



**Australian Government**  
**Anti-Dumping Commission**

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**CUSTOMS ACT 1901 - PART XVB**

# **CONSIDERATION REPORT**

## **NO. 306**

**APPLICATION FOR AN ANTI-CIRCUMVENTION INQUIRY INTO  
THE AVOIDANCE OF THE INTENDED EFFECT OF DUTY**

**QUENCHED AND TEMPERED STEEL PLATE  
EXPORTED FROM SWEDEN**

**13 August 2015**

**CON 306 – Quenched and Tempered Steel Plate exported from Sweden**

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**ABBREVIATIONS**

ABF	Australian Border Force
ASIC	Australian Securities and Investment Commission
The Act	<i>Customs Act 1901</i>
the applicant	Bisalloy Steels Pty Ltd
circumvention goods	the goods exported to Australia in relation to the alleged circumvention activity
Commission	Anti-Dumping Commission
Commissioner	the Commissioner of the Anti-Dumping Commission
Dumping Duty Act	<i>Customs Tarff (Anti-Dumping) Act 1975</i>
goods	the goods the subject of the application (also referred to as the goods under inquiry)
FOB	Free on board
IDD	Interim dumping duty
Manual	Dumping and Subsidy Manual
original investigation	the antidumping investigation initiated on 8 January 2014 into Q&T steel plate exported to Australia from Finland, Japan and Sweden
original notice	the dumping duty notice in terms of subsection 269TG(2) of the Act published on 5 November 2014.
NIP	Non-injurious price
USP	Unsuppressed selling price
Parliamentary Secretary	the Parliamentary Secretary to the Minister for Industry and Science
Q&T steel plate	Quenched and Tempered steel plate
Rep 234	Anti-Dumping Report 234
SSAB Sweden	SSAB EMEA AB
SSAB Australia	SSAB Swedish Steel Pty Ltd

## 1 SUMMARY AND RECOMMENDATION

This report provides the results of the Anti-Dumping Commission's (the Commission's) consideration of an application requesting an anti-circumvention inquiry in relation to a dumping duty notice (original notice) in respect of certain quenched and tempered steel plate (Q&T steel plate) exported to Australia from Sweden.

The application was lodged by Bisalloy Steels Pty Ltd (Bisalloy), the sole Australian producer of Q&T steel plate.

### 1.1 Application of law to facts

Division 5A of Part XVB of the *Customs Act 1901* (the Act)<sup>1</sup> sets out procedures for considering an application for an anti-circumvention inquiry.

### 1.2 The role of the Commission

The Commission is responsible for preparing a report to the Commissioner of the Anti-Dumping Commission (the Commissioner), examining an application for an anti-circumvention inquiry into avoidance of the intended effect of duty.

In this report, the following matters are considered in relation to the application:

- whether the application complies with sections 269ZDBC and 269ZDBD of the Act; and
- whether there appear to be reasonable grounds for asserting that a circumvention activity in relation to the original notice has occurred.

#### 1.2.1 The role of the Commissioner

The Act empowers the Commissioner, to reject or not reject an application for the conduct of an anti-circumvention inquiry in relation to the original dumping duty notice or countervailing duty notice.

If the Commissioner decides not to reject the application, the Commissioner must give public notice of the decision providing details of the inquiry.

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<sup>1</sup> All references in this report to sections of legislation, unless otherwise specified, are to the *Customs Act 1901*.

### **1.2.2 Circumvention activity**

According to the Commission's Dumping and Subsidy Manual<sup>2</sup> (Manual):

*“Circumvention activity that avoids the intended effect of duty occurs where dumping and/or countervailing duty has been imposed (and is being paid by the importer) but there is little or no effect, over a reasonable period, on the price for the goods in the Australian market e.g. the price at which the goods are sold by the importer has not increased in line with the duty paid.”*

The Manual explains that it is expected that the prices of imported, dumped goods would increase in the Australian market after dumping or countervailing duties have been applied. It is expected that the additional duty paid by the importer is generally passed on to the consumer or end user by way of increased domestic prices.

