

Australian Government Department of Industry, Science and Resources



## **Dumping Commodity Register**

## **Aluminium Zinc Coated Steel**

**Goods Exported from:** 

Country	Measure	Date Measures Imposed	Date Measures Expire	Last Anti-Dumping Notice	
CHINA	IDD & ICD	5-August-2013	5-August-2028	<u>2023/034</u>	
KOREA	IDD	24-December-2021	24-December-2026	2021/147	
VIETNAM	IDD	24-December-2021	24-December-2026	<u>2021/147</u>	

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### 1. What is the function of the Dumping Commodity Register (DCR)?

The Anti-Dumping Commission (ADC) is committed to supporting importers, practitioners and users of the anti-dumping system through providing accessible and up to date information in the DCR.

DCRs provide importers and licensed customs brokers with general guidance and the necessary information to use when lodging an import declaration to clear goods subject to anti-dumping measures.

It is outside the role of the Commission to provide advice on whether specific goods are exempted from or subject to anti-dumping measures. Importers or their agents are required to provide self-assessed information, regarding the goods being imported, in the import declaration.

Interested parties should obtain their own independent professional advice in making any decisions in relation to importing and/or declaring goods subject to anti-dumping measures.

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

### 2. What types of aluminium zinc coated steel are subject to antidumping measures?

#### For <u>CHINA</u>, the goods subject to measures include:

Aluminium zinc coated steel that is:

- a flat rolled product of iron and non-alloy steel;
- plated or coated with aluminium-zinc alloys;
- whether or not surface treated including combinations of surface treatments; and
- whether or not including resin coating.

Sizes

• in widths equal to or greater than 600mm.

#### For KOREA and VIETNAM (relevant to ADN 2021/123), the goods subject to measures include:

Flat rolled iron and steel products (whether or not containing alloys), of a width equal to or greater than 600 millimetres ('mm'), plated or coated with aluminium-zinc alloys, not painted, and whether or not including resin coating.

#### The following are <u>excluded</u> from measures, exemption type "GOODS" applies:

- Aluminium zinc coated steel that is painted or pre-painted (including colorbond).
- Aluminium zinc coated steel that is un-passivated (often referred to as unchromated).
- Aluminium Zinc Coated Steel with a width of between 1,188mm and 1,212mm and a thickness
  of between 1.52mm and 1.68mm meeting the description detailed in <u>Ministerial Exemption</u>
  <u>Instrument No 3 of 2015</u>

The amount of aluminium zinc coating on the steel is described as its coating mass and is nominated in grams per meter squared (g/m2), with the prefix being AZ (Aluminium Zinc). Common coating masses used are: AZ200, AZ150, AZ100, and AZ70.

For more information about the description of the goods subject to measures, refer to Final Report REP 450 and REP 558

#### Please Note:

- When importing goods into the country importers are required to self-assess whether the goods meet the goods description outlined above and whether the anti-dumping measures description apply.
- Anti-Dumping Commission is not in a position to provide advice on whether certain goods meet the description above.
- The use of exemption types is subject to monitoring by the Anti-Dumping Commission and the Australian Border Force.

# 3. What tariff classifications and statistical codes are covered by the anti-dumping measures?

Goods subject to measures should be classified using the classification and associated statistical codes below:

Tariff Classification	Statistical code
7210.61.00	60, 61 and 62
7225.99.00 (Korea, Vietnam)	39

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.

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.

# 4. How much Interim Dumping Duty (IDD) / Interim Countervailing Duty (ICD) will an importer have to pay?

#### **IDD (Combination)**

IDD in the form of a fixed and variable measure. The total IDD liability is calculated as follows:

 fixed component of IDD: dumping export price (DXP) or ascertained export price (AEP), whichever is the greatest,

multiplied by the applicable IDD ad valorem duty rate; plus

• variable component of IDD: the amount, if any, by which the DXP is lower than the AEP.

#### IDD (Floor Price)

IDD in the form of a floor price measure. The total IDD liability is the amount, if any, by which the DXP is lower than the floor price.

