
TECHNICAL

INDIRECT TAXATION

Provisional Anti-Dumping Duties on Tinplates from China and South Korea

Background

Following the petition by Perusahaan Sadur Timah Malaysia Bhd (Perstima) on behalf of the domestic industry producing tinplates, claiming that imports of electrolytic tinplate originating in or exported from China and South Korea are being imported into Malaysia at a much lower price than the price in the domestic market of the alleged countries, the government initiated an anti-dumping investigation on 20 February 2013 and has completed the preliminary investigation as provided under Section 23 of the Countervailing and Anti-Dumping Duties Act 1993.

The findings suggest that there is sufficient evidence to continue with further investigations on the importation of tinplates from the alleged countries. In its [media release dated 19 July 2013](#), the Ministry of International Trade and Industry (MITI), announced that the government has decided to impose a provisional measure, which shall take the form of provisional anti-dumping duty duties ranging from Nil to 25 per cent on electrolytic tinplates imported, guaranteed by a security equal to the amount of the dumping margin determined through the preliminary investigation.

Pursuant to Section 24(2) of the Countervailing and Anti-Dumping Duties Act 1993 (Act 504) and Section 11(1) of the Customs Act 1967 (Act 235), the Minister made the [Customs \(Provisional Anti-Dumping Duties\) Order 2013 \[P.U. \(A\) 232/2013\]](#), which were gazetted on 19 July 2013. The Order shall have effect for the period from 20 July 2013 to 15 November 2013. The salient points to note are as follows:-

Provisional anti-dumping duties

Provisional anti-dumping duties shall be levied on and paid by the importers in respect of the goods specified in columns (2) and (3) of the Schedule exported from the countries specified in column (4) into Malaysia by the exporters or producers specified in column (5) at the rate specified in column (6).

Classification of goods

The classification of goods specified in the Schedule shall be governed by the Rules of Interpretation in the Customs Duties Order 2012 [\[P.U. \(A\) 275/2012\]](#).

Effect on import duties and sales tax

The imposition of provisional anti-dumping duties shall be without prejudice to the imposition and collection of –

- (a) import duties under the Customs Act 1976; and
- (b) sales tax under the Sales Tax Act 1972 [Act 64].

The legislation can be viewed from the [Attorney-General's Chambers](#) website.

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any concern or comments you may have on the Order.

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