PUBLIC RECORD

Australian Government
Anti-Dumping Commission

INVESTIGATION 249

ALLEGED DUMPING OF

CERTAIN ZINC COATED (GALVANISED) STEEL

EXPORTED FROM INDIA AND THE SOCIALIST REPUBLIC OF VIETNAM

VERIFICATION VISIT REPORT - IMPORTER

MITSUBISHI AUSTRALIA LIMITED

THIS REPORT AND THE VIEWS OR RECOMMENDATIONS CONTAINED THEREIN WILL BE REVIEWED BY THE CASE MANAGEMENT TEAM AND MAY NOT REFLECT THE FINAL POSITION OF THE ANTI-DUMPING COMMISSION

November 2014

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ABBREVIATIONS

ACBPS	Australian Customs and Border Protection Service
The Act	*Customs Act 1901*
AUD	Australian dollar
BlueScope	BlueScope Steel Limited
[redacted]	[redacted]
the Commission	the Anti-Dumping Commission
Croft	Croft Steel Pty Ltd
[redacted]	[redacted]
FOB	free on board
FY	financial year
the goods	the goods the subject of the application (also referred to as the goods under consideration)
Metal One	Metal One Corporation
Mitsubishi	Mitsubishi Australia Limited
PAD	Preliminary Affirmative Determination
Parliamentary Secretary	the Parliamentary Secretary to the Minister for Industry
REP 190	Trade Measures Report No. 190
SEF	Statement of Essential Facts
SG&A	Selling, general and administrative expenses
[redacted]	[redacted]

1 BACKGROUND AND PURPOSE

1.1 Background

On 8 May 2014, BlueScope Steel Limited (BlueScope) lodged an application with the Anti-Dumping Commission (the Commission) requesting that the Parliamentary Secretary to the Minister for Industry (the Parliamentary Secretary)[1] publish a dumping duty notice in respect of certain zinc coated (hereafter referred to as galvanised) steel[2] exported to Australia from India and the Socialist Republic of Vietnam (Vietnam).

In this application, BlueScope alleges that the Australian industry has suffered material injury caused by galvanised steel exported to Australia from India and Vietnam at dumped prices.

BlueScope claims the industry has been injured through:

- price suppression;
- reduced profit and profitability;
- reduced return on investment;
- reduced employment numbers; and
- reduced ability to raise capital for re-investment.

Following consideration of the application, the Commission decided not to reject the application. Public notification of initiation of the investigation was made on 11 July 2014 in *The Australian* newspaper and in Anti-Dumping Notice (ADN) No. 2014/55.

Prior to initiation of the investigation, Mitsubishi Australia Limited (Mitsubishi) was identified in the Australian Customs and Border Protection Service (ACBPS) database as a large importer of galvanised steel from India and Vietnam during the investigation period (being 1 July 2013 to 30 June 2014). The company was subsequently contacted by the Commission on 11 July 2014 to advise that the investigation had been initiated, to request its cooperation with the investigation and to provide it with a copy of the importer questionnaire for completion.

Following this, Mitsubishi was provided with a list of its imports during the investigation period, which had been extracted from the ACBPS import database. The Commission selected 12 shipments from this list for further examination and verification.

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[1] Responsibility for anti-dumping matters was transferred to the Minister for Industry on 25 September 2013. The Minister for Industry subsequently delegated responsibility for anti-dumping matters to the Parliamentary Secretary to the Minister for Industry.

[2] Refer to the full description of the goods in Section 2.1 of this report.

Mitsubishi completed the importer questionnaire, providing:

- Part A – details regarding the company, overseas suppliers and identification of its Australian customers;
- Part B (the 'importer transaction form') – details of the costs to import and sell, including selling, general and administrative (SG&A) expenses, for the 12 selected importations and details of forward orders;
- Part C (the 'sales spreadsheet') – a detailed listing of sales to Australian customers during the investigation period.

These documents are provided at **Confidential Attachment 1** (Part A), **Confidential Attachment 2** (Part B) and **Confidential Attachment 3** (Part C). Mitsubishi also submitted an updated importer transaction form (**Confidential Attachment 4**) prior to the verification visit.

1.2 Purpose of visit

The purpose of this visit was to:

- provide Mitsubishi with an understanding of the dumping system and the key issues, dates and processes that relate to the Commission's investigation into galvanised steel exported to Australia from India and Vietnam;
- confirm that Mitsubishi is an importer of galvanised steel from India and Vietnam (as attributed to it within the ACBPS import database) and obtain information to assist in establishing the identity of exporters of galvanised steel from India and Vietnam;
- verify information on exports of galvanised steel from India and Vietnam to assist in the determination of export prices (section 269TAB of the *Customs Act 1901*)[3] (the Act);
- establish whether the purchases of galvanised steel from India and Vietnam were arms-length transactions (section 269TAA);
- establish post-exportation costs;
- identify sales and customers and verify sales volume, selling prices and selling costs;
- obtain general information about the Australian market for galvanised steel; and
- provide the company with an opportunity to discuss any issues it believes relevant to the investigation.

[3] All references in this report to sections of legislation, unless otherwise specified, are to the *Customs Act 1901.*

It is noted that Mitsubishi's data was verified in April 2013 as part of an investigation into the alleged dumping of hot rolled plate steel exported from China, Indonesia, Japan, Korea and Taiwan and the alleged subsidisation of hot rolled plate steel exported from China (case 198).

Mitsubishi was not involved in the previous investigation into galvanised steel (Section 2.3 refers).

1.3 Meeting details

Company	Mitsubishi Australia Limited
Address	Level 36, 120 Collins Street Melbourne VIC 3000
Date of visit	29 October 2014

The following were present at various stages of the meeting.

Mitsubishi	Mr Malcolm Post – Division Head – Steel Division Ms Bianca Mirza – Assistant Manager – Steel Products Department Ms Lin Leen – Manager – Steel Division Mr Sonny Nair – Credit Manager – Risk Management and Legal Department
Mobile Business Consultants	Mr Troy Morrow (representing Croft Steel Pty Ltd)
The Commission	Ms Joanne Reid – Director – Operations 2 Ms Heidi Matuschka – Manager – Operations 1 Ms Jasna Halilovic – Senior Investigator – Operations 1

A copy of the visit agenda is provided at **Confidential Attachment 5**.

1.4 Investigation process and timeframes

The Commission advised Mitsubishi of the investigation process and timeframes as follows:

- the investigation period is 1 July 2013 to 30 June 2014;
- the injury analysis period is from 1 July 2008 for the purpose of analysing the condition of the Australian industry;
- a Preliminary Affirmative Determination (PAD) may be made no earlier than day 60 of the investigation (9 September 2014) and provisional measures may be imposed at the time of the PAD, or at any time after the PAD has been made;

  - the Commission will not make a PAD until (and if) it becomes satisfied that there appears to be, or that it appears there will be, sufficient grounds for the publication of a dumping duty notice;
  - the Commission advised that securities would only be issued for goods exported after the PAD is released publicly and would only be collected if the Commission determines that dumping has occurred;

- the Statement of Essential Facts (SEF) for the investigation is due to be placed on the public record by 18 March 2015,[4] or such later date as the Parliamentary Secretary allows under section 269ZHI of the Act;

  - the SEF will set out the material findings of fact on which the Commission intends to base its recommendations to the Parliamentary Secretary, and will invite interested parties to respond, within 20 days, to the issues raised therein;
  - interested parties are encouraged to make submissions within 20 days of the SEF's release;

- following receipt and consideration of submissions made in response to the SEF, the Commission will provide its final report and recommendations to the Parliamentary Secretary;

  - this final report is due no later than 2 May 2015,[5] although any extension to the SEF will result in a subsequent extension to the final report;
  - the Parliamentary Secretary has 30 days from receipt of the final report to make a decision on the report's recommendations.

