

ATTACHMENT

Clarification – Correct Use of the ADD/CVD Special Value Fields, Multiple Entry Line and Set Provisions

U.S. Customs and Border Protection (CBP) is issuing this guidance to provide clarification about the correct use of the AD/CVD specific (*i.e.*, special) value fields when submitting AD/CVD entry summary line transactions.

CBP previously issued CSMS messages [CSMS #03-002707](#), [CSMS #04-001995](#) and [CSMS #15-000091](#) concerning this issue. Please disregard all previous CSMS messages. Clarified instructions are below.

Normally, the fields to be used for AD/CVD calculation are the Value of Goods Amount or Quantity as reported in the ACE entry summary AE transaction 50-record. These fields are used to calculate ad valorem AD/CVD duties or specific rate (per unit) AD/CVD duties, respectively, when a value (or quantity) equal to the CBP appraised value (or quantity) should be used. Under these circumstances, entries with goods subject to AD/CVD may be reported on a single entry line, on multiple entry lines, or using the set provisions under GRI 3(b) or GRI 3(c), as appropriate.

However, the AD/CVD special values fields (the AD/CVD Value of Goods Amount and the AD/CVD Quantity, as reported in the ACE entry summary AE transaction 53-record) may be used to calculate AD/CVD duty for an AD/CVD entry summary line when a value (or quantity) different from the CBP appraised value (or quantity) must be used.

Below are examples of how the AD/CVD Value of Goods Amount should be reported in ACE when either the AD/CVD Special Value Fields, Multiple Entry Lines or Set Provisions should be used.

A. Where Use of the Special Value Fields is Appropriate

The AD/CVD special value fields on the entry summary record (AD/CVD 53-record, at positions 25-34 (value) and 35-46 (quantity)) should only be used when a value or quantity different from the standard CBP appraised value must be used to calculate the AD/CVD for goods on a line that are subject to an antidumping or countervailing duty proceeding.

EXAMPLE 1: CORRECT REPORTING USING THE SPECIAL VALUE FIELDS: A shipment of glass refrigerator shelf subassemblies contains aluminum extrusion components that are attached by welding to the subassemblies. Under the scope of the AD/CVD orders on aluminum extrusions from China, the aluminum extrusion components of a particular product or subassembly are subject to AD/CVD, and the non-aluminum extrusions components of that particular product or welded subassembly are not subject to AD/CVD.

The value of the entire glass refrigerator shelf subassembly should still be reported on the line (AE transaction 50-record) as the standard CBP appraised value. Since only part of the value of the entire subassembly (the value of the aluminum extrusion components) is subject to AD/CVD, the AD and CVD special value fields (AE transaction 53-record) should be used to report on the same entry summary line the value and quantity of the subject aluminum extrusions components. The values and quantities reported in the AD and CVD special value fields will be used to calculate the amount of antidumping and countervailing duties. Example 1 on the attachment shows the correct format for this scenario.

B. Where Two or More Entry Lines are Required

Two or more entry lines are required where: a shipment contains multiple goods that are covered by a single HTSUS number; only a portion of the shipment is subject to AD/CVD while the remainder of the goods are not subject to AD/CVD; and the quantity of goods subject to AD/CVD and not subject to AD/CVD can be separately quantified. The goods in the shipment subject to AD/CVD should be separately quantified and reported from the goods in the shipment that are not subject to AD/CVD on separate lines on the entry summary.

EXAMPLE 2: CORRECT REPORTING WHERE TWO OR MORE ENTRY LINES ARE REQUIRED: A shipment contains \$15,000 worth of Italian pasta. The invoice reflects two lines, one is \$10,000 worth of organic pasta that is not subject to AD/CVD. The second line; however, reflects the remaining \$5,000 worth of pasta that is subject to AD/CVD. Although both invoiced lines are classified under the same HTSUS provision, 1902.19.2030, they must be entered as two lines on the entry summary because only the product equaling the \$5,000 portion of the shipment is subject to AD/CVD. Example 2 on the attachment shows the correct format for this scenario, while Example 3 on the attachment shows the incorrect format.

EXAMPLE 3: INCORRECT USE OF THE SPECIAL VALUE FIELDS: The importer of a shipment containing Italian pasta, only some of which is subject to AD/CVD, declares a single line on the entry summary with the entire entered value for that shipment. The importer then uses the special value field for only the goods in that shipment that are subject to AD/CVD.

