



# 《傾銷概述及加拿大反傾銷調查》

主講人：

李柏青律師

禾同國際法律事務所

Wu & Partners, Attorneys-at-Law

E-mail : [leepc@wuplaw.com](mailto:leepc@wuplaw.com)

Tel: 02-2546-2050 Fax: 02-2546-2036

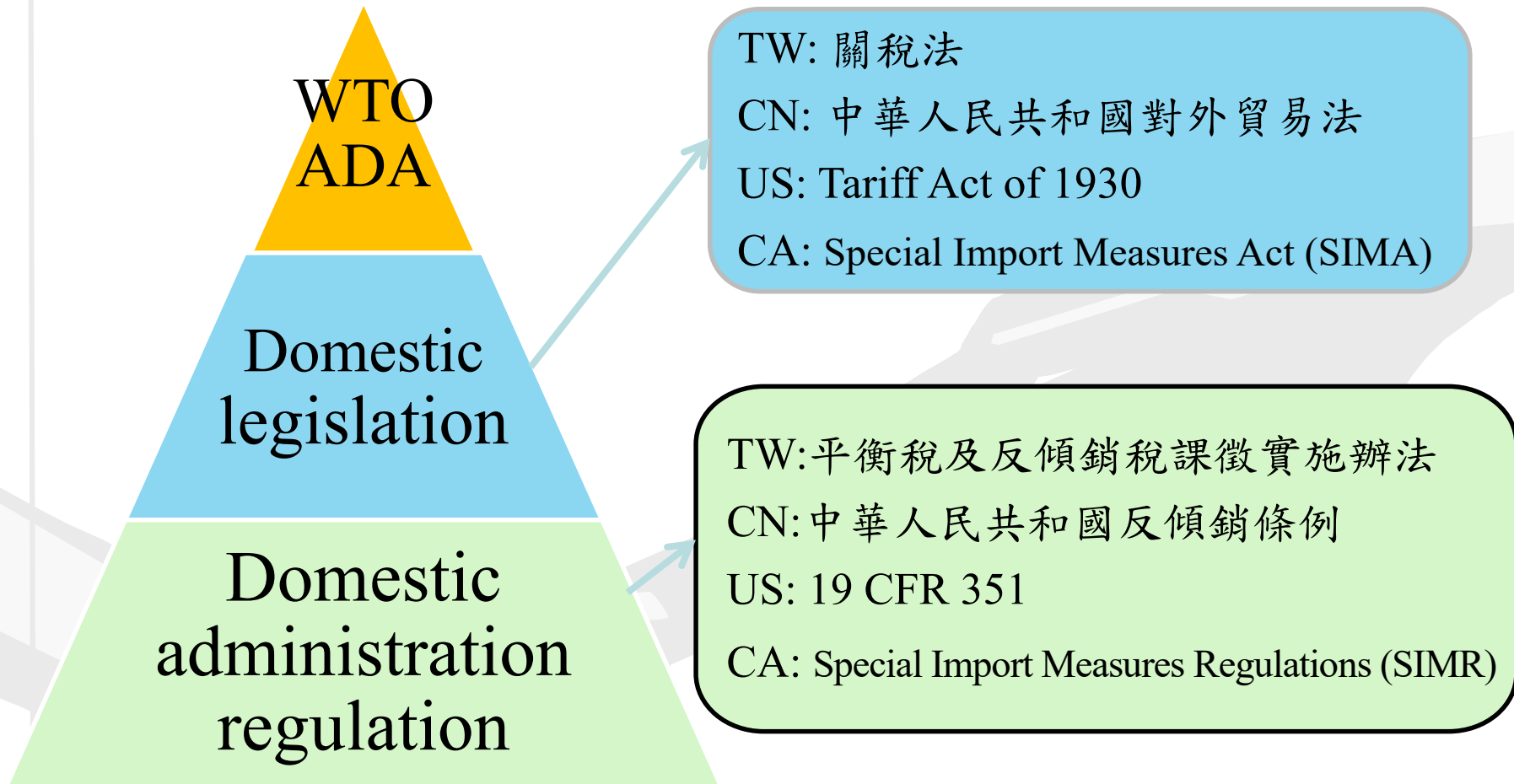
2025年11月14日



