CORRECT USE OF SPECIAL VALUE FIELDS FOR ANTIDUMPING AND COUNTERVAILING DUTY (AD/CVD) ENTRIES

The ADD and CVD specific deposit value fields located on the entry summary records should only be used when the Department of Commerce indicates that a value different from the regular Customs appraised value should be used to calculate the AD/CVD duty for a line that is subject to an antidumping or countervailing duty case.

Administrative messages 03-2707 dated November 18, 2003 and 95-0753 dated July 31, 1995 provide the technical specifications to be used for ABI transmissions.

Currently CBP does not believe there are any current cases where the use of the special value field is appropriate. Merchandise classified under the GRI 3(B) or GRI 3(C) set provisions should be entered in accordance with the reporting requirements put forth in "Instructions for Preparation of CF7501" CD 099 3550-061 dated September 19, 1992.

EXAMPLES:

The shipment contains merchandise that is covered by a single tariff number; however, only a portion of the shipment is subject to AD/CVD duties. The importer enters only a single line on the CF7501 with the entire entered value for that shipment. The importer then uses the special value field for only that portion of the shipment that is subject to AD/CVD duties. This is not the correct use of the special value field. Instead the importer should rate the invoice as two lines and enter two lines on the CF7501 – one for the value of the non-AD/CVD merchandise and the other for that merchandise that is subject to AD/CVD duties.

For example, a shipment contains arrives of $15,000 worth of Italian pasta. $10,000 is organic pasta and not subject to AD/CVD duties; however, the remaining $5,000 is subject to the additional duties. Although both invoiced lines are classified under the same tariff number, 1902.19.2030; they must be entered as two lines on the CF7501 because only a portion of the shipment is subject to additional AD/CVD duties. Example A shows the correct format of the body of a CF7501 for this example while example B shows the incorrect format of the CF7501.

Example C show the format for use with merchandise is correctly entered under a set provision, but only a portion of the set is subject to AD/CVD duties. The example merchandise is wooden and glass votive holders with tea-light candles. The set is classified 9405.50.4000 and the candles are classified 3406.00.0000. Candles from China are subject to AD duties. Please refer to administrative message 95-0753 dated July 31, 1995 for complete details regarding transmission.

Continued misuse of these special value fields will be considered for penalty actions pursuant to 19 USC 1641.

Example A – Correct Format

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
01 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 B – Incorrect Format

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 C – Correct 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 MPF	13	9 NO	$109.00 C 2	6% 0.21%	6	54 23
002 CN	Non-Electric Lamps V9505.50.4000	10	9 NO	$ 95.00 C 1			
003 CN	Candles, tapers and the like V3406.00.0000 A-570-504-xxx	3	3 KG	$ 14.00 C 1	108.3%	15	16

Use of "X and V" in special program field