Where the inquiry concludes that the circumvention activity has occurred because of a lowering of the export price, sales at a loss, reimbursement or compensation from the exporter, or other activity of a similar nature, the Commissioner may recommend to the Minister<sup>3</sup> that the original notice be altered.

### **1.3 Findings and conclusions**

The Commission has examined the application for the the conduct of an anti-circumvention inquiry in relation to the original dumping duty notice in relation to certain Q&T steel plate exported to Australia from Sweden.

The Commission is satisfied that:

- the application complies with the requirements of section 269ZDBD (as set out in Chapter 3 of this report); and
- there appears to be reasonable grounds for asserting that circumvention activity, that is the avoidance of the intended effect of duty, in relation to the original notice has occurred in relation to goods exported from Sweden (as set out in Chapter 4 of this report).

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<sup>2</sup> The Dumping and Subsidy Manual can be accessed at: <http://www.adcommission.gov.au/reference-material/manual/default.asp>

<sup>3</sup> The Minister for the Industry and Science has delegated his powers under Part XVB of the Act to the Parliamentary Secretary to the Minister for Industry and Science. Accordingly, although the legislation refers to the Minister, the Commissioner will report to the Parliamentary Secretary.

## **1.4 Recommendation**

The Commission recommends that the Commissioner decide to not reject the application in relation to the goods exported to Australia from Sweden.

If the Commissioner accepts this recommendation, to give effect to that decision, the Commissioner must publish the notice at **Attachment 1** indicating that the Commissioner will conduct an anti-circumvention inquiry in relation to the original dumping duty notice in respect of Q&T steel plate exported to Australia from Sweden.

## **2 BACKGROUND**

### **2.1 Application**

On 24 July 2015, Bisalloy, an Australian industry member, lodged an application requesting an inquiry into the circumvention of measures applying to Q&T steel plate exported to Australia from Sweden by SSAB EMEA AB (SSAB Sweden). Bisalloy considers that it may be appropriate to alter the original notice because of circumvention activities.

### **2.2 Existing Measures**

On 8 January 2014, a dumping investigation into Q&T steel plate exported to Australia from Finland, Japan and Sweden was initiated following an application by Bisalloy. The investigation, as outlined in the Anti-Dumping Commission's Report 234 (REP 234), found that:

- Q&T steel plate exported to Australia from Finland, Japan and Sweden was dumped;
- the dumping margins were not negligible;
- the volume of dumped goods from Finland, Japan and Sweden was not negligible; and
- the Australian industry suffered material injury as a result of dumped imports from Finland, Japan and Sweden and that dumping and material injury would continue if interim dumping duties were not imposed.

The Commissioner found, as outlined in REP 234, that Q&T steel plate was dumped as follows:

Country	Exporter / Manufacturer	Dumping Margin
Finland	All Exporters	21.7%
Japan	JFE Steel Corporation	24.6%
	<i>Uncooperative exporters</i>	33.9%
Sweden	All Exporters	34.0%

## PUBLIC RECORD

The table below lists the effective rates of duty which are different from the dumping margins due to the application of the lesser duty rule pursuant to subsection 8(5B) of the *Customs Tariff (Anti-Dumping) Act 1975* (Dumping Duty Act). Pursuant to the lesser duty rule, consideration is given to the desirability of imposing duties at less than the full dumping margins, if the lesser amount of duty is adequate to remove injury to the Australian industry.

Country	Manufacturer / exporter	Inco-term	Effective rate of duty	Duty Calculation Method
Finland	All Exporters	EXW	10.8%	Ad valorem
Japan	JFE Steel Corporation	EXW	24.5%	Ad valorem
	Uncooperative Exporters	EXW	26.1%	Ad valorem
Sweden	All Exporters	FOB	9.6%	Combination of fixed and variable duty method

The effective rate of duty determined for Finland and Japan was an amount worked out in accordance with ad valorem method and the effective rate of duty determined for Sweden was calculated in accordance with the combination of fixed and variable duty method.