#### <u>ICD</u>

The ICD liability is calculated by multiplying the DXP by the ICD ad valorem duty rate

#### Fixed and variable measures

The following is an **<u>example</u>** of how to calculate the IDD and ICD liability.

- DXP = AUD \$1,000 (Free-On-Board (FOB), cash)
- AEP = AUD \$2,000 (FOB, cash)
- IDD ad valorem rate = 10%
- ICD ad valorem rate = 15%

<u>Fixed component of IDD</u>: The higher of the DXP (\$1,000) or AEP (\$2,000) multiplied by the IDD ad valorem rate (10%) \$2,000 x 10% = \$200

Variable component of IDD: the amount, if any, by which the DXP (\$1,000) is lower than the AEP (\$2,000) \$2,000 - \$1,000 = \$1,000 Total IDD liability: \$1,200 (\$200 + \$1,000) ICD liability: DXP (\$1,000) multiplied by the countervailing duty rate (15%) = \$150

### 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.

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
- Specified terms = FOB, cash
- Marine insurance and ocean freight amount = \$100

#### Step 1 - adjust for credit terms

- 1% per month 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

The DXP price = \$880 FOB, cash.

### 6. What Dumping Specification Number (DSN) do I use and what are the rates for my exporter?

The following DSNs apply to goods exported from **China** entered for home consumption on or after **20 March 2021**:

Exporter Name	CCID	DSN	Measure	Measure Type	Effective Rate of Duty	Ascertained Export Price/Floor Price	Export Price terms
CHINA							
Supplied directly or through: Duferco Asia Pte Ltd	CEA6994776C CEW6943696Y CFN693939W CCH374996W	80	IDD	Combination	21.6%	Confidential	FOB, cash
Zhejiang Huada New Materials Co. Ltd	CFR9376649C	81	IDD & ICD	Floor price and ICD	0.5%	Confidential	FOB, cash
Angang Steel Company Ltd	CCG4794763H	82	IDD	Combination	22.5%	Confidential	FOB, cash
Union Steel China Co., Ltd	ССЈ4469333Н	83	IDD	Combination	22.5%	Confidential	FOB, cash
Yieh Phui(China) Technomaterial Co Ltd	ССМ7366673М	84	IDD	Combination	22.5%	Confidential	FOB, cash
All Other Exporters		85	IDD & ICD	Combination	33.0%	Confidential	FOB, cash

The following DSNs apply to goods exported from Korea and Vietnam entered for home consumption on or after 25 December 2021:

Exporter Name	CCID	DSN	Measure	Measure Type	Fixed rate of DSA	Ascertained Export Price	Export Price terms
KOREA							
KG Dongbu Steel Co Ltd Supplied direct or through Metal Plus	CGG7469344E CFR7997999M	69	IDD	Combination	2.6%	Confidential	FOB, cash

Dongkuk Coated Metal Co.Ltd (formerly Dongkuk Steel Mill Co Ltd) Supplied directly or through GS Global Corp.; Duferco SA; Duferco Asia PTE LTD Marubeni-Itochu Steel Ltd	CHK9447774F CCJ3977933X CEL4436739X CFR7636994F CCH3749967W CFN6939399W CFH4966467A	70	IDD	Combination	3.9%	Confidential	FOB, cash
All Other Exporters		71	IDD	Combination	10.5%	Confidential	FOB, cash
VIETNAM							
Hoa Phat Steel Sheet Co Ltd	CFF4663393H	72	IDD	Combination	5.5%	Confidential	FOB, cash
Nam Kim Steel Joint Stock Company	CER7447733M CGA3699377L			·	EXEMP	۲	
Hoa Sen Group Joint Stock Company Supplied directly or through: Aspac Alliance Steels SDN BHD Duferco SA Duferco Asia Pte Ltd	CCX4644936H CCE6446493T CCH3749967W CFN6939399W	73	IDD	Combination	8.1%	Confidential	FOB, cash
All exporters		74	IDD	Combination	13.1%	Confidential	FOB, cash

#### Please Note:

- IDD, ICD ad valorem rates, floor price and AEP are considered confidential. Please see below on how importers can request the rates.
- The actual duty liability may be higher than the effective rate of duty published due to the variable component of IDD.

