



## Dumping Commodity Register

### Hot Rolled Structural Steel Sections

Exported from the Republic of Korea, the Kingdom of Thailand,  
Taiwan and Japan

Document release date	Brief description of change(s)
13 February 2018	Manufacturer-Supplier Amendment – Hyundai Steel Company
20 February 2018	Manufacturer-Supplier Amendment – JFE Bars and Shapes
28 March 2018	Name change – Feng Hsin Iron & Steel Co. Ltd to Feng Hsin Steel Co. Ltd
10 May 2018	Manufacturer-Supplier Amendment – Hyundai Steel Company
22 June 2018	Addition of Duferco Asia Pte Ltd as a supplier of JFE Bars and Shapes Corporation
24 October 2018	Addition of Duferco Asia Pte Ltd as a supplier of TS Steel Company Ltd
19 December 2018	Amendment of measures for goods exported from Korea following outcome of review 465.
12 November 2019	Amendment of measures following conclusion of review 499 and continuation 505.
21 November 2019	Amendment of measures for Tung Ho Steel Enterprise following continuation 505.
12 February 2020	Addition of exemption following completion of exemption 77.
8 April 2021	Amendment of measures for T S Steel Co Ltd and Siam Yamato Steel Co Ltd following ADRP Review 120 & 121.

**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>Measures currently apply to goods from the Republic of Korea (Korea), the Kingdom of Thailand (Thailand), Japan and Taiwan.</p> <p>On 20 November 2014, anti-dumping measures in the form of interim dumping duties (IDD) were imposed on hot rolled structural steel sections (HRS) exported from Korea, Thailand, Taiwan and Japan. For more information, please refer to Final Report <a href="#">REP 223</a> and Anti-Dumping Notice <a href="#">2014/127</a>.</p> <p>On 11 November 2019, with an effective date of 12 November 2019, anti-dumping measures in the form of IDD were amended on HRS exported from Korea, Thailand, Taiwan and Japan following a review and continuation of measures. For more information on the review of measures, please refer to Final Report <a href="#">REP 499</a> and Anti-Dumping Notice <a href="#">2019/125</a> for the review and <a href="#">REP 505</a> and Anti-Dumping Notice <a href="#">2019/126</a> for the continuation of measures.</p>
2. What types of HRS are subject to anti-dumping measures?	<p><b>The goods subject to measures include:</b></p> <p>Whether or not containing alloys:</p> <ul style="list-style-type: none"> <li>• universal beams (I sections), of a height greater than 130mm and less than 650mm;</li> <li>• universal columns and universal bearing piles (H sections), of a height greater than 130mm and less than 650mm;</li> <li>• channels (U sections and C sections) of a height greater than 130mm and less than 400mm; and</li> <li>• equal and unequal angles (L sections), with a combined leg length of greater than 200mm.</li> <li>• Minimal processing, such as cutting, drilling or painting does not exclude the goods from measures.</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 ‘T’ shaped sections, sheet pile sections and hot rolled merchant bar shaped sections, such as rounds, squares, flats, hexagons, sleepers and rails; and</li> <li>• sections manufactured from welded plate (e.g. welded beams and welded columns).</li> </ul> <p><u>Ministerial Exemption Instrument No 5 of 2019</u></p> <p>IDD does not apply to goods subject to <a href="#">Tariff Concession Order (TCO) 19104997</a> with an effective date of 4 July 2019.</p> <ul style="list-style-type: none"> <li>• Unequal angles, hot-rolled steel sections, complying with Australian and New Zealand Standard AS/NZS 3679.1:2016, Grade 300 or Grade 350, having either of the following: <ul style="list-style-type: none"> <li>(a) leg size 150 mm x 90 mm having any of the following: <ul style="list-style-type: none"> <li>(i) thickness being 8 mm or 10 mm or 12 mm;</li> <li>(ii) lengths of 9 m or 10.5 m or 12 m,</li> </ul> </li> <li>(b) leg size 150 mm x 100 mm having any of the following: <ul style="list-style-type: none"> <li>(i) thickness being 10 mm or 12 mm;</li> <li>(ii) lengths of 9 m or 10.5 m OR 12 m</li> </ul> </li> </ul> </li> </ul>