Based on the recommendations in REP 234, the then Parliamentary Secretary to the Minister for Industry (then Parliamentary Secretary) imposed interim dumping duty (IDD) on the goods exported from Finland, Japan and Sweden on 5 November 2014. Notice of the then Parliamentary Secretary's decision was given in Anti-Dumping Notice No. 2014/123.<sup>4</sup>

Several interested parties applied to the Anti-Dumping Review Panel (ADRP) for a review of the decision of the then Parliamentary Secretary. The ADRP accepted the applications and conducted a review.

On 20 February 2015, the ADRP recommended that the Parliamentary Secretary affirm the decision that a dumping duty notice be published in respect of Q&T steel plate exported to Australia from Finland, Japan and Sweden.<sup>5</sup> The Parliamentary Secretary to the Minister for Industry and Science (Parliamentary Secretary) accepted the ADRP recommendations on 17 March 2015.

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<sup>4</sup> ADN 2014/123 outlines the details of the interim dumping duty applicable to Q&T steel plate exported to Australia from Finland, Japan and Sweden.

<sup>5</sup> ADRP Report No. 16 <http://www.adreviewpanel.gov.au/PastReviews/Documents/ADRP%20Report%20No.%2016.pdf>



### **2.3 Consideration of applications and requests for conduct of an anti-circumvention inquiry**

Under subsection 269ZDBE(1)(a) of the Act, the Commissioner must examine an application for the conduct of an anti-circumvention inquiry in relation to an original notice within 20 days of lodgement. In relation to this application, a decision to reject the application must be made no later than 13 August 2015.

Subsection 269ZDBE(1)(b) specifies that the Commissioner shall reject the application if he:

- is not satisfied that the application complies with section 269ZDBD; or
- is not satisfied that there appear to be reasonable grounds for asserting that one or more circumvention activities in relation to the original notice have occurred.

The above matters are examined in sections 3 and 4 of this report.

### 3 LEGISLATIVE REQUIREMENTS FOR THE CONSIDERATION OF AN APPLICATION

#### 3.1 Findings

Having regard to the applicant's claims and other relevant information, the Commissioner is satisfied that the application complies with section 269ZDBC and 269ZDBD.

#### 3.2 Applications and requests for conduct of an anti-circumvention inquiry

Subsection 269ZDBC(1) provides that

*If:*

- (a) a notice (an **original notice**) has been published under subsection 269TG(2) or 269TJ(2) in respect of goods; and*
- (b) a person representing, or representing a portion of, the Australian industry producing like goods considers that one or more circumvention activities in relation to the notice have occurred; and*
- (c) the person considers that it may be appropriate to alter the notice because of the circumvention activities;*

*the person may, by application lodged with the Commissioner, request that the Commissioner conduct an anti-circumvention inquiry in relation to the notice.*

Bisalloy's application<sup>6</sup> requests that the Commission conduct an inquiry into the circumvention of anti-dumping measures applying to certain Q&T steel plate exported to Australia from Sweden.

The application by Bisalloy relates to the original dumping duty notice (discussed in section 2.2 above) published under subsection 269TG(2) of the Act in relation to REP 234.

The Commission is satisfied that the applicant, Bisalloy, represents the Australian industry producing like goods pursuant to subsection 269ZDBC(1)(b) as Bisalloy is the only Australian producer of Q&T steel plate in Australia.

Bisalloy considers it appropriate to alter the original dumping notice because of the circumvention activity that is avoiding the intended effect of the duties. It also requests that the lesser duty rule not apply to exports from Sweden and that the full margin of dumping apply against all exports from Sweden.

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<sup>6</sup> Bisalloy have not made an application under subsection 269ZDBC(1) within the preceding 12 months.

### **3.3 Content and lodgement of applications for conduct of an anti-circumvention inquiry**

Subsection 269ZDBD(1) requires that the application must:

- be in writing;
- be in an approved form;
- contain such information as the form requires; and
- be signed in the manner indicated by the form.

