

Jinan Yipin Corporation, Ltd., et al., v. United States
Consol. Court No. 06-00189, Slip Op. 11-119 (CIT September 26, 2011)
FINAL REMAND RESULTS OF REDETERMINATION
PURSUANT TO SECOND REMAND

I. SUMMARY

The Department of Commerce (“Department”) has prepared these final results of redetermination pursuant to the decision and second remand order of the U.S. Court of International Trade (“Court”) issued on September 26, 2011, *Jinan Yipin Corporation, Ltd., et al. v. United States*, Slip Op. 11-119, Consol. Court No. 06-00189 (September 26, 2011) (“*Jinan Yipin II*”).

For these final results of redetermination, to calculate the garlic bulb surrogate value, the Department has determined to rely on a subset of the Indian Agricultural Marketing Information Network (“Agmarknet”) data. Specifically, we relied on the Agmarknet sales data for garlic grown in the long day zone (“LDZ”) states—the region where large-bulb garlic similar to the Chinese variety is grown. The Department also revised the calculation of the labor rate, pursuant to its new labor rate methodology as outlined in *Labor Methodologies*.¹ Additionally, the Department has applied, under protest, the price quotes on the record of the underlying review as surrogates to value both cardboard cartons and plastic jars and lids. As a result, for these final results of redetermination, the margins for Jinan Yipin Corporation, Ltd. (“Jinan Yipin”), Sunny Import & Export Ltd. (“Sunny”), and Linshu Dading Private Agricultural Products Co. Ltd. (“Linshu Dading”) (collectively “Respondents”) are as follows:

Jinan Yipin: 00.00 percent

Linshu Dading: 00.00 percent

¹ See *Antidumping Methodologies in Proceedings Involving Non-Market Economies: Valuing the Factor of Production: Labor*, 76 FR 36092 (June 21, 2011) (“*Labor Methodologies*”).

Sumy: 00.04 percent

II. BACKGROUND

In response to *Zhengzhou Harmoni Spice Co., et al., v. United States*, 617 F.Supp.2d 1281 (CIT 2009) (“*Jinan Yipin I*”), in the remand results filed on April 5, 2010, (“*Jinan Yipin I Redetermination*”), the Department revised its valuation of the respondents’ garlic bulb, labor rate, and ocean freight.² However, the Department maintained its valuation of cardboard cartons, and plastic jars and lids, consistent with its determination in *Fresh Garlic From the People’s Republic of China: Final Results and Partial Rescission of Antidumping Duty Administrative Review and Final Results of New Shipper reviews*, 71 FR 26329 (May 4, 2006), and accompanying Issues and Decision Memorandum (“IDM”) (“*Final Results*”), covering the 2003-2004 administrative review of the antidumping duty order on fresh garlic from the People’s Republic of China (“PRC”). The respondents subsequently contested the Department’s treatment of garlic bulb, cardboard cartons, plastic jars and lids, and labor expenses in *Jinan Yipin I Redetermination*. Additionally, the Department requested a voluntary remand on September 7, 2010, to re-calculate the respondents’ surrogate labor rate pursuant to the Court of Appeals for the Federal Circuit’s decision in *Dorbest Ltd. v. United States*, 604 F.3d 1363, 1372-73 (Fed. Cir. 2010) (“*Dorbest IV*”).

In *Jinan Yipin II*, the Court sustained the Department’s revised valuation of ocean freight costs; however, it remanded the valuation of garlic bulb, labor expenses, plastic jars and lids, and cardboard cartons. The Court expressed concern with the contemporaneity, representativeness and product specificity of the Azadpur Agricultural Produce Marketing Committee (“APMC”)

² See *Zhengzhou Harmoni Spice Co., JinanYipin Corporation Ltd., Jining Trans-High Trading Co., Ltd., Jinxiang Shanyang Freezing Storage Co., Ltd., Linshu Dading Private Agricultural Products co., Ltd., Shanghai LJ International Trading Co., Ltd., and Sunny Import and Export Ltd. v. United States*, 617 F.Supp.2d 1281 (CIT 2009), *Final Results of Redetermination Pursuant to Court Remand (April 5, 2010)*(“*Jinan Yipin I Redetermination*”).

data the Department used as a surrogate value for garlic bulb and found that the Department failed to adequately explain and support its determination to use these data to value garlic bulb as an intermediate input. The Court found that:

{t}he Remand Determination never directly confronts the ample record evidence indicating that the relatively high value derived from Azadpur APMC data and used in the Remand Determination is attributable to factors other than the large size of the garlic bulb, including, for example, the cost of special, hybrid/clonal seed that is needed to grow large-bulb garlic in India, and additional costs such as the expenses associated with agents and wholesalers, as well as other transportation-related costs, fees, and commissions.³

The Court concluded, “Commerce’s determination that the Azadpur APMC data are ‘product-specific’ to the Chinese Producers’ raw garlic bulb at the ‘farm gate’ is not supported by substantial record evidence, and therefore cannot be sustained.”⁴ The Court ordered the Department to “reopen the record to evidence on the valuation of garlic bulb (as well as evidence on the valuation of garlic seed, should any party wish to make such a proffer in the context of an argument for application of Commerce’s standard factors of production (“FOP”) methodology).”⁵ The Court also stated that if the Department cannot establish an accurate surrogate value for garlic bulb as an intermediate input, it must use its standard FOP methodology to value the Chinese producers’ garlic seed and other growing and harvesting factors of production.⁶

The Court also disagreed with the Department’s findings with respect to the veracity and representative nature of the price quotes for both cardboard cartons and plastic jars and lids.⁷ The Court found that the Department did not provide any record evidence or analytical support

³ See *Jinan Yipin II* at 74; see also *id.* at 77.

⁴ See *id.* at 74.

⁵ See *id.* at 77.

⁶ See *id.* at 76-77.

⁷ See *Jinan Yipin II* at 88-151.

to bolster its use of import statistics over the price quotes, and deemed the Department to have been unresponsive to the criticisms in *Jinan Yipin I*, when comparing the import statistics to the price quotes.⁸ The Court disagreed with the Department's finding that the Indian import statistics were the best available information and found that record evidence demonstrated that the Indian import statistics were overly broad and included non-comparable merchandise, which served to overstate the calculation results.⁹ Furthermore, the Court explained that the Department had not sufficiently articulated its reticence to use the price quotes, but rather had broadly dismissed them without adequate explanation as less preferable to import statistics.¹⁰

Therefore, the Court remanded the valuation of cardboard cartons and plastic jars and lids to the Department for further action consistent with the Court's analysis. The Court also held that on remand "Commerce shall reopen the record to evidence concerning the domestic price quotes and Indian import statistics (as well as alternative sets of data, if any, that may be appropriate)."¹¹ The Court further ordered Commerce to allow the plaintiffs to submit additional evidence, to respond to any information placed on the record, and to comment on the agency's draft remand results.¹²

On January 5, 2012, the Department opened up the record to allow parties to submit additional information regarding valuation of garlic bulb and garlic seed.¹³ In light of *Dorbest IV*, as an attachment to the January 5, 2012 letter to interested parties, the Department included Chapter 6A Indian labor cost data and revised the surrogate wage rate. We permitted parties to comment on and submit new factual information with regard to labor rate surrogate value.

⁸ See e.g., *id.* at 90, 91, 96, 134, 148.

⁹ See *id.* at 115-128, 145-150.

¹⁰ See *id.* at 96-114.

¹¹ See *id.* at 135-136, 151.

¹² See *id.* at 136, 151.

¹³ See Department's Letter to All Interested Parties regarding *Jinan Yipin Corporation, Ltd., et al. v. United States*, Slip Op. 11-119, Consol. Court No. 06-00189 (September 26, 2011) ("*Jinan Yipin IP*"), dated January 5, 2012. ("*Reopening the Record Letter*").

Additionally, we specified in the *Reopening the Record Letter* that we did not intend to reopen the record for parties to comment on the cardboard carton and plastic jars and lids; however, we allowed interested parties to comment on whether the Department should reopen the record with regard to the valuation of the aforementioned inputs. No party submitted comments regarding whether the Department should re-open the record with regard to these issues.

Fresh Garlic Producers Association, Christopher Ranch, L.L.C., the Garlic Company, Valley Garlic, and Vessey and Company, Inc. (collectively “Petitioners”) and the respondents submitted new factual information and comments on January 18, 2012 and January 20, 2012, respectively.¹⁴ Petitioners and the respondents submitted rebuttal comments on January 27, 2012.¹⁵ The Department rejected the respondents’ rebuttal comments because certain new factual information contained in the submission was not available during the conduct of the underlying review.¹⁶ The respondents filed a redacted version of the rebuttal comments on February 16, 2012.¹⁷

¹⁴ See Respondents’ Letter to Lindsey Novom and Bobby Wong, entitled “New Factual Information Regarding Valuation of Garlic Bulb in the Remand Redetermination: Fresh Garlic from the People’s Republic of China (A-570-831),” dated January 20, 2012. See also Petitioners’ Letter to Wendy Frankel, Bobby Wong, and Lindsey Novom, entitled “Petitioners’ Submission of New Factual Information and Comment in Connection with Redetermination in *Jinan Yipin Corp., Ltd., et al. v. United States*, CIT Court No. 06-00189,” dated January 18, 2012.

¹⁵ See Respondents’ Letter to Wendy Frankel, Bobby Wong, and Lindsey Novom, entitled “Rebuttal Comments to Petitioner’s New Factual Information Submission of January 18, 2012 in Connection with Remand Redetermination for *Jinan Yipin Corp., Ltd., et al. v. United States*, CIT Court No. 06-00189. See also Petitioners’ Letter to Wendy Frankel, Bobby Wong, and Lindsey Novom, entitled “Petitioners’ Response to Jinan Yipin’s Comments in Connection with Redetermination in *Jinan Yipin Corp., Ltd., et al. v. United States*, CIT Court No. 06-00189,” dated January 27, 2012.

¹⁶ See Department’s Letter to respondents, entitled “Second Remand in the 10th Administrative Review of the Antidumping Order on Fresh Garlic from the People’s Republic of China: Rejection of Jinan Yipin Corporation, Ltd., Liushu Dading Private Agricultural Products Co., Ltd., and Sunny Import & Export Co., Ltd.’s Rebuttal Comments Submission,” dated February 14, 2012.

¹⁷ See Respondents’ Letter to Wendy Frankel, Bobby Wong, and Lindsey Novom, entitled “Re-filing of Rebuttal Comments to Petitioner’s New Factual Information Submission of January 18, 2012 in Connection With Remand Redetermination for *Jinan Yipin Corp. Ltd. et al. v. United States, USCIT Ct. No. 06 00189*,” dated February 16, 2012.

On March 9, 2012, the Department released the draft results of redetermination for interested parties to provide comments on the draft results.¹⁸ On March 16, 2012, respondents filed a submission stating they had no comments on the draft results, and Petitioners filed a submission with comments only pertaining to garlic bulb.¹⁹

III. ANALYSIS

A. Surrogate Value for Garlic Bulb

In the *Final Results*, the Department applied the intermediate inputs methodology to value garlic bulb and determined that the best overall source for Indian price information was the Agmarknet data reflecting values for Indian domestic garlic identified as “China” variety.

In *Jinan Yipin I*, the Court held that Commerce acted within its discretion in deciding to use the agency’s intermediate valuation methodology, stating that:

Commerce thoroughly explained its reasons for deviating from its practice in prior administrative reviews of the Antidumping Order at issue; and the agency adequately supported its use of the intermediate input methodology within factors of production valuation.²⁰

However, the Court found that besides noting its higher price, Commerce had not established the requisite rational and reasonable relationship between the respondents’ garlic bulb input and Agmarknet’s “China” variety to use it as the basis for its surrogate valuation of the respondents’ garlic bulb input.²¹ The Court also found the Department’s stated rationale to use Agmarknet

¹⁸ See *Jinan Yipin Corporation, Ltd., et al., v. United States*, Consol. Court No. 06-00189, Slip Op. 11-119 (CIT September 26, 2011), Draft Results of Second Redetermination Pursuant to Remand (March 9, 2012) (“*Jinan Yipin II Draft Results*”).

¹⁹ See Petitioners’ letter to Wendy Frankel, Bobby Wong, and Lindsey Novom, entitled “Petitioners’ Comments on Draft Second Redetermination in Connection with *Jinan Yipin Corp., Ltd., et al. v. United States*, CIT Court No. 06-00189,” dated March 16, 2012 (“*Petitioners’ Draft Comments*”). See also Respondents’ letter to Wendy Frankel and Lindsey Novom, entitled “Comments on Draft Results of Second Remand Redetermination: Fresh Garlic from the People’s Republic of China (A-570-831),” dated March 16, 2012 (“*Respondents’ Draft Comments*”).

²⁰ See *Jinan Yipin I*, 617 F.Supp.2d at 1295.

