



Ottawa, December 18, 2014

Memorandum D15-2-8

Refined Sugar

In Brief

1. The anti-dumping duty rate is revised to 180% for all exporters without specific normal values.
2. The countervailing duty rate is revised to EUR 24.39 per 100 kilogram as a result of the re-investigation.
3. The applicable Harmonized System classification numbers have been updated.
4. A new “Additional Information” section has been added to provide contact details for the CBSA’s Border Information Service.

This memorandum refers to the application of anti-dumping and countervailing duty, pursuant to section 3 of the [Special Import Measures Act](#) (SIMA), to importations of refined sugar from certain countries. Refined sugar originating in or exported from the United States of America, Denmark, Germany, the Netherlands and the United Kingdom is subject to anti-dumping duty. Refined sugar originating in or exported from the European Union is subject to countervailing duty. These duties are applied as a result of orders made by the [Canadian International Trade Tribunal](#) (Tribunal) that the dumping and subsidizing of these goods are threatening to cause material injury to the domestic industry.

Guidelines and General Information

1. A description of the goods subject to anti-dumping and/or countervailing duty is as follows:

Anti-dumping duty – Refined sugar, refined from sugar cane or sugar beets, in granulated, liquid, and powdered form, originating in or exported from the United States of America, Denmark, Germany, the Netherlands and the United Kingdom. Excluding the goods listed in the Appendix.

Countervailing duty – Refined sugar, refined from sugar cane or sugar beets, in granulated, liquid, and powdered form, originating in or exported from the European Union. Excluding the goods listed in the Appendix.

2. Refined sugar is sold as white granulated, liquid and specialty sugars. Granulated sugar comes in a range of grain fractions (e.g., medium, fine and extra fine). Liquid sugar includes invert sugar. Specialty sugars include soft yellow sugar, brown sugar, icing sugar, demerara sugar and others and may be sold in granulated, liquid or powdered form.

3. Following the conduct of expiry reviews, the Tribunal issued orders reaffirming the findings on November 3, 2000, on November 2, 2005, with amendments to exclude a number of additional products and, most recently, on November 1, 2010. A list of product exclusions is provided in the Appendix.

4. On November 1, 2010, in Expiry Review No. RR-2009-003, the Tribunal continued its order in respect of the dumping of refined sugar, refined from sugar cane or sugar beets, in granulated, liquid and powdered form, originating in or exported from the United States of America and rescinded its order in respect of the dumping of refined sugar originating in or exported from Denmark, Germany, the Netherlands and the United Kingdom, and the subsidizing of refined sugar originating in or exported from the European Union.

5. On June 18, 2012, further to a judgment of the Federal Court of Appeal which set aside the November 10, 2010 Tribunal order concerning European sugar, the Tribunal recommenced the expiry review of its

order. On September 28, 2012, the Tribunal, having reconsidered the matter continued its order in respect of the dumping of refined sugar originating in or exported from Denmark, Germany, the Netherlands and the United Kingdom, and the subsidizing of refined sugar originating in or exported from the European Union. The November 1, 2010, decision to continue its order in respect of refined sugar originating in or exported from the United States of America remains unchanged and anti-dumping duties remain applicable.

6. The dates of the proceedings and findings concerning this case are:

Action	Date
Initiation	March 17, 1995
Preliminary determination	July 7, 1995
Final determination	October 5, 1995
CITT finding	November 6, 1995
Remission Order P.C. 1997-1523	October 23, 1997
Remission Order P.C. 1998-1889	October 22, 1998
CITT continuation of findings	November 3, 2000
CITT continuation of Orders	November 2, 2005
CITT continuation of Orders	November 1, 2010
CITT continuation of EU Order	September 28, 2012

7. The subject goods are usually classified under the following ten digit Harmonized System classification numbers:

1701.91.90.21	1702.90.13.00
1701.91.90.29	1702.90.14.00
1701.91.90.91	1702.90.15.00
1701.91.90.99	1702.90.16.00
1701.99.90.20	1702.90.17.00
1701.99.90.30	1702.90.18.00
1701.99.90.90	1702.90.69.00
1702.90.11.00	1702.90.89.10
1702.90.12.00	

Note: This listing of HS codes is for convenience of reference only. Refer to the product definition for authoritative details regarding the subject goods.

8. The liability for anti-dumping and countervailing duty results from the proceedings conducted under SIMA and from the findings/orders of the Tribunal. Information regarding the normal value of the goods in question and the amount of anti-dumping and countervailing duty payable should be obtained from the exporter. Related information may be made available to importers on a need-to-know basis in accordance with the provisions of [Memorandum D14-1-2, Disclosure of Normal Values, Export Prices, and Amounts of Subsidy Established Under the Special Import Measures Act to Importers](#).

9. For importations of the subject goods for which the exporter has not been issued specific normal values, the anti-dumping duty is 180% taken as a percent of the export price, as determined under section 24, 25 or 29 of [SIMA](#).

10. The countervailing duty to be applied to all imports of subject goods originating in or exported from the European Union is EUR 24.39 per 100 kilograms, or EUR 0.2439 per kilogram.