The application is in writing, is in an approved form, contains such information as the form requires (as discussed in the following sections) and is signed in the manner indicated in the form. Confidential and public record versions of the application were submitted.

The Commission considers that the public record version of the application contains sufficient detail to allow a reasonable understanding of the substance of the information within the confidential application.

### **3.4 Required content under subsection 269ZDBD(2)**

Subsection 269ZDBD(2) requires that the application include:

- a description of the kind of goods that are the subject of the original notice;
- a description of the original notice the subject of the application;
- a description of the circumvention activities in relation to the original notice that the applicant considers have occurred; and
- a description of the alterations to the original notice that the applicant considers should be made.

#### **3.4.1 Description of the kind of goods**

In its application Bisalloy described the goods as:

*Flat rolled products of alloyed steel plate commonly referred to as Quenched and Tempered (“Q&T”) steel plate (although some Q&T grades may not be tempered), not in coils, not further worked than hot rolled, of widths from 600mm up to and including 3,200mm, thickness between 4.5-110mm (inclusive), and length 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, also 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).*

*Goods of stainless steel, silicon-electrical steel and high-speed steel, are excluded from the goods covered.*

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In support of the goods description, Bisalloy stated that Q&T steel plate comprises grades with typical mechanical properties as follows:

- *High Hardness/Abrasion resistant Q&T steel plate (more commonly referred to as 'Wear' Grade Q&T steel plate) of Brinell hardness (HBW – 10/3000) range 320-640 or equivalent Rockwell C hardness range 34 – 59 or equivalent Vickers hardness range 230-670;*
- *High Strength Q&T steel plate (commonly referred to as 'Structural/High Tensile' Grade Q&T steel plate) of 0.2% Proof Stress of 475-890 MPa (min); and*
- *High Hardness/Impact resistant Armour Grades (more commonly referred to as 'Armour' Grade Q&T steel plate) of hardness up to 640 Brinell (HBW – 10/3000).*

To clarify the goods description Bisalloy stated that Q&T steel plate has chemical compositions up to:

- *Carbon Max – 0.5%;*
- *Manganese Max – 2.5%;*
- *Silicon Max – 0.65%;*
- *Sulphur Max – 0.04%;*
- *Phosphorous Max – 0.04%;*
- *Nickel Max – 3.0%;*
- *Chromium Max – 3.0%;*
- *Molybdenum Max – 2.0%;*
- *Vanadium Max – 0.2%;*
- *Boron Max – 0.01%;*
- *Aluminium Max – 0.1%;*
- *Titanium Max – 0.1%;*
- *Copper Max – 0.5%;*
- *Niobium Max – 0.1%.*

The percentage of the above individual alloying elements may vary in accordance with each manufacturer's grade specifications and not all elements may be utilized in all Q&T steel plate grades. Additional other quantities of trace elements up to a max 0.1% each may also be utilised or found (as trace elements) in Q&T steel plate.

### 3.4.2 Description of the original notices

The application referred to the original notice, which is the dumping duty notice published on 5 November 2014 and identified the exporters that are subject to the notice.

The application stated that Q&T steel plate is classified to tariff subheading 7225.40.00. This refers to flat-rolled products of other alloy steel, of a width of 600mm or more, not further worked than hot-rolled, not in coils. The application identified relevant statistical codes for tariff subheading 7225.40.00 as:

- statistical code 21 - high alloy: quenched and tempered; and
- statistical code 23 - other: quenched and tempered.

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## **PUBLIC RECORD**

The applicant also advised that during the course of the investigation, REP 234 identified that a small volume of imports was declared under tariff subheading 7225.99.00 during the investigation period. Tariff subheading 7225.99.00 refers to other flat rolled products of other alloy steel of a width of 600mm or more, not specified or included in preceding tariff subheadings.

For tariff subheadings 7225.40.00 and 7225.99.00, the general rate of duty is 5 per cent for goods imported from Sweden.