²¹ See *Jinan Yipin I*, 617 F.Supp.2d at 1295-1301.

countrywide data instead of data for states where high-yield, high-quality garlic predominates contradicted its decision to use data from a subset of the Indian garlic, the “China” variety, found in only three Indian states.²² Moreover, the Court argued that the Department’s conclusion that the “China” variety of garlic accurately reflects the respondents’ garlic is “seemingly based on nothing more than perhaps the name of the variety.”²³ Accordingly, the Court found that the Department failed to adequately support its selection of the Agmarknet’s “China” variety garlic bulb as the basis for its surrogate valuation of the respondent’s garlic bulb input and remanded this issue for reconsideration.²⁴

During the course of the first remand, the Department placed on the record APMC data from India and used it to value garlic bulb.²⁵ Following the Court’s second remand, while analyzing the record, the Department realized that the APMC data relied on in the *Jinan Yipin I Redetermination* were actually not available at the time we conducted the underlying review for the 2003-2004 period of review (“POR”). In light of the Court’s findings that “serious issues exist as to the contemporaneity, representativeness, and product specificity of {the APMC} data,”²⁶ as well as, our practice not to use data in remands that were not available during the underlying review, we have determined to no longer rely on the APMC data for this redetermination pursuant to remand.²⁷ Accordingly, when the Department reopened the record on January 5, 2012, we informed the parties to the litigation that the submission of factual

²² See *Jinan Yipin I* at 28-29.

²³ See *Jinan Yipin I* at 23.

²⁴ See *Jinan Yipin I* at 31.

²⁵ See *Jinan Yipin I Redetermination*.

²⁶ See *Jinan Yipin II* at 77.

²⁷ See *Dorbest Limited* Consol. Court No. 05-00003, Slip Op. 10-79 (CIT July 21, 2010). Final Results of Redetermination Pursuant to Remand; upheld in *Dorbest Limited v. United States*, Slip Op. 11-14, Consol. Court No. 05-00003 (Feb. 9, 2011) (“*Dorbest V*”), regarding the Department’s practice to not rely on data in a remand redetermination that was not available during the conduct of the underlying administrative review.

information must be limited to information that was available prior to the completion of the underlying review.²⁸

The respondents submitted monthly and regional average price and “total arrival”²⁹ quantity data covering the POR, as reported by the Indian National Horticulture Board (“NHB”) — an autonomous society set up by the Government of India, to value garlic bulb. The respondents argued in their rebuttal comments that the Department should not value garlic bulb using the “China” variety subset data of Agmarknet because there is no information from Agmarknet or the Market Research Report³⁰ (“MRR”) on the record to support Petitioners’ claim that “China” variety data reflect special variety, large-bulb garlic. The respondents argue that it is improper to use a surrogate value based upon specialty bulb prices because specialty varieties grown in India incur significant costs that Chinese garlic producers are not required to incur. In addition, the respondents assert that the “China” variety data are not representative of prices throughout the POR because the data consist of 18 sales that, in total, amount to 3.35 metric tons (“MT”). The respondents advocate that if the Department uses the Agmarknet data to value intermediate input bulbs, it should filter the Agmarknet data to use garlic from only the LDZ states and make downward adjustments to the price to capture accurately the farm gate prices.

²⁸ See Department’s Letter to All Interested Parties regarding *Jinan Yipin Corporation, Ltd., et al. v. United States*, Slip Op. 11-119, Consol. Court No. 06-00189 (September 26, 2011) (“*Jinan Yipin IP*”), dated January 5, 2012 (“*Reopening the Record Letter*”).

²⁹ See Respondents’ Letter to Lindsey Novom and Bobby Wong, entitled “New Factual Information Regarding Valuation of Garlic Bulb in the Remand Redetermination: Fresh Garlic from the People’s Republic of China (A-570-831),” dated January 20, 2012 at Exhibit 1.

³⁰ Evidence placed on the record by Petitioners following the preliminary results included a market research report dated June 2003 that was originally submitted on the record of the 2001-2002 administrative review of fresh garlic from the People’s Republic of China. See *Fresh Garlic From the People’s Republic of China: Final Results of Antidumping Duty Administrative Review and New Shipper Reviews*, 69 FR 33626 (June 16, 2004). The MRR commissioned by Petitioners, provides information on fresh whole garlic in India, including among other things, developments in the Indian garlic industry, an overview of garlic production in India, and garlic varieties grown in India. Because this report is dated June 2003, the information is contemporaneous with the POR of the current review. In *Jinan Yipin II*, the Court rejected respondents’ claims that this data set did not represent a disinterested source. See *Jinan Yipin II* at 53.

Notwithstanding the Court's ruling in *Jinan Yipin I*, Petitioners advocate relying on the "China" variety subset of Agmarknet data, claiming it best reflects pricing for the high-yield variety of Indian garlic bulb that possess the same physical characteristics (e.g., large-size bulbs and modest number of large cloves) as the Chinese producers' garlic bulb. Petitioners submitted Indian tea industry documents from Imperial Gazetteer of India, India's National Bank for Agriculture and Rural Development, Tea & Coffee Asia magazine, and Crucible Chronicle to demonstrate that the Agmarknet's "China" variety data pertain to Indian grown varieties of Chinese garlic and support the use of the Agmarknet's "China" variety data to value garlic bulb. Concerning the farm gate issue, Petitioners submitted the National Horticultural Research and Development Foundation's ("NHRDF") post-harvest management information on the record to demonstrate that the Agmarknet price data do not include post-harvest expenses. Petitioners also argue that the Department should not use the NHB data submitted by the respondents as a surrogate value for the Chinese garlic bulb because the vast bulk of the data are for sales of indigenous Indian garlic varieties whose bulbs are not comparable to the Chinese garlic bulb. Also, according to Petitioners, the NHB data do not report average monthly POR prices by variety; thus, the information is not any more detailed than the Agmarknet data. If the Department should value garlic bulb by using countrywide data, Petitioners recommend the Department value garlic bulb using Mexican information submitted by Petitioners on the underlying record.

For purposes of these final results of redetermination, we re-examined all the potential surrogate values for garlic bulb and garlic seed on the record. In summary, first, we acknowledge that all of the surrogate value sources placed on the record to value garlic bulb are imperfect. However, even with these deficiencies, we continue to find that the use of the

Department's intermediate input methodology results in a more accurate dumping margin than the use of the traditional FOP methodology for all of the same reasons discussed in the *Intermediate Input Methodology Memorandum*.³¹ Second, considering all of the evidence on the record, we find that using the data for LDZ sates identified in the Agmarknet data ,with an adjustment to capture the farm gate prices, represent the best available information on the record for valuing garlic bulb to establish dumping margins as accurately as possible.

1. Factors of Production Methodology

On November 10, 2005, the Department placed on the record of the underlying review a memorandum entitled "Intermediate Input Methodology,"³² which evaluated why we should value the intermediate product the fresh garlic bulb rather than value all of the inputs (e.g., garlic seed, pesticides, herbicides, fertilizer, plastic film, water, and growing/harvesting labor hours) used to produce the intermediate product. In the Intermediate Input Methodology Memorandum, we explained why we were unable to rely on the respondents' reported consumption of certain inputs because of limitations in the respondents' books and records which do not track some of these data and which track other of these data incorrectly. As we determined at verification, the respondents were unable to report accurately labor hours,³³ yield

³¹ See Department's Memorandum to Stephen J. Clays from Wendy Frankel, entitled "2003-2004 Administrative and New Shipper Reviews of the Antidumping Duty Order on Fresh Garlic from the People's Republic of China: Intermediate Input Methodology," dated November 10, 2005 ("Intermediate Input Methodology Memorandum").

³² See Intermediate Input Methodology Memorandum.

³³ Most of the respondents did not maintain labor records with respect to daily planting, irrigation, tending, or the application of fertilizer, pesticides and herbicides. Verification findings included major discrepancies between the harvesting labor reported and that observed during verification. During verification, we concluded that the respondents in this industry are not capable of reporting actual labor hours because they do not maintain the appropriate records, which would allow them to report and substantiate this information.

loss figures,³⁴ unknown variables,³⁵ and garlic seed consumption.³⁶ As a result, we were unable to capture the respondents' complete factor consumption in producing fresh garlic.

However, even if we were to attempt to value these factors, the interested parties placed the same data sources on the record for valuing both garlic seed and garlic bulb. Accordingly, we would have to evaluate the same flawed data for both the FOP and the intermediate input methodology.³⁷ Therefore, in using the FOP methodology we would not only face the same flaws found in the data sources for garlic bulb, but we would also continue to encounter the problems related to the respondents' unreliable books and records with regard to consumption of the FOP. As the Court held in *Jinan Yipin I*, Commerce's interpretation of section 773(c)(1) of the Act and its decision to use its intermediate input methodology in this case are reasonable.³⁸ This is because the Department found that the respondents are unable to accurately report and substantiate the complete cost of growing garlic.³⁹

The Department continues to find that the use of the intermediate input methodology is appropriate for these final results of redetermination because valuing the intermediate input for

³⁴ In the Department's margin calculations, a yield-loss adjustment factor (*i.e.*, yield loss ratio) must be applied to the respondents' reported direct materials, labor, energy, and byproduct FOPs to reflect the yield loss that occurs from the time the garlic is harvested through the production and sale of the final product because significant yield loss or shrinkage occurs during the production of garlic due to the loss of water weight and the discarding of roots, stems, and skins during processing. However, we determined that the respondents' books and records do not record or substantiate all the points necessary to calculate such an accurate yield loss.

³⁵ During the off-season, Chinese garlic producers allow non-garlic crops to be cultivated on their leased land, which can leave behind residual inputs (*e.g.*, nutrients, pesticide, herbicide, water) and potential impact on their garlic crops. It is possible that the garlic crop will benefit from the pesticide or herbicide left over in the ground from the off-season crops. However, most of the respondents did not report factor inputs for these "unknown variables."

³⁶ Some respondents purchased all of the seed required for planting, while others used seed exclusively reserved from the previous harvest, while the remaining companies used both purchased and reserved seed. Among the respondents that used reserved seed, some reported the amount of seed actually planted while others reported the total amount of seed reserved from the previous harvest. In those instances where a respondent reported the net amount of seed used, we have determined that normal value is understated.

³⁷ See Memorandum to the File entitled "Factors Valuations for the Preliminary Results of the Administrative Review and New Shipper Reviews," dated November 10, 2005 at 6.

³⁸ See *Jinan Yipin I* 617 F.Supp.2d at 1295-1301.

³⁹ See *id.* at 1291.

the production of subject merchandise will lead to a more accurate result than valuing the individual FOPs.⁴⁰

2. Intermediate Input Methodology

After evaluating all the potential surrogate value sources, we have determined that the best available information on the record for valuing garlic bulb is a subset of the Agmarknet data placed on the record by the respondents Taian Fook Huat Tong Kee Foodstuffs Co., Ltd. and Taian Ziyang Food Co., Ltd in the underlying review.⁴¹ We find that the subset of the Agmarknet data that reflects values for Indian domestic garlic grown in the LDZ is the best available information to value garlic bulb. Using these data, we calculated a weighted-average price of 8.3471 rupees per kilogram (“Rs/Kg”) to value garlic bulb for these final results of redetermination.

In choosing the most appropriate surrogate value, the Department considers several factors, including the quality, specificity, and contemporaneity of the source information.⁴² Stated differently, the Department attempts to find the most representative market based value in the surrogate country.⁴³ The Department prefers to rely on publicly available data, when it is available⁴⁴ and undertakes this analysis on a case by-case basis, carefully considering the

⁴⁰ See *Final Results of First New Shipper Review and First Antidumping Duty Administrative Review: Certain Preserved Mushrooms From the People's Republic of China*, 66 FR 31204 (June 11, 2001), and accompanying IDM at Comment 2 (“*Mushrooms/PRC AD Final (June 11, 2001)*”); *Notice of Final Antidumping Duty Determination of Sales at Less Than Fair Value and Affirmative Critical Circumstances: Certain Frozen Fish Fillets from the Socialist Republic of Vietnam*, 68 FR 37116 (June 23, 2003); and *Certain Hot-Rolled Carbon Steel Flat Products from the People's Republic of China*, 358 F. Supp. 2d 1236 (CIT 2004).

⁴¹ See Respondents’ Letter to Brian Ledgerwood, Colleen Schoch, and Steve Williams, entitled “Fresh Garlic from the People’s Republic of China,” dated March 31, 2005.

⁴² See, e.g., *Glycine from the People's Republic of China: Notice of Final Results of Antidumping Duty Administrative Review*, 70 FR 47176 (August 12, 2005); see also *Fresh Garlic from the People's Republic of China: Final Results of Antidumping Duty New Shipper Review*, 67 FR 72139 (December 4, 2002), and accompanying IDM at Comment 6.

⁴³ See *Mushrooms/PRC AD Final (June 11, 2001)* IDM at Comment 5.

⁴⁴ See, e.g., *Freshwater Crawfish Tail Meat from the People's Republic of China: Notice of Final Results of Antidumping Duty Administrative Review and New Shipper Reviews, and Final Partial Rescission of Antidumping Duty Administrative Review*, 66 FR 20634 (April 24, 2001), and accompanying IDM at Comment 2.

available evidence in light of the particular facts of each industry.⁴⁵ As stated in the Surrogate Country Selection Bulletin, “It is the Department’s stated practice to use investigation or review period-wide price averages, prices specific to the input in question...;” therefore, it is important to use a data source to value garlic bulb that reflects similar physical characteristics to the respondents’ input in question. With respect to this review, the main distinguishing characteristic of the Chinese producers’ garlic bulb exported by the respondents to the United States during the POR is size (*i.e.*, bulb diameter above 50 millimeters⁴⁶). In our review of all record information, we determined that the Agmarknet’s LDZ data are the best available information on the record based on contemporaneity, representativeness, and specificity.

a. Agmarknet’s LDZ Data

Contemporaneity

The Agmarknet database represents market transactions covering the same period as the POR for the underlying administrative review (November 1, 2003 through October 31, 2004); and therefore, we find the Agmarknet data to be contemporaneous with this review. In fact, in *Jinan Yipin I*, the Court highlighted that the Agmarknet price data are contemporaneous with the POR.⁴⁷

Representativeness (Temporal & Geographic)

In *Jinan Yipin I*, the Court questioned the Department’s rationale in using the Agmarknet’s “China” variety prices because the data reflect a limited time period and only three Indian states, primarily non LDZ states, which is inconsistent with the Department’s preference

⁴⁵ See Policy Bulletin 04.1. It is the Department’s general practice “to use investigation review period-wide price averages, prices specific to the input in question, prices that are net of taxes and import duties, prices that are contemporaneous with the period of investigation or review, and publicly available data {emphasis added}.”