# 7. How do I find out the confidential rate and ascertained export price for my exporter?

The IDD ad valorem rate, floor price and the AEP for each DSN are considered confidential and will not be published. Importers of these goods 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 their goods 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.

Requests and evidence should be sent to <a href="mailto:clientsupport@adcommission.gov.au">clientsupport@adcommission.gov.au</a>

#### Please note:

- Any requests for the confidential information that do not include sufficient evidence as outlined above will be rejected.
- Only as much of the confidential information as is necessary to enter the goods will be provided.

# 8. 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/ICD 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 tables in Question 6 to determine which DSN applies to the exporter of your goods.

### 9. 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 requesting that the Parliamentary Secretary 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 China are:

Importation Period	Application Period
5 August 2022 – 4 February 2023	5 February 2023 – 4 August 2023
5 February 2023 – 5 August 2023	6 August 2023 – 4 February 2024
5 August 2023 – 4 Februrary 2024	5 February 2024 – 4 August 2024
5 February 2024 – 4 August 2024	5 August 2024 – 4 February 2025
5 August 2024 – 4 February 2025	5 February 2025 – 4 August 2025
5 February 2025 – 4 August 2025	5 August 2025 – 4 February 2026
5 August 2025 – 4 February 2026	5 February 2026 – 4 August 2026
5 February 2026 – 4 August 2026	5 August 2026 – 4 February 2027
5 August 2026 – 4 February 2027	5 February 2027 – 4 August 2027
5 February 2027 – 4 August 2027	5 August 2027 – 4 February 2028
5 August 2027 – 4 February 2028	5 February 2028 – 4 August 2028
5 February 2028 – 5 August 2028	6 August 2028 – 4 February 2029

The duty assessment importation periods and application dates for Korea and Vietnam are:

Importation Period	Application Period
24 December 2021 – 23 June 2022	24 June 2022 – 23 December 2022
24 June 2022 – 23 December 2022	24 December 2022 – 23 June 2023
24 December 2022 – 23 June 2023	24 June 2023 – 23 December 2023
24 June 2023 – 23 December 2023	24 December 2023 – 23 June 2024
24 December 2024 – 23 June 2024	24 June 2024 – 23 December 2024
24 June 2024 – 23 December 2024	24 December 2024 – 23 June 2025
24 December 2024 – 23 June 2025	24 June 2025 – 23 December 2025
24 June 2025 – 24 December 2026	25 December 2026 – 23 June 2027

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

## 10. What are the key reports and notices linked to the measures on aluminium zinc coated steel?

Date	Description	Report	ADN
Published			
5 Aug 2013	Measures imposed on China and Korea. Investigation terminated for Taiwan.	Final report <u>REP 190</u>	<u>2013/66</u>
26 Nov 2015	Exemption of certain goods following Exemption Inquiry	Final report <u>EX0028</u>	2015/138
17 Jul 2018	Continuation of Measures imposed on China. Measures expired for Korea.	Final report <u>REP 450</u>	<u>2018/97</u>
30 Apr 2018	Measures varied on China (Baoshan Iron & Shanghai Meishan) following Review of Measures	Final Report <u>REP</u> 409/410	<u>2018/54</u>
17 Jul 2018	Measures varied on China and Korea following Review of Measures	Final Report <u>REP 456</u>	2018/95
1 Apr 2019	Measures imposed on China (Zheijiang Huada) following Accelerated Review	Final report <u>REP 500</u>	2019/27
16 Oct 2019	Measures (Countervailing) imposed on China (Zheijiang Huada) following Accelerated Review	Final report <u>REP 519</u>	2019/120
19 Mar 2021	Measures varied on China following Review of Measures.	Final report <u>REP 521 &amp;</u> 522	2021/014

24 Dec 2021	Measures imposed on Korea and Vietnam following Dumping	Final report <u>REP 558</u>	<u>2021/147</u>
	Investigation.		
3 Jul 2023	Continuation of Measures imposed on China.	Final report <u>REP 610</u>	<u>2023/034</u>