# 傾銷概述



# 反傾銷調查的法律架構





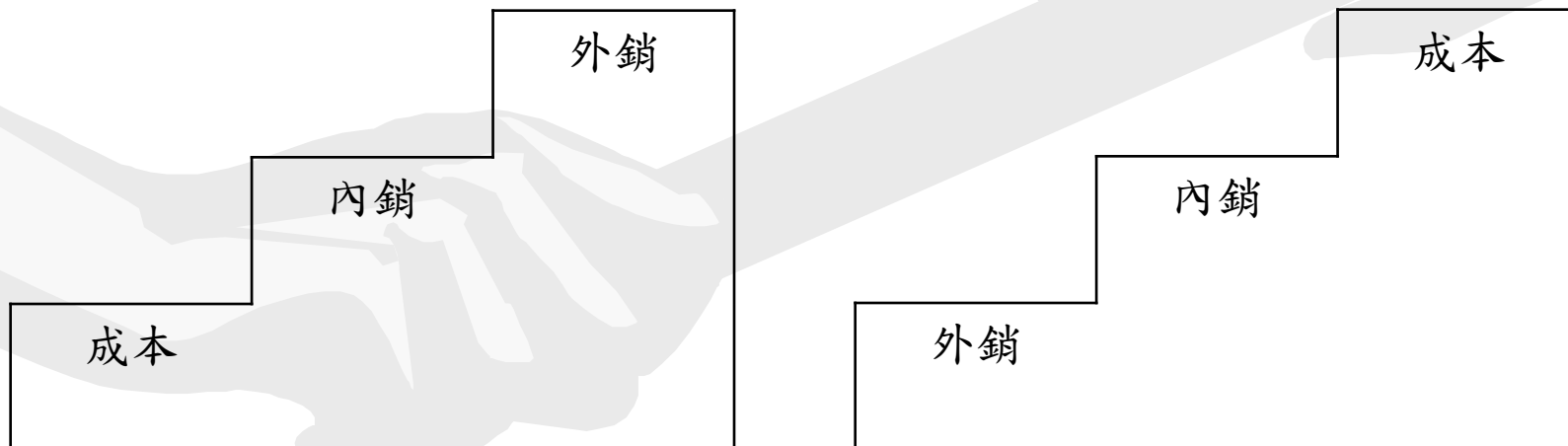
# 反傾銷調查的基本概念

- 課徵反傾銷稅要件：
  - 傾銷(dumping)；
  - 損害(injury)；
  - 因果關係(casual link)。
- 調查機關組織：
  - 雙軌制：傾銷與損害由不同機關調查，例如：  
美國、加拿大、台灣
  - 單軌制：傾銷與損害由同一機關調查，例如：  
歐盟、印度、韓國



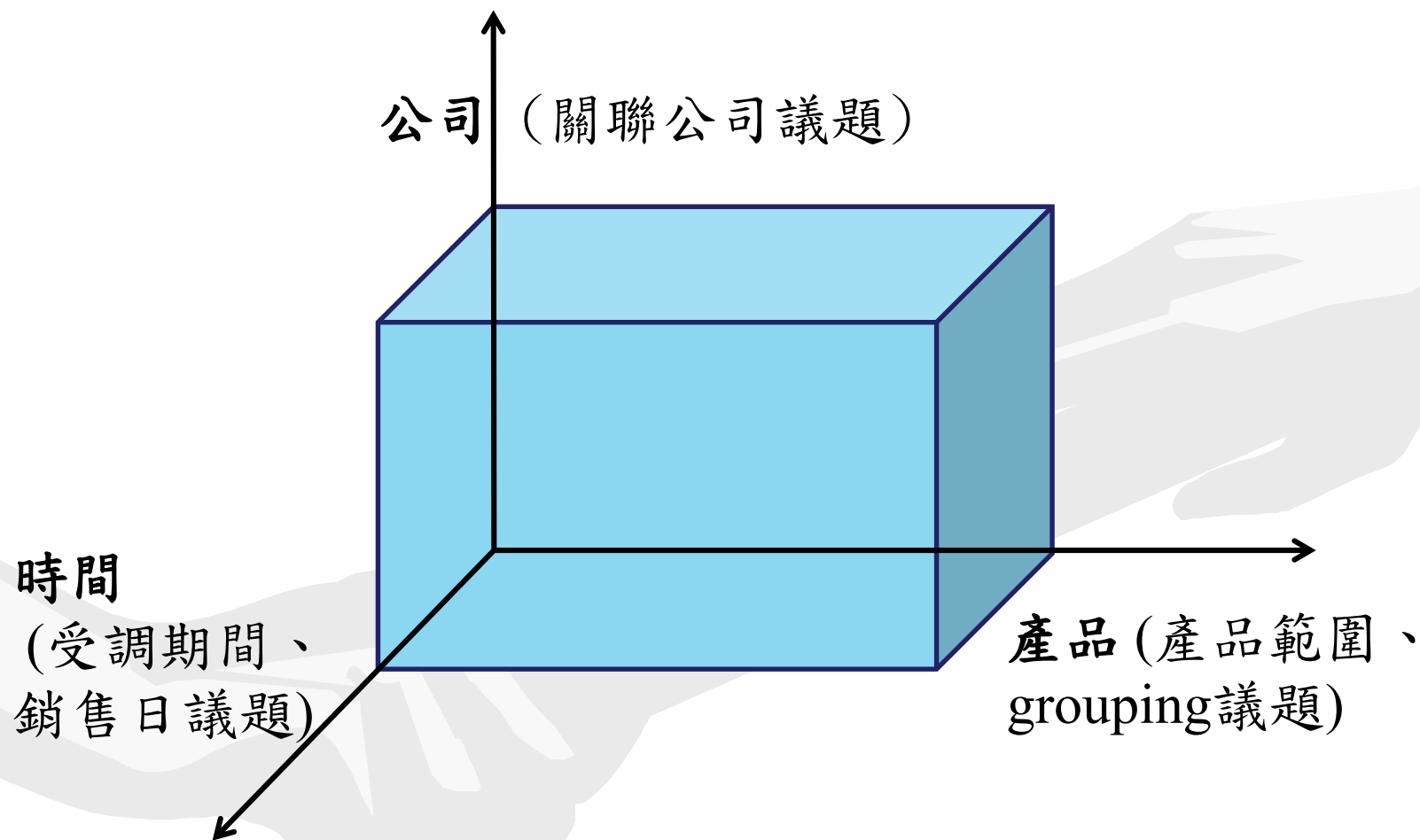
# 「傾銷」基本概念

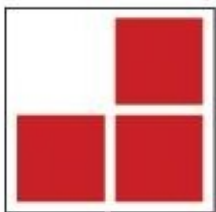
- 傾銷差額：比較外銷價格(export price)，與「有獲利的內銷價格」(正常價值，normal value)。
- 正常價格：內銷或第三國？(5% test)、推算價格 (Constructed Value, CV)



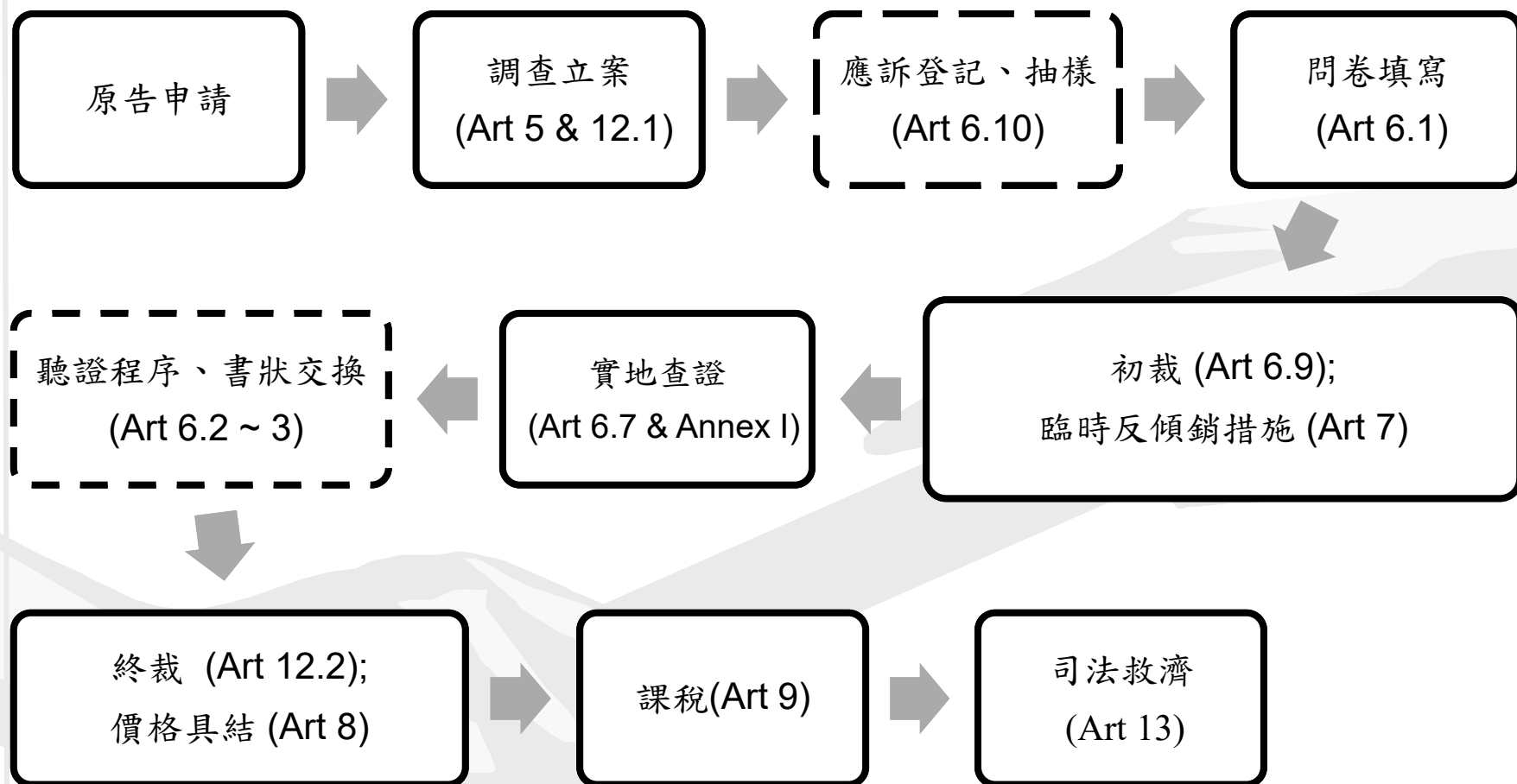


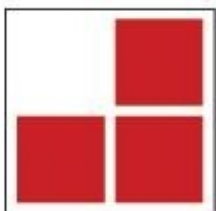
# 「傾銷」調查的範圍





# 「傾銷」調查流程

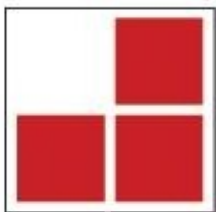




# 「損害」基本概念

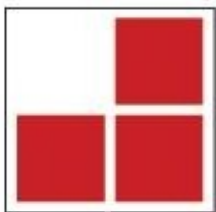
- 所有受調國家進口合併審查(cumulative assessment)。
- 產業損害要素：
  - 進口數量
  - 進口價格
  - 國內產業經濟指標





# 「損害」基本概念

- 損害之虞(threat of injury)、實質延緩產業之建立(retardation of the establishment of industry)。
- 較低稅率原則(lesser duty rule)：  
歐盟、印度、韓國、澳洲。

