong. (1994) ("SAA"), refers variously to such a determination by the Department as a "new," "second," and "different" determination.¹¹ This determination may be subject to judicial review separate and apart from judicial review of the Department's original determination.¹² In addition, section 129(c)(1)(B) of the URAA provides expressly that a determination under section 129 applies only with respect to unliquidated entries of merchandise entered, or withdrawn from warehouse, for consumption on or after the date on which the U.S. Trade Representative directs the Department to implement that determination.¹³ Thus, such determinations have prospective effect only.

The Department issued its preliminary determination in this proceeding on May 20, 2016.¹⁴ On July 6, 2016,¹⁵ the Department solicited comments from interested parties regarding the 129 Preliminary Determination. On July 13, 2016, the Minh Phu Group filed comments regarding the trade names listed for revocation in the Prelim Comment Memo at Attachment I.¹⁶

⁸ Letter from USTR, dated May 20, 2016, uploaded under ACCESS barcode: 3471743.

⁹ Citation to "section 129" refers to section 129 of the URAA, codified at 19 U.S.C §3538.

¹⁰ See 19 U.S.C §3538(b)(2).

¹¹ See SAA at 1025, 1027.

¹² See 19 U.S.C. §1516a(a)(2)(B)(vii).

¹³ See 19 U.S.C. §3538(c)(1)(B).

¹⁴ See Memorandum from Christian Marsh, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations to Paul Piquado, Assistant Secretary for Enforcement and Compliance, re: "Preliminary Determination Under Section 129 of the Uruguay Round Agreements Act: Antidumping Measures on Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam," dated May 20, 2016 ("129 Preliminary Determination"). See also Memorandum to the File, from Irene Gorelik, Senior Analyst, Office V, re: "Preliminary Determination Under Section 129 of the Uruguay Round Agreements Act: Antidumping Measures on Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam ("Vietnam")" ("MPG 129 Prelim Memo"), dated May 20, 2016.

¹⁵ See Memorandum to the File from Irene Gorelik, Senior Analyst, Office V, re: "Schedule for Comments on the Section 129 Preliminary Determination and Release of Draft Revocation Instructions with Importer Certification Requirement for Comment," dated July 6, 2016 ("Prelim Comment Memo").

¹⁶ See Letter from the Minh Phu Group, re: "Minh Phu Group's Comments on Draft Revocation Instructions," dated July 13, 2016.

Discussion of Issues

Comment 1: Company Names to be Revoked from the AD Order

- The Minh Phu Group states that the draft revocation instructions in the Prelim Comment Memo omitted the following affiliate/trade names that should also be revoked from the AD Order:
 1. “Mihn Phu Seafood Corp.”
 2. “Minh Phat Seafood”
 3. “Minh Phat Seafood Corp.”
 4. “Minh Phu Hau Giang Seafood Corp.”
 5. “Minh Phu Hau Giang Seafood Processing Co., Ltd.”

No other interested party commented on this issue.

Department’s Position:

The Department agrees with the Minh Phu Group with respect to certain additional trade/affiliate names that should be revoked from the AD Order. Specifically, the Department agrees that the following names should be added to the list of Minh Phu Group company names to be revoked from the AD Order: Minh Phat Seafood, Minh Phat Seafood Corp., Minh Phu Hau Giang Seafood Corp., and Minh Phu Hau Giang Seafood Processing Co., Ltd. (see Appendix).

