



# 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	Implementation of new measures following review of measures.

**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 [Cases Page](#) on the website to locate any current information for this commodity

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Question	Response														
1. What countries do measures apply to?	<p>On 24 September 2018, with an effective date of 25 September 2018, 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.</p> <p>For more information please refer to the Final Report <a href="#">REP 454</a> and Anti-Dumping Notice <a href="#">2018/126</a>.</p>														
2. What types of hot rolled coil steel are subject to anti-dumping measures?	<p><b>The ‘description of goods’ subject to measures are:</b></p> <ul style="list-style-type: none"> <li>• A flat rolled product of iron or non-alloy steel;</li> <li>• Not clad, plated or coated (other than oil coated); and</li> <li>• Including HRC in sheet form.</li> </ul> <p><b>The following descriptions are <i>excluded</i> from measures, exemption type “GOODS” applies:</b></p> <ul style="list-style-type: none"> <li>• Hot rolled products having patterns in relief (known as checker plate); and</li> <li>• Hot rolled plate products being sheet with thickness of or greater than 3/16” or 4.75mm.</li> </ul> <p>Anti-dumping measures do not apply to goods subject to the Tariff Concession Orders (TCOs). Goods description of goods subject to these TCOs can be located on the Department of Immigration and Border Protection <a href="#">website</a> and can be entered using the Dumping Exemption GOODS.</p> <table border="1" data-bbox="734 863 1785 1107"> <thead> <tr> <th>TCO Number</th> <th>Date of effect</th> <th>Ministerial Exemption Certificate</th> </tr> </thead> <tbody> <tr> <td>TC 1349335</td> <td rowspan="3">28 December 2012</td> <td rowspan="3"><a href="#">No 4 of 2013 dated 19 November 2013</a></td> </tr> <tr> <td>TC 1349331</td> </tr> <tr> <td>TC1349332</td> </tr> <tr> <td>TC1635932</td> <td>25 October 2016</td> <td><a href="#">No 4 of 2017 dated 30 March 2017</a></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>For more information about the description of goods subject to measures, please refer to Final Report <a href="#">REP 454</a>.</p> <p><b>Please Note:</b></p> <ol style="list-style-type: none"> <li>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.</li> <li>2. The Anti-Dumping Commission is not in a position to provide advice on whether certain goods meet the description above.</li> <li>3. The use of exemption types is subject to monitoring by the Anti-Dumping Commission (the Commission) and the Department of Immigration and Border Protection (DIBP).</li> </ol>	TCO Number	Date of effect	Ministerial Exemption Certificate	TC 1349335	28 December 2012	<a href="#">No 4 of 2013 dated 19 November 2013</a>	TC 1349331	TC1349332	TC1635932	25 October 2016	<a href="#">No 4 of 2017 dated 30 March 2017</a>			
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<p>3. How much Interim Dumping Duties (IDD) will importers have to pay?</p>	<p><b><u>IDD – all exporters</u></b></p> <p>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.</p>
<p>4. Example of how to calculate the interim dumping duty (IDD)</p>	<p><b><u>Floor Price measures</u></b></p> <p>The following is an <b>example</b> of how to calculate the IDD liability of a floor price measure.</p> <ul style="list-style-type: none"> <li>• DXP = AUD \$1,000 (Free-On-Board (FOB), cash)</li> <li>• Floor Price = AUD \$1,500 (FOB, cash)</li> </ul> <p><b>IDD Liability</b></p> <p>The amount, if any, by which the DXP (\$1,000) is lower than the floor price (\$1,500).  <math>\\$1,500 - \\$1,000 = \\$500</math>.</p>
<p>5. What is the dumping export price (DXP) and how do I calculate it?</p>	<p>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.</p> <p><b>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.</b></p> <p>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.</p> <ul style="list-style-type: none"> <li>• step 1 - an adjustment for interest on credit terms will need to be made; and</li> <li>• step 2 - the overseas freight and insurance components will need to be subtracted from the export invoice price.</li> </ul> <p>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.</p> <p>An example of adjusting for credit and incoterms is provided below:</p> <ul style="list-style-type: none"> <li>• Invoice terms = CIF, 60 days</li> <li>• AEP terms = FOB, cash</li> <li>• Export price - invoice amount = \$1,000</li> <li>• Marine insurance and ocean freight amount = \$100</li> </ul>

