In the preliminary results of these reviews, we found that under the Dutch National Tax Law, farmers in the Netherlands pay the reduced VAT rate on purchases of virtually all the goods and services required in agriculture, including natural gas and oil. The application procedure, noted by petitioner, for obtaining the reduced VAT rate and rebates is merely a mechanism which enables farmers to receive the reductions to which they are entitled under the Dutch National Tax Law.

The cases cited by petitioner in its brief are not relevant to the issue at hand. The issue in those cases dealt with benefits limited to specific industries or to specific zones or regions. The issue in these reviews is whether the reduced VAT rates are applied to virtually all of the goods and services used within the agricultural sector and whether there is any limitation within agriculture to provide benefits to specific commodities under this program. The issue is not whether the agricultural sector pays lower VAT rates on its purchases than the other industries in the Netherlands. We found that the reduced VAT rate is applied to a wide variety of goods in the agricultural sector; such as, foodstuffs, cereals, seeds, cattle, sheep, goats, pigs, horses, breeding eggs, veterinary medicines, water, gas and mineral oil, beetroot, agricultural seeds, fertilizer, feed, round wood, flax, wool, agricultural tools, bulbs and plants, as well as to services in the agricultural sector; such as, contracting, repairs, breeding, inspections, accounting, drying, cooling, cleaning and packaging of agricultural products. Therefore, since virtually all goods purchased by and required in the agricultural sector receive the reduced VAT rate, we determine that this program is not specific. As such, the reduced VAT rate for agriculture does not provide a countervailable benefit.

Comment 4: Petitioner argues that the Department understated the benefits derived from the SES program by allocating the grants received over estimated greenhouse sales, rather than floricultural sales. Petitioner claims that because the GON did not provide data regarding disbursements to flower growers or chrysanthemums growers, the Department must apply best information available.

Respondent, on the other hand, agrees with the Department's allocation methodology. Respondent argues that aid from the program is spread over the entire horticultural sector and is not specific to flowers or standard chrysanthemums.

Department's Position: Petitioner incorrectly asserts that the Department understated the benefits from the SES program. We are conducting this review on an aggregate basis due to the large number of growers of the subject merchandise. Therefore, we collected information on program usage from the government rather than from individual producers. The GON does not maintain records on the grants provided under this program on a product-specific basis. However, the grants under this program were provided to greenhouse growers, and we allocated the value of the grants over the value of greenhouse sales. Therefore, the Department has not understated the benefits under this program attributable to the subject merchandise.

Final Results of Reviews

For the period January 1, 1992 through December 31, 1992, we determine the net subsidy to be 0.43 percent *ad valorem*. For the period January 1, 1993 through December 31, 1993, we determine the net subsidy to be 0.80 percent *ad valorem*. In accordance with 19 CFR 355.7, any rate less than 0.5 percent *ad valorem* is *de minimis*.

The Department will instruct the U.S. Customs Service to liquidate, without regard to countervailing duties, all shipments of the subject merchandise exported on or after January 1, 1992 and on or before December 31, 1992, and to assess countervailing duties of 0.80 percent *ad valorem* of the f.o.b. invoice price on all shipments of the subject merchandise exported on or after January 1, 1993 and on or before December 31, 1993.

Because this notice is being published concurrently with the final results of the 1994 administrative review, the 1994 administrative review will serve as the basis for setting the cash deposit rate, as provided for under section 751(c)(1) of the Act.

This notice also serves as a reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 355.43(d). Timely written notification of return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

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

Dated: August 30, 1996.

Robert S. LaRussa,

Acting Assistant Secretary for Import Administration.

[FR Doc. 96–23230 Filed 9–10–96; 8:45 am]

BILLING CODE 3510–DS–P

[C–421–601]

Standard Chrysanthemums From the Netherlands; 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 May 6, 1996, the Department of Commerce (the Department) published in the Federal Register (61 FR 20411) its preliminary results of administrative review of the countervailing duty order on standard chrysanthemums from the Netherlands for the period January 1, 1994 through December 31, 1994. We have completed this review and determine the net subsidies to be *de minimis* for all exports of the subject merchandise to the United States. The Department will instruct the U.S. Customs Service to liquidate, without regard to countervailing duties, all shipments of the subject merchandise from the Netherlands exported on or after January 1, 1994, and on or before December 31, 1994.