### **3.4.3 The circumvention activities in relation to the original notice that the applicant considers have occurred**

The applicant claims that the importer, SSAB Swedish Steel Pty Ltd (SSAB Australia), is circumventing the intended effect of the dumping duties by failing to recover the full cost of the goods and duties of Q&T steel plate sold into the Australian market, from exports originating in Sweden. This is discussed further in section 4 of the report.

### **3.4.4 The description of the alterations to the original notice that the applicant considers should be made**

This is discussed in section 5 of the report.

## **4 Alleged circumvention activity under subsection 269ZDBB(5A)**

### **4.1 Findings**

Having regard to the matters contained in the application, the Commission is satisfied that there appears to be reasonable grounds for asserting circumvention activity has occurred that is avoiding the intended effect of duty in relation to goods exported from Sweden.

### **4.2 Legislative Framework**

Subsection 269ZDBB (5A) sets out when circumvention activity in the form of avoidance of the intended effect of duty occurs. This circumvention activity occurs if the following apply:

- goods (the circumvention goods) are exported to Australia from a foreign country in respect of which the notice applies;
- the exporter is an exporter in respect of which the notice applies;
- either or both of sections 8 or 10 of the Dumping Duty Act apply to the export of the circumvention goods to Australia;
- the importer of the circumvention goods, whether directly or through an associate or associates, sells those goods in Australia without increasing the price commensurate with the total amount payable on the circumvention goods under the Dumping Duty Act; and
- the above circumstances occur over a reasonable period.

#### **4.2.1 Goods**

Pursuant to subsection 269ZDBB(5A)(a), data from the Australian Border Force (ABF) import database indicates that the goods are exported to Australia from Sweden, a foreign country in respect of which the notices applies.

#### **4.2.2 Exporter(s)**

SSAB Sweden, is listed in the application as the exporter and is subject to the original dumping duty notice in relation to Q&T steel plate exported to Australia from Sweden.

#### **4.2.3 Application of sections 8 or 10 of the Dumping Duty Act**

Sections 8 and 10 of the Dumping Duty Act refer to the imposition of dumping duties and countervailing duties, respectively. In this case, the goods are subject to a dumping duty notice under subsection 269TG(2) which declared that section 8 of the Dumping Duty Act applies to like goods. Accordingly, the Commission is satisfied that section 8 of the Dumping Duty Act applies to the export of the goods to Australia. Section 10 of the Dumping Duty Act does not apply to Q&T steel plate exported to Australia from Sweden.

#### 4.2.4 Sale of the goods in Australia

Bisalloy claims that the importer, SSAB Australia, a related entity to the exporter, SSAB Sweden, is not passing on the intended effect of the duties by not increasing the price of the goods commensurate with the total amount of the duty payable on the goods. Bisalloy also alleges that the export price and subsequent post exportation costs are not recoverable in the Australian market and as a consequence, the importer is selling the goods into the Australian market at a loss.

##### 4.2.4.1 Assessment of the sale of the goods in Australia

Bisalloy claims that its research based on data from the Australian Bureau of Statistics indicates that the weighted average export price has declined for exports from Sweden and that the export prices do not reflect the imposition of IDD.

Bisalloy has provided an audited Australian Securities and Investment Commission (ASIC) report in relation to SSAB Australia (**Confidential Appendix 1**) and several Bisalloy internal monthly sales reports as supporting documentation to demonstrate that the importer has sold those goods without increasing the price commensurate with the total amount of duty payable.

The ASIC annual report details the trading results for the importer as at 31 December 2014. The report indicates that SSAB Australia has experienced significant net losses for consecutive years. The applicant asserts that the losses are attributable to the importer not recovering the export price paid and the associated import costs when selling the goods into the Australian market place. Consequently, Bisalloy claims that this demonstrates that SSAB Australia is not passing on the intended effect of the measures.

Bisalloy asserts that its internal monthly sales reports indicate that selling prices for product codes 'Hardox 450' and 'Weldox 700' imported from Sweden are sold in the Australian market at prices that have not increased commensurate with the total amount of duty payable.