<p>5. What is the DXP and how do I calculate it? (continued)</p>	<p><b>Step 1 - adjust for credit terms</b></p> <ol style="list-style-type: none"> <li>1. <u>1% per month</u> interest rate should be applied to the invoiced price credit terms (i.e. 30 days = 1%)</li> <li>2. If the invoiced CIF, 60 days price is \$1,000, then the CIF, cash price = \$980 (\$1,000 less 2%)</li> </ol> <p><b>Step 2 - adjust for incoterms</b></p> <ol style="list-style-type: none"> <li>3. Adjust for freight and insurance to calculate DXP at FOB, cash equivalent</li> <li>4. CIF, cash price of \$980 minus freight and insurance amount of \$100 = \$880</li> <li>5. The DXP price = \$880 FOB, cash</li> </ol>
<p>6. What information is needed to complete an import declaration for goods subject to measures?</p>	<p>The information required by an importer or Customs broker to complete an import declaration for goods subject to IDD is:</p> <ul style="list-style-type: none"> <li>• DXP;</li> <li>• Dumping Specification Number (DSN) or exemption type (where appropriate);</li> <li>• Country (this is usually country of origin or export country);</li> <li>• Tariff classification and statistical code;</li> <li>• Exporter / supplier; and</li> <li>• Quantity.</li> </ul>

<p>7. What DSN do I use for my imported goods and what are the rates for my exporter?</p>	<p>The following DSNs apply to goods exported from Taiwan and entered for home consumption on or after 25 September 2018.</p> <table border="1" data-bbox="501 172 1899 829"> <thead> <tr> <th>Exporter</th> <th>CCID</th> <th>Description</th> <th>Measure</th> <th>Floor Price</th> <th>Export Terms</th> <th>DSN</th> </tr> </thead> <tbody> <tr> <td colspan="7"><b>Taiwan</b></td> </tr> <tr> <td><u>China Steel Corporation</u> Supplied directly or through: <u>China Steel Global Trading Corporation</u>; or <u>PinWan Enterprise Co Ltd</u>; or <u>Tiasco Ltd</u>; or <u>Steel Line Corporation Sdn. Bhd</u>; or <u>Marubeni-Itochu Steel Enterprise Co Ltd.</u></td> <td>CCK7643374H CEL9676436X CEE4373333H CCT6743696C CEE3794397X CER6679743H CEY3646374H CCN4464944X</td> <td>All Types</td> <td>IDD Floor Price</td> <td>Confidential</td> <td>FOB, cash</td> <td>83</td> </tr> <tr> <td><u>Chung Hung Steel Corporation</u> Supplied directly or through: <u>PinWan Enterprise Co Ltd</u></td> <td>CCH3364396L CEE4373333H</td> <td>All Types</td> <td>IDD Floor Price</td> <td>Confidential</td> <td>FOB, cash</td> <td>84</td> </tr> <tr> <td><u>Shang Chen Steel Co Ltd</u> Supplied directly or through: <u>Yi Thai International Co Ltd</u></td> <td>CEA6974366Y CCX9933334N CEW4463444Y</td> <td>All Types</td> <td>IDD Floor Price</td> <td>Confidential</td> <td>FOB, cash</td> <td>85</td> </tr> <tr> <td><u>All Other Exporters</u></td> <td></td> <td>All Types</td> <td>IDD Floor Price</td> <td>Confidential</td> <td>FOB, cash</td> <td>86</td> </tr> </tbody> </table> <p><b>Please Note:</b> The Floor Price is considered confidential. Please see below on how importers can request the confidential rates.</p>	Exporter	CCID	Description	Measure	Floor Price	Export Terms	DSN	<b>Taiwan</b>							<u>China Steel Corporation</u> Supplied directly or through: <u>China Steel Global Trading Corporation</u> ; or <u>PinWan Enterprise Co Ltd</u> ; or <u>Tiasco Ltd</u> ; or <u>Steel Line Corporation Sdn. Bhd</u> ; or <u>Marubeni-Itochu Steel Enterprise Co Ltd.</u>	CCK7643374H CEL9676436X CEE4373333H CCT6743696C CEE3794397X CER6679743H CEY3646374H CCN4464944X	All Types	IDD Floor Price	Confidential	FOB, cash	83	<u>Chung Hung Steel Corporation</u> Supplied directly or through: <u>PinWan Enterprise Co Ltd</u>	CCH3364396L CEE4373333H	All Types	IDD Floor Price	Confidential	FOB, cash	84	<u>Shang Chen Steel Co Ltd</u> Supplied directly or through: <u>Yi Thai International Co Ltd</u>	CEA6974366Y CCX9933334N CEW4463444Y	All Types	IDD Floor Price	Confidential	FOB, cash	85	<u>All Other Exporters</u>		All Types	IDD Floor Price	Confidential	FOB, cash	86
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<p>8. How do I find out the confidential rates for my exporter?</p>	<p>The floor price for each DSN are considered confidential and will not be published.</p> <p>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:</p> <ul style="list-style-type: none"> <li>• 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</li> <li>• 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.</li> </ul> <p>Requests and evidence should be sent to <a href="mailto:clientsupport@adcommission.gov.au">clientsupport@adcommission.gov.au</a></p>																																										

