

Sichuan contends that it reported, and the Department verified, all of its indirect labor factors and no further adjustment is warranted.

DOC Position

We agree with Sichuan. We verified Sichuan's indirect labor reporting and found no basis to add additional factors for this input. Petitioner's reliance on the *Manganese Metal* case is misplaced. In *Manganese Metal*, the respondent did not report any separate factors for indirect labor, and the factory overhead value did not include indirect labor factors. Thus, an adjustment was warranted. In this case, both Sichuan and Guangxi reported all indirect labor factors and no further accounting for this input is needed.

Comment 13: Valuation of Guangxi Vinyon's Water Consumption

Petitioner argues that Guangxi Vinyon's water factor should be considered as a direct manufacturing cost. Petitioner states that Guangxi's water factor is distinguishable from the Department's treatment of water in past cases. Petitioner argues that, in past cases, water was considered an overhead item, since there was no information in the Reserve Bank of India Bulletin data to indicate otherwise. In this case, petitioner contends that water is a direct manufacturing cost of producing PVA. Further, Petitioner argues that the Indian producers of PVA treat water as a component of power and fuel, thus identifying water as a direct manufacturing cost. Therefore, water should be calculated separately from factory overhead.

Guangxi Vinyon states that the Department's treatment of water as a factory overhead item is consistent with past practice (see, e.g. *Saccharin*) and should continue in this investigation.

DOC Position

We agree with Guangxi Vinyon. There is no information on the record that supports petitioners claim that water must be treated as a direct manufacturing cost. Consistent with our practice in such cases as *Saccharin*, which involved a chemical product and relied on a similar type of factory overhead data, we have considered Guangxi's Vinyon's water consumption factor to be part of factory overhead.

Continuation of Suspension of Liquidation

For Sichuan, we calculated a zero margin. Consistent with the *Notice of Final Determination of Sales at Less Than Fair Value: Certain Cased Pencils from the People's Republic of China* (59

FR 55625, November 8, 1994), merchandise that is sold by Sichuan but manufactured by other producers will not receive the zero margin. Instead, such entries will be subject to the "All-Others" rate.

In accordance with section 733(d)(1) and 735(c)(4)(B) of the Act, we are directing the Customs Service to continue to suspend liquidation of all entries of polyvinyl alcohol (except those entries that represent U.S. sales by Sichuan of PVA that Sichuan has manufactured) from the PRC, that are entered, or withdrawn from warehouse for consumption, on or after the date of publication of this notice in the Federal Register. The Customs Service shall require a cash deposit or posting of a bond equal to the estimated amount by which the normal value exceeds the export price as shown below. These suspension of liquidation instructions will remain in effect until April 7, 1996.

The weighted-average dumping margins are as follows:

Manufacturer/Producer/Exporter	Weighted-average margin percentage
Guangxi GITIC Import and Export Corp	116.75
Sichuan Vinyon Works	0.00
All-Others Rate	116.75

The All-Others rate applies to all entries of subject merchandise except for entries from Guangxi and entries of merchandise manufactured by Sichuan.

ITC Notification

In accordance with section 735(d) of the Act, we have notified the ITC of our determination. As our final determination is affirmative, the ITC will, within 45 days, determine whether these imports are materially injuring, or threaten material injury to, the U.S. industry. If the ITC determines that material injury, or threat of material injury does not exist, the proceeding will be terminated and all securities posted will be refunded or canceled. If the ITC determines that such injury does exist, the Department will issue an antidumping duty order directing Customs officials to assess antidumping duties on all imports of the subject merchandise entered for consumption on or after the effective date of the suspension of liquidation.

This determination is published pursuant to section 735(d) of the Act.

Dated: March 21, 1996.

Susan G. Esserman,
Assistant Secretary for Import Administration.

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[A-588-836]

Notice of Final Determination of Sales at Less Than Fair Value; Polyvinyl Alcohol From Japan

AGENCY: Import Administration, International Trade Administration, Commerce.

EFFECTIVE DATE: March 29, 1996.

FOR FURTHER INFORMATION CONTACT: Ellen Grebasch or Erik Warga, Office of Antidumping Investigations, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue NW., Washington, D.C. 20230; telephone: (202) 482-3773 or (202) 482-0922, respectively.

The Applicable Statute

Unless otherwise indicated, all citations to the statute are references to the provisions effective January 1, 1995, the effective date of the amendments made to the Tariff Act of 1930 (the Act) by the Uruguay Round Agreements Act (URAA).

Final Determination

As explained in the memoranda from the Assistant Secretary for Import Administration dated November 22, 1995, and January 11, 1996, the Department of Commerce (the Department) has exercised its discretion to toll all deadlines for the duration of the partial shutdowns of the Federal Government from November 15 through November 21, 1995, and December 16, 1995, through January 6, 1996. Thus, the deadline for the final determination in this investigation has been extended by 28 days, i.e., one day for each day (or partial day) the Department was closed. As such, the deadline for this final determination is no later than March 21, 1996.

We determine that polyvinyl alcohol (PVA) from Japan is being sold in the United States at less than fair value (LTFV), as provided in section 735 of the Tariff Act of 1930, as amended (the Act). The estimated margins are shown in the "Suspension of Liquidation" section of this notice.