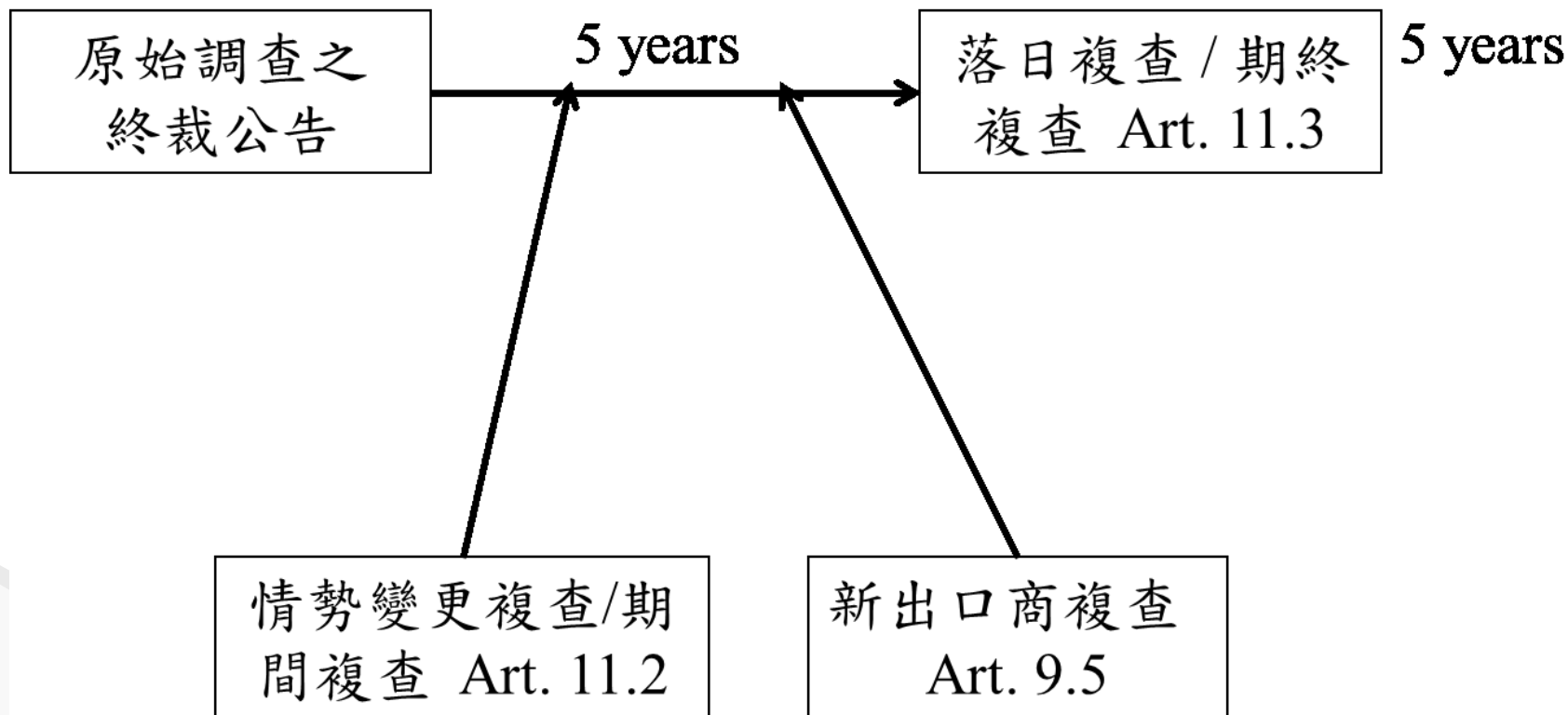


# 其他概念

- 回溯課徵：ADA 10.6 臨時反傾銷稅回溯課徵90日：
  - 出口商有傾銷歷史，或進口商明知出口商有傾銷
  - 短期間進口量大量增加，削弱反傾銷措施的保護效果
- 價格具結：ADA 8 承諾底價以代課稅



