

demonstrating the arm's-length nature of the commissions. Prayon then submitted documentation indicating that its commission rates with unaffiliated parties in the foreign market and in other markets are comparable to its affiliated party commission rates.

Our preliminary analysis of the submitted documentation indicates that the affiliated commissions in both the home and U.S. market are made at arm's-length. Therefore, for purposes of the preliminary determination, we are accepting Prayon's reported home and U.S. market commissions. Accordingly, we preliminarily determine to make a circumstance of sale adjustment for commissions in both the home and U.S. market. However, we have asked for certain additional information in order to clarify the submitted documentation. This information will not be readily available for the preliminary determination. For further explanation of this issue, see *Memorandum from Analyst to Holly A. Kuga* ("Arm's Length Commission Memorandum"), dated May 3, 1999.

Currency Conversion

We made currency conversions in accordance with section 773A of the Act based on rates certified by the Federal Reserve Bank in effect on the dates of U.S. sales. See *Change in Policy Regarding Currency Conversions*, 61 FR 9434 (March 8, 1996).

Preliminary Results of the Review

As a result of this review, we preliminarily determine that the following margin exists for the period August 1, 1997 through July 31, 1998:

Manufacturer/exporter	Margin (percent)
Prayon	4.27

The Department will disclose calculations made in connection with its preliminary determination within five days of the date of publication of this notice. Interested parties may also request a hearing within 30 days of publication. If requested, a hearing will be held two days after the date of filing of rebuttal briefs, or the first work day thereafter. Interested parties may submit case briefs not later than 30 days after the date of publication of this notice. Rebuttal briefs, which must be limited to issues raised in the case briefs, may be filed not later than five days after the date of filing of case briefs. The Department will issue a notice of the final results of this administrative review, which will include the results of its analysis of issues raised in any such

briefs, within 120 days from the publication of these preliminary results.

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. In accordance with 19 CFR 351.212(b), we have calculated an importer-specific duty assessment rate based on the ratio of the total amount of antidumping duties calculated for the examined sales to the total entered value of the same sales. The rate will be assessed uniformly on all entries of that particular company made during the POR. The Department will issue appraisal instructions directly to the Customs Service.

Furthermore, the following deposit requirements will be effective upon completion of the final results of this administrative review for all shipments of industrial phosphoric acid from Belgium entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(2)(c) of the Act: (1) The cash deposit rate for the reviewed company will be the rate established in the final results of this administrative review (except no cash deposit will be required where the weighted-average margin is *de minimis*, i.e., less than 0.5 percent); (2) for merchandise exported by manufacturers or exporters not covered in this review but covered in the original less-than-fair-value (LTFV) investigation or a previous review, the cash deposit will continue to be the most recent rate published in the final determination or final results for which the manufacturer or exporter received an individual rate; (3) if the exporter is not a firm covered in this review, a previous review, or the original investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; and (4) if neither the exporter nor the manufacturer is a firm covered in this or any previous reviews or the original investigation, the cash deposit rate will be 14.67 percent, the "all others" rate established in the LTFV investigation.

This notice serves as a preliminary reminder to importers of their responsibility to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

This administrative review and notice are in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: May 3, 1999.

Robert S. LaRossa,

Assistant Secretary, Import Administration.

[FR Doc. 99-11574 Filed 5-6-99; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-806]

Amended Final Results of Antidumping Duty Administrative Review: Certain Small Business Telephone Systems and Subassemblies Thereof From Taiwan

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

ACTION: Amended final results of antidumping duty administrative review.

SUMMARY: On February 25, 1998, the United States Court of International Trade affirmed the Department of Commerce's remand determination results affecting the final assessment rates for Taiwan International Standard Electronics, Ltd. and Tecom Co., Ltd. in the first administrative review of the antidumping duty order on certain small business telephone systems and subassemblies from Taiwan. No parties have appealed this decision. The review covers the period August 3, 1989 through November 30, 1990. As there is now a final and conclusive court decision in this action, we are amending our final results of review and we will instruct the Customs Service to liquidate all appropriate entries.

EFFECTIVE DATE: May 7, 1999.

FOR FURTHER INFORMATION CONTACT: Sanjay Mullick or Kris Campbell at (202) 482-0588 or (202) 482-3813, respectively, Group I, Office of AD/CVD Enforcement 2, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230.

The Applicable Statute and Regulations

Unless otherwise indicated, all citations to the statute are references to the provisions of the Tariff Act of 1930, as amended (the Act), in effect as of December 31, 1994. In addition, unless otherwise indicated, all citations to Department of Commerce (Department) regulations refer to the regulations

codified at 19 CFR Part 353 (April 1, 1997).

SUPPLEMENTARY INFORMATION:

Case History

On July 1, 1992, the Department published its final results in the administrative review of the antidumping duty order on certain small business telephone systems and subassemblies (SBTs) from Taiwan, covering the period August 3, 1989 to November 30, 1990.¹ The review covered seven manufacturers/exporters of the subject merchandise, including Taiwan International Standard Electronics, Ltd. (TAISEL) and Tecom Co., Ltd. (Tecom). The antidumping duty rate assigned to TAISEL as Best Information Available (BIA) was 129.73 percent and the antidumping duty rate calculated for Tecom was 18.10 percent. TAISEL and Tecom filed motions with the Court of International Trade (CIT) challenging the final results.