8. How do I find out the confidential rates for my exporter? (continued)	<p><b>Please note:</b></p> <ol style="list-style-type: none"> <li>1. Any requests for the confidential information that do not include sufficient evidence as outlined above will be rejected.</li> <li>2. Only as much of the confidential information as is necessary to enter the goods will be provided.</li> </ol> <p>The ABF will conduct monitoring of imports subject to anti-dumping measures consistent with its published policy.</p>																										
9. Are there any exporters exempt from the anti-dumping measures?	<p>All exporters of hot rolled coil steel exported from Taiwan are subject to IDD.</p> <p>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.</p>																										
10. How long are the measures in place for?	<p>The measures have been imposed for five years, unless revoked earlier.</p> <p>In the case of hot rolled coil steel, the measures are in place until 20 December 2022.</p>																										
11. What tariff classifications and statistical codes are covered by the anti-dumping measures?	<p>Goods subject to measures should be classified using the tariff sub-headings and associated statistical codes below:</p> <table border="1" data-bbox="819 740 1563 1225"> <thead> <tr> <th>Tariff subheading</th> <th>Statistical codes</th> </tr> </thead> <tbody> <tr><td>7208.25.00</td><td>32</td></tr> <tr><td>7208.26.00</td><td>33</td></tr> <tr><td>7208.27.00</td><td>34</td></tr> <tr><td>7208.36.00</td><td>35</td></tr> <tr><td>7208.37.00</td><td>36</td></tr> <tr><td>7208.38.00</td><td>37</td></tr> <tr><td>7208.39.00</td><td>38</td></tr> <tr><td>7208.53.00</td><td>42</td></tr> <tr><td>7208.54.00</td><td>43</td></tr> <tr><td>7208.90.00</td><td>30</td></tr> <tr><td>7211.14.00</td><td>40</td></tr> <tr><td>7211.19.00</td><td>41</td></tr> </tbody> </table> <p>Where importers are unclear on the correct tariff classification of their goods, it is recommended they contact the ABF on 131 881 for further advice.</p>	Tariff subheading	Statistical codes	7208.25.00	32	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	40	7211.19.00	41
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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:

<b>Importation Period</b>	<b>Application Period</b>
20 December 2017 – 19 June 2018	20 June 2018 – 19 December 2018
20 June 2018 – 19 December 2018	20 December 2018 – 19 June 2019
20 December 2018 – 19 June 2019	20 June 2019 – 19 December 2019
20 June 2019 – 19 December 2019	20 December 2019 – 19 June 2020
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](#).