# 反傾銷之週期

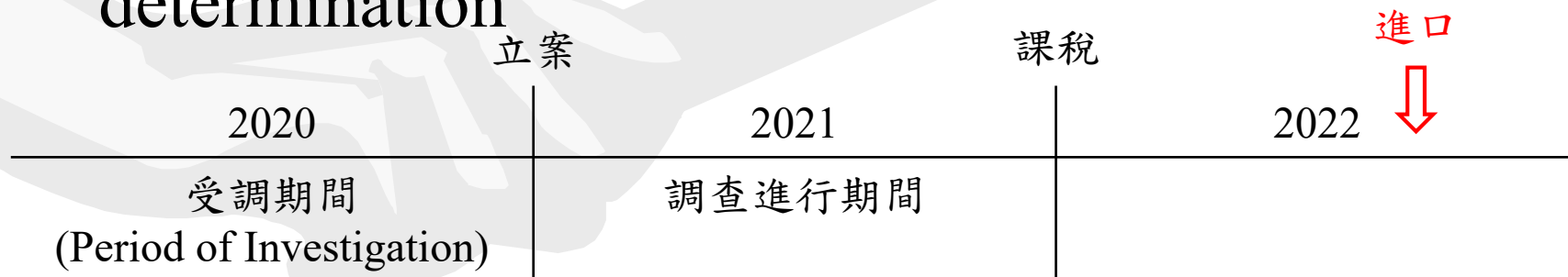




# 期中複查：消歧義

- **ADA第9.3條「複查」：**

- 傾銷差率決定與實施間的「時間差」問題；
- 調查結果名目差率 v. 進口當下的差率。
- 結果：退/補已繳之反傾銷稅。
- Ex. 美國的行政複查(Administrative Review)、歐盟的退稅調查(Refund Investigation)、加拿大re-determination

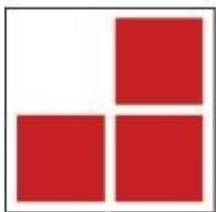




# 期中複查：消歧義

- **ADA第11.2條「複查」：**
  - 課稅期間情勢變更，傾銷或損害的條件有所改變。
  - 受調期間情勢 v. 複查期間情勢。
  - 結果：自複查終裁向後生效。
  - Ex. 美國的行政複查（Administrative Review）(?)  
、歐盟的期中複查（Interim Review）。

立案		課稅	
2020	2021	2022	2023
受調期間 (Period of Investigation)	調查進行期間		情勢變更

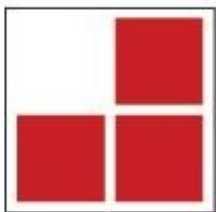


# 落日複查 (Sunset Review)

- **ADA第11.3條：**
- 反傾銷稅應自課徵日起五年內終止；然若經落日複查，認定反傾銷稅之取消將導致傾銷及損害之繼續或重現時，則可延長課徵。
- 僅決定延長與否(美國、歐盟、加拿大)，或是同時重新計算稅率(台灣、印度、巴西)



# 加拿大反傾銷概述



# 組織與程序

- 雙軌制：
  - CBSA ( Canada Border Services Agency) :  
主管傾銷調查
  - CITT (Canadian International Trade Tribunal) :  
主管損害調查





# 原始調查(Investigation)時程

Document		Date
CBSA <a href="#">Notice of initiation of investigation</a>	立案	Day 0
Importer QR to CBSA's RFI due	進口商交卷	Day 30
Exporter QR to CBSA's RFI due	出口商交卷	Day 37
CITT Preliminary Injury Finding	損害初裁	Day 60
CBSA <a href="#">Notice of preliminary decisions</a> (CBSA PD)	傾銷初裁	Day 90 / 135
Verification	查證	After CBSA PD
Closing of the record date	資料提交截止	Day 130 ~ 175 (est.)
CBSA <a href="#">Notice of final determination</a>	傾銷終裁	Day 180 / 225
CITT Final Injury Finding	損害終裁	Day 210 / 245



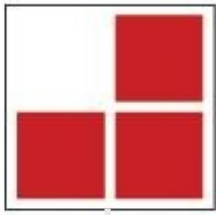
# 2025 Steel Wire

## CBSA's investigations schedule

Date	Action
April 22, 2025	Initiation of the CBSA's dumping investigation
May 7, 2025	Statement of Reasons issued regarding the initiation of the investigation
May 13, 2025, <b>by 5 pm ET</b>	Importer and Canadian industry responses to CBSA's request for information due
May 29, 2025, <b>by 5 pm ET</b>	Exporter and government responses to CBSA's request for information due
September 4, 2025	Preliminary determination or termination of the CBSA's dumping investigation
September 19, 2025	Statement of Reasons issued (Preliminary determination or termination)

