



Australian Government
Department of Industry,
Innovation and Science

Anti-Dumping
Commission

Dumping Commodity Register

Quenched and Tempered Steel Plate

Exported from Japan, Finland and Sweden

Document release date	Brief description of change(s)
5 April 2016	Redesign of Dumping Commodity Register
30 April 2018	Adjustment to duty assessment importation periods

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 5 November 2014, anti-dumping measures in the form of interim dumping duties (IDD) were imposed on quenched and tempered (Q&T) steel plate exported from Japan, Finland and Sweden.</p> <p>For more information please refer to the Final Report REP 234 and Anti-dumping Notice 2014/123.</p>
2. What types of Q&T steel plate are subject to anti-dumping measures?	<p>The ‘description of goods’ subject to measures are:</p> <p>Flat rolled products of alloyed steel plate commonly referred to as Q&T steel plate (although some Q&T grades may not be tempered):</p> <ul style="list-style-type: none"> • not in coils; • not further worked than hot rolled; • of widths from 600mm up to and including 3,200mm; • with a thickness between 4.5-110mm (inclusive); • of lengths up to and including 14 metres; • presented in any surface condition including but not limited to mill finished, shot blasted, primed (painted) or un-primed (unpainted), lacquered; • presented in any edge condition including but not limited to mill edge, sheared or profiled cut (i.e. by Oxy, Plasma, Laser, etc.); • with or without any other minor processing (e.g. drilling). <p>The following descriptions are <i>excluded</i> from measures, exemption type “GOODS” applies:</p> <ul style="list-style-type: none"> • stainless steel; • silicon-electrical steel; and • high-speed steel. <p>For more information about the description of the goods subject to measures, please refer to the Final Report REP 234.</p> <p><u>Please Note:</u></p> <ol style="list-style-type: none"> 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 the Department of Immigration and Border Protection (DIBP).

<p>3. How much Interim Dumping Duties (IDD) will an importer have to pay?</p>	<p><u>IDD – all exporters from Sweden</u></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"> • 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. <p><u>IDD – all exporters from Japan and Finland</u></p> <p>IDD is in the form of an ad valorem measure. The total IDD liability is calculated by multiplying the dumping export price (DXP) by the applicable IDD ad valorem duty rate.</p>
<p>4. Example of how to calculate the Interim Dumping Duties (IDD) liability</p>	<p><u>Fixed and variable measures</u></p> <p>The following is an example of how to calculate the IDD liability for goods exported from Japan and Finland.</p> <ul style="list-style-type: none"> • DXP = AUD \$1,000 (Free-On-Board (FOB), cash) • AEP = AUD \$2,000 (FOB, cash) • IDD ad valorem rate = 10% <p>IDD liability</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 \times 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>Total IDD liability: \$1,200 (\$200 + \$1,000)</p>

<p>4. Example of how to calculate the Interim Dumping Duties (IDD) liability (continued)</p>	<p><u>Ad valorem measures</u></p> <p>The following is an example of how to calculate the IDD liability for goods exported from Sweden.</p> <ul style="list-style-type: none"> • DXP = AUD \$1,000 (Free-On-Board (FOB), cash) • IDD ad valorem rate = 10% <p>IDD liability</p> <p>The DXP (\$1,000) multiplied by the IDD ad valorem rate (10%) = \$100</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>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 export terms specified.</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"> • 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. <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"> • Invoice terms = CIF, 60 days • Specified terms = FOB, cash • Export price - invoice amount = \$1,000 • Marine insurance and ocean freight amount = \$100 <p>Step 1 - adjust for credit terms</p> <ol style="list-style-type: none"> 1. 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%)

<p>5. What is the dumping export price (DXP) and how do I calculate it? (continued)</p>	<p>Step 2 - adjust for incoterms</p> <ol style="list-style-type: none"> 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
<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/DSA is:</p> <ul style="list-style-type: none"> • 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. <p>Please see below to determine which DSN applies to the exporter of your goods.</p>

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 Japan and Finland and entered for home consumption on or after 5 November 2014.