With respect to the first above-noted name, “Mihn Phu Seafood Corp.,” the Minh Phu Group noted that this name is a misspelling of an affiliate name. While Department practice is to not recognize misspellings as they are not actual company names, the Department has accounted for this specific misspelling in the revocation instructions which it intends to transmit to U.S. Customs and Border Protection (“CBP”), as revised from the Preliminary 129 Determination, without formally revoking from the AD Order an affiliate name that does not exist except in this misspelled form.¹⁷ Thus, while the Department declines to revoke the AD Order with respect to “Mihn Phu Seafood Corp.,” it intends to inform CBP to treat this misspelled exporter name equal to the correctly spelled affiliate names, for liquidation purposes. While the Department has stated in numerous segments of the proceeding that “it is also not the Department’s responsibility to correct importers’ entry errors, whether typographical or translation...” and that “{t}he Department is not required to grant separate rate status to trade names that are not eligible for it (i.e., without evidence of use in commercial documentation and inclusion in the BRC),”¹⁸ the special circumstances of this particular proceeding merit this alternative treatment to ensure that, to the extent possible, all liquidations of Minh Phu Group entries are appropriately addressed and accounted for. Consequently, the Department has added the four additional names to the amended rate box below and separately addressed the misspelled affiliate name in the instructions intended for transmittal to CBP, which it has appended to this memorandum.

¹⁷ See Appendix where the Department accounts for this misspelled trade name to be treated equally as the correctly spelled trade names, for liquidation purposes only.

¹⁸ See VN Shrimp AR9 Final at Comment 13B.

Section 129 Final Determination

As noted in the Preliminary 129 Determination, the Department has recalculated Minh Phu Group’s weighted-average dumping margin from AR4 Amended Final, without the use of zeroing, which resulted in a zero percent margin.¹⁹

The Department has not revised this calculation from the 129 Preliminary Determination:

Producer and Exporter	<u>AR4 Amended Final</u>	Section 129 Results
Minh Phu Seafood Export Import Corporation (and affiliates Minh Qui Seafood Co., Ltd. and Minh Phat Seafood Co., Ltd.), aka Minh Phu Seafood Corp., aka Minh Phu Seafood Corporation, aka Minh Phu Seafood Pte, or Minh Qui Seafood, aka Minh Qui Seafood Co., Ltd., aka Minh Qui, or Minh Phat Seafood Co., Ltd., aka Minh Phat, or Minh Phu Hau Giang Seafood Joint Stock Company, aka Minh Phu Hau Giang Seafood Co., Ltd. Minh Phat Seafood Minh Phat Seafood Corp. Minh Phu Hau Giang Seafood Corp. Minh Phu Hau Giang Seafood Processing Co., Ltd.	2.95 %	0.00 %

Revocation of the Minh Phu Group

The Department has re-calculated the weighted-average dumping margin for the Minh Phu Group in the fourth administrative review, absent the zeroing methodology, resulting in a rate of zero percent. Accordingly, the Minh Phu Group has been found not to be dumping in three consecutive years.²⁰ In the Preliminary 129 Determination, based on its review of the Minh Phu Group’s data for the three periods of review at issue, the Department found that Minh Phu Group has exported commercial quantities of subject merchandise to the United States during the three review periods under consideration. Also, similar to its POI shipments, Minh Phu Group’s sales to the United States in all three years were made as multiple shipments, which is relevant in determining whether or not sales were made in commercial quantities. The Department based its findings on the data provided by Minh Phu Group for shipments during the three years under consideration.²¹

¹⁹ See MPG 129 Prelim Memo.

²⁰ Id.

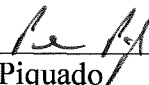
²¹ As the Minh Phu Group’s commercial quantity data is business proprietary information, see MPG 129 Prelim Memo for a discussion of the data pertaining to the revocation analysis.

The Department's calculations of Minh Phu Group's weighted-average dumping margin for the fourth administrative review have not changed since the Preliminary 129 Determination. Therefore, if directed to implement this section 129 determination, the Department will revoke the AD Order, in part, with respect entries of certain frozen warmwater shrimp produced and exported by the Minh Phu Group, effective for entries made on or after the date upon which USTR directs the Department to implement this section 129 final determination. Accordingly, if USTR directs the Department to implement this section 129 final determination, the Department will instruct CBP to liquidate, without regard to antidumping duties, the entries of subject merchandise, produced and exported by the Minh Phu Group, which were entered, or withdrawn from warehouse, for consumption on or after that date, and to discontinue the suspension of liquidation and the collection of cash deposits for estimated antidumping duties for entries of certain frozen warmwater shrimp produced and exported by the Minh Phu Group. Furthermore, if USTR directs the Department to implement this section 129 determination, the Department will require the Minh Phu Group and its importers to complete the certification requirement, as inserted within the revocation instructions (see Appendix at pages 9-11).

