Individual differences between USP and FMV may vary from the percentages stated above. The Department will issue appraisement instructions directly to the Customs Service.

Furthermore, the following deposit requirements will be effective upon publication of these final results of administrative review for all shipments of the subject merchandise, entered, or withdrawn from warehouse, for consumption as provided by section 751(a)(1) of the Tariff Act: (1) The cash deposit rate for the reviewed company will be the rate as listed; (2) for previously reviewed or investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the original less-than-fair-value 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) cash deposits for all other manufacturers or exporters will be 20.12 percent. This is the ''new shipper'' rate established during the first final results published by the Department in the Federal Register on February 16, 1982 (47 FR 6681). We have determined that this rate is the appropriate rate, because we are unable to ascertain the ''all others'' rate from the Treasury less-than-fair-value investigation. These deposit requirements shall remain in effect until publication of the final results of the next administrative review.

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 353.26 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 subsequent assessment of double antidumping duties.

This notice also serves as the only reminder to parties subject to administrative protective order (APO) of their responsibilities concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 353.34(d). Failure to comply is a violation of the APO.

This administrative review and notice are in accordance with section 751(a)(1) of the Act (19 U.S.C. 1675(a)(1)) and 19 CFR 353.22.

Dated: April 7, 1995.

Susan G. Esserman,

Assistant Secretary for Import Administration.

[FR Doc. 95–9274 Filed 4–13–95; 8:45 am]

BILLING CODE 3510–DS–P

[C–201–003]

Ceramic Tile From Mexico; Final Results of Countervailing Duty Administrative Review

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

ACTION: Notice of final results of countervailing duty administrative review.

SUMMARY: On November 10, 1994, the Department of Commerce (the Department) published in the Federal Register its preliminary results of administrative review of the countervailing duty order on ceramic tile from Mexico (59 FR 56057) for the period January 1, 1992 through December 31, 1992. We have now completed this review and determine the total bounty or grant to be zero or *de minimis* for 32 companies, and 2.08 percent *ad valorem* for all other companies. In accordance with 19 CFR 355.7, any rate less than 0.5 percent *ad valorem* is *de minimis.* We will instruct the U.S. Customs Service to assess countervailing duties as indicated above.

EFFECTIVE DATE: April 14, 1995.

FOR FURTHER INFORMATION CONTACT: Gayle Longest or Kelly Parkhill, Office of Countervailing Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone: (202) 482–2786.

SUPPLEMENTARY INFORMATION:

Background

On November 10, 1994, the Department published in the Federal Register (59 FR 56057) the preliminary results of its administrative review of the countervailing duty order on ceramic tile from Mexico (47 FR 20012; May 10, 1982). The Department has now completed this administrative review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act).

We invited interested parties to comment on the preliminary results. On December 12, 1994, a case brief was submitted by Ceramica Regiomontana, S.A., a producer of the subject merchandise which exported ceramic tile to the United States during the review period (respondent).

The review period is January 1, 1992, through December 31, 1992. This review involves 33 companies and the following programs:

(1) BANCOMEXT Financing for Exporters;
(2) The Program for Temporary Importation of Products used in the Production of Exports (PITEX);
(3) Other BANCOMEXT preferential financing;
(4) Other Dollar-Denominated Financing Programs;
(5) Fiscal Promotion Certificates (CEPROFI);
(6) Import duty reductions and exemptions;
(7) State tax incentives;
(8) Article 15 Loans;
(9) NAFINSA FONEI-type financing; and
(10) NAFINSA FOGAIN-type financing.

In accordance with the recent Court of International Trade (CIT) decision in *Ceramica Regiomontana, S.A. et al.* v. *United States,* Slip Op. 94–74, the Department is changing the rate of 2.55 percent *ad valorem* preliminarily assigned to Ceramica Regiomontana to the country-wide rate of 2.08 percent *ad valorem*.

Applicable Statute and Regulations

The Department is conducting this administrative review in accordance with section 751(a) of the Act. Unless otherwise indicated, all citations to the statute and to the Department's regulations are in reference to the provisions as they existed on December 31, 1994.

Scope of Review

Imports covered by this review are shipments of Mexican ceramic tile, including non-mosaic, glazed, and unglazed ceramic floor and wall tile. During the review period, such merchandise was classifiable under the *Harmonized Tariff Schedule* (HTS) item numbers 6907.10.0000, 6907.90.0000, 6908.10.0000, and 6908.90.0000. The HTS item numbers are provided for convenience and Customs purposes. The written description remains dispositive.