<p>2. What types of HRS are subject to anti-dumping measures? (continued)</p>	<p>For more information about the description of the goods subject to measures, please refer to the Final Report <a href="#">REP 499</a> and <a href="#">505</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 Australian Border Force (ABF).</li> </ol>
<p>3. How much interim dumping duty (IDD) will an importer have to pay?</p>	<p><b><u>IDD – all exporters from Korea, Thailand, Japan and Taiwan (except Feng Hsin, TS Steel and Tung Ho Steel Enterprise)</u></b></p> <p>IDD is in the form of a fixed and variable measure. The total IDD liability is calculated as follows:</p> <ul style="list-style-type: none"> <li>• 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; <b>plus</b></li> <li>• variable component of IDD: the amount, if any, by which the DXP is lower than the AEP.</li> </ul>
<p>4. Example of how to calculate the interim dumping duty (IDD) liability</p>	<p><b><u>Fixed and variable measures</u></b></p> <p>The following is an <b>example</b> of how to calculate the IDD and ICD liability of a fixed and variable measure.</p> <ul style="list-style-type: none"> <li>• DXP = AUD \$1,000 (Free-On-Board (FOB), cash)</li> <li>• AEP = AUD \$2,000 (FOB, cash)</li> <li>• IDD ad valorem rate = 10%</li> </ul> <p><b>IDD liability</b></p> <p><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 (AEP) x 10% = \$200</p> <p><u>Variable component of IDD:</u> The amount, if any, by which the DXP (\$1,000) is lower than the AEP (\$2,000) \$2,000 - \$1,000 = \$1,000</p> <p><b>Total IDD liability:</b> \$1,200 (\$200 + \$1,000)</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 price 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 price 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>• Specified terms = FOB, cash</li> <li>• Export price - invoice amount = \$1,000</li> <li>• Marine insurance and ocean freight amount = \$100</li> </ul> <p><b>Step 1 - adjust for credit terms</b></p> <ol style="list-style-type: none"> <li>1. 1% per month 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>1. Adjust for freight and insurance to calculate DXP at FOB, cash equivalent</li> <li>2. CIF, cash price of \$980 minus freight and insurance amount of \$100 = \$880</li> <li>3. 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>Please see below to determine which DSN applies to the exporter of your goods.</p>																																																	
<p>7. What are the rates for my exporter and what DSN do I use on the import declaration for my goods?</p>	<p>The following DSNs apply to goods exported from Korea and Thailand and entered for home consumption on or after 21 November 2019 (except DSN 107 which applies to goods exported and entered for home consumption on or after 6 April 2021).</p> <table border="1" data-bbox="506 619 1946 1278"> <thead> <tr> <th>Exporter</th> <th>CCID</th> <th>Measure</th> <th>Effective Rate of Duty</th> <th>Ascertained Export Price</th> <th>Export Terms</th> <th>DSN</th> </tr> </thead> <tbody> <tr> <td colspan="7"><b>Korea</b></td> </tr> <tr> <td><u>Hyundai Steel Company</u> supplied directly or through: <u>Steel Masters International (SMI) (ME) FZE</u>; or <u>SK Networks Co., Ltd</u>; or <u>Aspac Alliance Steels SDN BHD</u>; or <u>Duferco SA</u> <u>Duferco Asia Pte Ltd</u></td> <td>CCK4739994X CCL6407767A CCY6994439A CEY7734393W CCG6937743K CCE6446493T CCH374996W CFN6939399W</td> <td>IDD</td> <td>4.7%</td> <td>Confidential</td> <td>FOB, cash</td> <td>97</td> </tr> <tr> <td><u>All other Exporters</u></td> <td></td> <td>IDD</td> <td>7.9%</td> <td>Confidential</td> <td>FOB, cash</td> <td>98</td> </tr> <tr> <td colspan="7"><b>Thailand</b></td> </tr> <tr> <td><u>Siam Yamato Steel Co Ltd</u> Also known as: <u>Siam Steel International Public Company</u></td> <td>CCG3669773H CEE3936479T CCG3997973J CCE6737949Y</td> <td>IDD</td> <td>7.8%</td> <td>Confidential</td> <td>FOB, cash</td> <td>107</td> </tr> <tr> <td><u>All other Exporters</u></td> <td></td> <td>IDD</td> <td>7.7%</td> <td>Confidential</td> <td>FOB, cash</td> <td>100</td> </tr> </tbody> </table>	Exporter	CCID	Measure	Effective Rate of Duty	Ascertained Export Price	Export Terms	DSN	<b>Korea</b>							<u>Hyundai Steel Company</u> supplied directly or through: <u>Steel Masters International (SMI) (ME) FZE</u> ; or <u>SK Networks Co., Ltd</u> ; or <u>Aspac Alliance Steels SDN BHD</u> ; or <u>Duferco SA</u> <u>Duferco Asia Pte Ltd</u>	CCK4739994X CCL6407767A CCY6994439A CEY7734393W CCG6937743K CCE6446493T CCH374996W CFN6939399W	IDD	4.7%	Confidential	FOB, cash	97	<u>All other Exporters</u>		IDD	7.9%	Confidential	FOB, cash	98	<b>Thailand</b>							<u>Siam Yamato Steel Co Ltd</u> Also known as: <u>Siam Steel International Public Company</u>	CCG3669773H CEE3936479T CCG3997973J CCE6737949Y	IDD	7.8%	Confidential	FOB, cash	107	<u>All other Exporters</u>		IDD	7.7%	Confidential	FOB, cash	100
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7. What are the rates for my exporter and what DSN do I use on the import declaration for my goods? (continued)