⁴⁶ See *Jinan Yipin*’s Section A Questionnaire Response, dated March 3, 2005 at Exhibit 10; See also *Sunny*’s Section A Questionnaire Response, dated March 3, 2005, Exhibit 6.

⁴⁷ See *Jinan Yipin I* at 26, footnote 20.

for broad-market averages. Upon review of the record, we find that the Agmarknet data filtered for LDZ states represent “period-wide price averages”⁴⁸ from wholesale markets in all five LDZ Indian states (*i.e.*, Punjab, Haryana, Himachal Pradesh, Jammu and Kashmir, and Uttaranchal).⁴⁹ By selecting this broad data from a yearlong period, the Department has assured that it is not using information from an isolated period or distorted by any seasonal market fluctuations. In *Jinan Yipin II*, the Court found the APMC data that the Department had used represented approximately a quarter of a year’s worth of data, and faulted the Department for not explaining why these data would not be distorted by temporary market fluctuations.⁵⁰ Further, in their February 16, 2012 rebuttal comments, the respondents stated that the “China” variety Agmarknet data are not representative of prices throughout the POR as the data only contain 18 observations that amount to 3.35 MT of garlic bulb and cover less than five weeks within the POR. In contrast, the Agmarknet data filtered for LDZ states reflect 2,067 observations, totaling 17,939.21 MT, covering the majority of days throughout the POR. Thus, the Department finds these data do not contain the same temporal representativeness flaw the Court found with respect to the data source at issue in *Jinan Yipin II*. The Agmarknet’s LDZ data are representative of a broad market average throughout the POR (*i.e.*, temporally representative).

The Department typically prefers broad market averages to limited regional data unless the limited data are more specific to the producers’ input in question. In this case, the Department believes that the LDZ data, while not covering all of India, reflect an average as broad as is available for the specific input in question because the values represent an average across the five Indian States that are known for cultivating the larger bulbs of garlic similar to the

⁴⁸ See Policy Bulletin 04.1. It is the Department’s general practice “to use investigation review period-wide price averages, prices specific to the input in question, prices that are net of taxes and import duties, prices that are contemporaneous with the period of investigation or review, and publicly available data {emphasis added}.”

⁴⁹ See MRR at 11.

⁵⁰ See *Jinan Yipin II* at 25, 27.

bulbs of the Chinese garlic producers. The Department believes that the specificity of the garlic bulb achieved by limiting the data to these five states outweighs the benefit normally achieved by using a countrywide average. In this case, because most Indian states produce low-yielding, local varieties of garlic bulbs,⁵¹ which are not similar to the bulb produced by the Chinese respondents, a surrogate value based on prices for garlic bulb produced and sold throughout India would be distortive. Accordingly, the Agmarknet data for LDZ states are more temporally and geographically representative of the garlic bulb produced by the respondents than the “China” variety of the Agmarknet data.

Specificity

In *Jinan Yipin II*, the Court stated that product specificity is a “critical consideration” in determining the appropriateness of a surrogate value.⁵² Filtering the Agmarknet data for the LDZ states results in a surrogate value for large-bulbed size garlic grown in India, which is more specific to the Chinese garlic bulb. The MRR placed on the record following the preliminary results of the underlying review specified that garlic cultivation in India is carried out in “long day” (*i.e.*, above 30 degrees north latitude) and “short-day” (*i.e.*, below 30 degrees north latitude) agro-climatic zones.⁵³ According to the MRR, the LDZ is comprised of:

Haryana, Punjab, Uttaranchal, Jammu & Kashmir, and Himachal Pradesh. Since all these states fall in the long-day zone, sunlight is available for longer period, which facilitates bulb formation and development and hence produces relatively larger bulbed garlic...In the ‘short day’ zone, sunlight is available for a shorter period, hence, almost all the production in this zone is of small/medium diameter garlic (typically ranging from 20 {millimeters (“mm”)} up to 40 mm diameter).⁵⁴ Since the long-day zone gets sunlight for longer hours this facilitates formation of larger bulbs (generally greater than 40 mm)

⁵¹ See MRR at 3.

⁵² See *Jinan Yipin II* at 46.

⁵³ See MRR at 10.

⁵⁴ See MRR at 11.

compared to the rest of the country (where the typical bulb diameter is between 20-40 mm). Incidentally it seems that Chinese garlic is also cultivated in the long-day zone and hence typically Chinese garlic has a larger bulb size.⁵⁵

Thus, the LDZ, unlike the short-day zone, typically produce large-sized garlic bulb resulting from longer periods of sunlight.

In *Jinan Yipin I*, the Court questioned the Department's rationale for limiting our use of the Agmarknet data to the "China" variety for the *Final Results*. In addition, the Court asserted that the Department's assumption that "China" variety "prices may be indicative of a larger bulb, and that such a larger bulb *may* be the Agrifound Parvati bulb, which, in turn, may be similar to the respondents' garlic bulb,"⁵⁶ is purely speculative and lacks evidentiary support.

There are no descriptions provided by Agmarknet that define the following six Agmarknet garlic bulb variety categories: Average, Desi, New Medium, Garlic, Other, and China. Despite efforts to define "China" variety in their January 18, 2012 new factual information submission, the Petitioners do not provide direct evidentiary support to use "China" variety data to value the garlic bulb. Petitioners identified multiple outside sources pertaining to the tea industry⁵⁷ in India to bolster their claim that the term "China" variety references varieties originated in China, and subsequently exported to and cultivated in India. The tea industry documents do not discuss garlic, and thus, we find the claim to be speculative. These documents reflect a completely different industry than the one in this proceeding, and there is no evidence on the record that the terminology used in the Indian tea industry is reflective of the terminology used in the Indian garlic industry.

⁵⁵ See MRR at 4.

⁵⁶ See *id.* at 27.

⁵⁷ Imperial Gazetteer of India, India's National Bank for Agriculture and Rural Development, Tea & Coffee Asia magazine, and Crucible Chronicle. See Petitioners' New Factual Submission, "Petitioners' Submission of New Factual Information and Comment in Connection with Redetermination in *Jinan Yipin Corp., Ltd. et al. v. United States*, CIT Court No. 06-00189," dated January 18, 2012, Attachments 2-4.

Furthermore, the “China” variety garlic is grown only in three Indian states (Punjab, Gujarat, and Haryana) with two within the LDZ (Punjab and Haryana)⁵⁸ where large-bulb garlic is grown.⁵⁹ Filtering for LDZ states results in 2,067 data observations covering all five LDZ states; whereas, filtering for “China” variety results in 16 data observations that only covers two LDZ states. Thus, filtering Agmarknet data for LDZ states results in a larger set of data observations specific to the Chinese producers’ garlic bulb input.

Partially citing to the MRR to support their argument that the “China” variety designation in the Agmarknet garlic bulb data is not an appropriate surrogate value to value its garlic bulb, the respondents assert that the “China” variety name, in of itself, may refer to prices for garlic that were imported from China. However, the respondents took the MRR quote out of context, as it refers to the APMC, not the Agmarknet data. We do not need to address this argument further as we have determined not to use the Agmarknet’s “China” variety or the APMC data. With no direct evidence to define the Agmarknet’s “China” variety, we do not consider it to be representative of the kind of garlic produced by respondents. Accordingly, the Department finds that using the prices for the five LDZs results in the most specific surrogate value.

b. Farm Gate Prices and Post-Harvest Factors

In *Jinan Yipin I*, the Court considered the respondents’ argument that the Agmarknet data may include post-harvest factors (e.g., transportation costs, taxes, commission payments, and other expenses associated with the sale of garlic at the market). The Court instructed the Department to consider that the surrogate value was potentially inflated because the Department may have potentially double-counted these expenses because Agmarknet data may be

⁵⁸ See MRR at 11.

⁵⁹ See *Jinan Yipin I* at 28.

representative of a *final* garlic product rather than an *intermediate* garlic product.⁶⁰ Similarly, in *Jinan Yipin II*, the Court ordered the Department to review claims regarding the possible inclusion of additional expenses embedded in the APMC values used in the *Jinan Yipin I Redetermination*.⁶¹ In accordance with the Court's concerns expressed in both decisions, and as we are returning to the Agmarknet source in this remand, we have reviewed the record regarding the potential for double counting expenses. In their February 16, 2012 rebuttal comments, the respondents again argued that the Agmarknet's data do not capture farm gate prices; should the Department value garlic bulb using the Agmarknet data, the respondents requested the Department to make reasonable downward adjustments to the Agmarknet prices to back out the additional costs and fees. In their January 18, 2012 new factual information submission, Petitioners asserted that Agmarknet data do not include post-harvest FOPs. They provided as support for this claim the NHRDF attachment,⁶² which states that garlic bulb for sale at the wholesale level in India is placed in jute bags, and fresh garlic for export from India is packaged in cardboard cartons.

In the *Final Results*, the Department found the Agmarknet prices in the database are exclusive of taxes because the information on the record describing the goal of Agmarknet indicates that it is more likely that the prices do not include taxes.⁶³ Although we do not have definitive evidence on the record as to whether the prices include or exclude taxes, we believe that the stated purported goals of Agmarknet reflect prices quoted for garlic in this database that are tax-exclusive.

⁶⁰ See *Jinan Yipin I*, 617 F.Supp.2d at 1300.

⁶¹ See *Jinan Yipin II* at 68-73.

⁶² "Post-Harvest Management" webpage. See Petitioners' New Factual Submission, "Petitioners' Submission of New Factual Information and Comment in Connection with Redetermination in *Jinan Yipin Corp., Ltd. et al. v. United States*, CIT Court No. 06-00189," dated January 18, 2012, at Attachments 9.

⁶³ See Memorandum to All Interested Parties entitled "Opportunity for interested parties to comment on publicly available information to value garlic bulb for the final results of review" dated March 22, 2006, at Attachment 1. See also *Final Results* IDM at Comment 2.

Further, We find no evidence on the record to support the respondents' claim that the Agmarknet prices are inclusive of packaging (other than jute bags to transport garlic from farm to market)⁶⁴, commission, market expenses, and other non specific post-harvest factors, other than costs incurred for transporting the garlic bulb from farm to market. The record is simply devoid of any information regarding the inclusion or exclusion of such costs. Because the record does support the claim that transportation costs could be double counted, we are removing freight costs from the respondent Linshu Dading's input calculation in the SAS program in order to exclude transportation costs from the garlic bulb supplier to Linshu Dading's factory in the normal value calculation. Jinan Yipin and Sunny did not incur such freight costs because they grow their own garlic.⁶⁵ With this adjustment, the Agmarknet's LDZ data represent a reliable surrogate value for garlic bulb.

c. Alternative Surrogate Value Sources

The alternative data sources on the record are: (1) NHB; (2) World Trade Atlas Indian Import Statistics ("WTA") and Global Trade Atlas ("GTA") data from comparable countries determined to be at a level of economic development comparable to that of the PRC (i.e., Indonesia, Sri Lanka, the Philippines, and Egypt);⁶⁶ (3) NHRDF; (4) Mexican data sources including GTA import data under harmonized tariff schedule ("HTS") subheading 0703.20.99

⁶⁴ See Petitioners' Letter to Wendy Frankel, Bobby Wong, and Lindsey Novom, entitled "Petitioners' Submission of New Factual Information and Comment in Connection with Redetermination in *Jinan Yipin Corp., Ltd., et al. v. United States*, CIT Court No. 06-00189," dated January 18, 2012 at Attachment 9.

⁶⁵ See *Final Results* IDM at Comment 21. In the underlying review, if a respondent reported that it purchased its garlic from an unaffiliated supplier prior to processing, we included a freight cost from the garlic bulb supplier to the company's processing facility. We did not include a freight cost for the garlic bulb if the respondent grew and processed its own garlic. In order to address the Court's concerns regarding farm gate costs and double counting, we are adjusting the SAS margin calculation program to exclude freight costs from garlic bulb supplier to the Chinese producers' factory in the normal value calculation. Because Linshu Dading purchased garlic bulb from an unaffiliated supplier, we are excluding this freight cost from Linshu Dading's margin program for the cost incurred when transporting garlic bulb from Linshu Dading's unaffiliated supplier to its processing factory.

⁶⁶ See Memorandum to the File "Tenth Administrative Review and New Shipper Reviews of the Antidumping Duty Order of Fresh Garlic from the People's Republic of China: Selection of a Surrogate Country," dated October 20, 2005 ("Surrogate Country Selection Memorandum").