### In the event of preliminary determination

Date	Action
September 4, 2025	Exporter and importer ruling letters available
October 14, 2025, <b>at noon ET</b>	Closing of the record date
October 23, 2025, <b>by noon ET</b>	Case arguments due from all parties
October 30, 2025, <b>by noon ET</b>	Reply submissions due from all parties in respect of case arguments
December 3, 2025	Final determination or termination of the CBSA's dumping investigation
December 3, 2025	Exporter and importer ruling letters available
December 18, 2025	Statement of Reasons issued (Final determination or termination)



# 問卷格式

- PART A – GENERAL INFORMATION
- PART B – EXPORT INFORMATION
- PART C – DOMESTIC SALES INFORMATION
- PART D – FINANCIAL DATA AND COSTING INFORMATION



# 原始調查傾銷終裁

Margin of dumping by exporter	Margin of dumping (% of export price)
Company A	5%
Company B	10%
All other exporters	50%




\* These margins do not reflect the anti-dumping duty to be levied on future importations of dumped goods. ... normal values have been provided to the exporters which provided sufficient information for future shipments to Canada and these normal values would come into effect the day after the injury finding...

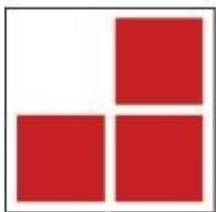
PROTECTED Exporter Letter – Company A

PROTECTED Exporter Letter – Company B

“Normal values for future use are provided in Appendix XX.”  
(正常價格制、底價制)

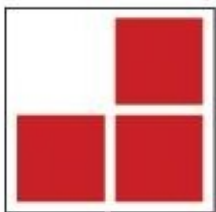
# Normal value model ID table: Wire Rod (WR)

Exporter 	Exporter ID 	Model ID 	Model description	Unit of measure
Hoa Phat Dung Quat Steel Joint Stock Company	779066208RM0001	WR-SAE1015-10.0-NO	Wire Rod-SAE1015-10.0-Not Further Processed	TNE
Hoa Phat Dung Quat Steel Joint Stock Company	779066208RM0001	WR-SAE1030-5.5-NO	Wire Rod-SAE1030-5.5-Not Further Processed	TNE
Hoa Phat Dung Quat Steel Joint Stock Company	779066208RM0001	WR-SAE1015-7.0-NO	Wire Rod-SAE1015-7.0-Not Further Processed	TNE
Hoa Phat Dung Quat Steel Joint Stock Company	779066208RM0001	WR-SAE1006-6.5-NO	Wire Rod-SAE1006-6.5-Not Further Processed	TNE
Hoa Phat Dung Quat Steel Joint Stock Company	779066208RM0001	WR-SAE1006-5.5-NO	Wire Rod-SAE1006-5.5-Not Further Processed	TNE
Hoa Phat Dung Quat Steel Joint Stock Company	779066208RM0001	WR-SAE1015-9.0-NO	Wire Rod-SAE1015-9.0-Not Further Processed	TNE
Hoa Phat Dung Quat Steel Joint Stock Company	779066208RM0001	WR-SAE1010-6.5-NO	Wire Rod-SAE1010-6.5-Not Further Processed	TNE
Hoa Phat Dung Quat Steel Joint Stock Company	779066208RM0001	WR-SAE1018-7.0-NO	Wire Rod-SAE1018-7.0-Not Further Processed	TNE
Hoa Phat Dung Quat Steel Joint Stock Company	779066208RM0001	WR-CB240-T-6.0-NO	Wire Rod-CB240-T-6.0-Not Further Processed	TNE
Hoa Phat Dung Quat Steel Joint Stock Company	779066208RM0001	WR-CB240-T-8.0-NO	Wire Rod-CB240-T-8.0-Not Further Processed	TNE



# 複查新制：Administrative Review

- 舊制（2025年1月之前）：
  - 區分為Re-investigation(針對整個措施進行完整複查)，以及Normal value review(僅針對底價做調查)。
  - 依請求或依職權立案。



