

# GENERAL AGREEMENT ON TARIFFS AND TRADE

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## THE PROVISIONS OF THE DANISH CUSTOMS ACT RELATING TO ANTI-DUMPING AND COUNTERVAILING DUTIES

The delegation of Denmark has transmitted to the secretariat the following text of Section 3 of the Danish Customs Act relating to anti-dumping and countervailing duties. The delegation has explained that the adoption by Denmark of the Anti-Dumping Code has not made any modifications of these provisions necessary.

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### Section 3 of the Customs Act

1. Dumping which causes or threatens to cause material injury to domestic industry may be offset by the levy of anti-dumping duties.

Subsidy arrangements of foreign countries having the afore-mentioned effect may be offset by the levy of countervailing duties.

If requested by a State having ratified the Convention establishing the European Free Trade Association or any agreement on associate membership concluded thereunder, anti-dumping or countervailing duties may further be levied in cases where dumping or subsidy arrangements of a foreign country cause material injury to the industry of the State concerned.

2. Dumping is considered to take place if the price at which a product is exported from a foreign country into the tariff area:

- (a) is less than the comparable price, in the ordinary course of trade, for the like product when destined for consumption in the exporting country, or
- (b) in the absence of such domestic price, is less than either
  - (i) the highest comparable price for the like product for export to any third country, or
  - (ii) the cost of production of the product in the country of origin plus a reasonable addition for selling cost and profit.

Due allowance shall be made in each case for differences in conditions and terms of sale, for differences in taxation, and for other differences affecting price comparability.

3. No anti-dumping duty shall be greater in amount than that by which the dumped price differs from the comparable price determined in accordance with the provisions of sub-section 2 above. No countervailing duty shall be levied in excess of an amount equal to the estimated bounties or subsidies determined to have been granted, directly or indirectly, on the manufacture, production, exportation or transportation of the products.

4. Decisions on the levy or withdrawal of anti-dumping and countervailing duties shall be taken by the Minister of Finance after obtaining the opinion of the Committee referred to in sub-section 7 below. No duty shall be levied for a period of more than six months at a time. The Minister of Finance shall report as soon as possible to the Folketing on any decisions taken and on the motivations therefore.

5. Temporary anti-dumping and countervailing duties may be levied by the Minister of Finance in cases where close examination is required to ascertain whether injurious dumping or subsidization is taking place, but where postponement of the levy of duty until the examination is completed would involve the serious risk that the purpose of the duty is rendered nugatory. No temporary anti-dumping or countervailing duties shall be levied for periods exceeding one month, and prompt repayment of duty shall be made unless in accordance with the provisions of sub-section 4 above it is decided to maintain the duty. The period during which temporary duty is levied shall be included in the period of six months referred to in sub-section 4 above.

6. Decisions taken pursuant to sub-sections 4 and 5 above shall come into effect on the date of their publication in the Danish Official Gazette.

7. The Committee referred to in sub-section 4 above shall be set up by the Minister of Finance and shall be composed of a chairman who shall be appointed by the Minister of Finance and be a judge, of one member who shall be an expert on political economy, and of the Chairman of the Council referred to in section 4 of Act. No. 102 of 31 March 1955, on the Supervision of Monopolies and Restriction of Competition. The remuneration of the members of the Committee and their staff shall be fixed by the Minister of Finance.

8. For the purposes of determining whether such conditions exist as would warrant the levy of duties pursuant to the provisions of sub-sections 4 and 5 above, the customs authorities may demand information from a trader about any circumstances of importance for the taking of a decision and, to the extent necessary for them in the pursuit of their purpose, inspect his accounts, other accounting material, correspondence, etc.

9. The Minister of Finance shall be empowered to lay down rules and control measures concerning the collection of anti-dumping and countervailing duties and, in this connexion, to prescribe that documentary evidence of origin shall be produced on the clearance inwards of products in the categories subject to anti-dumping or countervailing duties.