EFFECTIVE DATE: September 11, 1996.

FOR FURTHER INFORMATION CONTACT: Lorenza Olivas or Anne D'Alauro, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230; telephone: (202) 482–2786.

SUPPLEMENTARY INFORMATION:

Background

On May 6, 1996, the Department published in the Federal Register (61 FR 20406) the preliminary results of its administrative review of the countervailing duty order on standard chrysanthemums from the Netherlands (*Preliminary Results*). We invited interested parties to comment on the preliminary results. The Floral Trade Council, petitioner, and the Government of the Netherlands (GON), respondent, submitted both case and rebuttal briefs. The Department has now completed this administrative review in accordance

with section 751 of the Tariff Act of 1930, as amended (the Act).

The period covered by the review was January 1, 1994 through December 31, 1994. This review was conducted on an aggregate basis and involves 13 programs.

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 by the Uruguay Round Agreements Act (URAA) effective January 1, 1995 (the Act). References to the Department's *Countervailing Duties; Notice of Proposed Rulemaking and Request for Public Comments* (54 FR 23366; May 31, 1989) (Proposed Regulations), are provided solely for further explanation of the Department's countervailing duty practice. Although the Department has withdrawn the particular rulemaking proceeding pursuant to which the *Proposed Regulations* were issued, the subject matter of these regulations is being considered in connection with an ongoing rulemaking proceeding which, among other things, is intended to conform the Department's regulations to the Uruguay Round Agreements Act. See 60 FR 80 (Jan. 3, 1995).

Scope of the Review

Imports covered by this review are shipments of Dutch standard chrysanthemums. Such merchandise is classifiable under item number 0603.10.70 of the *Harmonized Tariff Schedule* (HTS). The HTS item number is provided for convenience and Customs purposes. The written description remains dispositive.

Country-Wide Rate

Because the URAA replaced the general rule in favor of a country-wide rate with a general rule in favor of individual rates for investigated and reviewed companies, the procedures for establishing countervailing duty rates, including those for non-reviewed companies, are now essentially the same as those in antidumping cases, except as provided for in section 777A(e)(2)(B) of the Act. In the original investigation of this order, it was determined that there were over 8,000 flower growers in the Netherlands. Therefore, we requested that the GON provide information on an aggregate basis. *See Final Affirmative Countervailing Duty Determination; Certain Fresh Cut Flowers From the Netherlands* (52 FR 3301; February 3, 1987). Consistent with the decision made in the investigation, administrative reviews of this order have been conducted on an aggregate basis. In accordance with section 777A(e)(2)(B) of the Act, we have also conducted this administrative review on an aggregate basis because of the large number of producers and exporters, and on the basis of the aggregate information submitted by the GON, we have determined a single country-wide subsidy rate to be applied to all producers and exporters of the subject merchandise.

Analysis of Programs

Based upon our analysis of the questionnaire responses and written comments from the interested parties, we determine the following:

I. Programs Conferring Subsidies

A. Programs Previously Determined to Confer Subsidies

1. Aids for the Creation of Cooperative Organizations

In the preliminary results, we found that this program conferred countervailable benefits on the subject merchandise. We received no comments on our preliminary results, and our findings remain unchanged in these final results. On this basis, the net subsidy for this program is 0.03 percent *ad valorem* for 1994.

2. Glasshouse Enterprises Program

In the preliminary results, we found that this program conferred countervailable benefits on the subject merchandise. We received no comments on our preliminary results, and our findings remain unchanged in these final results. On this basis, the net subsidy for this program is 0.05 percent *ad valorem* for 1994.

3. Aids for the Reduction of Glass Surface

In the preliminary results, we found that this program conferred countervailable benefits on the subject merchandise. We received no comments on our preliminary results, and our findings remain unchanged in these final results. On this basis, the net subsidy for this program is less than 0.005 percent ad valorem for 1994.

4. Steam Drainage System

In the preliminary results, we found that this program conferred countervailable benefits on the subject merchandise. We received no comments on our preliminary results, and our findings remain unchanged in these final results. On this basis, the net subsidy for this program is less than 0.005 percent ad valorem for 1994.

B. New Program Found to Confer Subsidies Stimulation for the Innovation of Electric Energy Program

In the preliminary results, we found that this program conferred benefits on the subject merchandise. Our analysis of the comments submitted by the interested parties, summarized below, has not led us to modify our findings from the preliminary results for this program. On this basis, the net subsidy for this program is 0.35 percent ad valorem for 1994.