1.5 Visit report

Mitsubishi was advised that the Commission would prepare a report of the visit (this report) and provide it to Mitsubishi for review of its factual accuracy and to identify those parts of the report that the company considers confidential.

It was explained that, in consultation with Mitsubishi, the Commission would prepare a non-confidential version of the report and place this on the public record.

[4] The SEF was originally due to be published by 29 October 2014; however, on 22 October 2014, the Parliamentary Secretary approved an extension to 18 March 2015 (refer ADN No. 2014/117).

[5] This report was originally due 15 December 2014, prior to approval of the extension to the SEF.

2 THE GOODS

2.1 Description

The goods the subject of the application (the goods) are defined as follows:

> *'flat rolled iron or steel products (whether or not containing alloys) that are plated or coated with zinc exported to Australia from India and Vietnam'.*

These goods are generically called galvanised steel. Galvanised steel of any width is included in this application.

Exclusions

These goods do not include painted galvanised steel, pre-painted galvanised steel, electro-galvanised steel, corrugated galvanised steel or aluminium zinc alloy coated or plated steel.

2.1.1 Additional information

The applicant also provided additional information to support its description of the goods, as follows:

> *'the goods include the same categories of goods as identified in Trade Measures Report No. 190 and 193, however, this application also includes goods that are alloyed (i.e. with minor additions, e.g. boron, chromium, etc.).The goods the subject of this application include all zinc coated product options, including all grades/models of zinc coated steel, all coating mass classes and all surface treatments.*
>
> *Trade or further generic names often used to describe the goods the subject of the application include:*
>
> - *"GALVABOND®" steel*
> - *"ZINCFORM®" steel*
> - *"GALVASPAN®" steel*
> - *"ZINCHITEN®" steel*
> - *"ZINCANNEAL" steel*
> - *"ZINCSEAL" steel*
> - *Galv*
> - *GI*
> - *Hot Dip Zinc coated steel*
> - *Hot Dip Zinc/Iron alloy coated steel*
> - *Galvanneal*
>
> *The amount of zinc coating on the steel is described as its coating mass and is nominated in grams per meter squared (g/m2) with the prefix being Z (Zinc) or ZF (Zinc converted to a Zinc/Iron alloy coating).The common coating masses used for*

zinc coating are: Z350, Z275, Z200/Z180, Z100, and for zinc/iron alloy coatings are ZF100, ZF80 and ZF30 or equivalents based on international standards and naming conventions.

Surface treatments can include but not be limited to; passivated or not passivated (often referred to as chromated or unchromated), oiled or not oiled, skin passed or not skin passed, phosphated or not phosphated (for zinc iron alloy coated steel only).

There are a number of relevant International Standards for zinc coated products that cover their own range of products via specific grade designations, including the recommended or guaranteed properties of each of these product grades.

These relevant standards are noted below in Table A-3.1 "Relevant international standards for zinc coated steel".

Table A-3.1 - Relevant International Standards for zinc coated steel

International Standards	Product Grade Names
General and Commercial Grades	
AS/NZS 1397	G1, G2
ASTM A 653/A 653M	CS type A, B and C
EN10346	DX51D, DX52D
JIS 3302	SGCC, SGHC
Forming, Pressing & Drawing Grades	
AS/NZS 1397	G3
ASTM A 653/A 653M	FS, DS type A and B
EN10346	DX53D, DX54D
JIS 3302	SGCD, SGCDD,
Structural Grades	
AS/NZS 1397	G250, G300, G350, G450, G500, G550
ASTM A 653/A 653M	33 (230), 37 (255), 40 (275), 50 (340), 55 (380), 80 (550)
EN10346	S220GD, S250GD, S280GD, S320GD, S350GD, S550GD
JIS 3302	SGC340, SGC400, SGC440, SGC490, SGC570 SGH340, SGH400, SGH440, SGH490, SGH570

Please refer to Non-Confidential Attachment A-3.1 for a comparison of AS/NZ 1397 with other International Standards for zinc coated steel.'

2.2 Tariff classification

The application states that galvanised steel is classified to the following tariff subheadings in Schedule 3 to the *Customs Tariff Act 1995*:

- 7210.49.00 (statistical codes 55, 56, 57 and 58);
- 7212.30.00 (statistical code 61);
- 7225.92.00 (statistical code 38); and
- 7226.99.00 (statistical code 71).

Based on the information provided in the application, it has been confirmed by the Trade Policy and Advice section of the ACBPS that galvanised steel is correctly classified to these tariff subheadings.

The general rate of duty is currently 5 per cent for goods imported under these tariff subheadings. Imports from India and Vietnam, however, are subject to a DCS duty rate which is free for non-alloy steel under 7210.49.00 and 7212.30.00 and is 4 per cent for 'other alloy' steel under 7225.92.00 and 7226.99.00.[6]

Details of the tariff concession orders (TCOs) that are current for galvanised steel are provided at **Attachment 1**.[7]

2.3 Previous investigation

An investigation into the dumping and subsidisation of galvanised steel and aluminium zinc coated steel exported to Australia from the People's Republic of China (China), the Republic of Korea (Korea) and Taiwan was finalised on 30 April 2013 (refer Trade Measures Report No. 190) (REP 190). As a result of this investigation, a dumping duty notice was published for all exports of galvanised steel from:

- China by all exporters;
- Korea by all exporters, other than Union Steel Co., Ltd;[8] and
- Taiwan by all exporters, other than Sheng Yu Co., Ltd and Ta Fong Steel Co., Ltd.[9]

It is observed that the goods in REP 190 were limited to zinc coated products of iron and *non-alloy* steel only.

2.4 'Like' goods

Mitsubishi confirmed that it imports goods which match the description of the goods that are the subject of this application.

Mitsubishi stated that it believes the Australian industry manufactures goods which match the goods description prescribed in the application. Mitsubishi believes that imported and locally manufactured galvanised steel are comparable and interchangeable and are therefore 'like' goods.

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[6] 'DCS' is a code applied to classes of countries and places in relation to which special rates apply as specified in Part 4 of Schedule 1 to the *Customs Tariff Act 1995.*

[7] In identifying the TCOs applicable to the tariff subheadings in this section, the Commission does not comment on their relevance to the goods the subject of the application.