Recommendation

In light of the WTO Panel's findings, we recommend issuing this section 129 final determination which, if implemented, would render the Department's original determination not inconsistent with the recommendations and rulings of the Dispute Settlement Body by eliminating a practice which was determined to be inconsistent with the obligations of the United States under the WTO Antidumping Agreement, adopting the recalculated weighted-average dumping margin as noted above, and reconsidering the revocation of the Minh Phu Group from the Antidumping Duty Order of Certain Warmwater Shrimp from the Socialist Republic of Vietnam.

Agree Disagree



Paul Piquado
Assistant Secretary
for Enforcement and Compliance

18 July 2016
Date

APPENDIX

DRAFT

Re: Revocation of antidumping duty order, in part, on certain frozen warmwater shrimp from the Socialist Republic of Vietnam (A-552-802)

1. Commerce has revoked the antidumping duty order on certain frozen warmwater shrimp from the Socialist Republic of Vietnam, in part, and published the notice of revocation in the *Federal Register* (xx FR xxxx) on mm/dd/yyyy. This partial revocation applies to certain frozen warmwater shrimp from the Socialist Republic of Vietnam produced and exported to the United States by the producers and exporters identified below. Specifically, both the producer and the exporter must be a company identified below for the partial revocation to apply, although the producer and exporter need not be the same company. This partial revocation does not apply to subject merchandise produced by one of the companies identified below, but exported by a company not identified below. Similarly, this partial revocation does not apply to subject merchandise exported by one of the companies identified below, but produced by a company not identified below. The effective date of the revocation is 07/18/2016, as specified in the *Federal Register* notice of revocation (xx FR xxxx, mm/dd/yyyy).

Producer and Exporter: Collectively Minh Phu Group
Minh Phu Seafood Export Import Corporation (and affiliates Minh Qui Seafood Co., Ltd. and Minh Phat Seafood Co., Ltd.), aka
Minh Phu Seafood Corp., aka
Minh Phu Seafood Corporation, aka
Minh Phu Seafood Pte, or
Minh Qui Seafood, aka
Minh Qui Seafood Co., Ltd., aka
Minh Qui, or
Minh Phat Seafood Co., Ltd., aka
Minh Phat Seafood, aka
Minh Phat Seafood Corp., aka
Minh Phat, or
Minh Phu Hau Giang Seafood Joint Stock Company, aka
Minh Phu Hau Giang Seafood Corp., aka
Minh Phu Hau Giang Seafood Processing Co., Ltd., aka
Minh Phu Hau Giang Seafood Co., Ltd.
Case number: A-552-802-004
Note to CBP: Where “Minh” in the name “Minh Phu Seafood Corp.” is misspelled as “Mihn,” please consider them as the same entity.

2. Therefore, CBP is directed to terminate the suspension of liquidation for all shipments of certain frozen warmwater shrimp from the Socialist Republic of Vietnam which were both produced and exported to the United States by any combination of the producers and exporters identified in paragraph 1 and entered, or withdrawn from warehouse, for consumption on or after 07/18/2016 (the effective date of revocation). Merchandise entered, or withdrawn from warehouse, for consumption on or after 07/18/2016 should be liquidated without regard to antidumping duties (*i.e.*, release all bonds and refund all cash deposits).

3. Notice of the lifting of suspension of liquidation of entries covered by paragraphs 1 and 2 which were entered, or withdrawn from warehouse, for consumption on or after 07/18/2016 occurred with the publication of the notice of revocation in the *Federal Register* (xx FR xxxx, mm/dd/yyyy). Entries may have been made under A-552-802-004.