II. Programs Found to be Not to Confer Subsidies

In the preliminary results, we found the following programs to be non-countervailable:

1. Arrangement for Stimulation of Innovation Projects
2. Arrangement for Structural Improvements and the Complementary Scheme for Investment in Agricultural Holdings
3. Natural Gas Provided at Preferential Rates
4. Income Tax Deduction
5. Value Added Tax (VAT) Reduction of 6 Percent for Natural Gas Users and Partial Restitution of VAT for Mineral Oils, Fuels, Bulk or Bottled Gas
6. Guarantee Fund for Agriculture

Our analysis of comments submitted by interested parties, summarized below, has not led us to modify our findings from the preliminary results.

III. Programs Found to be Not Used

We determine that producers and/or exporters of the subject merchandise did not apply for or receive benefits under the following programs:

1. Investment Incentive (WIR)—Regional Program
2. Loans at preferential interest rates.

Analysis of Comments

Comment 1: Respondent contends that the Department improperly determined the Stimulation for the Innovation of Electric Energy (SES) program to be countervailable. Respondent states that the URAA exempts from countervailability assistance to promote adaptation of existing facilities to new environmental requirements.

Petitioner disagrees that there is a general exemption for subsidies which provide environmental benefits. Instead, the petitioner notes that Article 8(c) of the Agreement on Subsidies and Countervailing Measures lists certain non-actionable subsidies benefitting the environment and that one of the criteria necessary for the exemption is that the new environmental requirements are

imposed by law or regulation. Petitioner argues that the GON program encouraging the installation of cogeneration equipment is not pursuant to a new environmental requirement imposed by law or regulation.

Department's Position: We disagree with the respondent. While section 771(5B) of the Act does describe subsidies which are non-actionable if certain conditions are met, the GON has not provided any timely factual information to support its claim, which was raised for the first time in its May 28, 1995 case brief.

In our August 28, 1995 questionnaire, the Department provided the GON with the opportunity to claim ''green light'' status under section 771(5B) for eligible programs, and stated that the GON ''may also claim that certain subsidies for research activities, disadvantaged regions and/or the adaptation of existing facilities to new environmental requirements are not countervailable. If you wish to do so, then please notifiy the official in charge * * * '' (*see*, section II–3, page 2 of the Questionnaire). This request for parties to notify the Department if they wish to claim ''green light'' status has been a standard question in the Department's questionnaire since January 1, 1995, the effective date of the URAA. In its questionnaire response filed on October 20, 1995, the GON did not request ''green light'' consideration for any of its programs. Moreover, the GON did not provide any factual information which the Department could use to determine whether the SES program meets the criteria outlined in section 771(5B)(D) of the Act.

Since the GON raised this issue for the first time in its case brief, which is well past the deadline for submitting factual information in the review, and since no information supporting its claim otherwise exists on the record, the Department determines that the SES program does not qualify as a noncountervailable subsidy pursuant to section 771(5B) of the Act.

Comment 2: Petitioner argues that the Department should reverse its determination that the reduced VAT rate and VAT rebates, applicable to purchases of mineral oils, fuels, or gas for greenhouses are not countervailable. Petitioner argues that the VAT reduction and rebates provide greenhouse growers with preferential gas prices and that these benefits are targeted to greenhouse growers and are, therefore, countervailable. Other reasons noted in support of its argument are that recipients must produce affidavits attesting that the gas is used only to heat greenhouses and that inspection programs insure that the reduced rate only benefits greenhouse production. Petitioner further contends that absent this program flower growers would pay the higher VAT. Therefore, according to petitioner, the program is specifically targeted to greenhouse growers. In support of its arguments, petitioner cites *Bicycle Tires and Tubes from Taiwan*, 46 FR 53201 (October 28, 1981) (tax ceiling for bicycle manufacturers); *Certain Steel Products from Belgium*, 58 FR 32273 (July 9, 1993) (exemptions for companies in development zone); *Certain Steel Products from Brazil* (58 FR 37295; July 9, 1993) (tax rebates to a specific industry); and *Certain Steel Products from Italy*, 58 FR 37327; July 9, 1993) (increased VAT deduction for a firm in a specific region).