(“Other”) and the National System of Information and Integration of Markets from the Economic Ministry of the Government of Mexico’s wholesale garlic prices; and (5) APMC. While all the data sources on the record, including Agmarknet, are imperfect, we find that the Agmarknet data is far superior to the other data sources on the record to value the respondents’ garlic bulb.

First, NHB was set up by the government of India in 1984 as an autonomous society under the Societies Registration Act 1860. The NHB data placed on the record by the respondents contain monthly, regional average prices and “arrival quantities”⁶⁷ of garlic in India during the POR, totaling 360 data observations. In contrast, the Agmarknet data provides daily prices during the POR, totaling 2,067 data observations, five times that of NHB. Additionally, NHB data does not contain detailed information on garlic variety, grade, or size; and thus, we cannot determine how specific it is to the input being valued. Moreover, the data do not include any supporting documentation that describe how the data were collected, what is meant by “arrival quantities” (*i.e.*, whether those are sale quantities) or whether the prices are tax exclusive. Thus, we are unable to determine how the data were compiled and what prices were being reported.⁶⁸ As a result, we are unable to make a judgment regarding specificity, tax exclusivity, and whether or not the prices represent farm gate prices.⁶⁹ Because the Agmarknet data filtered for the LDZ are more specific to the garlic input, are based on a larger number of

⁶⁷ NHB data and underlying information do not provide a definition for “arrival quantities.”

⁶⁸ See Respondents’ Letter to Lindsey Novom and Bobby Wong, entitled “New Factual Information Regarding Valuation of Garlic Bulb in the Remand Redetermination: Fresh Garlic from the People’s Republic of China (A-570-831),” dated January 20, 2012. See also Respondents’ Letter to Wendy Frankel, Bobby Wong, and Lindsey Novom, entitled “Re-filing of Rebuttal Comments to Petitioner’s New Factual Information Submission of January 18, 2012 in Connection With Remand Redetermination for *Jinan Yipin Corp. Ltd. et al. v. United States, USCIT Ct. No. 06-00189*,” dated February 16, 2012.

⁶⁹ See Department’s Letter to All Interested Parties, entitled “Opportunity for Interested Parties to Comment on Publicly Available Information to Value Garlic Bulb for the Final Results of Review,” dated March 22, 2006.

observations, and are reliable because we have information regarding how the data were collected,⁷⁰ Agmarknet's LDZ data are superior to NHB.

Second, Petitioners placed on the record WTA Indian Import Statistics, as well as GTA data from other countries determined to be at a level of economic development comparable to that of the PRC (*i.e.*, Indonesia, Sri Lanka, the Philippines, and Egypt⁷¹).⁷² The WTA and GTA data on the record for garlic bulb reflect a non-specific basket category for garlic of all types, including fresh and chilled, during the POR.⁷³ The basket category does not provide a description for fresh or chilled garlic; as such, it may be inclusive of preserved, minced or chopped garlic.⁷⁴ Additionally, WTA and GTA do not report garlic import data by variety, grade, or size. Thus, the WTA and GTA non-specific basket category HTS for fresh or chilled garlic are less suitable than the Agmarknet data to value the high-quality garlic bulb produced by the respondents. Agmarknet's LDZ data are more specific to the respondents' garlic bulb because LDZ's garlic prices are for the majority of India's large-bulbed size garlic, which is similar to the garlic produced by the Chinese respondents.⁷⁵

Moreover, we find no reason to leave the primary surrogate country (*i.e.*, India) to value the intermediate product when we have a reliable, more specific and representative Indian data source, Agmarknet, on the record to value garlic bulb. Thus, we find that WTA and GTA import data for India and other countries determined to be at a level of economic development

⁷⁰ See Memorandum to All Interested Parties entitled "Opportunity for interested parties to comment on publicly available information to value garlic bulb for the final results of review" dated March 22, 2006, at Attachment 1.

⁷¹ No GTA data under HTS 07032 available during the POR for Egypt.

⁷² See Petitioners' Letter to Ed Yang, Wendy Frankel, Blanche Ziv, Ann Fornaro, Sochieta Moth, Jennifer Moats, Ryan Douglas, and Katharine Huang, entitled "Tenth Administrative Review and Eighth New Shipper Reviews of the Antidumping Order on Fresh Garlic from the People's Republic of China," dated January 5, 2006.

⁷³ See *id.*

⁷⁴ See Attachment 1 for Indian, Egyptian, Philippine, and Indonesian HTS garlic descriptions.

⁷⁵ See MRR at 11.

comparable to that of the PRC do not represent the best available information to value garlic bulb.

Third, we find that the NHRDF garlic seed value is inferior to the Agmarknet data for purposes of valuing garlic bulb for the following reasons: 1) it reflects values for garlic seed, which is not comparable to garlic bulb; 2) it is inclusive of unknown packing expenses;⁷⁶ and 3) it is not a market-based value because the seeds in question are mostly distributed by NHRDF as part of demonstrations, production kits, and seed multiplication programs rather than sold for consumption.⁷⁷ Thus, we find that NHRDF do not represent the best available information to value garlic bulb.

Fourth, Petitioners placed on the underlying record GTA Mexican import data under HTS subheading 0703.20.99 (“Other”), as well as, the National System of Information and Integration of Markets from the Economic Ministry of the Government of Mexico’s wholesale prices.⁷⁸ In the *Final Results*, the Department found no sufficient reason to leave the primary surrogate country (*i.e.*, India) or to go outside the list of countries designated as economically comparable to the PRC for the purpose of valuing the intermediate product.⁷⁹ In this remand, Petitioners advocate for the Department to value garlic bulb using Agmarknet’s “China” variety data; however, if the Department should value garlic bulb by using countrywide data, Petitioners recommend the Department value garlic bulb using Mexican information submitted by Petitioners on the underlying record. As discussed above, because we have a usable surrogate

⁷⁶ See Memorandum to the File from Steve Williams re: Contact with National Horticultural Research and Development Foundation Regarding Garlic Seed Values in India (October 24, 2005).

⁷⁷ See *id.* During the underlying administrative review, Petitioners advocated for the Department to value garlic bulb using NHRDF data adjusted to reflect bulb to seed ratio based on a ratio derived using Mexican import data. No interested parties advocated for the Department to value garlic bulb using NHRDF in this remand proceeding.

⁷⁸ See Respondents’ Letter to Ed Yang, Wendy Frankel, Brian Ledgerwood, Colleen Schoch, Steve Williams, Blanche Ziv, Jim Nunno, and Scott McBride, entitled “Tenth Administrative Review of the Antidumping Order on Fresh Garlic from the People’s Republic of China,” dated October 21, 2005.

⁷⁹ See *Final Results IDM at Comment 2*.

value in the primary surrogate country that meets our criteria for contemporaneity, public availability, specificity and representativeness, we do not find it necessary to consider alternative sources from outside the primary surrogate country.

Fifth, the Court expressed numerous concerns with respect to representativeness (temporal and geographic) and product specificity of the APMC data available on the record of this proceeding, which we do not believe could be adequately remedied in this remand. Accordingly, and in light of our finding that the APMC data were not available during the conduct of the underlying review, we are no longer considering or relying on the APMC data to value garlic bulb. Based on all of the comparisons between the Agmarknet's LDZ and the alternative data sources on the record of this underlying review, we find that the Agmarknet's LDZ data constitute the best available information on the record to value the respondents' garlic bulb for all the reasons discussed above.

B. Surrogate Values for Cardboard Cartons and Plastic Jars and Lids

In the *Jinan Yipin I Redetermination*, the Department continued to value cardboard cartons, as well as, plastic jars and lids as it did in the *Final Results*. In *Jinan Yipin II*, the Court strongly disagreed with the Department's *Jinan Yipin I Redetermination* analysis regarding the valuation of cardboard cartons and plastic jars and lids.

The Court found that the Department had chosen "admittedly distorted Indian import statistics over potentially 'perfect' price quotes."⁸⁰ While the Department disagrees with this conclusion, the Department is cognizant of the Court's admonition that the Department is not likely to "get another bite of the apple on this issue."⁸¹ The Court remanded the decision to the Department to elucidate further its rationale in finding the broader Indian import statistics to be

⁸⁰ See *Jinan Yipin II* at 150 with respect to cardboard cartons; see also *id.* at 125 with respect to plastic jars and lids.

⁸¹ See *id.* at 135 with respect to cardboard cartons.

more reliable than price quotes to value cardboard cartons and plastic jars and lids. Additionally, on remand, the Court instructed the Department to reopen the record to accept further evidence from parties, in addition to any information that the agency wishes to place on the record, to value cardboard cartons and plastic jars and lids.

Following our January 5, 2012 *Reopening the Record Letter* to interested parties, the respondents submitted comments arguing that the commercial invoices already on the underlying record are acceptable data to determine the surrogate value of the packing inputs in question.⁸² Petitioners did not comment on this issue.

Accordingly, because neither party expressed an interest in providing additional information to the record with regard to this issue, rather than reopen the record, the Department has determined, under protest,⁸³ to use the price quote surrogate values provided on the record by the plaintiffs during the underlying proceeding for this final remand redetermination. Using these price quotes, the surrogate value for cardboard cartons is 32.3750 Rupees per box and the surrogate value used for plastic jars and lids is 26.8750 Rupees per jar.⁸⁴

C. Surrogate Value for Labor

The Department relied on the regression-based methodology in the *Final Results*. In *Jinan Yipin I*, the Court remanded the valuation of the labor FOP for further consideration. On remand, the Department recalculated the surrogate value of the labor rate by revising the regression-based methodology. The Chinese producers contended before the Court that the Department's wage rate calculation in the *Jinan Yipin I Redetermination* does not comply with

⁸² See Respondents' Letter to Bobby Wong and Lindsey Novom, entitled "Comments on Re-Opening the Record for Cartons, Jars, and Lids in the Remand Redetermination. Fresh Garlic From the People's Republic of China (A-570-831)," dated January 9, 2012.

⁸³ See *Viraj Group, Ltd. v. United States*, 343 F.3d 1371 (Fed. Cir. 2003).

⁸⁴ See Respondents' Letter to Brian Ledgerwood and Coleen Schoch, entitled "Surrogate Value Submission of GDLSK Respondents: Administrative Review of Fresh Garlic from the People's Republic of China (A-570-831)," dated March 31, 2005.

the instructions stated by the Court in *Jinan Yipin I*. In light of the Court of Appeals' decision in *Dorbest IV* on September 7, 2010, the Department sought a voluntary remand to recalculate the surrogate value for the Chinese producers' labor costs.

Previously, due to the variability in wage rates among economically comparable market economies, the Department included wage data from as many countries as possible that were also economically comparable to the non-market economy and significant producers of comparable merchandise, within the meaning of section 773(c)(4) of the Tariff Act of 1930, as amended (the "Act"). Following the U.S. Court of Appeals for the Federal Circuit's ("CAFC") decision in *Dorbest IV*, the Department attempted to balance its desire for multiple data points with the statutory requirements that FOP data be from countries that are both economically comparable and significant producers of comparable merchandise.⁸⁵ While the amount of available data was more constrained following *Dorbest IV*, the Department determined that the industry-specific interim methodology still provided the best available wage rate because it allowed for multiple data points, and adhered to the constraints set forth in the statute. Under this methodology, the Department considered countries that exported comparable merchandise to be "significant producers." However, in *Shandong Rongxin Import & Export Co., Ltd. v. United States*, Slip Op. 11-45 (April 21, 2011) ("*Shandong Rongxin*") at 17-19, the Court found the Department's sole reliance on exports alone to define "significant producers" was unsupported by substantial evidence.

The Department has carefully considered the "significant producer" prong of section 773(c)(4)(B) of the Act, in light of the Court's decision in *Shandong Rongxin* and concluded that this decision imposed an even further restriction on the "significant producer" definition. Upon our careful examination of our options, we found that any alternative definition for "significant

⁸⁵ See sections 773(c)(4)(A) and (B) of the Act.

producer” that would also be compliant with the Court’s decision would unduly restrict the number of countries from which the Department could source wage data. We, therefore, find that the basket for an average wage calculation would be so limited that there would be little, if any, benefit from relying on averaged wage rate data from multiple countries for purpose of minimizing the variability in wages across countries. Therefore, in light of both the CAFC’s decision in *Dorbest IV*, and the Court’s recent decision in *Shandong Rongxin*, we find that relying on multiple countries to calculate the wage rate is no longer the best approach for calculating the labor value. Therefore, we have altered our labor methodology to rely on labor cost data from the primary surrogate country in a given proceeding.⁸⁶

Accordingly, the Department finds that using the industry-specific labor cost data from the surrogate country in this proceeding is the best approach for valuing the labor input.⁸⁷ It is fully consistent with how the Department values all other FOPs, and results in the use of a uniform basis for FOP valuation—a single surrogate country.

1. Data Relied Upon In This Remand Proceeding

In the underlying proceeding, the Department selected India as the surrogate country, because it is at a comparable level of economic development pursuant to section 773(c)(4) of the Act, is a significant producer of comparable merchandise, and has publicly available and reliable data. Therefore, for this remand redetermination, the Department will use industry specific labor cost data from India that was available during the conduct of the underlying administrative review to calculate the surrogate labor rate.

The relevant POR covers November 1, 2003, to October 31, 2004. The Department conducted its administrative review of this period between November 1, 2003, and May 4, 2006.

⁸⁶ See *Labor Methodologies*.