4. As noted above, merchandise both produced by and exported to the United States by any combination of the producers and exporters identified in paragraph 1, entered, or withdrawn from warehouse, for consumption, on or after the effective date of revocation, 07/18/2016, are no longer subject to the antidumping duty order on certain frozen warmwater shrimp from the Socialist Republic of Vietnam. However, in order for no cash deposit to be required for such entries, the following importer and exporter certification and documentation requirements must be met:

A. On or after the effective date of revocation, 07/18/2016, importers of merchandise subject to the partial revocation as described in paragraph 1 must maintain the following certification, as well as documentation supporting the certification:

Importer Certification

I hereby certify that I am an official of (insert name of importer), and that the frozen warmwater shrimp from the Socialist Republic of Vietnam that (insert name of importer) is importing and declaring as not subject to the antidumping duty order on frozen warmwater shrimp from Vietnam, and that is the subject of this certification, is produced by (insert name of producer) and exported to the United States by (insert name of exporter). I further certify that both (insert name of producer) and (insert name of exporter) are identified in the list of producers/exporters below:

Producer and Exporter: Collectively Minh Phu Group
Minh Phu Seafood Export Import Corporation (and affiliates Minh Qui Seafood Co., Ltd. and Minh Phat Seafood Co., Ltd.), aka
Minh Phu Seafood Corp., aka
Minh Phu Seafood Corporation, aka
Minh Phu Seafood Pte, or
Minh Qui Seafood, aka
Minh Qui Seafood Co., Ltd., aka
Minh Qui, or
Minh Phat Seafood Co., Ltd., aka
Minh Phat Seafood, aka
Minh Phat Seafood Corp., aka
Minh Phat, or
Minh Phu Hau Giang Seafood Joint Stock Company, aka
Minh Phu Hau Giang Seafood Corp., aka
Minh Phu Hau Giang Seafood Processing Co., Ltd., aka
Minh Phu Hau Giang Seafood Co., Ltd.

Note to CBP: Where “Minh” in the name “Minh Phu Seafood Corp.” is misspelled as “Mihn,” please consider them as the same entity.

This certification applies to entry number(s) (insert entry number(s)). I also hereby certify that (insert name of importer) maintains sufficient documentation supporting this certification. I understand that agents of the importer, such as brokers, are not permitted to make this certification. Also, I am aware that records pertaining to this certification may be requested by U.S. Customs and Border Protection or the U.S. Department of Commerce and I consent to verification with respect to this certification and these records. I understand that this certification should be completed by the time of the entry. Also, I understand that failure to maintain the required certification or failure to substantiate the information herein will result in suspension of all unliquidated entries for which these requirements were not met and the requirement that the importer post an antidumping duty cash deposit on those entries equal to the rate in effect at the time of the entry for such entries.

Also, I am aware that U.S. law (including, but not limited to, 18 U.S.C. §1001) imposes criminal sanctions on individuals who knowingly and willfully make material false statements to the U.S. government.

Name of Company Official

Title

Date

B. On or after the effective date of revocation, 07/18/2016, both the importer and exporters of merchandise subject to the partial revocation as described in paragraph 1 must maintain the following exporter certification, as well as documentation supporting the certification:

Exporter Certification

I hereby certify that I am an official of (insert name of exporter), and that the frozen warmwater shrimp from the Socialist Republic of Vietnam that (insert name of exporter) is exporting to the United States, and is the subject of this certification, is produced by (insert name of producer). I further certify that both (insert name of producer) and (insert name of exporter) are identified in the list of producers/exporters below:

Producer and Exporter: Collectively Minh Phu Group
Minh Phu Seafood Export Import Corporation (and affiliates Minh Qui Seafood Co., Ltd. and Minh Phat Seafood Co., Ltd.), aka
Minh Phu Seafood Corp., aka
Minh Phu Seafood Corporation, aka
Minh Phu Seafood Pte, or
Minh Qui Seafood, aka
Minh Qui Seafood Co., Ltd., aka
Minh Qui, or

Minh Phat Seafood Co., Ltd., aka
Minh Phat Seafood, aka
Minh Phat Seafood Corp., aka
Minh Phat, or
Minh Phu Hau Giang Seafood Joint Stock Company, aka
Minh Phu Hau Giang Seafood Corp., aka
Minh Phu Hau Giang Seafood Processing Co., Ltd., aka
Minh Phu Hau Giang Seafood Co., Ltd.