C. Where Use of the Set Provision is Required

Merchandise classified under GRI 3(b) or GRI 3(c) set provisions should be entered in accordance with the reporting requirements set forth in "[CBP Form 7501 Instructions](#)," dated July 24, 2012 when filing paper entry summaries.

When filing entry summaries electronically, follow the guidance provided in the [ACE ABI CATAIR](#) chapter titled, "Entry Summary Create/Update".

EXAMPLE 4: CORRECT REPORTING WHERE USE OF THE SET PROVISION IS REQUIRED: Wooden and Glass Votives

Votive candleholders packaged as a set with tea-light candles are imported from China. The set is classified under 9405.50.4000, HTSUS, and the candles are classified under 3406.00.0000, HTSUS. Only the candles from China are subject to ADD. Example D on the attachment shows the correct format for this scenario.

NOTE: The incorrect use of the above fields may result in a rejection of the entry summary by CBP. Furthermore, continued misuse of the AD/CVD special value fields (the AD/CVD Value of Goods Amount and the AD/CVD Quantity, as reported in the ACE entry summary AE transaction 53-record) will be considered for penalty action pursuant to 19 USC 1641.

Please refer questions to your assigned CBP Client Representative or contact ADCVDISSUES-HQ@cbp.dhs.gov for more information.

AD/CVD Special Value Fields, Multiple Entry Line and Set Provision Examples

Example 1 – Correct Use of AD/CVD Special Value Fields

28. Line No	29. Description of Merchandise			33 A. Entered Value B. CHCG C. Relationship	34 A. HTSUS Rate B. ADCVD Rate C. IRC Rate D. Visa No.	35. Duty and IR Tax	
	30 A. HTSUS No. B. ADCVD Case No	31 A. Gross Weight B. Manifest Qty	32. Net Quantity HTSUS Units			Dollars	Cents
001 CN	Parts of Refrigerator 8418.99.8060 A570967000 C570968000	17673 KG	X	20000 (3500) (3500) 525 N	Free 85.96% 7.37%	0 3008 257	00 60 95

If a per unit AD/CVD cash deposit rate is in effect, declare AD/CVD quantities in addition to the HTSUS quantity.

The value in () equals the \$ value of the special value fields.

Example 2 – Correct use of Multiple Lines

28. Line No	29. Description of Merchandise			33 A. Entered Value B. CHCG C. Relationship	34 A. HTSUS Rate B. ADCVD Rate C. IRC Rate D. Visa No.	35. Duty and IR Tax	
	30 A. HTSUS No. B. ADCVD Case No	31 A. Gross Weight B. Manifest Qty	32. Net Quantity in HTSUS Units			Dollars	Cents
001 IT	Pasta 1902.19.2020	11782 KG	10523 KG	10000 1424 N	Free	0	00
002 IT	Pasta 1902.19.2020 A475818000 C475819000	5891 KG	5262 KG	5000 712 N	Free 11.26% 3.85%	0 563 192	00 00 50

Example 3 – Incorrect use of AD/CVD Special Value Field

28. Line No	29. Description of Merchandise			33 A. Entered Value B. CHCG C. Relationship	34 A. HTSUS Rate B. ADCVD Rate C. IRC Rate D. Visa No.	35. Duty and IR Tax	
	30 A. HTSUS No. B. ADCVD Case No	31 A. Gross Weight B. Manifest Qty	32. Net Quantity HTSUS Units			Dollars	Cents
001 IT	Pasta 1902.19.2020 A475818000 C475819000	17673 KG	15785 KG	15000 (5000) (5000) 2136 N	Free 11.26% 3.85%	0 563 192	00 00 50

The value in () equals the \$ value of the special value fields.

Example 4 – Correct Use of Format for Sets

28. Line No	29. Description of Merchandise			33 A. Entered Value B. CHCG C. Relationship	34 A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No	35. Duty and IR Tax	
	30 A. HTSUS No. B. ADCVD Case No	31 A. Gross Weight B. Manifest Qty	32. Net Quantity in HTSUS Units			Dollars	Cents
001 CN	Non-Electric Lamps X9405.50.4000	13 KG	9 NO	\$109.00 C 2	6%	6	54
002 CN	Non-Electric Lamps V9505.50.4000	10 KG	9 NO	\$ 95.00 C 1			
003 CN	Candles, tapers and the like V3446.00.0000	3 KG	3 KG	\$ 14.00 C 1			
	A-570-504-XXX				108.3%	15	16

Use of "X and V" in special program field