[8] On 26 April 2013 the dumping investigation was terminated, in so far as it related to galvanised steel exported by Union Steel Co., Ltd, Sheng Yu Co., Ltd and Ta Fong Steel Co., Ltd, based on a finding that the dumping margins for goods exported by those companies during the investigation period were less than 2% (refer Termination Report No. 190A).

[9] See above.

3 COMPANY DETAILS

3.1 Company background

3.1.1 Organisational structure

Mitsubishi advised that Mitsubishi Australia Limited is a fully-owned subsidiary of Mitsubishi Corporation in Japan.

Mitsubishi operates nine divisions across a broad range of markets, including energy, chemicals, foods and steel products.

Mitsubishi explained that its Steel Products division is involved in the importing and distribution of steel products across Australia, including galvanised steel. The division's main office is located in Melbourne, with smaller operations in Perth, Sydney and Brisbane.

Mitsubishi advised that Australia is one of only two markets where Mitsubishi is the trading entity in relation to steel. In other markets, steel is sold through its related company Metal One Corporation (Metal One), which trades steel products produced by various international steel mills.

3.1.2 Product range

Mitsubishi's Steel Products division imports and sells a wide range of steel products to the Australian market, including galvanised steel. During the verification visit, Mitsubishi provided a list of these products (refer **Confidential Attachment 16**).

3.1.3 Relationship with Metal One Corporation

During the visit Mitsubishi explained that Metal One was established in 2003 through a joint venture between Mitsubishi Corporation (60 per cent) and Sojitz Corporation (40 per cent). Mitsubishi noted that Metal One has some ownership interest in certain steel mills, including Nanjing Baori Wire Products Manufacturing Co., Ltd.

Although a small number of transactions in the ACBPS import database specify Metal One as a supplier to Mitsubishi during the investigation period (approximately [redacted] tonnes, which is [redacted] per cent of all Mitsubishi imports for that period), Mitsubishi advised during the verification visit that it does not normally enter into contracts with Metal One for supply into the Australian market. With regard to the particular transactions identified from the ACBPS database, Mitsubishi explained that these transactions were undertaken direct with Metal One [redacted] [confidential information – commercial business details]

Nevertheless, analysis of the shipments where Metal One is identified as the supplier in the importer transaction form indicates the shipments were profitable; therefore, we are satisfied that the transactions between Mitsubishi and Metal One were arms length transactions.

3.1.4 Relationship with Croft Steel Pty Ltd

Mitsubishi confirmed during the verification that it entered into a formal collaboration agreement with Croft Steel Pty Ltd (Croft) in September 2011 to distribute steel across Australia.

Under this agreement, Mitsubishi manages the treasury and 'back office' functions and is named as the contracting party in purchase and sales contracts, while Croft manages sales, marketing and logistics. [redacted] [confidential information – agreement details]

[redacted] [confidential information – commercial business details]

3.1.5 Import and distribution functions

As discussed above, Mitsubishi's functions include the importation and distribution of galvanised steel to the Australian market. The company does not 'value-add' to these products before selling them to customers.

As Mitsubishi predominantly orders from overseas mills on the back of confirmed orders from Australian customers and sells products on a [redacted] [confidential information – delivery terms], the company does not generally hold stock. On the rare occasion warehousing is required (such as when an order is rejected, a customer requires credit and therefore the order cannot be delivered or Mitsubishi decides to purchase on a speculative basis), the company will use an external warehouse provider.

In relation to importations made by Mitsubishi in its own right, Mitsubishi:

- makes offers to Australian customers;
- negotiates with overseas suppliers;
- arranges importation of goods; and
- sells and arranges the delivery delivers of goods to its Australian customers under agreed credit terms.

In relation to steel imported under the Croft collaboration:

- Croft makes offers to Australian customers;
- Croft negotiates with overseas suppliers; however, acceptance of the final price is subject to approval from Mitsubishi;
- Mitsubishi arranges for importation of the goods;
- Mitsubishi issues the purchase contract and sales contract; and
- Croft manages the logistics and delivery of the goods to the customer under the agreed terms.

3.2 Accounting structure and systems

Mitsubishi operates on an April to March financial year (FY), in line with that of its parent company in Japan. Mitsubishi's accounts are audited on an annual basis. During the visit, Mitsubishi provided a copy of its audited financial report for the year ended 31 March 2014 (**Confidential Attachment 6**).

[redacted]

[confidential information – commercial business details]

3.3 Relationships with suppliers

During the investigation period, Mitsubishi imported galvanised steel from:

[redacted]

During the verification visit, Mitsubishi advised that:

- it has no ownership interest in, and no relationship other than an arms length commercial relationship with, any of the abovementioned suppliers (discussion regarding Metal One is provided at Section 3.1.3 of this report); and
- there were no discounts or rebates applicable to purchase of goods from any of the above suppliers (including Metal One) during the investigation period and that the invoiced price is the price paid.

No information has been identified by the Commission to indicate that Mitsubishi is related to any of its suppliers (other than with Metal One, Section 3.1.3 refers), nor of any discounts or rebates being provided to Mitsubishi by any of its suppliers.

3.4 Relationships with customers

Mitsubishi's customers are identifiable in **Part C** of its importer questionnaire response (refer **Confidential Attachment 3**). Mitsubishi's major customers for galvanised steel are:

Mitsubishi advised that it has no legal relationship with any of its customers. No further information has been identified by the Commission to indicate that Mitsubishi is related to any of its customers purchasing galvanised steel.

4 IMPORTS

4.1 Volume of imports

The ACBPS import database indicates that Mitsubishi imported galvanised steel from a number of suppliers during the investigation period, as shown in **Table 4.1** below.

Mitsubishi advised that for one shipment (Customs identification number [redacted]), the goods recorded in the ACBPS import database were incorrectly classified and entered as 'galvanised sheet' when they should have been entered as 'hot rolled plate' (and is therefore not the goods under consideration). Mitsubishi provided a copy of the supplier's invoice and the bill of lading (refer **Confidential Attachment 7**) for this shipment that confirmed that the goods were hot rolled plate and therefore were not the goods under consideration. The Commission has excluded this shipment from further analysis.

During the verification, Mitsubishi was asked to confirm whether the imported goods listed in the ACBPS database were considered the goods subject to the investigation (refer to description in Section 2.1 of this report). Mitsubishi advised that all imports listed in the database were the goods under consideration (with the exception of [redacted]).

Table 4.1 – Volume of galvanised steel imports – 1 July 2013 to 30 June 2014 – Mitsubishi

Country	Supplier	Quantity (tonnes)
[redacted]	[redacted]	[redacted]
	[redacted]	[redacted]
	[redacted]	[redacted]
	[redacted]	[redacted]
	[redacted]	[redacted]
TOTAL		[redacted]

* although the ACBPS database identified [redacted] as a supplier of galvanised steel, the importer transaction form submitted by Mitsubishi indicated that the company entered contracts with either [redacted] or [redacted]. During the verification, Mitsubishi advised that it is not aware how [redacted] and [redacted] interact [confidential information – supplier details].

** includes one shipment (Customs identification number [redacted]) where the supplier was incorrectly entered as [redacted]. Mitsubishi provided a copy of the commercial invoice for this shipment which confirmed that the actual supplier was [redacted].