Note to CBP: Where “Minh” in the name “Minh Phu Seafood Corp.” is misspelled as “Mihn,” please consider them as the same entity.

This certification applies to the exports identified as follows: (insert invoice numbers, purchase order numbers, export documentation numbers, or other identifying information linking the exports to this certification). I also hereby certify that (insert name of exporter) maintains sufficient documentation supporting this certification. I am aware that records pertaining to this certification may be requested by U.S. Customs and Border Protection or the U.S. Department of Commerce and I consent to verification with respect to this certification and these records. I understand that this certification should be completed by the time of shipment. Also, I understand that failure to maintain the required certification or failure to substantiate the information herein will result in suspension of all unliquidated entries for which these requirements were not met and the requirement that the importer post an antidumping duty cash deposit on those entries equal to the rate in effect at the time of the entry for such entries.

Also, I am aware that U.S. law (including, but not limited to, 18 U.S.C. §1001) imposes criminal sanctions on individuals who knowingly and willfully make material false statements to the U.S. government.

Name of Company Official

Title

Date

5. The importer and exporter certifications and supporting documentation described in paragraph 4 must be maintained by the parties described above but will only be provided to U.S. Customs and Border Protection (CBP) at the request of CBP or the U.S. Department of Commerce (Commerce) in the form requested by each agency. These documents should not be provided by the importer as part of the entry document package, unless specifically requested by CBP.

6. The importer must also maintain a copy of the relevant exporter certification and supporting documentation.

7. The importer certification described in paragraph 4 must be completed, signed, and dated by the time of the entry of the relevant entries. The exporter certification described in paragraph 4 must be completed, signed, and dated by the time of shipment of the relevant entries.
8. For entries on or after 07/18/2016 (the effective date of revocation) but before 08/17/2016 (30 days after the effective date of revocation), for which certifications are required, importers and exporters should complete the required certification within 30 days of 08/17/2016 (30 days after the effective date of revocation).
9. CBP may accept the importer and exporter certifications described in paragraph 4 (and if required by CBP, supporting documentation) to establish that the merchandise is not covered by the scope of the antidumping duty order on certain frozen warmwater shrimp from the Socialist Republic of Vietnam. If the importer does not provide the aforementioned required certification or documentation at CBP's request, CBP is instructed to suspend all unliquidated entries for which the certification or documentation requirements were not provided, and require the posting of an antidumping duty cash deposit on those entries equal to the Vietnam-wide entity rate's in effect at the time of entry.
10. The assessment of antidumping duties by CBP on shipments or entries of this merchandise is subject to the provisions of section 778 of the Tariff Act of 1930, as amended. Section 778 requires that CBP pay interest on overpayments or assess interest on underpayments of the required amounts deposited as estimated antidumping duties. The interest provisions are not applicable to cash or bonds posted as estimated antidumping duties before the date of publication of the antidumping duty order. Interest shall be calculated from the date payment of estimated antidumping duties is required through the date of liquidation. The rate at which such interest is payable is the rate in effect under section 6621 of the Internal Revenue Code of 1954 for such period.
11. If there are any questions by the importing public regarding this message, please contact the Call Center for the Office of AD/CVD Operations, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce at (202) 482-0984. CBP ports should submit their inquiries through authorized CBP channels only. (This message was generated by OV:IG.)
12. There are no restrictions on the release of this information.

Alexander Amdur

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