Calculation Methodology for Assessment and Cash Deposit Purposes

We calculated the total bounty or grant on a country-wide basis by first calculating the bounty or grant for each company subject to the administrative review. We then weight-averaged the rate received by each company using as the weight its share of total Mexican exports to the United States of the

subject merchandise, including all companies, even those with *de minimis* and zero rates. We then summed the individual companies' weighted-average rate to determine the total bounty or grant from all programs benefitting exports of the subject merchandise to the United States.

Since the country-wide rate calculated using this methodology was above *de minimis*, as defined by 19 CFR 355.7(1994), we proceeded to the next step, and examined the total bounty or grant calculated for each company to determine whether individual company rates differed significantly from the weighted-average country-wide rate, pursuant to 19 CFR 355.22(d)(3). Thirty-two companies had a significantly different total bounty or grant during the review period pursuant to 19 CFR 355.22(d)(3). Accordingly, these companies are treated separately for assessment and cash deposit purposes. All other companies are assigned the country-wide rate.

Analysis of Comments

Comment 1. As in past reviews, Ceramica Regiomontana contends that the Department does not have the legal authority to assess countervailing duties on ceramic tile from Mexico and must terminate the review. Effective April 23, 1985, the date of the ''Understanding Between the United States and Mexico regarding Subsidies and Countervailing Duties'' (the Understanding), Mexico became a ''country under the Agreement.'' Therefore, Ceramica Regiomontana argues that 19 U.S.C. 1671 requires an affirmative injury determination as a prerequisite to the imposition of countervailing duties on any Mexican merchandise imported on or after April 23, 1985. Furthermore, Ceramica Regiomontana argues that the only applicable statutory authority for this review would be 19 U.S.C. 1303; however, because Mexico became a country under the Agreement, the provisions of section 1303 could no longer apply. Therefore, Ceramica Regiomontana maintains the Department has no authority to conduct this review and the review should be terminated.

Department's Position. We fully addressed this issue in a previous administrative review of this countervailing duty order. *See Ceramic Tile from Mexico; Final Results of Countervailing Duty Administrative Review* (55 FR 50744; December 10, 1990). The CIT and the U.S. Court of Appeals for the Federal Circuit (Federal Circuit) have sustained the Department's legal position that Mexican imports subject to an outstanding countervailing duty order already in effect when Mexico entered into the Understanding are not entitled to an injury test pursuant to section 701 of the Act and paragraph 5 of the Understanding (*Ceramica Regiomontana, S.A., et. al* v. *United States*, Slip Op. 96–78, Court No. 89–06–00323 (May 5, 1994) (*Ceramica Regiomontana*''); *Cementos Anajuac del Golfo, S.A.* v. *U.S.*, 879 F.2d 847 (Fed. Cir. 1989), cert. denied, 110 S.CT. 1318 (1989)). The countervailing duty order on ceramic tile from Mexico was published prior to Mexico's entering into the Understanding and, therefore, imports of ceramic tile are not entitled to an injury test pursuant to section 701 of the Act.

Comment 2. Ceramica Regiomontana argues that the Department failed to include zero or *de minimis* companies in calculating the country-wide subsidy rate. Ceramica Regiomontana maintains that the Federal Circuit has ruled on this issue in *Ipsco, Inc.* v. *United States* (Ipsco), 899 F.2d 1192, 1197 (Fed. Cir. 1990), and the Department is required to follow this ruling. According to Ceramica Regiomontana, the Federal Circuit's interpretation of *Ipsco* is that ''the country-wide countervailing duty rate calculation should be made inclusive of those companies receiving no benefit or *de minimis* in instances where such methodology would result in a zero or *de minimis* rate as well as in instances where the country-wide countervailing duty rate is greater than *de minimis*.'' Ceramica Regiomontana also argues that the CIT has recently affirmed the *Ipsco* decision in *Ceramica Regiomontana,* and that the Department should follow the CIT's holdings by including *de minimis* and zero companies in the calculation of the country-wide rate.

