CBIC

Five-year countervailing duty on filler masterbatch from Vietnam

Notification No. 4/2026-Customs (CVD) imposes countervailing duty of USD 9.11 to 69.19 per MT on calcium carbonate filler masterbatch from Vietnam for five years.

THE MINISTRY OF FINANCE (Department of Revenue) issued Notification No. 4/2026-Customs (CVD), G.S.R. 841(E), dated September 23, 2026 and published the same day in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 771. It imposes a countervailing duty on "Calcium Carbonate Filler Masterbatch" falling under tariff item 3824 99 00, originating in, or exported from Vietnam, and imported into India. It is made under sub-sections (1) and (6) of section 9 of the Customs Tariff Act, 1975, read with rules 20 and 22 of the "Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidised Articles and for Determination of Injury) Rules, 1995". It is issued under F. No. CBIC-190354/123/2026-TRU and signed by Dheeraj Sharma, Under Secretary.

KEY FACTS

AUTHORITY

CBIC

PUBLISHED

September 23, 2026

ISSUED BY

Ministry of Finance (Department of Revenue)

DOCUMENT

Notification No. 4/2026-Customs (CVD), G.S.R. 841(E)

Five-year countervailing duty on filler masterbatch from Vietnam

CBIC · September 23, 2026

The Ministry of Finance (Department of Revenue) issued Notification No. 4/2026-Customs (CVD), G.S.R. 841(E), dated September 23, 2026 and published the same day in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 771. It imposes a countervailing duty on "Calcium Carbonate Filler Masterbatch" falling under tariff item 3824 99 00, originating in, or exported from Vietnam, and imported into India. It is made under sub-sections (1) and (6) of section 9 of the Customs Tariff Act, 1975, read with rules 20 and 22 of the "Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidised Articles and for Determination of Injury) Rules, 1995". It is issued under F. No. CBIC-190354/123/2026-TRU and signed by Dheeraj Sharma, Under Secretary.

The notification rests on the designated authority's final findings, F. No. 6/39/2024-DGTR, dated June 24, 2026 and published in the Gazette of India, Extraordinary, Part I, Section 1. The authority concluded that "the subject goods have been exported to India from the subject country at subsidised prices", Vietnam being the subject country, and that "the domestic industry has suffered material injury on account of the subsidised imports". It recommended a definitive countervailing duty. The notification does not give the subsidy or injury margins, the period of investigation or the name of the domestic industry.

The duty is an amount in US dollars per metric ton (MT). For goods originating in Vietnam and exported from "Any country including Vietnam", it is USD 15.16 for each of the four companies the notification calls the "Europlast Group": European Plastic Joint Stock Company, Yen Bai European Plastic Joint Stock Company, Nghe An European Plastic One Member Limited Liability Company and Polyfill joint stock company. It is USD 14.20 for ADC Plastic., JSC, USD 13.42 for An Tien Industries Joint Stock Company, USD 9.11 for Vitaplas Joint Stock Company and USD 16.03 for Vietnam Industrial Minerals International Joint Stock Company. US Masterbatch Joint Stock Company and US Masterbatch Joint Stock Company - Hung Yen Branch have USD 22.52 each. Serial number 11, "Any Producer" of goods originating in Vietnam, and serial number 12, any producer of goods originating in any country other than Vietnam and exported from Vietnam, are USD 69.19.

The duty in the table is not collected on every row. Note 1 says it is collected for serial numbers 1 to 8, 11 and 12, because its sum with the anti-dumping duty on the same goods under Notification No. 37/2025-Customs (ADD), dated December 24, 2025 (G.S.R. 920(E)), does not exceed the producers' injury margin. Note 2 says it is not collected for serial numbers 9 and 10, the two US Masterbatch entries, because its sum with the anti-dumping duty imposed under the residual category of that notification exceeds their injury margin. The notification does not state the anti-dumping duty amounts or the injury margins. An individual rate for serial numbers 1 to 10 applies only on a valid commercial invoice carrying the declaration set out in Note 3, dated and signed

by an official of the entity issuing the invoice, with the official's name and function; without it, the duty for all other producers applies.

The duty is levied for five years from the date of publication of the notification in the Official Gazette, September 23, 2026, unless revoked, superseded or amended earlier, and is payable in Indian currency. It is converted at the exchange rate notified under section 14 of the Customs Act, 1962 on the date the bill of entry is presented under section 46 of that Act.

Issued by	Ministry of Finance (Department of Revenue)
Document	Notification No. 4/2026-Customs (CVD), G.S.R. 841(E)
Dated	September 23, 2026
Published	Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 771, September 23, 2026
Applies to	"Calcium Carbonate Filler Masterbatch" under tariff item 3824 99 00, originating in, or exported from Vietnam
Takes effect	September 23, 2026, the date of publication in the Official Gazette, for five years unless revoked, superseded or amended earlier
Duty	USD 9.11 to USD 69.19 per MT, payable in Indian currency
Not collected	Serial numbers 9 and 10, US Masterbatch Joint Stock Company and its Hung Yen Branch (USD 22.52 per MT): with the residual anti-dumping duty, the sum exceeds their injury margin
Anti-dumping duty on the same goods	Notification No. 37/2025-Customs (ADD), December 24, 2025 (G.S.R. 920(E))
Based on	Final findings F. No. 6/39/2024-DGTR, June 24, 2026
Individual rates need	A valid commercial invoice carrying the declaration set out in Note 3
Legal basis	Section 9(1) and (6), Customs Tariff Act, 1975; rules 20 and 22 of the countervailing duty rules, 1995
File number	F. No. CBIC-190354/123/2026-TRU
Signed by	Dheeraj Sharma, Under Secretary

Countervailing duty on calcium carbonate filler masterbatch

S. No.	Country of origin	Country of export	Producer	Duty (USD per MT)	Collected

1	Vietnam	Any country including Vietnam	European Plastic Joint Stock Company ("EuroPlast")	15.16	Yes
2	Vietnam	Any country including Vietnam	Yen Bai European Plastic Joint Stock Company ("Yenbai")	15.16	Yes
3	Vietnam	Any country including Vietnam	Nghe An European Plastic One Member Limited Liability Company ("Nghe")	15.16	Yes
4	Vietnam	Any country including Vietnam	Polyfill joint stock company ("Polyfill") (collectively referred to as "Europlast Group")	15.16	Yes
5	Vietnam	Any country including Vietnam	ADC Plastic., JSC	14.20	Yes
6	Vietnam	Any country including Vietnam	An Tien Industries Joint Stock Company	13.42	Yes
7	Vietnam	Any country including Vietnam	Vitaplas Joint Stock Company (Vitaplas)	9.11	Yes
8	Vietnam	Any country including Vietnam	Vietnam Industrial Minerals International Joint Stock Company	16.03	Yes
9	Vietnam	Any country including Vietnam	US Masterbatch Joint Stock Company	22.52	No (Note 2)
10	Vietnam	Any country including Vietnam	US Masterbatch Joint Stock Company - Hung Yen Branch	22.52	No (Note 2)
11	Vietnam	Any country including Vietnam	Any Producer	69.19	Yes
12	Any country other than Vietnam	Vietnam	Any Producer	69.19	Yes

The notification (PDF, 806 KB)

Source: Gazette of India, CG-DL-E-23092026-276449.

Checked against the official copy on October 28, 2026.

IndusDesk

hello@indusdesk.com · +91 11 4141 3939

9th Floor, Hemkunt House, Rajendra Place, New Delhi, Delhi 110008, India

Read online: indusdesk.com/customs/insights/five-year-countervailing-duty-on-filler-masterbatch-from-vietnam/