AGENZIA DELLE DOGANE

Unione doganale

Roma, 23 luglio 2010

Risoluzione n. 1/D

Protocollo: 96163

Rif.:

Allegati: 1

Alle Direzioni Regionali/Interregionali
dell'Agenzia delle Dogane
LORO SEDI

Agli Uffici delle dogane
LORO SEDI

e, per conoscenza:
Al Ministero dello Sviluppo Economico
Direzione generale per la politica industriale e la competitività

Direzione generale politica commerciale internazionale
ROMA

OGGETTO: Regime della trasformazione sotto controllo doganale – Trasformazione di fogli di alluminio – Esame delle condizioni economiche da parte del Comitato Codice Doganale – sez. procedure speciali ai sensi dell'art.552 par.2 del Reg.to CEE 2454/93 – Parere favorevole.

Si fa presente che nel corso della 13^ riunione del Comitato Codice Doganale sezione procedure speciali, che si è tenuta a Bruxelles il 7 giugno 2010, è stata presentata dalla delegazione olandese per essere sottoposta ad esame delle condizioni economiche, ai sensi dell'art.552 par.2 del Reg.to CEE 2454/93, un'istanza di trasformazione sotto controllo doganale (documento di lavoro allegato) di fogli di alluminio da trasformare in rotoli di alluminio per uso domestico.

Al riguardo, in applicazione dell'art.504, par. 4 del Reg.to CEE 2454/93, si comunica l'avviso favorevole espresso dal Comitato circa l'accoglibilità dell'istanza sopra citata, in quanto per la fattispecie in oggetto sono state ritenute soddisfatte le condizioni economiche.

Si evidenzia che, ai sensi della richiamata normativa comunitaria, le conclusioni del Comitato vengono prese in considerazione non soltanto dall'Autorità (olandese) interessata, ma anche da qualsiasi altra Autorità doganale che si occupa di autorizzazioni e richieste simili. Pertanto, ove eventuali analoghe istanze – concernenti merci di importazione, attività di trasformazione e prodotti trasformati

DIREZIONE CENTRALE GESTIONE TRIBUTI E RAPPORTO CON GLI UTENTI
Ufficio Regimi Doganali e Fiscali
00143 Roma, Via Mario Carucci 71 – Telefono +390650246045 – Fax +390650245222 - e-mail: dogane.tributi.regimi@agenziadogane.it

della stessa tipologia - siano presentate all'Autorità doganale italiana, le condizioni economiche dovranno intendersi del pari soddisfatte.

In particolare il parere del Comitato è stato espresso per l'operazione e alle condizioni di seguito indicate:

- trasformazione di fogli di alluminio CNC 7607 1119 provenienti dalla Cina in rotoli di alluminio per uso domestico CNC 7607 1111;
- l'autorizzazione di trasformazione sotto controllo doganale dovrà essere rilasciata con validità di 1 anno;
- il quantitativo massimo da autorizzare è 2000 tonnellate di fogli di alluminio.

Pertanto, in deroga a quanto previsto dalla seconda parte del punto C2) della Circolare n.30/D del 28 giugno 2001, le dogane territorialmente competenti in relazione al luogo in cui saranno effettuate le operazioni di trasformazione, o la prima di tali operazioni (in caso di trasformazioni successive), saranno competenti al rilascio della relativa autorizzazione, secondo la procedura normale (per iscritto) con utilizzo del relativo modello (allegato 67), in maniera conforme alle indicazioni del Comitato (limiti quantitativi e temporali).

Inoltre per adempiere agli obblighi di cooperazione amministrativa (art.522 DAC), delle autorizzazioni rilasciate sarà data sollecita comunicazione alla scrivente, utilizzando per l'invio dei dati ivi previsti l'apposito formulario riprodotto in appendice all'allegato 70 del citato regolamento.

Si pregano gli Uffici e le Amministrazioni in indirizzo di provvedere alla necessaria informazione degli operatori economici del settore.

Il Direttore Centrale
Ing. Walter De Santis
(Firma autografa sostituita a mezzo stampa
ai sensi dell'articolo 3, comma 2 del D.L.vo 39/93)

EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Customs Policy
Customs Procedures

Brussels, 17 March 2010

TAXUD/C4/0018/2010-EN

Working paper

CUSTOMS CODE COMMITTEE

Section for Special Procedures

Processing under Customs Control (PCC)

(PCC of jumborolls aluminiumfoil (CN code 76071119) to be processed into consumerrolls aluminiumfoil (householdrolls) (CN code 76071111/ Examination of the economic conditions in accordance with Article 552(2) CCIP)

This document will be examined at a forthcoming meeting of the Committee.