[redacted] [confidential information – commercial business details]

4.2 Ordering and sales process

Mitsubishi advised that its usual ordering and sales process for the goods in collaboration with Croft is as follows.

- Croft makes contact with the overseas supplier and receives price offers, which is then costed and offered to the Australian market (subject to market conditions, exchange rate and Mitsubishi's final approval);
- Croft then makes a general offer to the market each month by email (based on the prices obtained from overseas suppliers), or is approached by a customer requesting supply of specific product. If the Australian customer wants to negotiate (often based on competing price offers from other steel trading houses), Croft will further negotiate with the offshore supplier;
- once there is an agreed price, the Australian customer will issue a purchase order to Mitsubishi;
- Mitsubishi issues a purchase contract (to the overseas supplier) and a sales contract (to the Australian customer), which Croft provides to the relevant parties;
- it then takes between two to three months for the galvanised steel to be produced by the supplier, and up to six weeks for shipping to Australia. As such, there is a lead time of between four to five months from placing the order;
- Croft issues pre-delivery advice to the customer; and
- Mitsubishi issues the invoice after it receives notification from Croft that the goods have been delivered (as products are generally sold on a [redacted] basis). The time between the purchase contract and final invoice to customer can be up to six months.

Mitsubishi advised that purchases from overseas mills are made in [redacted] on a [redacted] basis [confidential information – trading terms]. At the date of the purchase order, Mitsubishi takes out foreign exchange cover to hedge against any currency fluctuations.

4.3 Verification of imports

As discussed in Section 1.1 of this report, the Commission initially selected 12 shipments from the ACBPS import database to examine in further detail. In response to the importer questionnaire, Mitsubishi advised that one of the 12 shipments was not the goods. Specifically, Mitsubishi stated that the goods in shipment 5 (Customs identification number [redacted]) were incorrectly classified and entered as 'galvanised sheet' when they should have been entered as 'hot rolled plate'.

Mitsubishi provided a copy of the commercial invoice for this shipment that confirmed that the goods were hot rolled plate. As a result, the Commission has excluded this shipment from further analysis.

For the remaining 11 shipments, Mitsubishi completed an importer transaction form (**Confidential Attachment 4**, as updated) detailing the costs to import and sell for each selected shipment.

During the verification, Mitsubishi provided the following source documents to verify the data in its importer transaction form for the 11 shipments (**Confidential Attachment 8**):

- purchase and sales contracts;
- commercial invoices from Mitsubishi's suppliers;
- bills of lading;
- packing lists (for some shipments);
- invoices from transport providers;
- customs broker invoices;
- supplier certifications that mill test and inspection certificates have been sent to the purchaser;
- debit notes for commissions (where applicable);
- disbursement instructions and slips (for payment to suppliers, customs brokers and recipients of commissions); and
- confirmations from banking institutions that documentation has been received under a letter of credit.

These source documents were used to confirm the importing entity, quantity, invoice value (in [redacted]), exchange rate and importation costs listed for each shipment in the importer transaction form. Minor amendments were made to the importer transaction form to reconcile some entries to the source documents.

In addition to the above, Mitsubishi also provided documentation for the corresponding Australian sale of each selected shipment, including:

- contracts of sale;
- commercial invoices;
- pre-delivery confirmations and advice;
- emails from Croft to Mitsubishi, confirming final delivery;
- bank statements confirming payment by the Australian customer.

Verification of this documentation is discussed further in Section 6.3.1 of this report.

4.3.1 Supplier invoice details

Mitsubishi provided copies of supplier invoices for each shipment.

We matched the values, quantities and supplier details recorded for each selected shipment in the importer transaction form to the supplier invoices. Mitsubishi noted that some of the importations in the ACBPS import database formed a single order and shipment; therefore, these importations were grouped in the importer transaction form.

We confirmed that all selected shipments were invoiced at [redacted]. We also confirmed that the recorded payment terms ([redacted]) were accurate.

All supplier invoices were in [redacted]. Within the importer transaction form, Mitsubishi converted invoice prices to AUD using the exchange rate it hedged at the time of placing the order.

4.3.2 Shipment costs

Under the heading of 'shipment costs' in the importer transaction form, Mitsubishi recorded amounts for marine insurance only. All of the shipments selected were purchased on [redacted] and therefore overseas freight costs were not recorded in the importer transaction form.

Marine insurance

Mitsubishi explained that its marine insurance costs are based on the premium rate specified under an open insurance policy taken out by Mitsubishi. Mitsubishi stated that the insurance premium is paid monthly and that the monthly premium is allocated to the relevant shipments for that particular month.

Mitsubishi further explained that there was an implicit agreement between the insurance provider, [redacted], and Mitsubishi that the insurance premium rate is [redacted]. Mitsubishi stated that it continues to pay this rate.

Mitsubishi provided a copy of a tax invoice from [redacted] for the month of September 2013 which showed the premium due for this month (**Confidential Attachment 9**). Mitsubishi also provided a separate document that listed all shipments for that month and the premium allocated to each shipment. We confirmed that the rate was [redacted] for each shipment in September 2013.

In the importer transaction form, we observed that [redacted] was applied to the revenue for each shipment.

4.3.3 Importation costs

Under the heading of 'Australian importation costs' in the importer transaction form, Mitsubishi recorded amounts for customs entry and broker fees, port service charges, transport and delivery charges and bank charges.

Customs entry and broker fees, and port service charges

Mitsubishi provided customs broker invoices that listed all relevant charges relating to customs entry and broker fees for each of the 11 selected shipments (**Confidential Attachment 8**). We obtained proof of payment for each of the 11 invoices and were satisfied that the values recorded in the importer transaction form were accurate.

Transport and delivery

Mitsubishi sold galvanised steel to its customers on [redacted] delivery terms and therefore provided copies of invoices to support the delivery charges recorded in the importer transaction form for each selected shipment (**Confidential Attachment 8**).

The invoiced charges reconciled to the costs recorded in the importer transaction form and we were satisfied that the delivery charges shown were accurate.

Bank charges

In the importer transaction form, we observed that Mitsubishi recorded bank charges for each of the 11 shipments by applying [redacted] for each selected shipment.

Mitsubishi explained that these bank charges relate to the costs associated with establishing the letters of credit and drawing on them. Mitsubishi further explained that the applied rate [redacted] was estimated by dividing the total bank charges incurred by Croft by the total sales revenue generated by Croft during financial year ended 31 March 2014.

To validate this estimate, Mitsubishi provided a copy of its profit and loss statement for the financial year ended 31 March 2014 (refer **Confidential Attachment 10**). This profit and loss statement listed the individual cost items making up total cost of goods sold, including bank charges.

We divided the total bank charges by total sales revenue for the financial year ended 31 March 2014 and obtained an estimate of [redacted] of sales revenue. We adjusted the importer transaction form to reflect this revised rate.

4.4 Shipment and importation costs summary

Using the verified data in the importer transaction form, weighted average post-[redacted] shipment and importation costs (in AUD per tonne) have been calculated and are shown in the table below.

