

(Public Record Copy)

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Description Of Goods

Container Number : MEDU6328026  
Port : Sydney  
Date Of Arrival: 28/12/2014  
Tariff Code: 7212.30.00      Statistical Code: 61

24T mild steel flat bar hot dip galvanised finish minimum 300grams per square metre in the following sizes.

40 x 4.0mm x 6.0M	4 Ton
50 x 4.0mm x 6.0M	16 Ton
50 x 8.0mm x 6.0M	4 Ton

Countervailing Duty      \$ XXXXXX (omitted - confidential financial information)

Anti Dumping Duty      \$ XXXXXX (omitted - confidential financial information)

It is my belief that countervailing duty and anti dumping duty should not apply to the abovementioned goods, therefore I am applying for a full refund of duty paid. The reasons I believe these goods should be exempt are as follows:

- No like goods are manufactured in Australia. The environment in which the imported product is to be used is extremely corrosive with constant exposure to moisture from the soil and weather greatly exacerbated by bovine and equine excrement. A hot dipped zinc finish of minimum 300grams per square meter is required for this environment. The only

galvanised flat bar manufactured in Australia is the Duragal range by Onesteel. Duragal has a zinc coating of only 100grams per square metre and is not manufactured in 2 of the 3 sizes required (40 x 4.0mm & 50 x 8.0mm are not manufactured)

- Tariff Code 7212.30.00 was used to classify the goods in question.

**7212 FLAT-ROLLED PRODUCTS OF IRON OR NONALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm, CLAD, PLATED OR COATED:**

**7212.30.00 61 t -Otherwise plated or coated with zinc**

The sibling of tariff code 7212.30.00 which describes uncoated product is tariff code 7211.

**7211 FLAT-ROLLED PRODUCTS OF IRON OR NONALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm, NOT CLAD, PLATED OR COATED:**

However, had the goods in question been uncoated (not galvanised), the tariff classification code that best describes the goods is 7214.91.00 statistical code 49

**7214 OTHER BARS AND RODS OF IRON OR NONALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOTEXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING:**

**7214.91.00 49 t - -Of rectangular (other than square) cross-section**

There is no sibling for tariff code 7214 that describes the same genre of product in a galvanised finish. The goods in question have therefore been allocated a tariff code based on the surface finish rather than the intrinsic nature of the product. Statistical code 7212.30.00 in my opinion best describes galvanised sheet, plate and coils, not rod and bar. A separate tariff code 7214.91.00 clearly exists to describe uncoated rod and bar. Tariff code 7214.91.00 does not attract any anti-dumping or countervailing duty.

- The application for an anti-dumping tariff on galvanised steel exported from China, Korea and Taiwan was made by Bluescope Steel Limited in August 2012. A copy has been included for your reference. Bluescope Steel are manufacturers of sheet and coil and associated roll formed products. Bluescope Steel does not manufacture rod and bar in either uncoated or coated finish. Bluescope Steel's application repeatedly refers to the "Goods Under Consideration" as being galvanised sheet and coil of thickness 0.30mm => 3.50mm thickness and manufactured solely by Bluescope Steel

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The GUC are classified within tariff sub-headings 7210.49.00 (statistical codes 55, 56, 57 and 58), and 7212.30 (statistical codes 61). **In particular, the GUC are zinc coated sheets and coils, of widths < 600mm and widths of =>600m.**

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**The zinc coated steel manufactured by BlueScope is coiled for supply to customers** and may later be cut into sheets for sale to manufacturers, or slit into narrower widths.

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The locally produced GUC have widths greater than 600mm and less than 600mm, with **product thicknesses in the range of 0.30 mm BMT to 3.5 mm BMT** (BMT = Base Metal Thickness and represents the steel thickness without the metallic coating).

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**BlueScope manufactures hot rolled coil** in Australia from liquid steel, via flat steel production.

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BlueScope is **the sole Australian manufacturer** of the goods the subject of this application.

- Bluescope Steel makes no mention of rod and bar in their application for dumping duty on galvanised steel. As stated previously Bluescope Steel do not manufacture rod and bar in either uncoated or coated finishes.
- The end user made previous inquiries with Bluescope Steel for these products. Bluescope's XXXX (person's name and position omitted) confirmed that these sizes are not manufactured by Bluescope Steel. They also advised that the products are in fact imported by Bluescope themselves and that they were not aware of any applicable anti-dumping duty. Please see the enclosed copy of email correspondence\*\*\* attesting to these statements.

\*\*\* email correspondence containing names & email addresses etc omitted for public record

#### Normal Value

The goods are not manufactured in Australia, therefore the normal value is the imported value. In the case of this particular consignment the cost excluding GST, anti-dumping duty and countervailing duty is as follows.

Steel CIF Sydney	AU\$ XXXXXX	(omitted - confidential financial information)
Local Charges	AU\$ XXXXXX	(omitted - confidential financial information)
=====		
Total Exc GST	AU\$ XXXXXX	(omitted - confidential financial information)

#### Amount Contended

Countervailing Duty	AU\$ XXXXXX	(omitted - confidential financial information)
Anti-Dumping Duty	AU\$ XXXXXX	(omitted - confidential financial information)
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Total Excl GST	AU\$ XXXXXX	(omitted - confidential financial information)

Kind Regards,

Jase Pryke  
The Trade Consultant