The following DSNs apply to goods exported from Taiwan and Japan and entered for home consumption on or after 12 November 2019 (except for DSN 108 / T S Steel which applies to goods exported and entered for home consumption on or after 21 November 2019).

Exporter	CCID	Measure	Effective Rate of Duty	Ascertained Export Price	Export Terms	DSN
<b>Japan</b>						
<u>All other Exporters</u>		IDD	12.2%	Confidential	FOB, cash	101
<b>Taiwan</b>						
<u>Feng Hsin Steel Co. Ltd</u> Formally known as: <u>Feng Hsin Iron &amp; Steel Co Ltd</u>	CCC3496667J CCF7369944E CCG4936969C CFH4379976E			EXEMPT		
<u>T S Steel Co Ltd</u> supplied directly	CCC4933796F CCE3993676R			EXEMPT		
<u>T S Steel Co Ltd</u> supplied through: <u>Duferco Asia Pte Ltd</u>	CFN693939W			EXEMPT Importers entering goods manufactured by T S Steel Co Ltd and supplied indirectly through these traders are to use this DSN. A zero duty liability will be calculated.		108
<u>Tung Ho Steel Enterprise Corporation</u> supplied directly	CCE9479349F			EXEMPT		
<u>Tung Ho Steel Enterprise Corporation</u> supplied through: <u>Leong Huat Hardware (Private) Ltd</u> ; or <u>Steelaris Pte Ltd</u> ; or <u>Steel Masters International (SMI) (ME)</u> <u>Trans-Pacific Resources</u>	CCC6933477T CEF3997646C CEY7734393W CCN3773447X			EXEMPT Importers entering goods manufactured by Tung Ho Steel Enterprise Corporation and supplied indirectly through these traders are to use this DSN. A zero duty liability will be calculated.		106
<u>Dragon Steel Corporation</u>	CFF6974633P	IDD	9.0%	Confidential	FOB, cash	102
<u>All other Exporters</u>		IDD	12.3%	Confidential	FOB, cash	103

