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Henry Chih-hung Liu  
Executive Director of Economic Division  
Taipei Economic and Cultural Office in Canada  
World Exchange Plaza  
45 O'Connor Street, Suite 1960  
Ottawa, Ontario K1P 1A4

January 19, 2026

Dear Henry Chih-hung Liu:

The Canada Border Services Agency (CBSA) has today initiated an administrative review to determine the normal values and export prices of small and large power transformers originating in or exported from the Republic of Korea by Iljin Electric Co., Ltd. and of small power transformers originating in or exported from the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu by Shihlin Electric & Engineering Corporation (Shihlin).

The review follows a request for re-determination filed by an importer and is part of the CBSA's [administrative review policy](#) and the CBSA's enforcement of the Canadian International Trade Tribunal's (CITT) finding and order issued on:

- December 24, 2021, in Inquiry No. NQ-2021-003; and
- December 20, 2023, in Expiry Review No. RR-2022-004.

The notice and schedule for this review are available on the CBSA's [Dumping and subsidy administrative reviews](#) webpage.

The product definitions and the applicable tariff classification numbers of the goods subject to the CITT's finding and order can be found on the CBSA's [Small power transformers: Measures in force](#) and [Large power transformers: Measures in force](#) webpages.

The information collected during the course of this review will be used to update normal values and export prices, and to settle any requests for re-determination on hand and for future shipments in accordance with the *Special Import Measures Act* (SIMA).

This administrative review will be initiated by CBSA through the new [Anti-dumping and Countervailing E-filing \(ACE\)](#) web application. All submissions must be filed through ACE. More information can be found on the [Anti-dumping and countervailing e-filing web application user guide](#).

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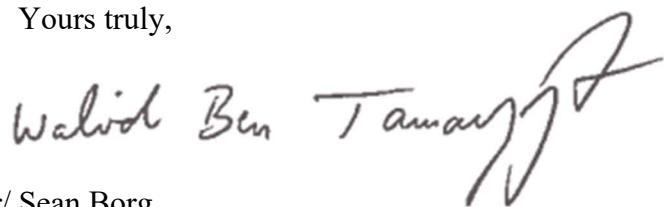
It may be necessary for officers of the CBSA to visit Shihlin to verify information provided by the company during the review. In such an eventuality, you will be notified in advance of any visit.

If Shihlin does not provide sufficient information to determine specific normal values or does not permit verification of information submitted, anti-dumping duties will be assessed in accordance with a ministerial specification pursuant to section 29 of SIMA at a rate of 21.3%, expressed as a percentage of the export price of the subject goods imported into Canada.

The CBSA will close the record on **May 28, 2026, by noon ET**. Interested parties are encouraged to provide any and all information that they feel is relevant to the review to the CBSA by the close of the record. Interested parties will have seven days from the close of the record to file case arguments concerning the review and 14 days from the close of the record to file reply submissions in respect of the case arguments.

Should you have any questions pertaining to this review, please contact Hugh Marcil, Assistant Director, SIMA Investigations Division, by [email](#) or at 613-862-0583.

Yours truly,



For/ Sean Borg  
A/Executive Director  
SIMA Investigations Division  
Trade and Anti-dumping Programs Directorate

ATTACHMENT

1. Exporter Dumping Request for Information



# Notice of initiation of administrative review: Small and Large Power Transformers (SLPT 2026 UP1)

Ottawa, January 19, 2026

The Canada Border Services Agency (CBSA) has today initiated an administrative review to determine the normal values and export prices of small and large power transformers originating in or exported from South Korea by Iljin Electric Co., Ltd. and of small power transformers originating in or exported from the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu (Chinese Taipei) by Shihlin Electric & Engineering Corporation.

The review follows a request for re-determination filed by an importer and is part of the CBSA's enforcement of the Canadian International Trade Tribunal (CITT) finding and order issued on December 24, 2021 and December 20, 2023, respectively, concerning the dumping of small power transformers from South Korea and Chinese Taipei and the dumping of large power transformers from South Korea, in accordance with the *Special Import Measures Act* (SIMA).

The product definition and the applicable tariff classification numbers of the goods subject to the CITT's finding and order (subject goods) can be found on the CBSA's [Small Power Transformers: Measures in force](#) and [Large Power Transformers: Measures in force](#).