⁸⁷ We did not receive comments on labor methodology from interested parties in this remand.

Consistent with our practice, the Department relied on the available 2005 International Labour Organization (“ILO”) publication (the most recent data available during the administrative review), which, due to the two-year lag between the current and reporting year reported 2004 labor cost data. Accordingly, for this remand redetermination, the Department is relying on the reported 2004 ILO data because these were the most contemporaneous data that were available at the time the Department conducted the underlying review.

In order to calculate a new labor rate in conformity with the labor methodology set forth in *Labor Methodologies*, we are using labor cost data from the surrogate country, India, reported in the ILO Chapter 6A data. The Department selected India as the surrogate country in this proceeding based upon the finding that India was both economically comparable to the PRC and a significant producer of comparable merchandise.

2. Re-Valuation of the Labor Rate

We converted the hourly labor cost data, which was denominated in Indian Rupees, to U.S. dollars, in accordance with section 773A(a) of the Act, based on the exchange rates in effect on the dates of the U.S. sales as certified by the Federal Reserve Bank.⁸⁸ Specifically, the Department has relied on the industry-specific Indian data provided under Sub-Classification 15 “Manufacture of food products and beverages” of the International Standard Industrial Classification-Revision 3-D standard.⁸⁹

Based on the foregoing methodology, the revised labor rate applied to the respondents in this remand redetermination is Rupees 24.50 per hour.⁹⁰

⁸⁸ See *Labor Methodologies* at 36094.

⁸⁹ See *Reopening the Record Letter* at Attachment I.

⁹⁰ See Attachment II.

3. Surrogate Financial Ratios

As stated above, the Department has used Indian ILO data reported under Chapter 6A “Labor Cost in Manufacturing” of the Yearbook of Labor Statistics to calculate the surrogate value for labor. Unlike Chapter 5B, which the Department used to calculate the regression-based wage rate, Chapter 6A reflects all costs related to labor, including wages, benefits, housing, training, *etc.*, whereas Chapter 5B reflected only direct compensation and bonuses. In using Chapter 6A (as in Chapter 5B) it is the Department’s practice to adjust, when possible, the calculated surrogate overhead (“OH”) and selling, general and administrative (“SG&A”) ratios to reflect all applicable indirect labor costs itemized in the company’s financial statement.⁹¹ While the Department’s ability to identify and adjust for indirect labor costs depends on the information available on the record of the specific proceeding, the Department accounts for direct and indirect labor costs when it is able to make the necessary adjustments.⁹² However, in using Chapter 5B, there is a concern that the Department has under-counted certain line items in circumstances where costs are not itemized in the surrogate financial statements as necessary to coincide with the definitions of Chapter 5B data. While the Department is sometimes able to make the necessary adjustments to direct and indirect labor costs, there may be instances in which the lack of data precludes the Department from making such adjustments. For this reason, the Department has decided to change to the use of Chapter 6A data, on the rebuttable presumption that Chapter 6A better accounts for all direct and indirect labor costs. Therefore, as discussed below, the Department will adjust the surrogate financial ratios when the available

⁹¹ See *Folding Metal Tables and Chairs from the People’s Republic of China: Final Results of Antidumping Duty Administrative Review*, 71 FR 2905 (January 18, 2006), and accompanying IDM at Comment 1.

⁹² See *Antidumping Methodologies: Market Economy Inputs, Expected Non-Market Economy Wages, Duty Drawback and Request for Comments*, 71 FR 61716,61721 (October 19, 2006) (“*Antidumping Methodologies Notice*”)

record information in the form of itemized indirect labor costs demonstrates that labor costs are overstated under the Department's new labor rate calculation methodology.⁹³

The Department's previous surrogate wage rate methodologies (including the interim and regression methodology applied in the instant underlying administrative review) used ILO Chapter 5B "wages and earnings." The ILO defines Chapter 5B data to include two types of compensation: (1) direct wages and salaries ("wages"), as well as (2) earnings data, which includes wages plus bonuses and gratuities ("earnings").

The ILO defines Chapter 5B earnings data as including:

Remuneration in cash and in kind paid to employees, as a rule at regular intervals, for time worked or work done together with remuneration for time not worked, such as for annual vacation, other paid leave or holidays. Earnings exclude employers' contributions in respect of their employees paid to social security and pension schemes and also the benefits received by employees under these schemes. Earnings also exclude severance and termination pay.⁹⁴

Previously, where warranted, individually identifiable labor costs in the surrogate financial statements, which were not included in wages or earnings in direct labor, were categorized as OH or SG&A expenses for purposes of the Department's calculation of surrogate financial ratios.⁹⁵

⁹³ See *Labor Methodologies* at 36094.

⁹⁴ See <http://laborsta.ilo.org/applv8/data/c5e.html> (emphasis added).

⁹⁵ See *Certain New Pneumatic Off-The-Road Tires from the People's Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value and Partial Affirmative Determination of Critical Circumstances*, 73 FR 40485 (July 15, 2008) ("OTR Tires"), and accompanying IDM at Comment 18.G; see also *Certain Frozen Warmwater Shrimp From the Socialist Republic of Vietnam: Final Results and Final Partial Rescission of Antidumping Duty Administrative Review*, 74 FR 47191 (September 15, 2009) and accompanying IDM at Comment 10; see also Memorandum to the File, through Catherine Bertrand, Program Manager, AD/CVD Operations, Office 9, from Blaine Wiltse, International Trade Analyst, AD/CVD Operations, Office 9, re: First Antidumping Duty Administrative Review of Certain Activated Carbon from the People's Republic of China: Surrogate Values for the Preliminary Results, dated April 30, 2009 ("ARIPrelim SV Memo") at 13-14 and Attachment 10.

In contrast, the ILO defines Chapter 6A data to include:

The cost incurred by the employer in the employment of labor. The statistical concept of labor cost comprises remuneration for work performed, payments in respect of time paid for but not worked, bonuses and gratuities, the cost of food, drink and other payments in kind, cost of workers' housing borne by employers, employers' social security expenditures, cost to the employer for vocational training, welfare services and miscellaneous items, such as transport of workers, work clothes and recruitment, together with taxes regarded as labor cost...

...compensation of employees comprising {sic} all payments of producers of wages and salaries to their employees, in kind as well as in cash, and of contributions in respect of their employees to social security and to private pension, casualty insurance, life insurance and similar schemes...⁹⁶

In order to ensure that Chapter 6A labor costs, included in the ILO defined "Labor cost" are accounted for only once in the calculation of normal value, it is best to adjust, where possible, the surrogate financial ratios employed by the Department to value OH expenses, SG&A expenses, and profit.⁹⁷ Accordingly, we will categorize all individually identifiable direct labor costs included in the ILO's definition Chapter 6A "Labor cost" as direct labor in the surrogate financial ratio calculations. Such adjustments to the surrogate financial ratios are fact-specific in nature and subject to available information on the record.⁹⁸

In the *Final Results* of the underlying administrative review, we used the 2002/2003, 2003/2004, and 2004/2005 Limtex financial statements, as well as, the 2002/2003, and 2003/2004 Preethi financial statements to derive the surrogate financial ratios applied in the calculation of normal value.⁹⁹ Accordingly, we have treated the following items that were treated

⁹⁶ See Chapter 6A of the ILO Yearbook of Labour Statistics, found at <http://laborsta.ilo.org/applv8/data/c6e.html>.

⁹⁷ See *Antidumping Methodologies Notice*; see also *OTR Tires* IDM at Comment 18.G.

⁹⁸ See *id.*

⁹⁹ See December 1, 2003, Memorandum to the File, from Edythe Artman, International Trade Analyst; through Mark Ross, Program Manager and Laurie Parkhill, Director; regarding Fresh Garlic from the People's Republic of

as OH in the financial ratio calculations in the *Final Results* as direct labor in the surrogate financial ratio calculations for these final results of redetermination to avoid double counting of these expenses:

- Limetex 2002/2003 and 2003/2004 Financial Statements: (1) Prudent Fund, (2) Gratuity, (3) Staff Welfare; and
- Limetex 2004/2005 Financial Statements: (1) Contribution to Provident Fund etc.

Because there is no indication of over counting of the labor costs in the allocation of the Preethi financial statements used in conjunction with the current revised surrogate labor rate calculation, the Department has not made any adjustments to that financial statement allocation. Based on the foregoing methodology, the revised average surrogate financial ratios applied to the respondents in this remand redetermination are as follows: 1) OH, 6.80 percent; 2) SG&A, 6.53 percent; and, 3) Profit, 1.15 percent.

IV. DISCUSSION OF INTERESTED PARTIES' COMMENTS

COMMENT 1. GARLIC BULB SURROGATE VALUE

Comment 1a. Whether to filter Agmarknet's LDZ data by Variety

- Petitioners assert that Agmarknet data filtered for LDZ data improperly includes prices for fresh garlic that is not comparable to the subject merchandise because the pricing data, which comprises data for the garlic varieties ("Desi," "Average," "Other," "China," "Garlic," and "New Medium") grown in the five LDZ states include local Indian varieties that yield small sized garlic bulbs.
- Petitioners argue that there is a distinction between high-yield varieties (referring to the volume of garlic cultivated) and large bulb varieties (referring to the size of the garlic bulbs).

Therefore, Petitioners recommend excluding sales identified under the "Desi," "Average,"

China; Administrative Review and New Shipper Reviews for the Period 11/1/01-10/31/02; subject: Factors Valuations for the Preliminary Results of the Administrative Review and New Shipper Reviews.

and “Other” varieties of garlic from the filtered LDZ dataset.

Department’s Position: We find no evidence on the record to warrant exclusion of sales in the Agmarknet data identified as the “Desi,” “Average,” and “Other” varieties from our surrogate value calculation for garlic bulb. Therefore, we are continuing to rely on the Agmarknet data for the LDZ states to value respondent’s garlic bulb, as we did in the draft results of redetermination.

The record demonstrates that of all the potential data sources on the record, the garlic grown in the LDZ states as identified in the Agmarknet data, continues to reflect the large-bulb garlic most representative of the respondents’ sales of garlic. Accordingly, filtering for the LDZ states in the Agmarknet dataset yields the most reliable surrogate value for garlic bulb. The evidence on the record indicates that the sunlight in the LDZ region facilitates production of large bulb garlic similar to the Chinese variety. However, the record does not contain definitions for the six varieties of garlic identified in the Agmarknet data. Therefore, further filtering the LDZ dataset to exclude certain varieties, in an attempt to be more accurate, without knowing the definitions of the varieties could potentially introduce unintended distortions in the surrogate value calculation. While we agree with Petitioners that some hybrid breed and indigenous high yield, but small-sized garlic bulb, not comparable to the subject merchandise, may be grown in the LDZ states,¹⁰⁰ there is no indication under which of the six identified Agmarknet varieties this small-sized garlic bulb is categorized. Thus, the record does not support filtering the data for the undefined Agmarknet designations “Desi,” “Average,” and “Other,” as suggested by Petitioners.

In the underlying *Final Results* of the review, we valued respondents’ garlic bulb using the “China” variety of garlic from the Agmarknet data source. Because Agmarknet does not provide a definition for the six garlic varieties upon which it reports (“Desi,” “Average,” “Other,” “China,” “Garlic,” “New Medium”), relying on other information on the record, we

¹⁰⁰ See MRR at pg 13 & 14.

reasoned that the “China” variety was most like the Chinese bulb being valued. In *Jinan Yipin I*, the Court overturned our surrogate value selection stating that we did not have sufficient evidence on the record to support our conclusions because the Agmarknet data provide no description of the physical characteristics of the garlic varieties, and the price differential between the “China” variety and other Indian garlic revealed nothing about its size.¹⁰¹

Petitioners’ argument in this remand proceeding that the “Desi,” “Average,” and “Other” varieties do not reflect the Chinese bulb being valued are based on an analysis similar to that we relied on in the *Final Results* when selecting the “China” variety: an analysis the Court has already found “speculative and conclusory”¹⁰² in *Jinan Yipin I*. Here, Petitioners first rely on the Department’s prior assumption that because “Desi” is a general term referring to the Indian continent, the term as used by Agmarknet must refer to an indigenous variety of more pungent garlic with smaller bulbs generally grown in India.¹⁰³ However, as discussed above, the Agmarknet data source does not provide any definitions for its garlic variety designations. Additionally, the speculation put forward by Petitioners regarding the “Desi” variety is similar to the type of speculation regarding the “China” variety already overturned by the Court in *Jinan Yipin I*. Therefore, without any evidence on the record regarding the physical descriptions of the Agmarknet varieties, we are unpersuaded by this argument.

Next, Petitioners attempt to connect information in the MRR about an indigenous and hybrid breed of garlic to make assumptions about the varieties identified in the Agmarknet data. Using the assumption that “Desi” must mean local Indian garlic, Petitioners cite to the MRR statements that the local Indian garlic variety usually has a bulb size of 10-40 mm to conclude that “Desi” must be a variety of garlic bulb that is not comparable to the Chinese producers’

¹⁰¹ See *Jinan Yipin I* at 23-24.

¹⁰² See *id* at 26.

¹⁰³ See *Final Results* IDM at Comment 2.

garlic bulb size of 50 mm and larger.¹⁰⁴ However, there is no information on the record linking the indigenous and hybrid breed of high-yield, small-bulb garlic discussed in the MRR report with any of the six variety designations in the Agmarknet data. Thus, we are similarly unconvinced by this claim.