Case History

Since the preliminary determination of sales at less than fair value in this investigation on October 2, 1995, (60 FR

52651, October 10, 1995), the following events have occurred:

On October 17, 1995, respondent, Kuraray Co., Ltd. requested that the final determination be postponed until March 21, 1996. The Department has determined that such requests contain an implied request to extend the provisional measures period, during which liquidation is suspended, to six months (see, *Extension of Provisional Measures* memorandum dated February 7, 1996).

On November 20, 1995, the petitioner, Air Products and Chemicals, Inc., clarified its position that polyvinyl alcohol fiber was not intended to be within the scope of this investigation.

On February 2, 1996, respondent, Kuraray Co., expressly requested extension of the four month provisional measures period.

No hearing was requested or held, and no party filed a case brief.

Scope of Investigation

The merchandise under investigation is polyvinyl alcohol. Polyvinyl alcohol is a dry, white to cream-colored, water-soluble synthetic polymer. This product consists of polyvinyl alcohols hydrolyzed in excess of 85 percent, whether or not mixed or diluted with defoamer or boric acid. Excluded from this investigation are polyvinyl alcohols covalently bonded with acetoacrylate, carboxylic acid, or sulfonic acid uniformly present on all polymer chains in a concentration equal to or greater than two mole percent, or polyvinyl alcohols covalently bonded with silane uniformly present on all polymer chains in a concentration equal to or greater than one-tenth of one mole percent. Polyvinyl alcohol in fiber form is not included in the scope of this investigation.

The merchandise under investigation is currently classifiable under subheading 3905.30.00 of the *Harmonized Tariff Schedule of the United States* (HTSUS). Although the HTSUS subheading is provided for convenience and customs purposes, the written description of the merchandise under investigation is dispositive.

Period of Investigation

The period of investigation (POI) is April 1, 1994, through March 31, 1995.

Facts Available

For reasons discussed in the preliminary determination, the Department has, pursuant to section 776 of the Act, used the facts available. As discussed in the preliminary determination, the Department used as the facts available the margin in the

petition. For a discussion of the reasons for application of the facts available, and the selection of the petition margin as the facts available, see *Notice of Preliminary Determination of Sales at Less Than Fair Value: Polyvinyl Alcohol from Japan*, 60 FR 52649, 52650 (October 10, 1995). The Department has not received any comments since the preliminary determination on its application of facts available.

Fair Value Comparisons

As noted above, as in our preliminary determination, this final determination has been made using the margin in the petition as the facts available.

All-Others Rate

Under section 735(c)(5) of the Act, the "all-others rate" will normally be a weighted average of the weighted-average dumping margins established for all exporters and producers, but excluding any zero or *de minimis* margins, or any margins based entirely on the facts available. However, this provision also states that if all weighted-average margins are zero, *de minimis*, or based on the facts available, the Department may use other reasonable methods to calculate the all-others rate, including a weighted-average of such margins. In this case, as discussed above, the margin assigned to all companies is 77.49 percent, based on the facts available. Therefore, also based on the facts available, the Department determines the all-others rate to be 77.49 percent.

Continuation of Suspension of Liquidation

In accordance with section 733(d) of the Act, we are directing the Customs Service to continue to suspend liquidation of all entries of polyvinyl alcohol from Japan, that are entered, or withdrawn from warehouse for consumption, on or after October 10, 1995, the date of publication of our preliminary determination in the Federal Register. The Customs Service shall require a cash deposit or posting of a bond equal to the estimated amount by which the normal value exceeds the export price as shown below. These suspension of liquidation instructions will remain in effect until April 7, 1996, in accordance with section 733(d) of the Act.

The dumping margins are as follows:

Exporter/Manufacturer	Margin percentage
Kuraray	77.49
Nippon Goshei	77.49
Unitika	77.49

Exporter/Manufacturer	Margin percentage
Shin-Etsu	77.49
All others	77.49

The all others rate applies to all entries of subject merchandise except for entries from exporters that are identified above.

ITC Notification

In accordance with section 735(d) of the Act, we have notified the ITC of our determination. As our final determination is affirmative, the ITC will within 45 days determine whether these imports are materially injuring, or threaten material injury to, the U.S. industry. If the ITC determines that material injury, or threat of material injury does not exist, the proceeding will be terminated and all securities posted will be refunded or canceled. If the ITC determines that such injury does exist, the Department will issue an antidumping duty order directing Customs officials to assess antidumping duties on all imports of the subject merchandise entered, for consumption on or after the effective date of the suspension of liquidation.

This determination is published pursuant to section 735(d) of the Act and 19 CFR 353.20(a)(4).

Dated: March 21, 1996.
 Susan G. Esserman,
Assistant Secretary for Import Administration.
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[A-583-824]

Notice of Final Determination of Sales at Less Than Fair Value: Polyvinyl Alcohol From Taiwan

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

EFFECTIVE DATE: March 29, 1996.

FOR FURTHER INFORMATION CONTACT: Barbara Wojcik-Betancourt or David J. Goldberger, Office of Antidumping Investigations, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue NW., Washington, D.C. 20230; telephone: (202) 482-0629 or (202) 482-4136, respectively.

THE APPLICABLE STATUTE: Unless otherwise indicated, all citations to the statute are references to the provisions effective January 1, 1995, the effective date of the amendments made to the