**Please Note:**

1. IDD ad valorem duty rates 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.

<p>8. How do I find out the confidential rate for my exporter?</p>	<p>The AEP for the above DSNs are considered confidential and will not be published.</p> <p>Importers of these goods may be provided with the confidential rate, however the onus is on the importer to substantiate their commercial relationship with an exporter/supplier of their goods 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> <p><b><u>Please note:</u></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>
<p>9. Are there any exporters exempt from anti-dumping measures?</p>	<p>All exporters and suppliers of HRS from Korea, Thailand, Taiwan and Japan, are subject to IDD except for Feng Hsin, T S Steel and Tung Ho Steel from Taiwan.</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>
<p>10. How long are the measures in place for?</p>	<p>The measures have been imposed for five years, unless revoked earlier.</p> <p>In the case of HRS from Korea, Thailand, Taiwan and Japan the measures are in place until 20 November 2024.</p>



<p>11. What tariff classifications and statistical codes are covered by the anti-dumping measures?</p>	<p>Goods subject to measures should be classified using the tariff sub-headings and associated statistical codes below:</p> <table border="1" data-bbox="712 220 1406 466"> <thead> <tr> <th>Tariff subheading</th> <th>Statistical code</th> </tr> </thead> <tbody> <tr> <td>7216.31.00</td> <td>30</td> </tr> <tr> <td>7216.32.00</td> <td>31</td> </tr> <tr> <td>7216.33.00</td> <td>32</td> </tr> <tr> <td>7216.40.00</td> <td>33</td> </tr> <tr> <td>7228.70.00</td> <td>11, 12</td> </tr> </tbody> </table>	Tariff subheading	Statistical code	7216.31.00	30	7216.32.00	31	7216.33.00	32	7216.40.00	33	7228.70.00	11, 12
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	<p>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.</p> <p>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.</p> <p>Where importers are unclear on the correct tariff classification of their goods, it is recommended they check the <a href="#">Working Tariff page</a> on the ABF website or contact the ABF on 131 881.</p>												
<p>12. What are the duty assessment importation and application period dates?</p>	<p>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.</p> <p>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.</p> <p>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 HRS from Korea, Thailand, Taiwan and Japan are as follows:</p> <table border="1" data-bbox="577 1248 1576 1460"> <thead> <tr> <th>Importation Period</th> <th>Application Period</th> </tr> </thead> <tbody> <tr> <td>20 May 2019 to 19 November 2019</td> <td>20 November 2019 to 19 May 2020</td> </tr> <tr> <td>20 November 2019 to 19 May 2020</td> <td>20 May 2020 to 19 November 2020</td> </tr> <tr> <td>20 May 2020 to 19 November 2020</td> <td>20 November 2020 to 19 May 2021</td> </tr> <tr> <td>20 November 2020 to 19 May 2021</td> <td>20 May 2021 to 19 November 2021</td> </tr> <tr> <td>20 May 2021 to 19 November 2021</td> <td>20 November 2021 to 19 May 2022</td> </tr> </tbody> </table>	Importation Period	Application Period	20 May 2019 to 19 November 2019	20 November 2019 to 19 May 2020	20 November 2019 to 19 May 2020	20 May 2020 to 19 November 2020	20 May 2020 to 19 November 2020	20 November 2020 to 19 May 2021	20 November 2020 to 19 May 2021	20 May 2021 to 19 November 2021	20 May 2021 to 19 November 2021	20 November 2021 to 19 May 2022
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20 May 2023 to 19 November 2023	20 November 2023 to 19 May 2024
20 November 2023 to 19 May 2024	20 May 2024 to 19 November 2024
20 May 2024 to 19 November 2024	20 November 2024 to 19 May 2025

More information about duty assessments is available on the [Anti-Dumping Commission website](#).