

**GOVERNMENT OF PAKISTAN
NATIONAL TARIFF COMMISSION**

No. 001/2006/NTC/Refunds

Islamabad, June 21, 2006

Circular

Subject: PROCEDURE OF REFUNDS UNDER SECTION 55(2) OF THE ANTI-DUMPING DUTIES ORDINANCE 2000

Section 55(2) of the Anti-Dumping Duties Ordinance (the "Ordinance") reproduced below prescribes that if there is difference between final anti-dumping duty and provisional anti-dumping duty then excess duty collected from the importer has to be refunded:

"If definitive anti-dumping duty imposed under sub-section (1) is higher than the amount of provisionally determined dumping margin set forth in the notice of preliminary determination referred to in sub-section (2) of section 37, the difference shall not be collected, and if such definitive anti-dumping duty is lower than the amount of such provisionally determined dumping margin the difference shall be refunded by the Commission within forty-five days of such determination."

Following procedure will be followed for refund of antidumping duties under Section 55(2) of the Ordinance.

1) Application of Refunds

The Applicant shall file an application with the Secretary, National Tariff Commission (the "Commission") for a refund claim within fifteen days of publication of notice of final determination (Prescribed format at Annex). This application should be supported by the original documents confirming that the Applicant had paid the antidumping duty at a provisional antidumping duty rate reported in notice of preliminary determination on import of the investigated product from the exporter/foreign producer, which is liable to antidumping duty.

2) Documents to be Submitted

The Applicant will submit the following documents in original with the refund application:

- i. Custom Declaration (Importer's Copy)
- ii. Cash receipt on which duty was paid
- iii. Invoice
- iv. Letter of Credit
- v. Any other supporting document

3) Verification of Claims

These claims will be verified from Custom authorities concerned. For this purpose, a list-showing names of importer and exporter and the amount of antidumping duties paid will be sent to the relevant Custom Collectorate. In response, Custom authorities will confirm the payment of duty. After verification of the documents, the Antidumping Directorate will ascertain the amount of provisional antidumping duty, the amount of final antidumping duty and the amount to be refunded.

4) Sanctioning Authority

After verification of claims, the Commission will satisfy itself that antidumping paid is duly transferred in the Commission's PLD Account No. 187. Upon satisfaction, the Commission will sanction the amount to be refunded. Antidumping Directorate will issue sanction letter to the Accounts Section.

5) Issuance of Cheques

Accounts Section after receiving sanction letters from Antidumping Directorate will counter check the antidumping duty paid from the documents submitted by the importer and will issue cheques to the parties according to the sanctioned amount.

By the Order of the Commission

Mrs. Batool Qureshi
Secretary

Letter Head of the Company

The Secretary
National Tariff Commission
Islamabad

**Subject: Refund of Excess Anti-dumping Duty Paid under Section 55(2) of Anti-Dumping Duties Ordinance 2000 on Import of ----(product)----- from ----
- (exporter and country name)**

Dear Madam/Sir,

It is submitted that I, _____ s/o _____ N.I.C No. _____ on behalf of my undertaking _____ hereby claim refund of Rs. _____ due to difference in final anti-dumping duty and provisional anti-dumping duty imposed by the National Tariff Commission vide gazette notification Nos. ----dated----- and ---- respectively on import of ---- (product name)----- from ----(exporter name and country)-- under Section 55(2) of Anti-Dumping Duties Ordinance, 2000. Following original documents are attached with the application.

- (i) Custom Declaration (Importer's Copy)
- (ii) Receipt of payment of antidumping duty paid
- (iii) Invoice
- (iv) Letter of Credit
- (v) Any other document (if any).....

Yours sincerely,

Name and Designation
Address

Dated: