during part of 1992, exporters received an income tax deduction reflected in the tax return for tax fiscal year 1992/1993 filed in 1993. Thus, according to our cash flow methodology, benefits from the previous program were realized in 1993. Moreover, under the preemptive tax system, which was in effect in 1993, commercial banks were required to withhold the income tax at the source from all foreign exchange proceeds. The amount withheld became the company's final tax liability. Therefore, under the new tax system of collecting income tax from exporters, the benefit is effectively realized by the firm at the time the banks withhold the income tax. Accordingly, the Department was correct in adding benefits derived under both tax systems to determine the benefit derived from this program in 1993.

Comment 3

Respondents argue that the excise tax rebate should not be found countervailable because the excise tax is paid on cotton yarn and then rebated upon export. Petitioner argues that the Department correctly calculated the benefit from the export tax credit because the Government of Pakistan failed to establish the required linkage between the taxes paid and the rebates received.

Department's Position: We agree with petitioner. In the investigation and subsequent reviews, we found the rebate of excise tax was countervailable because the Government of Pakistan failed to establish the required linkage and comparison between taxes paid and rebates provided. *See Preliminary Results of Countervailing Duty Administrative Review: Cotton Shop Towels from Pakistan* (58 FR 32104; June 8, 1993) and *Final Results of Countervailing Duty Administrative Review: Cotton Shop Towels from Pakistan* (58 FR 48038; September 14, 1993). As stated in the preliminary results of these reviews, the government did not provide new information to establish linkage. Therefore, we continue to find the rebate of excise taxes countervailable.

Comment 4

Repsondents argue that for the 1993 review, the Department improperly included company rates that are based on BIA in the calculation of the country-wide rate. They also contend that it is inappropriate to include, in the calculation, company rates which are ''significantly'' higher than the country-wide rate. Petitioner, on the other hand, argues that the Department's calculation of the country-wide rate is correct.

Department's Position: We disagree with respondents. On May 4, 1994, the Court of International Trade (the Court) rules, pursuant to *Ceramica*, that the Department is required to calculate a country-wide countervailing duty rate by weight averaging the benefits received by all companies by their proportion of exports to the United States, inclusive of zero rate firms and *de minimis* firms, pursuant to the methodology set forth in *Ipsco* v *United States*, 899 F.2d 1192 (Fed. Cir. 1990).'' (*Ipsco*). Given that the Court in *Ceramica* and *Ipsco* states that the Department should include all company rates, there is no legal basis for excluding ''significantly different'' rates, including BIA rates. (*See Certain Iron-Metal Castings From India: Final Results of Countervailing Duty Administrative Review* (60 FR 44848; August 29, 1995), at comment 13 and *Bricks From Mexico: Amended Revocation of Countervailing Duty Order and Amended Final Results of Countervailing Duty Administrative Review* (61 FR 26162; May 24, 1996). Therefore, we have not changed the country-wide rate calculation methodology from our preliminary results.

Final Results of Review

For 1992, we determine that net subsidy to be 7.81 percent *ad valorem* for all companies. For 1993, we determine the net subsidy to be 11.50 percent *ad valorem* for Eastern, 11.54 percent *ad valorem* for Creation and 5.03 percent *ad valorem* for all other companies.

The Department will instruct the U.S. Customs Service to assess countervailing duties of 7.81 percent *ad valorem* for all shipments of the subject merchandise exported from Pakistan on or after January 1, 1992 and on or before December 31, 1992. For all shipments of the subject merchandise exported from Pakistan on or after January 1, 1993 and on or before December 31, 1993, the Department will instruct the U.S. Customs Service to assess countervailing duties of 11.50 percent *ad valorem* for all shipments of the subject merchandise from Eastern, 11.54 percent *ad valorem* for all shipments of the subject merchandise from Creation and 5.02 percent *ad valorem* from all others.

The Department will also instruct the U.S. Customs Service to collect a cash deposit of estimated countervailing duties of 11.50 percent of the f.o.b. invoice price on all shipments of this merchandise from Eastern, 11.54 percent of the f.o.b. invoice price on all shipments of this merchandise from Creation, and 5.02 percent of the f.o.b. invoice price from all others on all shipments of this merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of these reviews.

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. 355.34(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: April 24, 1997.

Robert S. LaRussa,

Acting Assistant Secretary for Import Administration.

[FR Doc. 97–11460 Filed 5–1–97; 8:45 am]

BILLING CODE 3510–DS–M

DEPARTMENT OF COMMERCE

International Trade Administration

[C–357–803, C–357–403, C–357–002, and C–357–005]

Leather from Argentina, Wool from Argentina, Oil Country Tubular Goods from Argentina, and Carbon Steel Cold-Rolled Flat Products from Argentina; Preliminary Results of Changed Circumstances Countervailing Duty Reviews

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

ACTION: Notice of preliminary results of changed circumstances countervailing duty reviews and intent to revoke or amend the revocation of countervailing duty orders.

SUMMARY: The Department of Commerce (the Department) is conducting changed circumstances reviews of the countervailing duty orders on *Leather from Argentina* (55 FR 40212), *Wool from Argentina* (48 FR 14423), *Oil Country Tubular Goods from Argentina* (OCTG) (49 FR 46564), and *Carbon Steel Cold-Rolled Flat Products from Argentina* (Cold-Rolled) (49 FR 18006). The Department initiated these reviews on April 2, 1996 to determine whether it has the authority to assess countervailing duties on entries of merchandise covered by these orders

occurring on or after September 20, 1991—the date on which Argentina became a ''country under the Agreement'' within the meaning of 19 U.S.C. § 1303(a)(1) (1988) (repealed 1994). The Department preliminarily determines that based upon the ruling of the U.S. Court of Appeals for the Federal Circuit (Federal Circuit) in *Ceramica Regiomontana* v. *United States*, 64 F.3d 1579, 1582 (Fed. Cir. 1995), it does not have the authority to assess countervailing duties on entries of merchandise covered by these orders occurring on or after September 20, 1991. As a result, we have preliminarily determined to revoke the orders on Wool, Leather, and OCTG with respect to all unliquidated entries occurring on or after September 20, 1991. With respect to Cold-Rolled, the order was revoked effective January 1, 1995; therefore, we intend to amend the effective date of the revocation to September 20, 1991. We invite interested parties to comment on these preliminary results.

EFFECTIVE DATE: May 2, 1997.

FOR FURTHER INFORMATION CONTACT: Richard Herring, Office of AD/CVD Enforcement VI, 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:

Scope of Reviews

The scope of each of the four countervailing duty orders is detailed in the Appendix to this notice.

Background

I. The Orders

The countervailing duty orders on Leather, Wool, Cold-Rolled, and OCTG from Argentina were issued pursuant to former section 303 of the Tariff Act of 1930, as amended (the Act) (repealed, effective January 1, 1995, by the Uruguay Round Agreements Act). Under former section 303, the Department could assess (or ''levy'') countervailing duties, without an injury determination, on two types of imports: (i) dutiable merchandise from countries that were not signatories of the 1979 Subsidies Code or ''substantially equivalent'' agreements (otherwise known as ''countries under the Agreement''), and (ii) duty-free merchandise from countries that were not signatories of the 1947 General Agreement on Tariffs and Trade (1947 GATT). *See* S. Rep. No. 249, 96th Cong. 1st Sess. 103–06 (1979); H. Rep. No. 317, 96th Cong. 1st Sess. 43, 49–50 (1979). At the time these countervailing duty orders were issued, Wool, Leather, Cold-Rolled and OCTG were dutiable. Also at that time, Argentina was not a ''country under the Agreement'' and, therefore, U.S. law did not require injury determinations as a prerequisite to the issuance of these orders.

II. The Ruling by the Court of Appeals for the Federal Circuit Regarding Ceramic Tile from Mexico

On September 6, 1995, the Federal Circuit held, in a case involving imports of dutiable ceramic tile, that once Mexico became a ''country under the Agreement'' on April 23, 1985 pursuant to the Understanding between the United States and Mexico Regarding Subsidies and Countervailing Duties (the Mexican MOU), the Department could not assess countervailing duties on ceramic tile from that country under former section 303(a)(1) of the Act. *Ceramica Regiomontana* v. *United States*, 64 F.3d 1579, 1582 (Fed. Cir. 1995) (*Ceramica*). ''After Mexico became a 'country under the Agreement,' the only provision under which ITA could continue to impose countervailing duties was section 1671.'' *Id.* One of the prerequisites to the assessment of countervailing duties under 19 U.S.C. § 1671 (1988), according to the Federal Circuit, is an affirmative injury determination. *See also Id.* at § 1671e. However, at the time the countervailing duty order on ceramic tile was issued, the requirement of an affirmative injury determination under U.S. law was not applicable. Therefore, the Federal Circuit looked to see whether the statute contained any transition rules when Mexico became a country under the Agreement which might provide the order on tile with the required injury test. Specifically, the Federal Circuit looked at section 104(b) of the Trade Agreements Act of 1979, Pub. L. No. 96–39 (July 20, 1979) (1979 Act) and found that there were no statutory means to provide an injury test.

Section 104(b) was designed to provide an injury test for certain countervailing duty orders issued under former section 303 prior to the effective date of the 1979 Act (which established Title VII and, in particular, section 701 of the Act). However, in order to induce other countries to accede to the 1979 Subsidies Code (or substantially equivalent agreements), the window of opportunity was intentionally limited. In order to qualify (i) the exporting nation had to be a country under the Agreement (*e.g.*, a signatory of the Subsidies Code) by January 1, 1980, (ii) the order had to be in existence on January 1, 1980 (*i.e.*, the effective date of Title VII), and (iii) the exporting country (or in some instances its exporters) had to request the injury test on or before January 2, 1983.

In *Ceramica*, the countervailing duty order on ceramic tile was issued in 1982 and Mexico did not become a country under the Agreement until April 23, 1985. Therefore, the Federal Circuit held that in the absence of an injury test and the statutory means to provide an injury test, the Department could not assess countervailing duties on ceramic tile and the Federal Circuit ordered the Department to revoke the order effective April 23, 1985 (*i.e.*, the date Mexico became a country under the Agreement). *Ceramica*, 64 F.3d at 1583. As the Federal Circuit stated, once Mexico became a ''country under the Agreement,'' ''[t]he only statutory authority upon which Congress could impose duties was section 1671. Without the required injury determination, Commerce lacked authority to impose duties under section 1671.''

III. The Issue

On September 20, 1991, the United States and Argentina signed the Understanding Between the United States of America and the Republic of Argentina Regarding Subsidies and Countervailing Duties (Argentine MOU). Section III of the Argentine MOU contains provisions substantially equivalent to the provisions in the Mexican MOU that were before the Federal Circuit in *Ceramica*. Therefore, on April 2, 1996, the Department initiated the instant changed circumstances reviews in order to determine whether it has the authority, in light of the *Ceramica* decision, to assess countervailing duties on unliquidated entries of merchandise made on or after September 20, 1991 (*i.e.*, the effective date of the Argentine MOU) which are covered by the orders on *Leather from Argentina, Wool from Argentina, OCTG from Argentina, and Cold-Rolled from Argentina. Initiation of Changed Circumstances Countervailing Duty Administrative Reviews: Leather from Argentina, Wool from Argentina, Oil Country Tubular Goods from Argentina, and Cold-Rolled Carbon Steel Flat Products from Argentina*, 61 FR 14553 (Apr. 2, 1996).

Preliminary Results of Changed Circumstances Countervailing Duty Administrative Reviews and Intent to Revoke, or Amend the Revocation of, Countervailing Duty Orders

The orders on Leather, Wool, OCTG, and Cold-Rolled from Argentina involve

the same set of pertinent facts as the Department faced in connection with the countervailing duty order on ceramic tile from Mexico. For this reason, the Federal Circuit's decision in *Ceramica* applies to the orders against Argentina, and requires the Department to revoke these orders as of the date Argentina became a ''country under the Agreement.''

First, at the time the countervailing duty orders on Mexico and Argentina were issued, the requirement of an affirmative injury determination under U.S. law was not applicable. Second, both countries subsequently entered into substantially equivalent agreements with the United States and, hence, became ''countries under the Agreement'' within the meaning of former section 303(a)(1) of the Act. Third, once Mexico and Argentina qualified as countries under the Agreement, the assessment of countervailing duties on subsequent entries of dutiable merchandise became dependent upon a finding of subsidization *and* injury in accordance with section 701 of the Act (*i.e.,* 19 U.S.C. § 1671). *See Ceramica,* 64 F.3d at 1582. Fourth, none of the transition rules in effect when both countries attained this status afforded the statutory means of providing an injury test. As explained above, section 104 of the 1979 Act only applies to countervailing duty orders issued before January 1, 1980. The parties have raised the question of whether section 271 of the Uruguay Round Agreements Act (adding new section 753 to the Act) applies to these orders. Section 753 established a mechanism to provide an injury test for outstanding countervailing duty orders issued under former section 303. However, section 753 of the Act was not enacted into law until January 1, 1995. Therefore, pursuant to the Federal Circuit's reasoning in *Ceramica,* section 753 is not applicable under these circumstances.

Pursuant to section 751(d) of the Act, the Department may revoke, in whole or in part, a countervailing duty order if the Department determines, based on a review under section 751(b)(1) of the Act, that changed circumstances exist sufficient to warrant revocation. For the foregoing reasons, and consistent with our determinations in *Ceramic Tile from Mexico,* 61 FR 6630 (Feb. 21, 1996) and *Leather Wearing Apparel from Mexico,* 61 FR 26163 (May 24, 1996), the Department preliminarily determines that there is a reasonable basis to believe that the requirement for revocation based upon the changed circumstances occasioned by the ruling in *Ceramica* has been met. Therefore, we are hereby notifying the public of our intent to amend our earlier revocation of the order on Cold-Rolled by changing the effective date from January 1, 1995 to September 20, 1991. For the orders on Wool, Leather, and OCTG from Argentina, we intend to revoke these measures effective September 20, 1991. If our final determination remains unchanged from this notice of intent, these revocations will apply to all unliquidated entries of subject merchandise entered or withdrawn from warehouse for consumption on or after September 20, 1991.

If final revocation occurs, we intend to instruct the U.S. Customs Service to terminate the suspension of liquidation and liquidate all unliquidated entries of the subject merchandise entered or withdrawn from warehouse for consumption on or after September 20, 1991, without regard to countervailing duties. We will also instruct the U.S. Customs Service to refund with interest any estimated countervailing duties collected with respect to those entries. We note that the requirements for a cash deposit of estimated countervailing duties were previously terminated in conjunction with the section 753 determination covering Cold-Rolled.

The current requirements for a cash deposit of estimated countervailing duties will continue until publication of the final results of these changed circumstances reviews.

Interested parties may request a hearing not later than 10 days after the date of publication of this notice and may submit written arguments in case briefs on these preliminary results within 21 days of the date of publication. Rebuttal briefs, limited to arguments raised in case briefs, may be submitted 7 days after the time limit for filing the case briefs. Parties must specify which of the four orders their comments or rebuttal briefs address. In addition, interested parties may only comment with respect to the order(s) for which they are interested parties; they may not submit comments for the other orders. Parties who submit arguments in this proceeding are requested to submit with the argument: (1) the name of the interested party on behalf of which the argument is submitted, (2) a statement of the issue, and (3) a brief summary of the argument. Copies of case briefs and rebuttal briefs must be served on interested parties in accordance with 19 C.F.R. § 355.38(e). The Department will publish the final results of these changed circumstance reviews and its final determination on revocation, including its analysis of issues raised in any case or rebuttal brief or at a hearing.

This notice is published in accordance with section 751(b)(1) of the Act (19 U.S.C. 1675(b)(1)) and 19 CFR 355.22(h).

Dated: April 25, 1997.

Robert S. LaRussa,

Acting Assistant Secretary for Import Administration.

Appendix—Scope of the Reviews

I. OCTG From Argentina

Imports covered by this review include shipments of Argentine OCTG. OCTG include hollow steel products of circular cross-section intended for use in the drilling of oil or gas and oil well casing, tubing and drill pipe or carbon or alloy steel, whether welded or seamless, manufactured to either American Petroleum Institute or proprietary specifications. The scope covers both finished and unfinished OCTG. The products covered in this review are provided for under item numbers of the *Harmonized Tariff Schedule* (HTS): 7304.20.20, 7304.20.40, 7304.20.50, 7304.20.60, 7304.20.80, 7304.39.00, 7304.51.50, 7304.20.70, 7304.59.60, 7304.59.80, 7304.90.70, 7305.20.40, 7305.20.60, 7305.20.80, 7305.31.40, 7305.31.60, 7305.39.10, 7305.39.50, 7305.90.10, 7305.90.50, 7306.20.20, 7306.20.30, 7306.20.40, 7306.20.60, 7306.20.80, 7306.30.50, 7306.50.50, 7306.60.70, 7306.90.10. The HTS subheadings are provided for convenience and Customs purposes. The written description remains dispositive.

II. Wool From Argentina

Imports covered by this review include shipments of Argentine wool finer than 44s and not on the skin. These products are provided for under HTS item numbers: 5101.11.60, 5101.19.60, 5101.21.40, and 5101.29.40. The HTS subheadings are provided for convenience and Customs purposes. The written description remains dispositive.

III. Leather From Argentina

Imports covered by this review include shipments of Argentine leather. The types of leather that are covered include bovine (excluding upper and lining leather not exceeding 28 square feet, buffalo leather, and upholstery leather), sheep (excluding vegetable pretanned sheep and lambskin leather), swine, reptile (excluding vegetable pretanned and not fancy reptile leather), patent leather, calf and kip patent laminated, and metalized leather. Leather is an animal skin that has been subjected to certain treatment to make it serviceable and resistant to decomposition. It is used in the footwear, clothing, furniture and other industries. The types of leather included within the scope are currently classified under HTS item numbers 4104.10.60, 4104.10.80, 4104.21.00, 4104.22.00, 4104.29.50, 4104.29.90, 4104.31.50, 4104.31.60, 4104.31.80, 4104.39.50, 4104.39.60, 4104.39.80, 4105.12.00, 4105.19.00, 4105.20.30, 4105.20.60, 4107.10.00, 4107.29.60, 4107.90.30, 4107.90.60, 4109.00.30, 4109.00.40, and 4109.00.70. The HTS subheadings are provided for convenience

and Customs purposes. The written description remains dispositive.

IV. Cold-Rolled From Argentina

Imports covered by this review include shipments of Argentine cold-rolled carbon steel flat products, whether or not corrugated or crimped; whether or not painted or varnished and whether or not pickled; not cut, not pressed, and not stamped to non-rectangular shape; not coated or plated with metal; over 12 inches in width and under 0.1875 inches in thickness whether or not in coils; as currently provided for under the following item numbers of the HTS: 7209.11.00, 7209.12.00, 7209.13.00, 7209.14.00, 7209.21.00, 7209.22.00, 7209.23.00, 7209.24.00, 7209.31.00, 7209.32.00, 7209.33.00, 7209.34.00, 7209.41.00, 7209.42.00, 7209.43.00, 7209.44.00, 7209.90.00, 7210.70.00, 7211.30.50, 7211.41.70, 7211.49.50, 7211.90.00, 7212.40.50. The HTS item numbers are provided for convenience and Customs purposes. The written description remains dispositive.

[FR Doc. 97–11459 Filed 5–1–97; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

International Trade Administration

[A–533–809]

Certain Forged Stainless Steel Flanges From India; Initiation of New Shipper Antidumping Duty Administrative Reveiw

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

ACTION: Notice of Initiation of New Shipper Antidumping Duty Administrative Review.

SUMMARY: The Department of Commerce (''the Department'') has received a request to conduct a new shipper administrative review of the antidumping duty order on certain forged stainless steel flanges from India. In accordance with 19 CFR § 353.22(h), we are initiating this administrative review.