Department's Position. We agree that, pursuant to the CIT's holding in *Ceramica Regiomontana, de minimis* and zero rate companies should be included in the calculation of the country-wide rate. Accordingly, all 33 companies covered by this administrative review have been included in the calculation of the country-wide rate as stated in the above section of this notice concerning calculation methodology for assessment and cash deposit purposes. In accordance with the recent CIT decision in *Ceramica Regiomontana,* we are thus assigning the country-wide rate of 2.08 percent *ad valorem* to Ceramica Regiomontana.

Comment 3. As in past administrative reviews, Ceramica Regiomontana contends that the Department incorrectly treated the benefit from the PITEX program as a grant. According to Ceramica Regiomontana, PITEX benefits should be calculated as interest-free loans similar to the Department's treatment of loan duty deferrals under a Peruvian program in *Cotton Sheeting and Sateen from Peru; Final Results of Administrative Review of Countervailing Duty Order* (49 FR 34542).

Ceramica Regiomontana contends that the Department provides no legal justification for refusing to treat PITEX as an interest-free loan rather than a grant in *Certain Textile Mill Products from Mexico; Final Results of Countervailing Duty Administrative Review* (56 FR 50858). Furthermore, Ceramica Regiomontana argues that the Department ''bases its refusal to calculate PITEX as an interest-free loan on the difficulty of doing the calculation.'' Ceramica Regiomontana maintains that although there is no certainty whether a company will ultimately be exempt from payment of all or a portion of the duty, the deferral should be treated as a loan rather than a grant in accordance with legal requirements.

Department's Position. We fully addressed this issue in the previous administrative review of this case. *See Ceramic Tile from Mexico; Final Results of Countervailing Duty Administrative Review* (57 FR 24247; June 8, 1992). Under PITEX, an exporter may temporarily import machinery for five years. At the end of five years, the exporter can renew the temporary stay on an annual basis indefinitely. Since payment of import duties upon conversion to permanent import status is based on the depreciated value of the equipment at the time it is converted to permanent import status, the exporter can continue the temporary import status until the depreciated value of the equipment is zero and no import duties are owed. Therefore, duty exemptions under PITEX are properly treated as grants, and we expensed them in full at the time of importation, when the exporters otherwise would have paid duties on the imported machinery. Id.; *Final Negative Countervailing Duty Determination; Silicon Metal From Brazil* (56 FR 26988). Ceramica Regiomontana has presented us with no new evidence or arguments on this issue.

Comment 4. Ceramica Regiomontana argues that the calculation of the PITEX net subsidy is incorrect, because the Department improperly divided the PITEX benefit by each company's total exports. Ceramica Regiomontana contends that since the machinery imported under the PITEX program may be used to produce products for both the

export and domestic markets, the benefits from the program should be divided by total sales rather than by total exports. Furthermore, Ceramica Regiomontana argues that the program does not limit the use of imported machinery to production for export products only. According to Ceramica Regiomontana, machinery imported by the company is used for production of merchandise for both export and domestic markets. Ceramica Regiomontana claims that the Department's allocation method in PITEX is incorrect because it does not measure the benefit of the subsidy to the recipient and the proper method of allocation would be based on total sales.

Department's Position. We disagree. In order to meet the eligibility criteria for the PITEX program, a company is required to have a proven export record, and to use the imported merchandise (both raw materials and equipment) in the production of goods for export. Since receipt of benefits under PITEX is tied to the company's exports, thereby making the program an export subsidy, the proper basis for allocation of these benefits is total exports, as opposed to total sales. *See Certain Textile Mill Products from Mexico; Final Results of Countervailing Duty Administrative Review* (56 FR 12175, 12178; March 22, 1991).

Final Results of Review

As a result of our review, we determine the total bounty or grant to be zero or *de minimis* for the following 32 companies during the 1992 review period and 2.08 percent *ad valorem* for all other companies. In accordance with 19 CFR 355.7, any rate less than 0.5 percent *ad valorem* is *de minimis.*