Shipment 5 (not the goods under consideration) and shipment 10 (containing unsold quantities of galvanised steel) were not included in the calculation of the weighted averages. Shipment 12 was also not included in the calculation of the weighted average transport and delivery costs as Mitsubishi is yet to be invoiced for delivery relating to this shipment.

Table 4.4 – Summary of post-[redacted] shipment and importation costs (excluding GST)

Cost	Weighted average cost (AUD per tonne)
Marine insurance	[redacted]
Customs entry and broker fees	[redacted]
Port service charges	[redacted]
Transport and delivery	[redacted]

Bank charges	[redacted]

4.5 Selling, general and administrative (SG&A) costs

In its importer transaction form, Mitsubishi calculated SG&A costs for each of the selected shipments based on an SG&A estimate of [redacted] per cent of sales revenue for the year ended June 2014.

To support its estimate of SG&A costs, Mitsubishi provided a copy of its audited profit and loss statement for the financial year ended 31 March 2014, including extracts from its SAP system [redacted] (**Confidential Attachment 11**). The SAP extracts cover April 2013 to June 2013; April 2013 to March 2014 (linking to the audited profit and loss statement); July 2013 to March 2014 and April 2014 to June 2014. Mitsubishi also provided a separate SAP extract covering the investigation period (1 July 2013 and 30 June 2014). We used this extract to validate Mitsubishi's SG&A estimate by dividing the total overhead cost by total sales revenue. This resulted in an SG&A estimate of [redacted] per cent of sales revenue.

In the importer transaction form, Mitsubishi also deducted interest expenses from SG&A. We reviewed Mitsubishi's SAP extract that listed the individual overhead costs and noted that interest expenses and income were already included in the SG&A estimate. As a result, we excluded this deduction from the importer transaction form.

Further, Mitsubishi included trade credit insurance expenses and commissions under SG&A costs in the importer transaction form.

Mitsubishi calculated costs relating to credit insurance by applying a rate of [redacted] to the revenue for each selected shipment, except for shipment 9 (shipment 9 was on-sold on [redacted]).

Mitsubishi supplied a copy of its trade credit insurance policy showing a premium rate of [redacted] for the period 1 September 2013 to 31 August 2014 (**Confidential Attachment 12**). This rate differed from the rate Mitsubishi used in the importer transaction form; therefore, we amended the importer transaction form to reflect the insurance premium rate as stipulated in Mitsubishi's credit insurance policy.

With regard to commissions, Mitsubishi explained that for shipments 1, 2 and 3, it paid a [redacted] commission to an agent [redacted]. This agent facilitated the initial introduction to [redacted].

Mitsubishi provided a copy of a debit note that listed the total amount (in [redacted]) charged by the agent for a specified quantity of galvanised steel sourced from [redacted] (**Confidential Attachment 13**). We were able to verify that the commission paid was [redacted].

Further, Mitsubishi explained that for shipments 7 and 9, it paid a commission to [redacted] for arranging supply from [redacted]. Mitsubishi provided copies of the commercial agreements with [redacted] for the period covering 1 April 2013 to 31 March 2014 and 1 April 2014 to 31 March 2015. Both agreements showed that a commission was charged at [redacted] of the purchase value of the goods.

Using the verified data in the importer transaction form, we calculated a weighted average SG&A cost (inclusive of credit insurance) of [redacted].

4.6 Forward orders

Mitsubishi provided a list of its forward orders from India and Vietnam over the period 2 August 2014 to 15 October 2014 (based on date of arrival). The volume and weighted average unit prices of these forward orders is summarised in **Table 4.6** below.

Table 4.6 – Summary of forward orders – 2 August to 15 October 2014

Supplier	Quantity (tonnes)	Weighted average unit price ([redacted]/tonne)
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
TOTAL	[redacted]	[redacted]

The volume of these forward orders represents approximately [redacted] per cent of the total volume of galvanised steel imported by Mitsubishi during the investigation period. Further, Mitsubishi had placed orders with a [redacted] supplier – [redacted]. Mitsubishi had not imported galvanised steel from [redacted] during the investigation period.

5 WHO IS THE IMPORTER AND EXPORTER

5.1 Who is the importer?

We reviewed the documents provided by Mitsubishi in respect of 11 of the 12 selected shipments and noted that, for imports from all suppliers, Mitsubishi:

- negotiates with the suppliers through its collaborator Croft;
- is named as the customer on supplier invoices;
- is named as the consignee on the bill of lading;
- arranges and pays for marine insurance;
- has an insurable interest in the goods while they are on the water;
- arranges Customs clearance and logistics of the goods after they are delivered to the Australian port;
- retains ownership of the goods until they are delivered to its customers; and
- bears the risk of its customers defaulting on purchase agreements with Mitsubishi.

We consider Mitsubishi to be the beneficial owner of the goods at the time of importation and therefore the importer.

5.2 Who is the exporter?

The Commission will generally identify the exporter as:

- a principal in the transaction, located in the country of export from where the goods were shipped, who gave up responsibility by knowingly placing the goods in the hands of a carrier, courier, forwarding company or its own vehicle for delivery to Australia; or
- a principal in the transaction, located in the country of export, who owns, or previously owned, the goods but need not be the owner at the time the goods were shipped.

It is common for traders and other intermediaries to play a role in the exportation of the goods. These parties will typically provide services such as arranging transportation, conducting price negotiations, arrange contacts with the producer etc.

In such cases, the trader typically acts as an intermediary who, although one of the principals, is essentially a facilitator in the sale and shipment of the goods on behalf of the manufacturer. Typically the manufacturer as a principal who knowingly sent the goods for export to any destination will be the exporter.

Therefore, depending on the facts, the Commission considers that only in rare circumstances would an intermediary be found to be the exporter. Typically this will occur where the manufacturer has no knowledge that the goods are destined for export to any country and the essential role of the intermediary is that of a distributor rather than a trader.

Based on information to date, we are satisfied that the following entities are exporters of galvanised steel:

[redacted]

To our knowledge, these entities are principals in the country of export, which manufactured the goods and gave up the goods for shipment directly to Mitsubishi.

With regards to transactions in the ACBPS database where the supplier is identified as Metal One (discussed in Section 3.1.3 of this report), according to Mitsubishi, [redacted] [confidential information – commercial business arrangements]. For the selected shipments where the supplier is identified as Metal One, we note that the contracts of sale and commercial invoices identify [redacted] as the manufacturer of the goods. Therefore, for shipments where Metal One is identified as the supplier in the ACBPS database, we are satisfied that [redacted] is the exporter.

Subject to further inquiries, [redacted] may also be an exporter of galvanised steel. This supplier was not selected as part of the 12 shipments for further verification due to its shipments being entered in the ACBPS import database at a later date.

6 AUSTRALIAN MARKET AND SALES

6.1 General

Mitsubish discussed the Australian galvanised steel market and market trends.

Mitsubishi believes that BlueScope is the main price-setter in the Australian market for galvanised steel, and that it is able to charge a premium for its short production lead times and perceptions of product quality.