Respondent disputes petitioner's argument that the special VAT regime is countervailable. Respondent argues that the special regime is available to the entire agricultural sector and that the administrative procedures that reduce the VAT on oil and natural gas are necessary to arrive at the reduced VAT level and rebates to which the recipients in the entire agricultural sector are entitled.

Department's Position: Section 771.5 of the Act and section 355.43(b)(1) of the *Proposed Regulations* require the Department to countervail a subsidy that is limited, in law, or in fact, to an enterprise or industry or group thereof. However, section 355.43(b)(8) provides that the Department ''will not regard a program as being specific, within the meaning of paragraph (b)(1) of this section, solely because the program is limited to the agricultural sector.'' (*See Proposed Regulations* at page 23380.) In the final determination of this case, the Department found that if a program is available to and used by virtually all of agriculture and is not limited to flower growers or otherwise limited to a specific enterprise or industry, or group of enterprises or industries, within agriculture, then the program is not countervailable. *See Final Affirmative Countervailing Duty Determination; Certain Fresh Cut Flowers From the Netherlands* (52 FR 3303; February 3, 1987) (*Final Determination*). *See also, Final Affirmative Countervailing Duty Determination and Countervailing Duty Order; Lamb Meat from New Zealand* (50 FR 37708; September 17, 1985). In *Lamb Meat*, we found that the examined program was not limited to a specific enterprise or industry, or group thereof, because it was available to and used by a wide variety of agricultural producers. In the preliminary results of this review, we found that under the Dutch National Tax Law, farmers in the Netherlands pay the reduced VAT rate on purchases of virtually all the goods and services required in agriculture, including natural gas and oil. The application procedure, noted by petitioner, for obtaining the reduced VAT rate and rebates is merely a mechanism which enables farmers to receive the reductions to which they are entitled under the Dutch National Tax Law.

The cases cited by petitioner in its brief are not relevant to the issue at hand. The issue in those cases dealt with benefits limited to specific industries or to specific zones or regions. The issue in this review is whether the reduced VAT rates are applied to virtually all of the goods and services used within the agricultural sector and whether there is any limitation within agriculture to provide benefits to specific commodities under this program. The issue is not whether the agricultural sector pays lower VAT rates on its purchases than the other industries in the Netherlands. We found that the reduced VAT rate is applied to a wide variety of goods in the agricultural sector; such as, foodstuffs, cereals, seeds, cattle, sheep, goats, pigs, horses, breeding eggs, veterinary medicines, water, gas and mineral oil, beetroot, agricultural seeds, fertilizer, feed, round wood, flax, wool, agricultural tools, bulbs and plants, as well as to services in the agricultural sector; such as, contracting, repairs, breeding, inspections, accounting, drying, cooling, cleaning and packaging of agricultural products. Therefore, since virtually all goods purchased by and required in the agricultural sector receive the reduced VAT rate, we determine that this program is not specific. As such, the reduced VAT rate for agriculture does not provide a countervailable benefit.

Comment 3: Petitioner argues that the Department understated the benefits derived from the SES program by allocating the grants received over estimated greenhouse sales, rather than floricultural sales. Petitioner claims that because the GON did not provide data regarding disbursements to flower growers or chrysanthemums growers, the Department must apply best information available.

Respondent, on the other hand, agrees with the Department's allocation methodology. Respondent argues that aid from the program is spread over the entire horticultural sector and is not specific to flowers or standard chrysanthemums.

Department's Position: Petitioner incorrectly asserts that the Department understated the benefits from the SES program. We are conducting this review

on an aggregate basis due to the large number of growers of the subject merchandise. Therefore, we collected information on program usage from the government rather than from individual producers. The GON does not maintain records on the grants provided under this program on a product-specific basis. However, the grants under this program were provided to greenhouse growers, and we allocated the grants over greenhouse sales. Therefore, the Department has not understated the benefits under this program attributable to the subject merchandise.

Comment 4: Petitioner argues that the Department should recalculate the 1994 subsidy flowing from the SES program. Petitioner contends that the amount calculated for the 1994 review was based on the grant amount reported in the original questionnaire response, which was smaller than the total amount reported in the supplemental response.

Department's Position: The Department used the correct amount in calculating the benefit for the review period, which was the amount reported in the original response. The amount reported in the supplemental response was actually the total amount of grants earmarked for the horticultural industry, while the actual amount of grants disbursed was what was reported in the original response. The Department's practice is to countervail the amount of grants actually provided, not the amount awarded. (*See* section 355.44(a) of the *Proposed Regulations.*)

Final Results of Review

In accordance with section 777A(e)(2)(B) of the Act, we calculated a country-wide rate to apply to all producers and exporters of the subject merchandise. For the period January 1, 1994 through December 31, 1994, we determine the net subsidy to be 0.43 percent *ad valorem*. As provided for in the Act, any rate less than 0.5 percent *ad valorem* is *de minimis.*

Accordingly, the Department intends to instruct the Customs Service to liquidate, without regard to countervailing duties, all shipments of the subject merchandise exported on or after January 1, 1994 and on or before December 31, 1994. The Department will also instruct Customs to collect cash deposits of estimated countervailing duties of zero on all shipments of subject merchandise from the Netherlands entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this review.

This notice serves as a reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 355.43(d). Timely written notification of return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

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 355.22.

Dated: August 30, 1996.

Robert S. LaRussa,

Acting Assistant Secretary for Import Administration.

[FR Doc. 96–23231 Filed 9–10–96; 8:45 am]

BILLING CODE 3510–DS–P

National Institute of Standards and Technology

[Docket No. 960801215–6215–01]

RIN 0693–XX22

Laboratory Accreditation Working Group: Proceedings of Open Forum

AGENCY: National Institute of Standards and Technology, Commerce.

ACTION: Notice of availability.

SUMMARY: A single copy of NIST Special Publication SP–902, ''Proceedings of the Open Forum on Laboratory Accreditation'' may be requested from the NIST Office of Standards Services. Multiple copies may be purchased from the Superintendent of Documents.

DATES: Request for a single copy will be honored by NIST until the supply is exhausted.

ADDRESSES: At NIST: Office of Standards Services, National Institute of Standards and Technology, Building 820, Room 282, Gaithersburg, Maryland 20899, telephone 301–975–4000, e-mail jbaker@nist.gov, or facsimile 301–963–2871. At Superintendent of Documents: P.O. Box 371954, Pittsburgh, PA 15250, telephone 202–512–1800.

FOR FURTHER INFORMATION CONTACT: Judith Baker, Office of Standards Services, National Institute of Standards and Technology, Building 820, Room 282, Gaithersburg, Maryland 20899, telephone 301–975–4000.

SUPPLEMENTARY INFORMATION: NIST SP–902, ''Proceedings of the Open Forum on Laboratory Accreditation'' includes presented papers and discussions at a meeting on the proposed development of a U.S. laboratory accreditation infrastructure, held at NIST on October 13, 1995.

The American National Standards Institute (ANSI) and ACIL (formerly American Council of Independent Laboratories) requested that the National Institute of Standards and Technology (NIST) work with them in an informal Laboratory Accreditation Working Group (LAWG) to evaluate the current situation in laboratory accreditation in the United States. This group sponsored a Forum on October 13, 1995, to hear reports from various sectors and to arrive at some consensus on the need to improve the current situation and infrastructure for laboratory accreditation in the United States. Sectors included laboratories, accreditors, manufacturers, government (both federal and states), standards organizations, and international trade experts.

In the Forum, reports from the different sectors focused on the need for agreement on common procedures, reduction of overlap and duplicate programs, and development of coordination among sectors. The invited speakers presented examples of the high price in both time and money, as well as in lack of domestic (and international) acceptance of accreditation, resulting from the multiple, often duplicative accreditation required by organizations in government and the private sector. Examples given by many of the speakers included:

—Multiple assessments of a single laboratory with similar testing protocols applied each time, increased total cost, and frequent conflicts among requirements;
—Programs tailored to narrow customer demands but lacking recognition by other bodies;
—Non-uniformity of requirements and lack of reciprocity among accreditors and those requiring accreditation;
—Failure to recognize U.S. accreditation in international trade; and
—Problems stemming from the need for compliance with regulatory programs without consideration of comparable private sector accreditation.

Keynote addresses provided:

—Historical review of prior efforts to streamline the laboratory accreditation infrastructure;
—An overview of the effect of failure to accept testing by accredited laboratories on commercial trade relations, especially limits on the free trade of products designed for acceptance in overseas markets due to lack of common procedures and mutual recognition agreements; and
—A description of procedures used by both the United Kingdom Accreditation Service (UKAS) and