Third, Petitioners argue to exclude sales identified as “Average” variety from the Agmarknet’s LDZ dataset because they assert that the “Average” variety is also distinguishable from the larger-sized garlic varieties grown in the LDZ that are comparable to the respondents’ garlic bulb. Petitioners assert that larger-sized varieties of garlic cultivated in the LDZ, similar to that grown in China, could not be considered “Average” in India, because, as the MRR demonstrates, 93 percent of Indian garlic from the 2001-2002 season was cultivated in the short-day zone and was of small/medium size garlic bulb. Thus, Petitioners conclude that any Indian garlic designated as “Average” could not possess comparable physical characteristics to the respondents’ garlic bulb. We do not agree. As an initial matter, the fact that the MRR indicates that the preponderance of garlic grown during the period two years prior to the instant POR was cultivated in the short-day zone, does not provide any insight as to the garlic grown during the POR in the LDZ. Moreover, it does not rectify the fact that we do not have an Agmarknet description for its garlic classified under the variety titled “Average.”

Next, Petitioners make assumptions about the average prices and number of data points of the different varieties to claim that the “Average” and “Other” variety should be excluded with the “Desi” variety. Petitioners assert that the average price reported for the “Average” variety in the Agmarknet’s LDZ data is less than the “Desi” variety average price, and thus, the “Average” variety bulbs must be inferior in quality (*i.e.*, bulb size) to the “Desi” variety, and in turn, could not serve as an appropriate surrogate value in this case. Petitioners further argue to

¹⁰⁴ See MRR at 12.

exclude sales identified as the “Other” variety from the Agmarknet’s LDZ dataset based on their comparison between the “Other” and “Desi” prices and quantities in the Agmarknet data.

Petitioners explain that when filtering Agmarknet’s LDZ data for the “Other” variety, it amounts to a comparable number of data points and a slightly higher average price than the “Desi” variety data. Based on this assessment, Petitioners conclude that the “Other” variety bulbs are slightly superior to the quality of bulbs classified as “Desi,” but do not approach the quality and “limited quantity”¹⁰⁵ of garlic bulbs classified in the “Garlic,” “China,” and “New Medium” varieties.”¹⁰⁶

We do not find that the record supports these qualitative claims. In the *Final Results*, the Department applied a similar logic to support our conclusion to use “China” variety data as the surrogate value for garlic bulb, stating “We have noted that the size of a garlic bulb often drives price in the marketplace.”¹⁰⁷ In *Jinan Yipin I*, the Court rejected this reasoning stating:

{C}ommerce’s speculation here that higher-price-equals-bigger-bulb cannot suffice to establish the requisite rational and reasonable relationship between respondents’ garlic bulb input and the Agmarknet ‘China’ variety of garlic. . . In short, absent evidence on the nature and characteristics of Agmarknet’s ‘China’ variety of garlic bulb, Commerce’s decision to use the ‘China’ variety prices was impermissibly speculative.¹⁰⁸

For these same reasons, we find Petitioners’ arguments that the prices necessarily indicate the quality or bulb-size within the specific varieties to be speculative and without record support.

According to Petitioners, only two high-yield garlic varieties (Agrifound Parvati (G-313) and Yamuna Safed-3(G0282) grown in the LDZ have a bulb size ranging from 50-60 mm, and the MRR indicates they are suitable for export, and thus are not likely to be sold in the domestic market. Moreover, they assert that the MRR indicates that five of the seven hybrid and high-

¹⁰⁵ See *Petitioners’ Draft Comments* at 8.

¹⁰⁶ See *Petitioners’ Draft Comments* at 8.

¹⁰⁷ See *Final Results* IDM at 44.

¹⁰⁸ See *id* at 24.

yield varieties grown in the LDZ (Yamuna Safed (G 1), Godavari (P) Pink & White, Yamuna Safed 2, G-323, and Solan)¹⁰⁹ have a bulb size less than 50 mm and thus are not an appropriate source for valuing the Chinese respondents' garlic bulb. They conclude that, to the extent these varieties were grown in the LDZ, and sold in the domestic market, the prices from these sales would not serve as an appropriate surrogate value due to their small bulb size. Yet, other than the speculation addressed above regarding prices and the general definition of the term "Desi," Petitioners do not provide any rationale or evidence for identifying such sales within the Agmarknet LDZ dataset.

Finally, Petitioners conclude that relying on the Agmarknet pricing data for only the "China," "Garlic," and "New Medium" varieties is a conservative and appropriate methodology as it yields a significant dataset with prices throughout the POR. The Department does not agree with this conclusion. While filtering out these data might still yield a dataset that covers the POR, because the Agmarknet data do not provide definitions of the Agmarknet designated varieties, attempting to filter this dataset further by excluding three of the six varieties, based on unfounded assumptions could lead to unintended distortions in the remaining data.¹¹⁰ Accordingly, we have continued to rely on the Agmarknet data filtered for the LDZ states to calculate a surrogate value for garlic bulb in these final results of redetermination.

Comment 1b. Whether there is a Clerical Error in the Conversion from Rupees Per Quintel to Kilogram

- Petitioners identify a clerical error in the conversion of the garlic bulb surrogate value from Rupees per quintel ("Rs/qrtl") to Rs/kg.

¹⁰⁹ See MRR at 14-15. See also *Petitioners' Draft Comments* at 9.

¹¹⁰ See *Certain New Pneumatic Off-the-Road Tires from the People's Republic of China: Final Results of the 2008-2009 Antidumping Duty Administrative Review* 76 FR 22871 (April 25, 2011) and accompany Issues and Decision Memorandum at Comment 11.

- Petitioners assert that the Department divided the weighted-average price by 1,000, as if the source price was per MT. Petitioners argue that the source value is in Rs/ctl; and therefore, the Department should have divided by 100 to arrive at the Rs/kg surrogate value.¹¹¹

The Department's Position: Upon further examination of the record, we agree with Petitioners that we made an inadvertent conversion error with respect to the garlic bulb surrogate value. For the final results of redetermination, we have corrected the conversion error by dividing the Rs/ctl value by 100 to derive a revised surrogate value of 8.35 Rs/kg.

Comment 1c. Whether to Exclude Data Observations With No Pricing and Variety Information in the Agmarknet LDZ Dataset

- Petitioners identify 49 observations in the Agmarknet LDZ dataset with no pricing and variety data reported and request that we exclude these observations before calculating the average price in the Agmarknet LDZ data set.

Department's Position: We agree with Petitioners that the 49 observations with no pricing and variety data should not be included in the calculation of the average price of the Agmarknet LDZ data set. Upon review of the SAS programming language, however, we find that these specific transactions were already excluded from this calculation.¹¹² Therefore, for these final results of redetermination, we have not made any changes to the average value calculation with regard to this issue.

¹¹¹ See *Petitioners' Draft Comments* at 10.

¹¹² See the "Note" following line 170 of the log for the "Agmarknet Final" calculation program used to calculate the surrogate value for these final results of redetermination, dated concurrently with this redetermination, where the program detects the missing data. While the program continued to read the observations with missing price and variety values, it did not include any of the data from those observations in the average price calculation.

V. FINAL RESULTS OF REDETERMINATION

The Department has applied as surrogate values, price quotes for cardboard cartons and plastic jars and lids to calculate normal value. The Department has also relied on Agmarknet's LDZ data to calculate the surrogate value for garlic bulb. Additionally, pursuant to the Department's *Labor Methodologies*, and our discussion above, we have revised the surrogate labor rate for the respondents using ILO Chapter 6A labor data, and revised the respondents' final margins as indicated in the Summary above.



Paul Piquado
Assistant Secretary
for Import Administration

29 MARCH 2012
Date

ATTACHMENT I

India

CHAPTER 7

Edible vegetables and certain roots and tubers

NOTES :

1. This Chapter does not cover forage products of heading 1214.

2. In headings 0709, 0710, 0711 and 0712, the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

3. Heading 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than :

(a) dried leguminous vegetables, shelled (heading 0713);

(b) sweet corn in the forms specified in headings 1102 to 1104;

(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);

(d) flour, meal and powder of the dried leguminous vegetables of heading 0713 (heading 1106).

4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 0904).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0701	POTATOES, FRESH OR CHILLED			
0701 10 00	- Seed	kg.	30%	20%
0701 90 00	- Other	kg.	30%	20%
0702 00 00	TOMATOES, FRESH OR CHILLED	kg.	30%	20%
0703	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED			
0703 10	- Onions and shallots:			
0703 10 10	--- Onions	kg.	30%	20%
0703 10 20	--- Shallots	kg.	30%	20%
0703 20 00	- Garlic	kg.	100%	90%
0703 90 00	- Leeks and other alliacious vegetables	kg.	30%	20%
0704	CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED			
0704 10 00	- Cauliflowers and headed broccoli	kg.	30%	20%
0704 20 00	- Brussels sprouts	kg.	30%	20%
0704 90 00	- Other	kg.	30%	20%
0705	LETTUCE (<i>LACTUCASATIVA</i>) AND CHICORY (<i>CICHORIUM SPP.</i>), FRESH OR CHILLED			
	- Lettuce:			
0705 11 00	-- Cabbage lettuce (head lettuce)	kg.	30%	20%
0705 19 00	-- Other	kg.	30%	20%
	- Chicory:			
0705 21 00	-- Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	kg.	30%	20%
0705 29 00	-- Other	kg.	30%	20%

(1)	(2)	(3)	(4)	(5)
0706	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED			
0706 10 00	- Carrots and turnips	kg.	30%	20%
0706 90	- Other :			
0706 90 10	--- Horse radish	kg.	30%	20%
0706 90 20	--- Other Radish	kg.	30%	20%
0706 90 30	--- Salad beetroot	kg.	30%	20%
0706 90 90	--- Other	kg.	30%	20%
0707 00 00	CUCUMBERS OR GHERKINS, FRESH OR CHILLED	kg.	30%	20%
0708	LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED			
0708 10 00	- Peas (<i>Pisum sativum</i>)	kg.	30%	20%
0708 20 00	- Beans (<i>Vigna spp., Phaseolus spp.</i>)	kg.	30%	20%
0708 90 00	- Other leguminous vegetables	kg.	30%	20%
0709	OTHER VEGETABLES, FRESH OR CHILLED			
0709 20 00	- Asparagus	kg.	30%	20%
0709 30 00	- Aubergines (<i>egg-plants</i>)	kg.	30%	20%
0709 40 00	- Celery other than celeriac	kg.	30%	20%
	- <i>Mushrooms and truffles:</i>			
0709 51 00	- Mushrooms of the genus <i>agaricus</i>	kg.	30%	20%
0709 59 00	--- Other	kg.	30%	20%
0709 60	- <i>Fruits of the genus Capsicum or of the genus pimenta :</i>			
0709 60 10	--- Green chilly	kg.	30%	20%
0709 60 90	--- Other	kg.	30%	20%
0709 70 00	- Spinach, New Zealand spinach and orache spinach (<i>garden spinach</i>)	kg.	30%	20%
0709 90	- <i>Other :</i>			
0709 90 10	--- Olives	kg.	30%	20%
0709 90 20	--- Plantain (<i>curry banana</i>)	kg.	30%	20%
0709 90 30	--- Pumpkins	kg.	30%	20%
0709 90 40	--- Green pepper	kg.	30%	20%
0709 90 50	--- Mixed vegetables	kg.	30%	20%
0709 90 90	--- Other	kg.	30%	20%
0710	VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN			
0710 10 00	- Potatoes	kg.	30%	20%
	- <i>Leguminous vegetables, shelled or unshelled:</i>			
0710 21 00	--- Peas (<i>Pisum sativum</i>)	kg.	30%	20%
0710 22 00	--- Beans (<i>Vigna spp., Phaseolus spp.</i>)	kg.	30%	20%
0710 29 00	--- Other	kg.	30%	20%
0710 30 00	- Spinach, New Zealand spinach and orache spinach (<i>garden spinach</i>)	kg.	30%	20%
0710 40 00	- Sweet corn	kg.	30%	20%
0710 80	- <i>Other vegetables:</i>			
0710 80 10	--- Tarragon	kg.	30%	20%
0710 80 90	--- Other	kg.	30%	20%
0710 90 00	- Mixtures of vegetables	kg.	30%	20%
0711	VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION			
0711 20 00	- Olives	kg.	30%	20%
0711 40 00	- Cucumbers and gherkins	kg.	30%	20%
	- <i>Mushrooms and truffles:</i>			
0711 51 00	- Mushrooms of the genus <i>agaricus</i>	kg.	30%	20%