On April 4, 1997, the CIT issued remands concerning this segment of the proceeding.² With respect to TAISEL, the CIT directed the Department to (1) reconsider TAISEL's response in order to determine whether the Department could exclude returned entries of SBTs covered by canceled sales from assessment of antidumping duties; and (2) assign to TAISEL a BIA rate consistent with the Federal Circuit's decision in *Allied-Signal Aerospace Co. v. United States* (Allied-Signal).³ With respect to Tecom, the CIT directed the Department to (1) use the data contained on a computer tape Tecom submitted on July 29, 1991; (2) reconsider Tecom's claim for a level-of-trade adjustment; and (3) reconsider Tecom's claims for circumstances-of-sale adjustments for home market warranty expenses, warehousing expenses, technical service expenses and bad debt expenses, as well as its claim for an adjustment to FMV for the provision of free gifts.

On July 3, 1997, the Department filed its remand redetermination with the CIT.⁴ With respect to TAISEL, the Department re-examined the record and found that TAISEL provided supporting documentation to show that certain

entries were returned as a result of canceled sales. Also, the Department assigned TAISEL a BIA margin based on the margin recalculated for Tecom in the remand redetermination, consistent with the ruling in *allied-Signal*. With respect to Tecom, the Department used the data contained in the July 29, 1991 computer tape and granted Tecom a level-of-trade adjustment. The Department continued to disallow the circumstance-of-sale adjustments for home market warranty expenses, warehousing expenses, technical service expenses and bad debt expenses as well as its claim for an adjustment to FMV for the provision of free gifts after reconsidering Tecom's claims for these adjustments, because it found no new evidence to support Tecom's claims. The Department determined TAISEL and Tecom's revised margins pursuant to the above adjustments.

On February 25, 1998, the CIT affirmed the Department's final remand results.⁵ On April 16, 1998 we published a notice of court decision.⁶ As there is now a final and conclusive court decision in this action, we are amending our final results of review in this matter and we will instruct the U.S. Customs Service to liquidate entries subject to this review in accordance with the remand results.

Amendment to Final Results of Review

Pursuant to Section 516A(e) of the Act, we are amending the final results of administrative review of the antidumping duty order on certain small business telephone systems and subassemblies thereof from Taiwan for the period August 3, 1989 through November 30, 1990. As a result of the remand determination, we have assigned TAISEL a BIA margin based on the margin recalculated for Tecom. The final weighted-average margins for TAISEL and Tecom are as follows:

Manufacturer/Exporter	Weighted average margin percentage
TAISEL	8.11
Tecom	8.11

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. To determine the amount of antidumping duties for TAISEL, we will

instruct the Customs Service to assess entry-specific antidumping duty amounts, which we calculated based on an *ad valorem* rate of 8.11 percent, applied to those sales determined to have been entered into the United States and not returned to Taiwan. For Tecom, we calculated importer-specific *ad valorem* duty assessment rate for the merchandise based on the ratio of the total amount of antidumping duties calculated for the importer-specific sales examined during the POR to the total importer-specific entry value of sales examined during the POR. The Department will issue appraisal instruction to the Customs Service after publication of this amended final results of review.

This notice is published in accordance with section 751(a)(1) of the Act.

Dated: May 3, 1999.

Robert S. LaRossa,

Assistant Secretary, for Import Administration.

[FR Doc. 99-11577 Filed 5-6-99; 8:45 am]

BILLING CODE 3510-DS-M

DEPARTMENT OF COMMERCE

International Trade Administration

[A-588-054; A-588-604]

Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, From Japan and Tapered Roller Bearings, Four Inches or Less in Outside Diameter, and Components Thereof From Japan; Antidumping Duty Administrative Reviews; Time Limits

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

ACTION: Notice of Extension of Time Limits.

SUMMARY: The Department of Commerce (the Department) is extending the time limits for the preliminary results of the 1997-1998 administrative reviews of the antidumping duty order [A-588-604] and finding [A-588-054] on tapered roller bearings from Japan. These reviews cover 4 manufacturers/exporters and resellers of the subject merchandise to the United States and the period October 1, 1997 through September 30, 1998.

EFFECTIVE DATE: May 7, 1999.

FOR FURTHER INFORMATION CONTACT: Deborah Scott at (202) 482-2657 or John Kugelman at (202) 482-0649, AD/CVD Enforcement Office Eight, Import Administration, International Trade

¹ *Certain Small Business Telephone Systems and Subassemblies Thereof From Taiwan; Final Results of Administrative Review*, 57 FR 29283 (July 1, 1992).

² *Taiwan International Standard Electronics, Ltd. v. United States*, 963 F. Supp. 1202 (CIT 1997); *Tecom Co., Ltd. v. United States*, Slip Op. 97-42 (CIT April 4, 1997).

³ 996 F.2d 1185 (Fed. Cir. 1993).

⁴ *Small Business Telephone Systems and Subassemblies Thereof from Taiwan; Final Results of Redetermination Pursuant to Court Remand*, Court Nos. 92-08-00532 and 92-08-00528 (July 3, 1997).

⁵ *Tawain International Standard Electronics Ltd. v. United States*, Slip Op. 98-18 (CIT February 25, 1998); *Tecom Co., Ltd. v. United States*, Slip Op. 98-19 (CIT February 25, 1998).

⁶ *Certain Small Business Telephone Systems and Subassemblies Thereof From Taiwan; Notice of Court Decision*, 63 FR 18883 (April 16, 1998).