Normal values and export prices established during this review will be effective for the subject goods released from the CBSA on or after the date of the conclusion of the review. Normal values and export prices determined on the basis of the review will be applied to any entries of subject goods under appeal that have yet to be re-determined at the time of the conclusion of this review.

Should an exporter decide to participate in this review, they are required to provide complete and accurate responses to the CBSA's RFIs by February 25, 2026, by 5:00 p.m. ET. An exporter will be considered cooperative if the requested information is complete, submitted on time and the exporter permits verification of the data. The [schedule for this administrative review](#) is now available.

If an exporter does not provide sufficient information to determine specific normal values or does not permit verification of information submitted, anti-dumping duties will be assessed in accordance with a ministerial specification pursuant to section 29 of SIMA at a rate of **73.1%** or **21.3%** for subject small power transformers from South Korea and Chinese Taipei, respectively, and **101%** for subject large power transformers from South Korea, expressed as a percentage of the export price of the subject goods imported into Canada.

Exporters that are not the manufacturers of the subject goods (e.g. trading companies, vendors, etc.) will receive normal values only to the extent that their suppliers/manufacturers provide sufficient information to permit the determination of normal values and export prices.

Responses to the importer RFI are due by February 9, 2026, by 5:00 p.m. ET. Importers are cautioned that new normal values, when issued, may be higher than those currently in effect and that this could result in additional assessments of anti-dumping duties. Importers are also cautioned that unless an exporter co-operates in the administrative review and receives specific normal values at their conclusion, subsequent imports of subject goods from that exporter will be assessed anti-dumping duties based on ministerial specifications.

All parties are cautioned that where there are increases in domestic prices, and/or costs, the export price for sales to Canada should be increased accordingly to ensure that any sale made to Canada is not only above the normal value but at or above selling prices and full costs and profit of the goods

in the exporter's domestic market. If exporters did not adjust export prices accordingly, retroactive assessments of anti-dumping duty may be warranted.

This administrative review will be initiated by CBSA through the [Anti-dumping and countervailing e-filing \(ACE\) web application](#). Responses to all questionnaires must be filed through ACE. More information can be found on the [ACE web application user guide](#).

## Contact us

**Email:** [simaregistry-depotlmsi@cbsa-asfc.gc.ca](mailto:simaregistry-depotlmsi@cbsa-asfc.gc.ca)

**Date modified:**

2026-01-19



## Small power transformers: Measures in force

Dumping (Chinese Taipei, and South Korea)

### Measure in force code (MIF code)

SPT

## Product information

### Product definition

Liquid dielectric transformers having a top power handling capacity equal to or greater than 3,000 kilovolt amperes (kVA) (3 megavolt amperes (MVA)), and less than 60,000 kilovolt amperes (kVA) (60 megavolt amperes (MVA)), and having a nominal high voltage rating of greater than 34.5 kilovolts (kV), whether assembled or unassembled, complete or incomplete, originating in or exported from the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu (Chinese Taipei), and the Republic of Korea.

## Investigation information

The dates of the proceeding concerning this case are:

Action	Date
<a href="#">Initiation of investigation</a>	April 15, 2021
<a href="#">Preliminary determination</a>	August 27, 2021
<a href="#">Final determination</a>	November 25, 2021
<a href="#">Canadian International Trade Tribunal finding</a>	December 24, 2021
<a href="#">Export Price Review: Hyundai Energy</a>	April 11, 2023

## Tariff classification numbers

Beginning January 1, 2022, under the revised customs tariff schedule, subject goods are normally classified under the following tariff classification numbers:

8504.22.00.20  
8504.23.00.10  
8504.23.00.20  
8504.90.90.10  
8504.90.90.82  
8504.90.90.90

Please note that these tariff classification numbers may apply to goods which are not subject to the *Special Import Measures Act* (SIMA) measures, may change because of amendments to the Departmental Consolidation of the Customs Tariff, or the subject goods may be imported under tariff classification numbers that are not listed. Refer to the product definition for the authoritative details regarding the subject goods.

For more information on the tariff classification numbers, please refer to [Harmonized Commodity Description and Coding System](#).

## Duty liability (Anti-dumping duties)

### Country of origin or export: Chinese Taipei, and South Korea

Effective on imports of subject goods released by the CBSA on or after December 24, 2021.

