Dumping Commodity Register

Hot Rolled Coil Steel

Exported from Taiwan

Document release date	Brief description of change(s)		
6 October 2016	Addition of CCID – Tiasco Limited		
14 February 2017	Manufacturer / Supplier Relationship update		
6 April 2017	Addition of Ministerial Instrument 4 of 2017		
20 December 2017	Implementation of new measures following continuation inquiry.		
24 September 2018	otember 2018 Implementation of new measures following review of measures.		
20 April 2020	Department name change		
17 September 2020	Implementation of new measures following review 528.		

Note:

DCRs notify the outcomes of finalised investigations and should be read in conjunction with any relevant current investigations, such as reviews and inquiries. Please refer to the <u>Cases Page</u> on the website to locate any current information for this commodity

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Question	Response				
1. What countries do measures apply to?	Measures currently apply to goods from Taiwan.				
	steel exported from exported from Japan	cember 2012 anti-dumping measures in the form of interim dumping duties (IDD) were imposed on hot rolled coil (HRC) orted from Japan, the Republic of Korea (Korea), Malaysia and Taiwan. On 17 July 2013, the IDD rates applying to HRC steel from Japan, Korea, Malaysia and Taiwan were revised following a reinvestigation of anti-dumping measures. For more on please refer to the Final Report REP 209 and Anti-Dumping Notice 2013/49.			
	On 21 December 20	On 21 December 2017, anti-dumping measures in the form of IDD were continued on hot rolled coil steel exported from Taiwan.			
	, -	Anti-Dumping measures in the form of IDD on hot rolled coil steel exported from Japan, the Republic of Korea and Malaysia have			
	expired. For more in	iformation please	refer to the Final Repo	rt <u>REP 400</u> and Anti-Dumping Notice <u>2017/166</u>	
	On 17 September 2020, with an effective date of 18 September 2020, anti-dumping measures in the form of interim dumping duties				
	(IDD) were varied on hot rolled coil steel exported from Taiwan following a review of measures. For more information please refer				
	to the Final Report REP 528 and Anti-Dumping Notice 2020/92.				
2. What types of hot rolled coil steel are subject to antidumping measures?					
	 The following descriptions are <u>excluded</u> from measures, exemption type "GOODS" applies: Hot rolled products having patterns in relief (known as checker plate); and Hot rolled plate products being sheet with thickness of or greater than 3/16" or 4.75mm. 				
	Anti-dumping measures do not apply to goods subject to the Tariff Concession Orders (TCOs). Description of goods subject to these TCOs can be located on the Australian Border Force website and can be entered using the Dumping Exemption 'GOODS'.				
		TCO Number	Date of effect	Ministerial Exemption Certificate	
		TC 1349335 TC 1349331 TC1349332	28 December 2012	No 4 of 2013 dated 19 November 2013	-
		TC1635932	25 October 2016	No 4 of 2017 dated 30 March 2017	

2. What types of hot rolled coil steel are subject to antidumping measures? (continued)	Please Note: 1. When importing goods into the country importers are required to self-assess whether the imported goods meet the goods description outlined above and whether anti-dumping measures apply. 2. The Anti-Dumping Commission is not in a position to provide advice on whether certain goods meet the description above. 3. The use of exemption types is subject to monitoring by the Anti-Dumping Commission (the Commission) and Australian Border Force (ABF).
3. How much Interim Dumping Duties (IDD) will	<u>IDD – all exporters</u>
importers have to pay?	IDD is in the form of a floor price measure. The total IDD liability is the amount by which the dumping export price (DXP) is lower than the floor price.
4. Example of how to	Floor Price measures
calculate the interim dumping duty (IDD)	The following is an <u>example</u> of how to calculate the IDD liability of a floor price measure.
	DXP = AUD \$1,000 (Free-On-Board (FOB), cash)
	• Floor Price = AUD \$1,500 (FOB, cash)
	IDD Liability
	The amount, if any, by which the DXP (\$1,000) is lower than the floor price (\$1,500).
	\$1,500 - \$1,000 = \$500.
5. What is the dumping export price (DXP) and how do I calculate it?	The DXP refers to the actual export price of the exported goods. The DXP should reflect the total export (invoice) price of the goods being entered, not the unit price of the goods.
	The DXP should be recorded on the relevant Full Import Declaration for the goods in the same terms as the export terms for the goods. Calculating the DXP may involve adjusting the actual export invoice price of the goods to the terms specified.
	For example, if the export terms are "FOB, cash" and the actual invoice terms of the goods are "CIF, 60 days, packed", the following
	adjustments will need to be made in order to calculate the DXP at FOB, cash level.
	step 1 - an adjustment for interest on credit terms will need to be made; and
	step 2 - the overseas freight and insurance components will need to be subtracted from the export invoice price.

What is the dumping				
export price (DXP) and how				
do I calculate it? (continued)				

Where suitable evidence cannot be proffered by the importer of the interest rate, then 1.0% per month (0.033% per day) should be applied to the actual invoice price credit terms.

An example of adjusting for credit and incoterms is provided below:

- Invoice terms = CIF, 60 days
- AEP terms = FOB, cash
- Export price invoice amount = \$1,000
- Marine insurance and ocean freight amount = \$100

Step 1 - adjust for credit terms

- 1. <u>1% per month</u> interest rate should be applied to the invoiced price credit terms (i.e. 30 days = 1%)
- 2. If the invoiced CIF, 60 days price is \$1,000, then the CIF, cash price = \$980 (\$1,000 less 2%)

Step 2 - adjust for incoterms

- 3. Adjust for freight and insurance to calculate DXP at FOB, cash equivalent
- 4. CIF, cash price of \$980 minus freight and insurance amount of \$100 = \$880
- 5. The DXP price = \$880 FOB, cash

6. What information is needed to complete an import declaration for goods subject to measures?

The information required by an importer or Customs broker to complete an import declaration for goods subject to IDD is:

- DXP;
- Dumping Specification Number (DSN) or exemption type (where appropriate);
- Country (this is usually country of origin or export country);
- Tariff classification and statistical code;
- Exporter / supplier; and
- Quantity.