Disclaimer:
This document reflects solely the application for PCC as submitted by an operator via the relevant MS and cannot in any circumstances be regarded as the official position of the Commission.

Rue de la Loi 200, B-1049 Brussels, Belgium – Office LX 40 3/11
Telephone : (+32 2) direct line 296.77.20, switchboard 299.11.11 Fax : 29 92383
Maria.Kmetyova@ec.europa.eu

Processing under Customs Control

Introduction

The Dutch customs administration has received an application for an authorisation Processing under Customs Control (PCC) for jumborolls aluminiumfoil (CN code 76071119), to be processed into consumerrolls aluminiumfoil (householdrolls) (CN code 76071111). The application is for 3 years. The examination of the economic conditions by the Committee is requested because this product is mentioned in Annex 76 of the CCIP because the goods are subject to an anti dumping duty.

Activities applicant

Applicant is importing large jumbo-rolls of aluminium householdfoil from various suppliers around the world to the Netherlands and converts these large rolls of CN-code 7607 1119 into consumer rolls of aluminiumfoil of CN-code 7607 1111. The imported quantity of jumborolls is over 10.000 metric tonnes per year. The consumer rolls of householdfoil are being sold under the private label of the customer to retail chains across Europe. Together with aluminiumfoil, applicant manufactures and supplies also other products such as coffee-filters and rolls of clingfilm and bakingpaper, although these products are significantly smaller in volume and turn-over than aluminiumfoil.

Applicant exists since 30 years and has become a leading supplier in his market-segment. Applicant employs 134 people, 109 full year equivalents, and had an annual turn-over of around € 61,3 million in 2008, of which € 40,8 million was aluminiumfoil rolls. This amounts to approximately 70% of the annual turn-over, as shown in the balance-sheets for 2008 and 2009 by the accountant of applicant, who also shows that the remaining turn-over in 2009 in aluminiumfoil is 31,6 million Euro.

Applicant has sent to the Dutch customs administration an application for an authorisation for PCC for jumbo rolls aluminium household foil of CN-code 7607 1119 which are to be processed into consumer rolls aluminium household foil of CN-code 7607 1111.

Production process

The mill rolls of aluminiumfoil arrive in trucks or containers of about 18 tons per shipment in cases of around 700kg at applicant's production facility. These cases contain usually 3 rolls weighing slightly more than 200kg with a length of around 15.000 meters (depending on width and thickness of the rolls). Applicant is purchasing around 20 different specifications in width and thickness and these rolls are converted, mainly in a fully automated process, into consumerrolls of 10 to 60 meters or into catering rolls of 60 to 300 meters. Each mill roll gets a barcode on arrival at applicant and each mill roll is converted into a certain number of consumer rolls or catering rolls. This process is computer controlled and applicant calculates exactly how much end products are being produced out of the purchased mill rolls, thus calculating exactly the number of converted kilo’s and meters. After rewinding the consumer rolls, these products are automatically packed into consumer boxes and these consumer boxes are automatically packed into transport cases. These transport cases are packed on pallets and after wrapping and sealing the pallets, these are sent to customers across Europe.

The weight and the price of the aluminium used to make householdfoil is the deciding factor in the price of a roll of householdfoil. In general the price of the finished product

from applicant is based for about 75 percent on the price of the aluminium jumbo rolls.

Economic conditions applicant

At present there are anti-dumping duties of up to 30% on Chinese, aluminium household foil jumbo-rolls of CN-code 7607 1119.

Table 1 Actual anti dumping duties China on 76071119

Company	Anti-dumping duty	Taric additional code
Shandong Loften Aluminium Foil Co., Ltd.	20,30	A945
Zhenjiang Dingsheng Aluminium Co., Ltd	24,20	A946
Alcoa (Shanghai) Aluminium Products Co., Ltd., Alcoa (Bohai) Aluminium Industries Co., Ltd	6,40	A944
All other companies	30	A999

There are also anti-dumping duties on similar rolls from Brazil and Armenia. Applicant used to buy a significant part (30-35%) of its jumborolls from Brazil. According to applicant, due to the anti-dumping duties on the jumborolls from Brazil, it is no longer possible for applicant to source this material from Brazil, as they have been doing for many years.

There are no anti-dumping duties on household foil consumer rolls of CN-code 7607 1111 from country of origin China (or from any other country).