To test this assertion, the Commission identified an equivalent product from the ABF import database and calculated the weighted average FOB export price on a per tonne basis. The Commission then added to the per tonne weighted average FOB export price the following items;

- verified post FOB exportation charges including SSAB Australia's selling, general and administrative expenses (established during the original investigation period on a per tonne basis); and
- the IDD's particular to that importation.

The calculated value with the addition of the post exportation charges and the IDD's exceeded the selling price that Bisalloy claims SSAB Australia is selling into the Australian market (**Confidential Appendix 2**). This supports Bisalloy's claims that the goods are sold at a loss and that SSAB Australia are not increasing the price of the goods commensurate with the total amount of duty payable.

#### **4.2.5 Occurring over a reasonable time**

The Commission's policy is that it will generally not consider a period of less than 3 months to be a reasonable period for the purpose of subsection 269ZDBB(5A)(e). Bisalloy claims that the circumvention activity has been occurring since the imposition of measures on 5 November 2014.

The Commission notes that provisional anti-dumping measures in the form of securities were imposed on 19 May 2014 and that IDD's were imposed on 5 November 2014. The Commission is satisfied that the period from 1 January 2015 (which is after the date that IDD's were imposed) until 30 June 2015 is a reasonable period of time for the purpose of assessing whether there has been circumvention activity in the form of avoidance of the intended effect of the duty.



## 5 NOTICE ALTERATIONS

### 5.1 Legislative framework

Section 269ZDBH details the Minister's powers in relation to an anti-circumvention inquiry.

Subsection 269ZDBH(1)(b) provides that the Minister may declare alterations to the original notice. Subsection 269ZDBH(2) provides that the alterations may be of the following kind:

- The specification of different goods that are to be subject to the original notice;
- The specification of different foreign countries that are to be the subject of the original notice;
- The specification of different exporters that are to be the subject of the original notice;
- The specification of different variable factors in respect of existing exporters the subject of the original notice; and
- The specification of variable factors in respect of exporters that are to be the subject of the original notice.

### 5.2 Bisalloy's suggested alterations

Bisalloy requests that the original notice be altered by specifying a different variable factor, the export price, in respect of an exporter from Sweden, SSAB Sweden. Specifically, Bisalloy requests that a new export price for Q&T steel plate exported by SSAB Sweden be ascertained, by applying a revised deductive ascertained export price based upon recent selling prices for the exported goods on the Australian market.

A deductive export price is determined using subsection 269TAB(1)(b) of the Act and in accordance with the prescribed deductions listed in subsection 269TAB(2) of the Act.

As a result Bisalloy proposes that the original notice be altered as follows:

- a reascertained export price be determined using a deductive ascertained export price for all exports from SSAB Sweden;
- the fixed amount of dumping duty be increased to reflect the reduction in ascertained export price, with the effective date being the date of the initiation; and,
- that the lesser duty rule not apply to exports and that the full margin of dumping apply for exports from Sweden.

The Commission will take this into consideration when making final recommendations to the Parliamentary Secretary at the conclusion of the inquiry.

## **6 CONCLUSIONS**

The Commission has examined the application and is satisfied that:

- the application complies with subsection 269ZDBC and 269ZDBD; and
- there appear to be reasonable grounds for asserting that circumvention activity, that is the avoidance of the intended effect of duty, in relation to the original notice has occurred in relation to goods exported from Sweden.

Accordingly, the Commission recommends that the Commissioner decide to not reject the application for the conduct of an anti-circumvention inquiry in relation to the original notice under section 269ZDBE in relation to goods exported from Sweden.

For the purposes of this inquiry, the inquiry period to determine whether circumvention has occurred will be from 1 January 2015 to 30 June 2015.

**7 APPENDICES AND ATTACHMENTS**

<b>Attachment 1</b>	Commissioner's public notice
<b>Confidential Appendix 1</b>	SSAB Australia's Financial Reports for year ended 31 December 2014
<b>Confidential Appendix 2</b>	Analysis of weighted average export prices and post exportation expenses