# 複查新制：Administrative Review

- 新制：

- Re-investigation與Normal value review合併為單一的Administrative review(AR)機制。
- CBSA依職權每年審查現行措施，依進口數量等市場情況決定是否立案進行AR。
- AR可針對全部國家、廠商，也可以針對單一廠商的單一項目(例如normal value)進行。
- 每一AR的期程個別決定。



# Administrative review

## Administrative review schedule: Heavy Plate (HP 2025 UP1)

Date	Event
February 13, 2025	Initiation of CBSA's administrative review
March 6, 2025	Importer responses to CBSA's request for information due
March 24, 2025	Exporter responses to CBSA's request for information due
May 26, 2025, by noon E.T.	Closing of the record
June 2, 2025, by noon E.T.	Case arguments due from all parties
June 9, 2025, by noon E.T.	Reply submissions due from all parties in respect of the case arguments
July 3, 2025	Conclusion of CBSA's administrative review





# Administrative review

## Administrative review schedule: Carbon steel welded pipe 3 (CSWP3 2025 UP1)

Date	Event
September 29, 2025	Initiation of CBSA's administrative review
October 20, 2025 by 5:00 pm <small>E.T.</small>	Importer response to CBSA's request for information due
November 5, 2025 by 5:00 pm <small>E.T.</small>	Exporter and government responses to CBSA's request for information due
February 5, 2026 by noon <small>E.T.</small> <sup>1</sup>	Closing of the record
February 12, 2026 by noon <small>E.T.</small> <sup>1</sup>	Case arguments due from all parties
February 19, 2026 by noon <small>E.T.</small> <sup>1</sup>	Reply submissions due from all parties in respect of the case arguments
March 27, 2026 <sup>1</sup>	Conclusion of CBSA's administrative review

<sup>1</sup>These dates are subject to change.



# Heavy Plate AR 2025

- **Exporter responsibility**
- All parties are cautioned that, where there are increases in domestic prices and/or costs, the export price should be increased accordingly to ensure that any sale made to Canada **is not only above the normal value but at or above selling prices and full costs and profit of the goods in the exporter's domestic market.** If exporters do not adjust export prices accordingly, **retroactive assessments** of anti-dumping duties may be warranted.
- **CBSA response**
- “Upon completion of the administrative review, the CBSA will be conducting an analysis **of subject imports from exporters of subject goods during the POI, to determine whether retroactive assessments are warranted.** The analysis will rely on information provided via RFI and Supplemental RFI responses received, representations submitted by parties, and any other available relevant information.”



# 徵課溯回

(2023/10/12立案，2024/7/10終裁，POI/PAP = 2022/10/1~2023/9/30)

<https://www.cbsa-asfc.gc.ca/sima-lmsi/up/rb32023/rb3202301-ret-eng.html>

## Notice of retroactive assessment: Concrete Reinforcing Bar 3 (RB3 2023 UP1)

Ottawa, August 27, 2024

On October 12, 2023, the Canada Border Services Agency (CBSA) initiated a normal value review (review) to update the normal values and export prices applicable to certain concrete reinforcing bar (rebar) exported to Canada from Algeria by Spa Tosyali Iron Steel Industry Algerie (Tosyali).

Based on the analysis of information collected during the review, the CBSA has determined that retroactive assessments using the normal values determined for subject goods released into Canada from October 2022 to July 2024 could be required in some cases to ensure full compliance under the *Special Import Measures Act* (SIMA).

The CBSA is currently issuing detailed adjustment statements (DAS).

For more information on the policy for the conduct of normal value reviews, please refer to [Memorandum D14-1-8: Re-investigation and Normal Value Review Policy – Special Import Measures Act](#).



# 其他複查

- 新出口商複查 **Expedited Review**

**Expedited Review Process :**

- Response to Request for Information (RFI)
- Review Schedule: 90-120 Days
- Payment of Duties-Post Security

- 落日複查 **Expiry Review**

**Phases of an Expiry Review :**

- Initiation by CITT
- Expiry Review by CBSA--Likelihood of Continued Dumping
- Injury Review by CITT-- Likelihood of Injury to Domestic Industry



# 問題與討論

*Thank You !*