Mitsubishi stated that competition in the coated steel market is mostly between the large steel distributors. Mitsubishi also stated that it directly competes with other steel trading houses that import steel products in the Australian market.

Mitsubishi noted that Chinese and Taiwanese steel mills are the largest exporters of galvanised steel to the Australian market, albeit their share of exports of galvanised steel is diminishing. Mitsubishi also stated that there has been a clear shift to sourcing supply from Indian and Vietnamese steel mills since the imposition of anti-dumping measures in early 2013 on galvanised steel exported from the People's Republic of China, the Republic of Korea and Taiwan.

Mitsubishi stated that BlueScope failed to take advantage of the imposition of these measures and a depreciation of the Australian dollar. Mitsubishi believes the injury, if any, the Australian industry is experiencing is solely due to BlueScope's inefficient management and production processes which makes BlueScope uncompetitive.

6.2 Sales

In its response to **Part C – Sales** (sales spreadsheet) of the importer questionnaire, Mitsubishi provided a detailed sales listing of its sales of galvanised steel to Australian customers during the investigation period. Mitsubishi also provided details of product specifications (including base metal thickness, coating mass, standard/grade, width and finish) for all goods sold during the investigation period (**Confidential Attachment 4**, as updated).

The following table summarises Mitsubishi's quarterly sales volumes, values and weighted average unit prices for FY2014.

Table 6.2 – Summary of Mitsubishi's sales volume and value – 1 July 2013 to 30 June 2014*

Quarter	Quantity sold (tonnes)	Total invoiced value (AUD)	Weighted average [redacted] unit price (AUD/tonne)
Sep-2013			
Dec-2013			
Mar-2014			
Jun-2014			
Total			

* This summary excludes two transactions on [redacted] terms.

6.2.1 Distribution and selling arrangements

As discussed in Section 4.2 of this report, price offers from overseas mills are received on a monthly basis. Based on these price offers, Mitsubishi determines pricing for its Australian customers, after allowing for its costs and a profit margin. Mitsubishi (through Croft) would then seek orders from its customers. Once customer orders are confirmed, Mitsubishi places orders with the mills, arranges importation of the goods and delivers and sells the goods to its customers under agreed credit terms.

Mitsubishi advised that prices to the Australian market for galvanised steel are at a base price, plus extras. Mitsubishi provided a copy of its extras price list during the verification (**Confidential Attachment 14**). Typical price extras are charged for [redacted].

The majority of sales are made on [redacted] delivery terms, and predominantly to Australian steel distributors. All sales to Mitsubishi's Australian customers are in [redacted]. Credit terms to Mitsubishi's customers include:

[redacted]

The most common payment term during the investigation period was [redacted].

6.2.2 Rebates and discounts

Mitsubishi stated that it does not offer rebates, settlement discounts or volume discounts to its customers and that the invoiced price is the price paid.

During the verification visit, we selected a sample of sales invoices and were provided with proof of payment that confirmed that the invoiced prices were the prices paid.

6.3 Sales verification

6.3.1 Accuracy – verification to source documents

In Mitsubishi's response to **Part C – Sales** (sales spreadsheet) of the importer questionnaire, Mitsubishi provided the Commission with a line by line list of its sales transactions over the investigation period (**Confidential Attachment 3**).

At the verification visit, Mitsubishi provided copies of commercial invoices for sales related to the 11 shipments selected for verification (**Confidential Attachment 8**). These related sales were also recorded in the sales spreadsheet.

We were able to reconcile the invoice details (including quantity, value, customer name, delivery terms and credit terms) with the relevant sales transaction details provided by Mitsubishi in its response to the importer questionnaire.

We also received proof of customer payment (i.e. bank statements) for the invoiced goods examined (**Confidential Attachment 8**). This confirmed that Mitsubishi had been paid the invoiced amount and that the invoiced price was the price paid for the goods.

Based on the sales invoices provided during the visit, we are satisfied that the sales data provided in the sales spreadsheet is accurate.

6.3.2 Relevance and completeness – verification to Mitsubishi's accounts

We requested Mitsubishi provide us with documents to conduct an upwards reconciliation of Mitsubishi's sales listing of galvanised steel in the sales spreadsheet (**Confidential Attachment 3**).

Mitsubishi advised that it had constructed the sales listing in the sales spreadsheet manually as its accounting system was unable to generate product-specific reports that would provide the necessary details to enable the upwards verification. Mitsubishi explained that it was unable to do so because Croft uses a different system to Mitsubishi. We were, therefore, unable to complete an upwards verification of the sales listing in the sales spreadsheet to Mitsubishi's audited financial statements.

As a result, to further test the relevance and completeness of the sales transactions listed in the sales spreadsheet, we compared the volume of sales in Mitsubishi's sales listing with the volume of imports as recorded in the ACBPS import database (**Confidential Attachment 15**).

Marginal differences in volume were found between the sales data provided by Mitsubishi and the data in the ACBPS import database relating to goods sourced from [redacted] only. This is likely due to differences in timing between sales (recorded at the date of invoice) and importations (recorded at the date of shipment valuation).

No differences in volume were found between the sales data provided by Mitsubishi and the data in the ACBPS import database relating to goods sourced from other suppliers.

Further, during an importer verification visit to Mitsubishi in 2013 for the investigation into alleged dumping and subsidisation of hot rolled plate steel (case 198)[10], the team undertaking the verification was able to reconcile Mitsubishi's sales of hot rolled plate steel to its audited financial statements and therefore had established some confidence in Mitsubishi's accounting systems.

Therefore, we are satisfied that Mitsubishi's sales spreadsheet is a complete and relevant list of all of its sales of galvanised steel during the investigation period.

6.4 Profitability of sales

We calculated profit for nine of the 12 selected shipments (excluding shipments 5, 10 and 12) in the importer transaction form (**Confidential Attachment 4**).[11]

We observed that all nine shipments were profitable. The range of profit for the shipments was between [redacted] and [redacted] per cent, with an average profit of [redacted] per cent.

[10] Investigation into alleged dumping of hot rolled plate steel exported from the People's Republic of China, the Republic of Indonesia, Japan, the Republic of Korea and Taiwan, and alleged subsidisation of hot rolled plate steel exported from China – importer visit report, Mitsubishi Australia Limited (April 2013).

[11] Shipment 5 contained goods not under consideration (discussed in Section 4.1 of this report) and shipment 10 contained a proportion of unsold stock. Further, delivery expenses for shipment 12 were not finalised at the time of the verification visit. These shipments were deemed unsuitable to calculate profit and were excluded from the profitability analysis.

7 ARMS LENGTH

In determining export prices under paragraph 269TAB(1)(a) and normal values under subsection 269TAC(1), the Act requires that the relevant sales are arms length transactions.

Section 269TAA outlines the circumstances in which the price paid or payable shall not be treated as arms length. These are where:

- there is any consideration payable for in respect of the goods other than price;
- the price is influenced by a commercial or other relationship between the buyer, or an associate of the buyer, and the seller, or an associate of the seller; and
- in the opinion of the Parliamentary Secretary, the buyer, or an associate of the buyer, will, directly or indirectly, be reimbursed, be compensated or otherwise receive a benefit for, or in respect of, the whole or any part of the price.