Because the price of the jumbo-rolls forms about 75% of the total sales-price of the endproduct, the anti-dumping duties have a serious impact on the price that applicant must charge to its customers.

Since the antidumping duties were established, applicant has already lost a significant part of its turn over. According to the information presented by applicant the loss of turnover is already more than 19 milllion euro. If applicant loses the remaining turnover (approximately 32 milion euro in 2009) the company will cease to exist.

The reason for the application for an authorisation PCC is to be able to prevent a further loss of orders for consumer rolls of householdfoil to Chinese competitors. These Chinese competitors use Chinese jumbo rolls of CN-code 7607 1111 to produce consumerrolls of CN-code 7607 1119 and sell these consumerrolls to customers of applicant. Since the Chinese competitors are able to use the Chinese jumborolls without having to pay the antidumping duties, they are able to produce consumer rolls of household foil at lower costprices than applicant. Because there is no anti-dumping duty on consumerrolls applicant cannot compete against these Chinese competitors

Applicant has tried to obtain jumborolls of aluminiumfoil from a variety of suppliers (see chapter 5 in the documentation provided by applicant)

According to applicant the price of jumbo-rolls of aluminium household foil has taken a worldwide jump as a direct result of the anti-dumping duties on Chinese and Brazilian rolls. In Chapter five of the documentation applicant has provided a number of pricequotes from possible suppliers showing a significant price increase in the jumborolls. For example see document 1 in chapter 5 where prices from the company Laminados Sabinanigo rose from € 2172/metric ton in December 2009 to € 2723/metric ton in January 2010. In document 2 in chapter 5 the price offered by the company Rusal rose from €2010/metric ton in November 2009 to € 2665/metric ton in January 2010. Similar examples can be found in the other documents in that chapter as well.

The price-level of jumbo-rolls of aluminium household foil in the first quarter 2010 within Europe is between € 2,60 and 2,70/kg (see the price quotes in chapter 5 of the information submitted by applicant). Selling prices of Chinese suppliers of jumbo rolls are at a level of around $ 2825/metric ton DDU Apeldoorn. This results in a price of €2,150/kg including 7,5% import-duties with a rate of 1,412 (average January 2010) for the dollar against the Euro (see document 7 in Chapter 5). The comparison of prices is based on similar conditions: goods are free delivered Apeldoorn including import duties and excluding anti-dumping duties. If anti-dumping duties are included, the price for Chinese material would be € 2,991/kg and it would no longer be competitive. The costprice of the consumerrolls produced by applicant would be much higher than the price Chinese competitors can offer on their consumerrolls.

At the moment applicant buys small quantities of Chinese aluminium jumbo-rolls in order to remain competitive on the Norwegian and Swiss markets, in which countries no anti-dumping duties apply. On these markets applicant is showing that it is capable to successfully defend his position and even gain market-share if there is a level playing field with Chinese competition.

Need for PCC

If applicant wants to defend its market and to maintain its workforce, applicant needs to be able to deliver its products on a price-level which is close to the Chinese prices. Applicant can not compete if applicant does not have access to the same sources at comparable prices as its Chinese competitors. Therefore applicant needs a possibility to use PCC.

The accountant of applicant has provided a statement which shows what the results will be for applicant if applicant loses the remaining production of aluminium household foil. In this statement the accountant has split the turnover of applicant between householdfoil and the other products applicant produces. He then shows what the results for the company will be if the company only has the production of the other types of goods left, taking into account the fixed costs of the company that cannot be reduced. Losing the production of householdfoil will mean that applicant will then only be able to operate at serious losses (see chapter 4 in the information provided by applicant). Losing the production of householdfoil would mean that the net result of the company would change from plus 1.2 million to minus 3.6 million (assumption based upon the figures from 2009). Applicant has indicated that these losses will mean that the company cannot survive and will have to close, resulting in the loss of 134 jobs.

Summary

Applicant is of the opinion that the economic conditions for using the PCC procedure are met. This is based on the following arguments:

Applicant has tried to buy jumborolls of household foil at a variety of suppliers and in different countries of origin, in and outside of the European Community, at prices comparable to the price of the Chinese jumborolls but has been unable to do so. Only by being able to buy aluminium household foil jumborolls from China and by producing consumer rolls using PCC, applicant can create a level playing field against Chinese exports of aluminium household foil consumer rolls and maintain his turnover. Without the use of PCC applicant is unable to defend his markets against Chinese imports and to maintain its workforce in the European Community.