(1) Adrian Sifuentes Jimenez.
(2) Agustin Cedillo Ruiz.
(3) Alejandro Estrada Silva.
(4) Apolonio Arias Vasquez.
(5) Arturo Leija Lucio.
(6) Aurelio Cedillo Ruiz.
(7) Azuelejos Decorativos Carrillo, S.A.
(8) Efrain Medina Carrillo.
(9) Emilio Pacheco.
(10) Faustino Nuncio Silva.
(11) Ima Regiomontana, S.A. de C.V.
(12) Industrias Intercontinental, S.A. de C.V.
(13) Internacional de Ceramica, S.A. de C.V.
(14) Javier Leija Lucio.
(15) Jesus Gallegos Loivares.
(16) Jesus Jimenez Lucio.
(17) Jose Arellano Valdez.
(18) Jose Dolores Hernandez.
(19) Jose Silva Romero.
(20) Juan Cortez Coronel.
(21) Leopoldo Montiel Rincon.
(22) Luis Najera Flores.
(23) Luis Paulino Flores.
(24) Norberto Cuellar Zuniga.
(25) O.H. Internacional, S.A. de C.V.
(26) Pedro Lopez Alonso.
(27) Raul Leija.
(28) Recubrimientos Mezquital, S.A. de C.V.
(29) Ricardo Berrones.
(30) Taller de Azuelejos Coloniales.
(31) Vicente Jalomo Reyna.
(32) Zenon Cortez Coronel.

Therefore, the Department will instruct the Customs Service to liquidate, without regard to countervailing duties, entries of the subject merchandise from Mexico exported by the 32 companies listed above for the period on or after January 1, 1992, and on or before December 31, 1992, and to assess countervailing duties of 2.08 percent of the f.o.b. invoice price of shipments from all other companies for the same period.

The Department will instruct the Customs Service to collect cash deposits of zero estimated countervailing duties for the 32 companies listed above and 2.08 percent *ad valorem* estimated countervailing duties, as provided by section 751(a)(1) of the Act, on shipments of this merchandise from all other companies entered, or withdrawn from warehouse, for consumption on or after the date of publication of this notice. This deposit requirement shall remain in effect until publication of the final results of the next administrative review.

This administrative review and notice are in accordance with section 751(a)(1) of the Act (19 U.S.C. 1675(a)(1)), 19 CFR 355.22 and 19 CFR 355.25.

Dated: April 7, 1995.

Susan G. Esserman,

Assistant Secretary for Import Administration.

[FR Doc. 95–9275 Filed 4–13–95; 8:45 am]

BILLING CODE 3510–DS–P

[C–201–001]

Leather Wearing Apparel from Mexico; Final Results of Changed Circumstances Countervailing Duty Administrative Review

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

ACTION: Notice of final results of changed circumstances countervailing duty administrative review.

SUMMARY: On February 13, 1995, the Department of Commerce (the Department) published the preliminary results of its changed circumstances countervailing duty administrative review. We examined whether Maquiladora Pieles Pitic, S.A. de C.V. (MPP) and Finapiel de Mexico, S.A. de C.V. (Finapiel), two manufacturers/exporters of leather wearing apparel from Mexico to the United States, had received bounties or grants during the first three quarters of 1994. We have now completed this review and determine that neither company received bounties or grants during this time period under any programs previously found countervailable, and, consequently, their cash deposit rate should be zero.

EFFECTIVE DATE: April 14, 1995.

FOR FURTHER INFORMATION CONTACT: Brian Albright or Cameron Cardozo, Office of Countervailing Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230, telephone: (202) 482–2786.

SUPPLEMENTARY INFORMATION:

Background

On August 25, 1994, the Department published the final results of the last administrative review of the countervailing duty order on leather wearing apparel from Mexico, covering the January 1, 1992 through December 31, 1992 review period (46 FR 21357; April 10, 1981). In that review, 65 companies which the Government of Mexico (GOM) certified did not receive benefits from the programs under review received a cash deposit rate of zero. All other companies, which did not respond to our questionnaire, including MPP and Finapiel, received a cash deposit rate of 13.35 percent based on best information available.

On December 1, 1994, the GOM requested a changed circumstances review to examine the cash deposit rate applicable to MPP and Finapiel. In its request, the GOM stated that MPP and Finapiel were excluded from the list of GOM-certified zero-benefit recipients submitted to the Department in the recently completed administrative review due to an oversight by the GOM. With its request, the GOM provided company and government certifications that MPP and Finapiel did not apply for or receive any net subsidy during the first three quarters of 1994 from the programs that were previously found countervailable or not-used, and will not apply for or receive any such net subsidy in the future, in accordance with 19 CFR 355.22(a)(2)(1994). The GOM also stated that it has taken steps to ensure that the type of oversight which occurred in this case will not be