Exporter	CCID	Description	Measure	IDD Ad Valorem Rate	Export Terms	DSN
Finland						
<u>All other Exporters</u>		All types	IDD	10.8%	EXW, cash	501
Japan						
<u>JFE Steel Corporation</u> Supplied directly or through: <u>JFE Shoji Trade Corporation</u> ; or <u>Mitsui & Co. Ltd</u> ; or <u>Marubeni Itochu Steel</u> ; or <u>Metal One Corporation</u> ; or <u>Vulcan Steel Ltd (New Zealand)</u> .	CCG9943349L CCH6999967X CCH7377964C CCF3334634E CCR3637446N CCH6977433C CCE6699963E CCF6439964F CCX7796737M	All types	IDD	24.5%	EXW, cash	502
<u>All other Exporters</u>		All types	IDD	26.1%	EXW, cash	503

Please Note: As an ad valorem measure applies, there is no AEP and no confidential instructions.

The following DSNs apply to goods exported from Sweden and entered for home consumption on or after 5 November 2014.

Exporter	CCID	Description	Measure	Effective Rate of Duty	Ascertained Export Price	Export Terms	DSN
Sweden							
<u>All other Exporters</u>		All types	IDD	9.6%	Confidential	FOB, cash	504

Please Note:

1. IDD and AEP are considered confidential. Please see below on how importers can request the confidential rates.
2. The actual duty liability may be higher than the effective rate of duty published due to the variable component of IDD that may be payable.

<p>8. How do I find out the confidential rate and ascertained export price for my exporter?</p>	<p>The IDD ad valorem rate and the AEP for each DSN are considered confidential and will not be published.</p> <p>Importers of these goods may be provided with the confidential IDD ad valorem rate 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:</p> <ul style="list-style-type: none"> • 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. <p>Requests and evidence should be sent to clientsupport@adcommission.gov.au</p> <p><u>Please note:</u></p> <ol style="list-style-type: none"> 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. <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 Q&T steel plate from Japan, Finland and Sweden 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>
<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 Q&T steel plate from Japan, Finland and Sweden the measures are in place until 5 November 2019.</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="696 236 1357 357"> <thead> <tr> <th>Tariff subheading</th> <th>Statistical code</th> </tr> </thead> <tbody> <tr> <td>7225.40.00</td> <td>21,22,23,24</td> </tr> <tr> <td>7225.99.00</td> <td>39</td> </tr> </tbody> </table> <p>Where importers are unclear on the correct tariff classification of their goods, it is recommended they contact the DIBP on 131 881 for further advice.</p>	Tariff subheading	Statistical code	7225.40.00	21,22,23,24	7225.99.00	39				
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7225.40.00	21,22,23,24										
7225.99.00	39										
<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 Q&T steel plate from Japan, Finland and Sweden are as follows:</p> <table border="1" data-bbox="562 949 1545 1129"> <thead> <tr> <th>Importation Period</th> <th>Application Period</th> </tr> </thead> <tbody> <tr> <td>5 May 2017 – 4 November 2017</td> <td>5 November 2017 – 4 May 2018</td> </tr> <tr> <td>5 November 2017 – 4 May 2018</td> <td>5 May 2018 – 4 November 2018</td> </tr> <tr> <td>5 May 2018 – 4 November 2018</td> <td>5 November 2018 – 4 May 2019</td> </tr> <tr> <td>5 November 2018 – 4 May 2019</td> <td>5 May 2019 – 4 November 2019</td> </tr> </tbody> </table> <p>More information about duty assessments is available on the Anti-Dumping Commission website.</p>	Importation Period	Application Period	5 May 2017 – 4 November 2017	5 November 2017 – 4 May 2018	5 November 2017 – 4 May 2018	5 May 2018 – 4 November 2018	5 May 2018 – 4 November 2018	5 November 2018 – 4 May 2019	5 November 2018 – 4 May 2019	5 May 2019 – 4 November 2019
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