As discussed in Section 3.3 of this report, Mitsubishi advised that it has no relationship with its suppliers of galvanised steel other than being a buyer and seller in arms length transactions. Mitsubishi stated that it does not receive any reimbursement, rebates or other support from its suppliers in respect of the goods. Mitsubishi advised that the invoice price was the price paid to its suppliers, which was verified as accurate during the verification visit.

We reviewed the documentation for the selected shipments and did not find any evidence that, in respect of the purchase of galvanised steel:

- there was any consideration payable for, or in respect of, the goods other than price;
- the price was influenced by a commercial or other relationship between Mitsubishi, or an associate of Mitsubishi, and its suppliers or an associate of the supplier; and/or
- Mitsubishi, or an associate of Mitsubishi, was directly or indirectly reimbursed, compensated or otherwise received a benefit for or in respect of the whole or any part of the price.

Further, we found that all of the selected shipments were profitable.

We are satisfied that transactions between Mitsubishi and its suppliers are at arms length in terms of section 269TAA.

8 RECOMMENDATIONS

Based on the information available, we are of the opinion that, for the goods imported by Mitsubishi from [redacted]:

- the goods have been exported to Australia otherwise than by the importer (Mitsubishi);
- the goods have been purchased by the importer from the exporters; and
- the purchases of the goods by the importer were arms length transactions.

Subject to further inquiries with these exporters, we recommend that the export price for galvanised steel exported by [redacted] can be established under paragraph 269TAB(1)(a) of the Act, using the invoiced price, less deductions, to the FOB level as required.

We are of the opinion that, for the goods imported by Mitsubishi from [redacted], the goods have been exported to Australia otherwise than by the importer. We do not, however, have sufficient information to determine whether the goods have been purchased by the importer from the exporter.

Subject to further inquiries in relation to these shipments, we recommend that the export price for galvanised steel exported from [redacted] could be established under paragraph 269TAB(1)(c) or subsection 269TAB(3) of the Act.

9 ATTACHMENTS

Attachment 1	Table of TCOs applicable to tariff subheadings
Confidential Attachment 1	Response to Part A – importer questionnaire
Confidential Attachment 2	Response to Part B – importer questionnaire
Confidential Attachment 3	Response to Part C – importer questionnaire
Confidential Attachment 4	Revised importer transaction form – response to Part B – importer questionnaire
Confidential Attachment 5	Verification visit agenda
Confidential Attachment 6	Copy of Mitsubishi Australia Limited financial report for the year ended 31 March 2014
Confidential Attachment 7	Copy of commercial invoice and bill of lading relating to shipment 5
Confidential Attachment 8	Copies of source documents for 11 selected shipments
Confidential Attachment 9	Copy of debit note from marine insurance provider (September 2013)
Confidential Attachment 10	Copy of Croft's profit and loss statement for financial year ended 31 March 2014
Confidential Attachment 11	Copy of Mitsubishi's profit and loss statement for financial year ended 31 March 2014
Confidential Attachment 12	Copy of Mitsubishi's trade credit insurance policy
Confidential Attachment 13	Copy of debit note from agent
Confidential Attachment 14	List of price extras
Confidential Attachment 15	List of Mitsubishi's galvanised steel imports extracted from the ACBPS import database
Confidential Attachment 16	List of steel products

Attachment 1

TCOs applicable to 7210.49.00	
TC 1404843	COILS, non-alloy steel, flat-rolled, hot dipped galvannealed zinc coated, having ALL of the following: (a) yield strength NOT less than 195 MPa; (b) tensile strength NOT less than 340 MPa; (c) elongation NOT less than 34%; (d) coating mass NOT less than 30 g/m2 on each side; (e) thickness 0.70 mm AND width 1 565 mm. For the purposes of this Order, tolerances allowable for specification (e) are as follows: (i) thickness +/- 10%; (ii) width +/- 1%.
TC 1404844	COILS, non-alloy steel, flat-rolled, hot dipped zinc coated, having ALL of the following: (a) yield strength NOT less than 240 MPa and NOT greater than 300 MPa; (b) tensile strength NOT less than 340 MPa; (c) elongation NOT less than 34%; (d) coating mass NOT less than 50 g/m2 and NOT greater than 80 g/m2 on each side; (e) thickness 0.65 mm AND width 1 475 mm. For the purposes of this Order, tolerances allowable for specification (e) are as follows: (i) thickness +/- 10%; (ii) width +/- 1%.
TC 1341633	STEEL, flat rolled, non-alloy, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 160 MPa and NOT greater than 325 MPa; (b) tensile strength NOT less than 270 MPa; (c) elongation NOT less than 35% and NOT greater than 50%; (d) coating mass NOT less than 45 g/m2 and NOT greater than 65 g/m2 each side; (e) thickness 1.20 mm and width 793 mm. For the purposes of this order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.

TC 1341634	STEEL, flat rolled, non-alloy, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 235 MPa and NOT greater than 400 MPa; (b) tensile strength NOT less than 390 MPa; (c) total elongation NOT less than 28%; (d) total coating mass NOT less than 35 g/m2 and NOT greater than 65 g/m2 each side; (e) thickness 2.30 mm and width 940 mm. For the purposes of this order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.
TC 1342242	STEEL, flat rolled, non-alloy, hot dipped zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 340 MPa and NOT greater than 420 MPa; (b) tensile strength NOT less than 410 MPa; (c) elongation NOT less than 21%; (d) coating mass NOT less than 60 g/m2 and NOT greater than 90 g/m2 on each side; (e) thickness 2.00 mm and width 1 045 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.
TC 1342243	STEEL, flat rolled, non-alloy, hot dipped zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 180 MPa and NOT greater than 240 MPa; (b) tensile strength NOT less than 300 MPa; (c) elongation NOT less than 33%; (d) coating mass NOT less than 60 g/m2 and NOT greater than 90 g/m2 on each side; (e) thickness 1.20 mm and width 1 020 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.

TC 1328432	COILS, non-alloy steel, hot rolled, zinc coated, complying with American Society for Testing and Materials Standard A653/A653M- 11 (ASTM A653/A653M-11), having ALL of the following: (a) thickness NOT less than 2.75 mm and NOT greater than 6.0 mm; (b) width NOT less than 784 mm and NOT greater than 1 263 mm; (c) minimum yield strength NOT less than 330 Mpa; (d) minimum tensile strength NOT less than 430 Mpa; (e) inside diameter NOT less than 711 mm and NOT greater than 813 mm; (f) zinc coating mass NOT less than 0.080 kg/m2 per side; (g) weight NOT less than 14 metric tonnes; (h) chemical composition by weight of ALL of the following: (i) carbon content NOT greater than 0.20%; (ii) manganese content NOT less than 0.30% and NOT greater than 0.90%; (iii) phosphorus content NOT greater than 0.03%; (iv) sulphur content NOT greater than 0.03%; (v) chromium content less than 0.30%; (vi) molybdenum content less than 0.08%; (vii) aluminium content NOT greater than 0.10%; (viii) copper content NOT greater than 0.25%; (ix) nickel content NOT greater than 0.25%; (x) titanium content NOT greater than 0.04%; (xi) vanadium content less than 0.10%; (xii) silicon content NOT greater than 0.45%.
TC 1330458	STEEL, flat rolled, non-alloy, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT greater than 250 MPa; (b) tensile strength NOT less than 270 MPa; (c) elongation NOT less than 36%; (d) coating mass on each side NOT less than 30 g/m2 and NOT greater than 70 g/m2; (e) thickness 1.15 mm and width 1 105 mm For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.