Additional Information

11. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time / except holidays). TTY is also available within Canada: **1-866-335-3237**.

Appendix

Product Exclusions

Exclusions as of November 6, 1995

1. Co-crystallized products – For greater clarity, these products are comprised of sugar syrups or liquid sucrose blends and one or more non-sucrose ingredients combined through a co-crystallization process to form a dry solid structure in granulated or powder form.
2. Pearl sugar – For greater clarity, pearl sugar is hard granulated sugar, pellet-formed by subjecting sugar syrup to intense heat. The pellet, which is the size of a pea, is shaped like a football. It is coarser than coarse sugar, i.e. confectioners' sugar.
3. Bottler's floc-free beet sugar – Imported by McNeil Consumer Products Company for use in pharmaceutical preparations.
4. Lyle's Golden Syrup – Produced by Tate & Lyle PLC.
5. Lyle's Pouring Syrup – Produced by Tate & Lyle PLC.
6. Daddy brand wrapped sugar dominoes in 1-kg boxes – For greater clarity, these are sugar cubes which are wrapped in illustrated paper wrappings, each of which contains two sugar cubes.
7. Daddy brand wrapped sugar cubes in 5-kg boxes containing 960 portions – For greater clarity, each portion contains two sugar cubes which are wrapped in illustrated paper wrappings.
8. Saint Louis brand pre-cut brown cane sugar lumps in 1-kg boxes – For greater clarity, these are rough-shaped sugar lumps comprised of brown cane sugar.
9. Daddy brand shaped white sugar pieces in 500-g boxes – For greater clarity, these sugar pieces are pre-cut into diamond, heart, spade and club shapes.
10. Daddy brand brown or blond "Vergeoise" sugar in 500-g cases.
11. Comptoir du Sud brand brown and white sugar pieces in 1-kg and 500-g boxes.
12. Daddy brand brown coffee sugar in 500-g box packets – For greater clarity, this is a large granule brown sugar.
13. Demerara sugar cubes – Produced by Tate & Lyle PLC.
14. Amber sugar crystals – Produced by Tate & Lyle PLC. For greater clarity, these are large sugar crystals in varying shades of brown.
15. Low-colour liquid sucrose with a colour no higher than 10 maximum ICUMSA (International Commission for Uniform Methods of Sugar Analysis) colour units and distiller's grade liquid sucrose imported by Gilbey Canada Inc. for use as ingredients in its production process.

Additional Exclusions as of November 3, 2000

16. Bottler's floc-free beet sugar imported for use in pharmaceutical preparations where it is established by the importer that floc-free beet sugar from Canadian sources does not meet the applicable product specifications.
17. Golden, pouring and other table syrups imported in retail-ready packaging in containers not exceeding 3 litres.
18. Subject to the exception below, specialty wrapped sugar cubes, each individual wrapping containing not more than 3 sugar cubes, imported in retail-ready packages not exceeding 5 kg in weight. This exclusion does not include generic wrapped white sugar cubes (i.e. where the illustration consists of primarily a trade-mark, trade name, company name or other commercial identification as opposed to a unique illustration).
19. Pre-cut specialty shaped sugar pieces, imported in retail-ready packaging, in packages not exceeding 1 kg in weight – For greater clarity, these include diamond-, heart-, spade- and club-shaped sugar but do not include cube- or domino- (i.e. rectangular) shaped sugar.

20. Rough-shaped lumps and pieces, in lumps or pieces weighing between 3 and 10 grams on average, imported in retail-ready packaging, in individual packages not exceeding 1 kg in weight.
21. Very large crystal sugar, in crystals exceeding 0.05 g in weight on average, imported in retail-ready packaging, in individual packages not exceeding 1 kg in weight.
22. Specialty sugar cubes and dominoes (i.e. rectangles), made from demerara, brown, yellow or any other non-white sugar, imported in retail-ready packaging, in packages not exceeding 1 kg in weight – For greater clarity, this does not include any sugar cube or domino made from white granulated sugar.
23. Low-colour liquid sucrose with a colour no higher than 10 ICUMSA (International Commission for Uniform Methods of Sugar Analysis) colour units and distiller's grade liquid sucrose imported for use in the production of distilled spirits where it is established by the importer that low-colour liquid sucrose and distiller's grade liquid sucrose from Canadian sources do not meet the applicable product specifications.
24. Organic sugar meeting the requirements of the Canadian General Standards Board standard No. CAN/CGSB-32.310-99 (Organic Agriculture), the U.S. *Federal Organic Foods Production Act of 1990* or any rules adopted under that act, or the European Union EN2092/94 (Organic Regulation), where it is accompanied by a transaction certificate affirming compliance with the standard signed by an ISO Guide 65 accredited certifying authority.

Additional Exclusion as of November 2, 2005

25. Individually wrapped rectangular cane sugar tablets.

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	4237-80 and 4218-2
Legislative References	<i>Special Import Measures Act</i>
Other References	D14-1-2
Superseded Memorandum D	D15-2-8 dated January 16, 2014