The following table identifies the exporters who currently have been issued normal values. Please refer to the [Normal value model ID table](#) for information relating to model IDs, model descriptions and units of measure. Information regarding the normal values of subject goods should be obtained from the exporter. Please note that model information is posted only for exporters who have successfully enrolled in an Exporter ID.

Country	Exporter	Exporter ID	Cooperative since	Last revised
Chinese Taipei	Shihlin Electric & Engineering Corporation	814909537RM0002	2021-11	2021-11
South Korea	HD Hyundai Electric Co., Ltd.	709294128RM0002	2021-11	2021-11
	ILJIN Electric Co., Ltd.	806119897RM0002	2021-11	2021-11

Pursuant to paragraph 41(1)(a) of the SIMA, the Canada Border Services Agency terminated the dumping investigation in respect of small power transformers exported to Canada from:

Country	Exporter	Exporter ID
South Korea	IEN Hanchang Co., Ltd.	776998908RM0001

For importations of subject goods originating in or exported from Chinese Taipei and South Korea, for which the exporter has not been issued specific normal values, the anti-dumping duties are equal to:

Country of origin or export	Margin of dumping rate for all other exporters <sup>1</sup>
Chinese Taipei	21.3%
South Korea	73.1%

<sup>1</sup>As a percentage of export price

## Disclosure of normal values

The liability for anti-dumping duty results from the proceeding conducted under [SIMA](#) and from the finding of the CITT. Information regarding the normal value of the subject goods in question and the amount of anti-dumping 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](#).

## General information for CBSA assessment and revenue management (CARM)

CARM is the official system of record for the assessment and collection of duties and taxes on imported commercial goods. In most circumstances, the CARM system will automatically calculate the amount of SIMA duties payable based on information provided; however, it is still your

responsibility to verify that the amounts assessed are correct and, if necessary, self-declare correct amounts. For additional information relating to CARM and self-assessing SIMA duties, please refer to the [Guide for self-assessing Special Import Measures Act duties](#) and applicable [D-Memorandums](#).

## Requests for re-determination information for CARM

Requests for re-determination relating to SIMA duties must be filed by the importer or the importer's agent via the CARM Client Portal (CCP), through the Statements of adjustment and appeals. Failure to submit correctly may result in rejection and/or delayed processing.

Summary decisions made by the CBSA respecting whether an imported good is subject to this measure in force can be found on [President-level re-determinations](#).

## Information required on customs documents

The import documentation should include the information listed below. Failure to provide this information may result in the application of penalties to the importer, pursuant to the [Administrative Monetary Penalty System \(AMPS\)](#).

The import documentation should clearly indicate the following:

- Confirmation whether the product is subject to anti-dumping duties
- Name and address of producer/manufacturer
- Exporter ID
- Name and location of plant/mill of production
- Place from which direct shipment to Canada began
- Name and address of vendor (if different from the producer)
- Country of origin
- Country of export
- Canadian customer's name and address
- Canadian importer's name and address (if different from the customer)
- Full product description of the goods, including:
  - Model ID
  - Model description
  - Maximum megavolt amperes (MVA) rating (i.e. top power handling capacity)
  - Nominal high voltage rating in kilovolts (kV)
  - Whether the unit(s) is assembled or unassembled
  - Whether accessories are being shipped separately
  - Whether spare parts are being shipped separately
  - Whether spare parts are included in the selling price
  - Whether insulation oil is included in the selling price
  - Whether installation, supervision, or any other services are included in the selling price
- Date of purchase order, date of sale, date of shipment
- Quantity (state unit of measure, e.g. kilograms, pounds, metric tonnes, etc.)
- Unit selling price and total selling price to importer in Canada
- Currency of settlement used (e.g. US\$, CDN\$, etc.)
- Terms and conditions of sale (e.g. FOB, CIF, etc.)
- All costs, expenses, and charges incurred by the exporter and vendor in the shipment of the subject goods to Canada (includes inland and ocean freight, insurance, duties, port and handling charges, etc.)
- The amount of any export taxes applicable to the goods

## Appeal decisions relating to subjectivity

Summaries of appeal decisions made by the CBSA respecting whether an imported good is subject to this measure in force can be found on the [President-level re-determinations](#) page.

## Email for duty assessment questions

[SIMA Compliance-Observation LMSI@cbsa-asfc.gc.ca](#)

## CITT reference number(s)

PI-2021-001

NQ-2021-003

**Date modified:**

2024-10-18