EFFECTIVE DATE: May 2, 1997.

FOR FURTHER INFORMATION CONTACT: Thomas Killiam or John Kugelman, Office of Antidumping/Countervailing Enforcement, Group III—Office 8, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230, telephone: (202) 482–2704 or (202) 482–0649, respectively.

APPLICABLE STATUTE AND REGULATIONS: Unless otherwise indicated, all citations to the Tariff Act of 1930, as amended (''the Act''), refer to the provisions effective January 1, 1995, the effective date of the amendments made to the Act by the Uruguay Round Agreements Act. In addition, unless otherwise indicated, all citations to the Department's regulations are to the current regulations, as amended by the interim regulations published in the **Federal Register** on May 11, 1995 (60 FR 25130).

SUPPLEMENTARY INFORMATION:

Background

On February 24, 1997, the Department received a request, pursuant to section 751(a)(2)(B) of the Act and in accordance with 19 CFR § 353.22(h), for a new shipper review of the antidumping duty order on certain forged stainless steel flanges from India, which has a February anniversary date. The request for a new shipper review did not include the necessary certifications pursuant to 19 CFR § 353.22(h)(2). Pursuant to our instructions, Viraj supplemented its request on March 18 and April 1, 1997, to include the appropriate certifications.

Initiation of Review

In accordance with section 751(a)(2)(B) (ii) of the Act and 19 CFR § 353.22(h)(6), we are initiating a new shipper review of the antidumping duty order on certain forged stainless steel flanges from India. We intend to issue the final results of this review not later than 270 days from the date of publication of this notice.

Antidumping duty proceeding	Period to be reviewed
India:	
Certain Forged Stainless Steel Flanges, A–533–809	
Panchmahal Steels, Ltd.	02/01/96–01/31/97

We will instruct the U.S. Customs Service to allow, at the option of the importer, the posting, until the completion of the review, of a bond or security in lieu of a cash deposit for each entry of the merchandise exported by the above company, in accordance with 19 CFR § 353.22 (h)(4).

Interested parties must submit applications for disclosure under administrative protective orders in accordance with 19 CFR § 353.34(b).

Dated: April 25, 1997.

Robert S. LaRussa,

Acting Assistant Secretary for Import Administration.

[FR Doc. 97–11462 Filed 5–1–97; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF DEFENSE

Offfice of the Secretary

Submission for OMB Review; Comment Request

ACTION: Notice.

The Department of Defense has submitted to OMB for clearance the following proposal for collection of information under the provisions of the Paperwork Reduction Act (44 U.S.C. Chapter 35).

Title and Associated Form: Army Delayed Entry Program (DEP) Survey (DEP—Loss Survey), OMB Number 0702–[to be determined].

Type of Request: New collection.

Number of Respondents: 1,105.

Responses Per Respondent: 1.

Annual Responses: 1,105.

Average Burden Per Response: 21 minutes.

Annual Burden Hours: 487.

Needs and Uses: The information obtained through this study will be used by the Army to provide insights into the Delayed Entry Program (DEP). The Army will use this information to develop strategies specifically designed for DEP participants to reduce the number of individuals dropping out of the DEP. The target respondent population is an Army recruit who contracted to join the Army, participated in the DEP, but who for whatever reason decided not to enlist in the Army.

Affected Public: Individuals or households.

Frequency: On occasion.

Respondents Obligation: Voluntary.

OMB Desk Officer: Mr. Edward C. Springer. Written comments and recommendations on the proposed information collection should be sent to Mr. Springer at the Office of Management and Budget, Desk Officer for DoD, Room 10236, New Executive Office Building, Washington, DC 20503.

DOD Clearance Officer: Mr. Robert Cushing. Written requests for copies of the information collection proposal should be sent to Mr. Cushing, WHS/DIOR, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202–4302.

Dated: April 28, 1997.

Patricia L. Toppings,

Alternate OSD Federal Register Liaison Officer, Department of Defense.

[FR Doc. 97–11446 Filed 5–1–97; 8:45 am]

BILLING CODE 5000–04–M