(1)	(2)	(3)	(4)	(5)
0711 59 00	-- Other	kg.	30%	20%
0711 90	- Other vegetables; mixtures of vegetables:			
0711 90 10	--- Green pepper in brine	kg.	30%	20%
0711 90 20	--- Assorted canned vegetables	kg.	30%	20%
0711 90 90	--- Other	kg.	30%	20%
0712	DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED			
0712 20 00	- Onions	kg.	30%	20%
	- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:			
0712 31 00	-- Mushrooms of the genus <i>lgaricus</i>	kg.	30%	20%
0712 32 00	-- Wood ears (<i>Auricularia spp.</i>)	kg.	30%	20%
0712 33 00	-- Jelly fungi (<i>Tremella spp.</i>)	kg.	30%	20%
0712 39 00	-- Other	kg.	30%	20%
0712 90	- Other vegetables; mixtures of vegetables:			
0712 90 10	--- Asparagus	kg.	30%	20%
0712 90 20	--- Dehydrated garlic powder	kg.	30%	20%
0712 90 30	--- Dehydrated garlic flakes	kg.	30%	20%
0712 90 40	--- Dried garlic	kg.	30%	20%
0712 90 50	--- Marjoram, Oregano	kg.	30%	20%
0712 90 60	--- Potatoes	kg.	30%	20%
0712 90 90	--- Other	kg.	30%	20%
0713	DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SIGNED OR SPLIT			
0713 10 00	- Peas (<i>Pisum sativum</i>)	kg.	50%	40%
0713 20 00	- Chickpeas (<i>garbanzos</i>)	kg.	30%	20%
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
0713 31 00	--- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	kg.	30%	20%
0713 32 00	--- Small red (Adzuki) beans (<i>Phaseolus or Vigna angularis</i>)	kg.	30%	20%
0713 33 00	--- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	kg.	30%	20%
0713 39	--- Other:			
0713 39 10	--- Guar seeds	kg.	30%	20%
0713 39 90	--- Other	kg.	30%	20%
0713 40 00	- Lentils	kg.	30%	20%
0713 50 00	- Broad beans (<i>Vicia faba var major</i>) and horse beans (<i>Vicia faba var equina</i> , <i>Vicia faba var minor</i>)	kg.	30%	20%
0713 90	- Other:			
0713 90 10	--- Tur (<i>cuhar</i>)	kg.	30%	20%
	--- Other:			
0713 90 91	--- Split	kg.	30%	20%
0713 90 99	--- Other	kg.	30%	20%
0714	MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKE, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH			
0714 10 00	- Manioc (cassava)	kg.	30%	20%
0714 20 00	- Sweet potatoes	kg.	30%	20%
0714 90	- Other:			
0714 90 10	--- Sago pith	kg.	30%	20%
0714 90 90	--- Other	kg.	30%	20%

Sri Lanka

The tariff calculator enables estimation of the combined cost of trade taxes for almost all of the approximately 6,500 HS line items in the 2007 Sri Lanka Tariff Schedule. The individual HS codes are hyperlinked to laws and regulations applicable to the HS item. Actual total taxes applicable at the time of import are subject to change as per changes in duty rates.



Caution: This feature was introduced to this site on March 08, 2007. Please note that the tariff calculator is under testing and that the tax calculation may not be accurate.

Advanced search

Search for: Description Contains garlic Search Details found: 4 Records Per Page: 500
 Show all

Reference	HS Code	Description	Preferential Duty	Custom Duty	Surcharge	Excise Duty	VAT	CESS	PAL	RIDL	SRL	Attachments	Calculate
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chille More ...											
	0703.20	Garlic	(IN)4.5% (PK)10.5% (SF)13.5%	15	10	0	15	0	3	0	1	*A21 R26 R27 R28 R29 R30 *A21 R21	click
	0711.90.01	Garlic		15	10	0	15	0	3	0	1	*A21 R26 R27 R28 R29 R30 *A21 R21	click
	0712.90.01	Garlic		15	10	0	15	0	3	0	1	*A21 R26 R27 R28 R29 R30 *A21 R21	click

Egypt

التعريف الجمركية السارية 2004 وفقا للقرار 300 و 410

Applied Tariffs According to Presidential Decrees 300 and 410 of 2004

التعريف الجمركية Applied Tariff	الوصف Product Description	الصف HS Code
	Live horses, asses, mules and hinnies.	خيول ، حمير ، بغال ، نغال ، حية . 010100
5	- Pure-bred breeding animals	- أصيلة للأنسال 010110
5	- Other	- غيرها 010190
	Live bovine animals.	حيوانات حية من فصيلة الأبقار . 010200
5	- Pure-bred breeding animals	- أصيلة للأنسال 010210
5	- Other	- غيرها 010290
	Live swine.	حيوانات حية من فصيلة الخنازير . 010300
5	- Pure-bred breeding animals	- أصيلة للأنسال 010310
	- Other:	- غيرها :
5	-- Weighing less than 50 kg	-- بوزن أقل من 50 كج 010391
5	-- Weighing 50 kg or more	-- بوزن 50 كج أو أكثر 010392
	Live sheep and goats.	حيوانات حية من فصيلة الضأن والماعز . 010400
5	- Sheep	- ضأن 010410
5	- Goats	- ماعز 010420
	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	ديوك ودجاجات من فصيلة جالوس دومستيكاس، بط، أور، ديوك ودجاجات رومية ودجاج غينيا (غرغر)، حية من الأنواع الأليفة . 010500
	- Weighing not more than 185 g:	- بوزن لا يزيد عن 185 جم :
5	-- Fowls of the species Gallus domesticus	-- ديوك ودجاجات من فصيلة جالوس دومستيكاس 010511
5	-- Turkeys	-- ديوك ودجاجات رومية 010512
5	-- Other	-- غيرها 010519
	- Other:	- غيرها :
5	-- Fowls of the species Gallus domesticus, weighing not more than 2,000 g	-- ديوك ودجاجات من فصيلة جالوس دومستيكاس، بوزن لا يزيد عن 2000 جم 010592
5	-- Fowls of the species Gallus domesticus, weighing more than 2,000 g	-- ديوك ودجاجات من فصيلة جالوس دومستيكاس، بوزن يزيد عن 2000 جم 010593
5	-- Other	-- غيرها 010599
	Other live animals.	حيوانات حية أخرى . 010600
	- Mammals:	- الثدييات :
5	-- Primates	-- حيوانات رئيسة 010611
5	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	-- حيتان ودلافين وخنارير بحر (ثدييات من رتبة الحيتان)؛ خراف البحر وأطم (ثدييات من رتبة الخيلانيات آكلة العشب) 010612
5	-- Other	-- غيرها 010619
5	- Reptiles (including snakes and turtles)	- زواحف (بما فيها الثعابين وسلاحف البحر) 010620
	- Birds:	- طيور :
5	-- Birds of prey	-- طيور جارحة 010631

الرقم الجمركي Applied Tariff	الوصف Product Description	الوصف Description	الرمز الجمركي HS Code
2	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	- بصليات و بصليات و دريات و جذور درنية و بصلية ، تيجان ، و سيقان أرضية ، (جزامير أو ريزومات) ، راقدة "في طور البياض"	060110
2	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	- بصليات و بصليات و دريات و جذور درنية و بصلية ، تيجان ، و سيقان أرضية ، (جزامير أو ريزومات) ، منبثة أو مزهرة ، نباتات و جذور الهندباء (شيكوريا)	060120
	Other live plants (including their roots), cuttings and slips; mushroom spawn.	نباتات حية أخرى (بما فيها جذورها) ، فسائل و طعوم ، بياض الفطر .	060200
2	- Unrooted cuttings and slips	- فسائل دون جذورها و طعوم .	060210
2	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	- أشجار و جنبات و شجيرات فواكه أو اثمار فشرية ، صالحة للأكل ، و إن كانت مطعومة .	060220
2	- Rhododendrons and azaleas, grafted or not	- جنبات وردية (رودودندرون) أو صحراوية (أزالية) ، و إن كانت مطعومة	060230
2	- Roses, grafted or not	- شجيرات ورود ، و إن كانت مطعومة	060240
2	- Other	- غيرها	060290
	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	أزهار مقطوفة و براعم أزهار ، للباقات أو للتزيين ، نضرة أو مجففة ، مبيضة ، مصبوغة ، مشربة ، أو محضرة بطريقة أخرى .	060300
32	- Fresh	- نضرة	060310
32	- Other	- غيرها	060390
	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	أغصان و ورقة و أوراق و أفران و أجزاء أخرى من النباتات ، دون أزهار أو براعم أزهار ، و أعشاب ، طحالب و أشنة ، معدة للباقات أو للتزيين ، نضرة ، مجففة ، مصبوغة ، مبيضة ، مشربة أو محضرة بطريقة أخرى .	060400
2	- Mosses and lichens	- طحالب و أشنة	060410
	- Other:	- غيرها :	
2	-- Fresh	-- نضرة	060491
2	-- Other	-- غيرها	060499
	Potatoes, fresh or chilled.	بطاطا (بطاطس) طازجة أو مبردة .	070100
2	- Seed	- للبذار	070110
5	- Other	- غيرها	070190
5	Tomatoes, fresh or chilled.	طماطم (بندورة) طازجة أو مبردة .	070200
	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	بصل و عسقلان و ثوم و كراث و خضر قومية أخرى ، طازجة أو مبردة .	0703
5	- Onions and shallots	- بصل و عسقلان	070310
	- Garlic :	- ثوم :	
2	-- Seed	--- للبذار	07032010
5	-- Other	--- غيره	07032090

الرمز الجمركي Applied tariff	الوصف Product Description	الرمز الجمركي HS Code
5	- Leeks and other alliaceous vegetables	070390 - كرات وخضر تومية آخر
	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	0704 كرتب وملفوف وقرنبيط وخضر مماثلة صالحة للأكل من جنس براسيكا طازجة أو مبردة .
5	- Cauliflowers and headed broccoli	070410 - قرنبيط وقرنبيط بروكولي
5	- Brussels sprouts	070420 - كرتب بروكسل
5	- Other	070490 - غيرها
	Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.	0705 خس (لاكتيكا ساتيفا) أو هندباء (شيكوريا) ، طازجة أو مبردة .
	- Lettuce:	- خس :
5	-- Cabbage lettuce (head lettuce)	070511 -- خس (مكيب)
5	-- Other	070519 -- غيره
	- Chicory:	- هندباء :
5	-- Witloof chicory (Cichorium intybus var. foliosum)	070521 -- هندباء وتلوف (شيكوريوم انتيبوس من نوع فوليوسام)
5	- Other	070529 -- غيرها
	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	0706 جزر ولفق بقلق وشوندر (بنجر) والسلطة، ولحية التيس (سالسيفي) وكرفس لفتق وفجل وجذور مماثلة صالحة للأكل، طازجة أو مبردة .
5	- Carrots and turnips	070610 - جزر ولفق بقلق
5	- Other	070690 - غيرها
5	Cucumbers and gherkins, fresh or chilled.	070700 خيار وقتاء وخيار صغير محبب ، طازجة أو مبردة .
	Leguminous vegetables, shelled or unshelled, fresh or chilled.	0708 بقول قرنية مقشورة أو غير مقشورة ، طازجة أو مبردة .
5	- Peas (Pisum sativum)	070810 - بازلاء (بيسوم ساتيفوم)
5	- Beans (Vigna spp., Phaseolus spp.)	070820 - لوبياء وفاصولياء (فيجتا ، فاصولوس)
5	- Other leguminous vegetables	070890 - بقول قرنية آخر
	Other vegetables, fresh or chilled.	0709 خضر آخر ، طازجة أو مبردة .
5	- Globe artichokes	070910 - خرشوف (أر تي شوكتس)
5	- Asparagus	070920 - هليون (أسباراجس)
5	- Aubergines (egg-plants)	070930 - باذنجان
5	- Celery other than celeriac	070940 - كرفس عدا الكرفس اللفتق
	- Mushrooms and truffles:	- فطور وكماه :
5	-- Mushrooms of the genus Agaricus	070951 -- فطور من جنس أجاريكوس
5	-- Truffles	070952 -- كماه
5	-- Other	070959 -- غيرها
5	- Fruits of the genus Capsicum or of the genus Pimenta	070960 - ثمار من جنس كابسيكوم أو من جنس بيمنتا (فليفلة أو فلفل)
5	- Spinach, New Zealand spinach and orache spinach (garden spinach)	070970 - سبانخ وسبانخ نيوزيلاند ، وسبانخ كبيرة الأوراق (سبانخ الحدائق)

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HS Code	Description	Base Rate (2005 MFN)	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 and subsequent years
0804.91.00.00	-- Fresh	20%	15%	10%	7%	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0804.99.00.00	-- Other	20%	15%	10%	7%	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
07	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS																		
0701	Potatoes, fresh or chilled.																		
0701.10.00.00	- Seed	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0701.90.00.00	- Other	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	18.75%
0702.00.00.00	Tomatoes, fresh or chilled.	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.																		
0703.10	-- Onions and shallots:																		
	-- Onions:																		
0703.10.11.00	--- Bulbs for propagation	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0703.10.19.00	--- Other	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	-- Shallots:																		
0703.10.21.00	--- Bulbs for propagation	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0703.10.29.00	--- Other	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	12.50%
0703.20	-- Garlic:																		
0703.20.10.00	--- Bulbs for propagation	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0703.20.90.00	--- Other	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0703.90	-- Leeks and other alliaceous vegetables:																		
0703.90.10.00	--- Bulbs for propagation	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0703.90.90.00	--- Other	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.																		
0704.10	-- Cauliflowers and headed broccoli:																		
0704.10.10.00	--- Cauliflowers	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
0704.10.20.00	--- Headed broccoli	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
0704.20.00.00	-- Brussels sprouts	5%	6%	5%	5%	5%	5%	5%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
0704.90	-- Other:																		
0704.90.10.00	--- Cabbages	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
0704.90.90.00	--- Other	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.																		
	-- Lettuce:																		
0705.11.00.00	--- Cabbage lettuce (head lettuce)	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
0705.19.00.00	--- Other	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	-- Chicory:																		
0705.21.00.00	--- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0705.29.00.00	--- Other	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.																		
0706.10	-- Carrots and turnips:																		
0706.10.10.00	--- Carrots	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	12.50%
0706.10.20.00	--- Turnips	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	2.50%
0706.90.00.00	-- Other	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0707.00.00.00	Cucumbers and gherkins, fresh or chilled.	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0708	Leguminous vegetable, shelled or unshelled, fresh or chilled.																		
0708.10.00.00	-- Peas (<i>Pisum sativum</i>)	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0708.20.00.00	-- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0708.90.00.00	-- Other leguminous vegetables	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