Please see below to determine which DSN applies to the exporter of your goods.

7. What DSN do I use for my
imported goods and what
are the rates for my
exporter?

The following DSNs apply to goods exported from Taiwan and entered for home consumption on or after 18 September 2020.

Exporter	CCID	Description	Measure	Floor Price	Export Terms	DSN
Taiwan						
China Steel Corporation Supplied directly or through: China Steel Global Trading Corporation; or PinWan Enterprise Co Ltd; or Tiasco Ltd; or Steel Line Corporation Sdn. Bhd; or Marubeni-Itochu Steel Enterprise Co Ltd.	CCK7643374H CEL9676436X CEE4373333H CCT6743696C CEE3794397X CER6679743H CEY3646374H CCN4464944X	All Types	IDD Floor Price	Confidential	FOB, cash	87
Chung Hung Steel Corporation Supplied directly or through: PinWan Enterprise Co Ltd	CCH3364396L CEE4373333H	All Types	IDD Floor Price	Confidential	FOB, cash	88
Shang Chen Steel Co Ltd Supplied directly or through: Yi Thai International Co Ltd	CEA6974366Y CCX9933334N CEW4463444Y	All Types	IDD Floor Price	Confidential	FOB, cash	89
All Other Exporters		All Types	IDD Floor Price	Confidential	FOB, cash	90

<u>Please Note:</u> The Floor Price is considered confidential. Please see below on how importers can request the confidential rates.

8. How do I find out the confidential rates for my exporter?

The floor price for each DSN are considered confidential and will not be published.

Importers of HRC may be provided with the confidential IDD and the AEP, however the onus is on the importer to substantiate their commercial relationship with an exporter/supplier of HRC by providing evidence of:

- A previous trading history with a nominated exporter/supplier of the goods. Evidence of a trading history would take the form of at least commercial invoices, packing list and bills of lading from previous shipments. Additional documentation may be requested by the Commission; or
- In the absence of a trading history, an offer or a quotation from an exporter/supplier of goods subject to dumping/countervailing measures. The offer or quotation must be on the exporter/supplier's company letterhead emails will not generally be accepted.

Requests and evidence should be sent to clientsupport@adcommission.gov.au

8. How do I find out the confidential rates for my exporter? (continued)	Please note: 1. Any requests for the confidential information that do not include sufficient evidence as outlined above will be rejected. 2. Only as much of the confidential information as is necessary to enter the goods will be provided. The ABF will conduct monitoring of imports subject to anti-dumping measures consistent with its published policy.			
9. Are there any exporters exempt from the antidumping measures?	All exporters of hot rolled coil steel exported from Taiwan are subject to IDD. The 'all other exporters' rate of IDD will apply to exported goods unless an importer has evidence that the goods are being supplied either directly by a named exporter or through a linked supplier.			
10. How long are the measures in place for?	The measures have been imposed for five years, unless revoked earlier. In the case of hot rolled coil steel, the measures are in place until 20 December 2022.			
11. What tariff classifications	Goods subject to measure	s should be classified using the tar	riff sub-headings and associ	ated statistical codes below:
and statistical codes are covered by the anti-dumping		Tariff subheading	Statistical codes	
measures?		7208.25.00	32	
medsures:		7208.26.00	33	
		7208.27.00	34	
		7208.36.00	35	
		7208.37.00	36	
		7208.38.00	37	
		7208.39.00	38	
		7208.53.00	42	
		7208.54.00	43	
		7208.90.00	30	

7211.14.00

7211.19.00

These tariff classifications and statistical codes may apply to goods which are not subject to measures, may change because of amendments to the Working Tariff or the subject goods may be imported under tariff classification numbers that are not listed.

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The listing of this tariff classification and statistical code is for convenience or reference only and does not form part of the goods description. Please refer to the goods description for authoritative detail regarding goods subject to measures.

Where importers are unclear on the correct tariff classification of their goods, it is recommended they check the <u>Working Tariff page</u> on the ABF website or contact the ABF on 131 881.

12. What are the duty assessment importation and application period dates?

An importer of goods on which an IDD has been paid, may lodge an application with the Commissioner of the Anti-Dumping Commission requesting that the Parliamentary Secretary to the Minister for Industry and Science make an assessment of the final liability of those goods to duty.

This usually occurs when an importer considers that the IDD paid in respect of goods exceed the total amount payable (i.e. importers consider they are entitled to a refund of duties). In relation to IDD, an importer may consider that the dumping margin for the goods is now less than it was during the investigation period, or that its exporter is no longer dumping, and as a result it has paid more duty than it should have paid.

There are a series of time frames fixed by legislation that govern the duty assessment system (referred to as importation periods). The duty assessment importation periods and application dates for rot rolled coil steel from Taiwan are as follows:

Importation Period	Application Period
20 December 2019 – 19 June 2020	20 June 2020 – 19 December 2020
20 June 2020 – 19 December 2020	20 December 2020 – 19 June 2021
20 December 2020 – 19 June 2021	20 June 2021 – 19 December 2021
20 June 2021 – 19 December 2021	20 December 2021 – 19 June 2022
20 December 2021 – 19 June 2022	20 June 2022 – 19 December 2022
20 June 2022 – 19 December 2022	20 December 2022 – 19 June 2023

More information about duty assessments is available on the **Anti-Dumping Commission website**.