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1905.32	-- Waffles and wafers:																		
1905.32.10.00	-- Waffles	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	3%	2%	0%	0%	0%	0%	0%	0%
1905.32.20.00	-- Wafers	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1905.40.00.00	-- Rusks, toasted bread and similar toasted products	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1905.90	-- Other:																		
1905.90.10.00	-- Unsweetened teething biscuits	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1905.90.20.00	-- Other unsweetened biscuits	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1905.90.30.00	-- Cakes	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1905.90.40.00	-- Pastries	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1905.90.50.00	-- Bakery products made without flour	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1905.90.60.00	-- Empty sachets of a kind suitable for pharmaceutical use	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1905.90.70.00	-- Communion wafers, sealing wafers, rice paper and similar products	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1905.90.80.00	-- Other crisp savoury food products	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1905.90.90.00	-- Other	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS																		
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.																		
2001.10.00.00	-- Cucumbers and gherkins	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2001.90	-- Other:																		
2001.90.10.00	-- Onions	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2001.90.90.00	-- Other	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.																		
2002.10.00.00	-- Tomatoes, whole or in pieces	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2002.90	-- Other:																		
2002.90.10.00	-- Tomato paste	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2002.90.90.00	-- Other	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.																		
2003.10.00.00	-- Mushrooms of the genus Agaricus	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2003.20.00.00	-- Truffles	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2003.90.00.00	-- Other	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.																		
2004.10.00.00	-- Potatoes	5%	5%	5%	5%	5%	5%	5%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2004.90	-- Other vegetables and mixtures of vegetables:																		
2004.90.10.00	-- Infant food	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2004.90.20.00	-- Other preparations of sweet corn	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2004.90.90.00	-- Other	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.																		
2005.10.00.00	-- Homogenised vegetables	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2005.20	-- Potatoes:																		
2005.20.10.00	-- Chips and sticks	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	3%	2%	0%	0%	0%	0%	0%	0%
2005.20.90.00	-- Other	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	3%	2%	0%	0%	0%	0%	0%	0%

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2005.40.00.00	- Peas (<i>Pisum sativum</i>)	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):																		
2005.51.00.00	-- Beans, shelled	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2005.59.00.00	-- Other	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2005.60.00.00	- Asparagus	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2005.70.00.00	- Olives	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2005.80.00.00	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2005.90	- Other vegetables and mixtures of vegetables:																		
2005.90.10.00	-- Smoked garlic	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2005.90.90.00	-- Other	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2006.00.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.																		
2007.10.00.00	- Homogenised preparations	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	2%	2%	0%	0%	0%
	- Other:																		
2007.91.00.00	-- Citrus fruit	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2007.99	-- Other:																		
2007.99.10.00	--- Fruit grains and pastes other than of mango, pineapple or strawberries	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2007.99.90.00	--- Other	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.																		
	- Nuts, ground-nuts and other seeds, whether or not mixed together:																		
2008.11	-- ground-nuts:																		
2008.11.10.00	--- Roasted nut	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.11.20.00	--- Peanutbutter	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.11.90.00	--- Other	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	2%	2%	0%	0%	0%
2008.19	-- Other, including mixtures:																		
2008.19.10.00	--- Cashew	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.19.90.00	--- Other	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.20.00.00	- Pineapples	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.30	- Citrus fruit:																		
	-- Containing added sugar or other sweetening matter or spirit:																		
2008.30.11.00	--- In airtight containers	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.30.19.00	--- Other	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	-- Other:																		
2008.30.91.00	--- In airtight containers	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.30.99.00	--- Other	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.40	- Pears:																		
	-- Containing added sugar or other sweetening matter or spirit:																		
2008.40.11.00	--- In airtight containers	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.40.19.00	--- Other	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	-- Other:																		

The Philippines

**Annex 1
Schedule of Tariff Commitments
Philippines**

HS Code	Description	Base Rate (2005 MFN)	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 and subsequent years
0602.90.30	-- Aquarium plants	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0602.90.40	-- Budded rubber stumps	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0602.90.50	-- Rubber seedlings	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0602.90.60	-- Rubber budwood	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0602.90.90	-- Other	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.													
	- Fresh:													
0603.11.00	-- Roses	15%	10%	7%	5%	3%	3%	3%	0%	0%	0%	0%	0%	0%
0603.12.00	-- Carnations	15%	10%	7%	5%	3%	3%	3%	0%	0%	0%	0%	0%	0%
0603.13.00	-- Orchids	15%	10%	7%	5%	3%	3%	3%	0%	0%	0%	0%	0%	0%
0603.14.00	-- Chrysanthemums	15%	10%	7%	5%	3%	3%	3%	0%	0%	0%	0%	0%	0%
0603.19.00	-- Other	15%	10%	7%	5%	3%	3%	3%	0%	0%	0%	0%	0%	0%
0603.90.00	- Other	15%	10%	7%	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.													
0604.10.00	- Mosses and lichens	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	- Other:													
0604.91.00	-- Fresh	10%	7%	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0604.99.00	-- Other	10%	7%	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS													
07.01	Potatoes, fresh or chilled.													
0701.10.00	- Seed	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0701.90.00	- Other:													
0701.90.00A	-- In-Quota	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	32%
0701.90.00B	-- Out-Quota	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	32%
0702.00.00	Tomatoes, fresh or chilled.	10%	7%	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.													
0703.10	- Onions and shallots:													
	-- Onions:													
0703.10.11	--- Bulbs for propagation	40%	40%	30%	30%	20%	18%	15%	13%	10%	8%	5%	5%	5%
0703.10.19	--- Other	40%	40%	30%	30%	20%	18%	15%	13%	10%	8%	5%	5%	5%

Annex 1
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Philippines

HS Code	Description	Base Rate (2005 MFN)	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 and subsequent years
	-- Shallots:													
0703.10.21	--- Bulbs for propagation	40%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
0703.10.29	--- Other	40%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
0703.20	- Garlic:													
0703.20.10	-- Bulbs for propagation	40%	40%	30%	30%	20%	18%	15%	13%	10%	8%	5%	5%	5%
0703.20.90	-- Other	40%	40%	30%	30%	20%	18%	15%	13%	10%	8%	5%	5%	5%
0703.90	- Leeks and other alliaceous vegetables:													
0703.90.10	-- Bulbs for propagation	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
0703.90.90	-- Other	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.													
0704.10	- Cauliflowers and headed broccoli:													
0704.10.10	-- Cauliflowers	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%
0704.10.20	-- Headed broccoli	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%
0704.20.00	- Brussels sprouts	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0704.90	- Other:													
0704.90.10	-- Cabbages	40%	40%	30%	30%	20%	18%	15%	13%	10%	8%	5%	5%	0%
0704.90.90	-- Other	7%	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.													
	- Lettuce:													
0705.11.00	-- Cabbage lettuce (head lettuce)	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%
0705.19.00	-- Other	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%
	- Chicory:													
0705.21.00	-- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
0705.29.00	-- Other	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.													
0706.10	- Carrots and turnips:													
0706.10.10	-- Carrots	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	32%
0706.10.20	-- Turnips	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
0706.90.00	- Other	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
0707.00.00	Cucumbers and gherkins, fresh or chilled.	20%	20%	20%	20%	18%	15%	13%	10%	8%	5%	5%	5%	0%
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.													
0708.10.00	- Peas (<i>Pisum sativum</i>)	20%	20%	20%	20%	18%	15%	13%	10%	8%	5%	5%	5%	0%
0708.20.00	- Beans (<i>Vigna spp., Phaseolus spp.</i>)	20%	20%	20%	20%	18%	15%	13%	10%	8%	5%	5%	5%	0%
0708.90.00	- Other leguminous vegetables	10%	7%	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%
07.09	Other vegetables, fresh or chilled.													
0709.20.00	- Asparagus	10%	7%	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0709.30.00	- Aubergines (egg-plants)	15%	10%	7%	5%	3%	3%	3%	0%	0%	0%	0%	0%	0%

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Philippines**

HS Code	Description	Base Rate (2005 MFN)	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 and subsequent years
0709.40.00	- Celery other than celeriac	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	16%
	- Mushrooms and truffles:													
0709.51.00	-- Mushrooms of the genus <i>Agaricus</i>	10%	7%	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0709.59.00	-- Other:													
0709.59.00A	--- Truffles	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0709.59.00B	--- Other	10%	7%	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :													
0709.60.10	-- Chillies, other than giant chillies	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
0709.60.90	-- Other	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	20%	20%	20%	20%	18%	15%	13%	10%	8%	5%	5%	5%	0%
0709.90	- Other:													
0709.90.10	-- Globe artichokes	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0709.90.90	-- Other	15%	10%	7%	5%	3%	3%	3%	0%	0%	0%	0%	0%	0%
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.													
0710.10.00	- Potatoes	15%	10%	7%	5%	3%	3%	3%	0%	0%	0%	0%	0%	0%
	- Leguminous vegetables, shelled or unshelled:													
0710.21.00	-- Peas (<i>Pisum sativum</i>)	10%	7%	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0710.22.00	-- Beans (<i>Vigna spp., Phaseolus spp.</i>)	10%	7%	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0710.29.00	-- Other	10%	7%	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	10%	7%	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0710.40.00	- Sweet corn	10%	7%	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0710.80.00	- Other vegetables	10%	7%	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0710.90.00	- Mixtures of vegetables	10%	7%	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.													
0711.20	- Olives:													
0711.20.10	-- Preserved by sulphur dioxide gas	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0711.20.90	-- Other	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0711.40	- Cucumbers and gherkins:													
0711.40.10	-- Preserved by sulphur dioxide gas	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
0711.40.90	-- Other	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
	- Mushrooms and truffles:													
0711.51	-- Mushrooms of the genus <i>Agaricus</i> :													
0711.51.10	--- Preserved by sulphur dioxide gas	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
0711.51.90	--- Other	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
0711.59	-- Other:													

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HS Code	Description	Base Rate (2005 MFN)	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 and subsequent years
0711.59.10	--- Preserved by sulphur dioxide gas	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
0711.59.90	--- Other	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
0711.90	- Other vegetables; mixtures of vegetables:													
0711.90.10	-- Sweet corn	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
0711.90.20	-- Chillies	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
0711.90.30	-- Capers	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0711.90.40	-- Onions, preserved by sulphur dioxide gas	40%	40%	30%	30%	20%	18%	15%	13%	10%	8%	5%	5%	0%
0711.90.50	-- Onions, preserved other than by sulphur dioxide gas	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
0711.90.60	-- Other, preserved by sulphur dioxide gas	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
0711.90.90	-- Other	20%	15%	10%	7%	5%	3%	3%	0%	0%	0%	0%	0%	0%
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.													
0712.20.00	- Onions	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:													
0712.31.00	-- Mushrooms of the genus <i>Agaricus</i>	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0712.32.00	-- Wood ears (<i>Auricularia spp.</i>)	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0712.33.00	-- Jelly fungi (<i>Tremella spp.</i>)	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0712.39	-- Other:													
0712.39.10	--- Truffles	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0712.39.20	--- Shiitake (<i>dong-gu</i>)	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0712.39.90	--- Other	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0712.90	- Other vegetables; mixtures of vegetables:													
0712.90.10	-- Garlic	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0712.90.90	-- Other	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.													
0713.10	- Peas (<i>Pisum sativum</i>):													
0713.10.10	-- Suitable for sowing:													
0713.10.10A	--- In containers exceeding 45 kg gross weight	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.10.10B	--- Other	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.10.90	-- Other:													
0713.10.90A	--- In containers exceeding 45 kg gross weight	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.10.90B	--- Other	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.20	- Chickpeas (<i>garbanzos</i>):													
0713.20.10	-- Suitable for sowing:													
0713.20.10A	--- In containers exceeding 45 kg gross weight	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.20.10B	--- Other	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.20.90	-- Other:													
0713.20.90A	--- In containers exceeding 45 kg gross weight	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.20.90B	--- Other	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):													

ATTACHMENT II

COUNTRY	CODE COU	CURRENCY	SOURCE	CODE SOU	SOURCE_ID	SUBJECT	CODE SUB.	TYPE OF DATA	CODE TYPE
India	IN	Rupee	Industrial/commercial survey	DB		Labour cost	6L	Labour cost	6L

WORKER COVERAGE	CODE WOJ	SEX	CODE SEX	TABLE	CODE TAB	CLASSIFICATION	CODE CLAS
Employees	64	Per day	62	Labour cost in manufacturing	6A	ISIC-Rev.3 - D	I3D

SUB-CLASSIFICATION	CODE SUB	D2004	NOTES
15 Manufacture of Food Products and Beverages	01_	196	Establishments with 200 or more persons employed. Year ending in March of the year indicated.

196/8=

24.5 Rs/hour