TC 1330276	STEEL, flat rolled, non-alloy, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 115 MPa and NOT greater than 305 MPa; (b) tensile strength NOT less than 270 MPa; (c) elongation NOT less than 37% and NOT greater than 57%; (d) total coating mass NOT less than 35 g/m2 and NOT greater than 65 g/m2 on each side; (e) thickness 1.00 mm and width 997 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.
TC 1329958	STEEL, flat rolled, non-alloy, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 155 MPa and NOT greater than 295 MPa; (b) tensile strength NOT less than 340 MPa; (c) total elongation NOT less than 34%; (d) total coating mass NOT less than 35 g/m2 and NOT greater than 65 g/m2 on each side; (e) thickness 0.75 mm and width 810 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.
TC 1318527	STEEL, flat rolled, non-alloy, hot dipped galvannealed, zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 120 MPa and NOT greater than 180 MPa; (b) tensile strength NOT less than 260 MPa and NOT greater than 350 MPa; (c) elongation NOT less than 37%; (d) total coating mass NOT less than 90 g/m2; (e) in ANY of the following sizes: (i) thickness 0.75 mm and width 1 535 mm; (ii) thickness 0.80 mm and width 1 640 mm; (iii) thickness 0.90 mm and width 1 530 mm. For the purposes of this order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.

TC 1317486	STEEL, flat rolled, non-alloy, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 235 MPa and NOT greater than 400 MPa; (b) tensile strength NOT less than 390 MPa; (c) elongation NOT less than 28%; (d) coating mass NOT less than 35 g/m2 and NOT greater than 65 g/m2 on each side; (e) thickness 2.00 mm and width 785 mm. For the purposes of this order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.
TC 1316841	STEEL, flat rolled, non-alloy, hot dipped zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 110 MPa and NOT greater than 280 MPa; (b) tensile strength NOT less than 260 MPa; (c) elongation NOT less than 37%; (d) coating mass NOT less than 45 g/m2 and NOT greater than 100 g/m2 on each side; (e) in ANY of the following sizes: (i) thickness 0.60 mm and width 1 670 mm; (ii) thickness 0.65 mm and width 960 mm; (iii) thickness 0.65 mm and width 1 075 mm; (iv) thickness 0.65 mm and width 1 160 mm; (v) thickness 0.65 mm and width 1 240 mm; (vi) thickness 0.65 mm and width 1 425 mm; (vii) thickness 0.65 mm and width 1 430 mm; (viii) thickness 0.65 mm and width 1 445 mm; (ix) thickness 0.65 mm and width 1 630 mm; (x) thickness 0.65 mm and width 1 730 mm; (xi) thickness 0.70 mm and width 810 mm; (xii) thickness 0.70 mm and width 840 mm; (xiii) thickness 0.70 mm and width 850 mm; (xiv) thickness 0.70 mm and width 890 mm; (xv) thickness 0.70 mm and width 896 mm; (xvi) thickness 0.70 mm and width 1 390 mm; (xvii) thickness 0.70 mm and width 1 400 mm; (xviii) thickness 0.70 mm and width 1 410 mm; (xix) thickness 0.70 mm and width 1 440 mm; (xx) thickness 0.70 mm and width 1 460 mm; (xxi) thickness 0.70 mm and width 1 540 mm; (xxii) thickness 0.70 mm and width 1 590 mm; (xxiii) thickness 0.70 mm and width 1 650 mm; (xxiv) thickness 0.70 mm and width 1 655 mm;

	(xxv) thickness 0.75 mm and width 1 600 mm; (xxvi) thickness 0.75 mm and width 1 695 mm; (xxvii) thickness 0.75 mm and width 1 760 mm; (xxviii) thickness 0.80 mm and width 680 mm; (xxix) thickness 0.80 mm and width 1 185 mm; (xxx) thickness 0.80 mm and width 1 300 mm; (xxxi) thickness 0.80 mm and width 1 370 mm; (xxxii) thickness 0.80 mm and width 1 325 mm; (xxxiii) thickness 0.80 mm and width 1 545 mm; (xxxiv) thickness 0.80 mm and width 1 600 mm; (xxxv) thickness 0.80 mm and width 1 695 mm; (xxxvi) thickness 0.80 mm and width 1 760 mm; (xxxvii) thickness 0.80 mm and width 1 840 mm; (xxxviii) thickness 0.90 mm and width 950 mm; (xxxix) thickness 0.90 mm and width 1 530 mm; (xl) thickness 0.90 mm and width 1 800 mm; (xli) thickness 1.20 mm and width 1 730 mm; (xlii) thickness 1 20 mm and width 1 770 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.
TC 1312163	STEEL, flat rolled, non-alloy, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT greater than 250 MPa; (b) tensile strength NOT less than 270 MPa; (c) elongation NOT less than 36%; (d) coating mass on each side NOT less than 30 g/m2 and NOT greater than 70 g/m2; (e) in ANY of the following sizes: (i) thickness 0.75 mm and width 890 mm; (ii) thickness 0.75 mm and width 970 mm; (iii) thickness 0.75 mm and width 1 450 mm; (iv) thickness 0.76 mm and width 1 220 mm; (v) thickness 0.95 mm and width 820 mm; (vi) thickness 1.15 mm and width 740 mm; (vii) thickness 1.20 mm and width 955 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.

TC 1310746	STEEL, flat rolled, non-alloy, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT greater than 250 MPa; (b) tensile strength NOT less than 270 MPa; (c) elongation NOT less than 36%; (d) coating mass on each side NOT less than 30 g/m2 and NOT greater than 70 g/m2; (e) in ANY of the following sizes: (i) thickness 0.65 mm and width 1 640 mm; (ii) thickness 1.00 mm and width 1 588 mm; (iii) thickness 1.15 mm and width 1 628 mm; (iv) thickness 2.20 mm and width 910 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.
TC 1309160	STEEL, flat rolled, non-alloy, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 120 MPa and NOT greater than 180 MPa; (b) tensile strength NOT less than 260 MPa and NOT greater than 350 MPa; (c) total elongation NOT less than 37%; (d) total coating mass NOT less than 90 g/m2; (e) thickness 0.80 mm and width 1 640 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.
TC 1308125	STEEL, flat rolled, non-alloy, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 155 MPa and NOT greater than 295 MPa; (b) tensile strength NOT less than 340 MPa; (c) elongation NOT less than 34%; (d) coating mass NOT less than 35 g/m2 and NOT greater than 65 g/m2 on each side; (e) thickness 0.75 mm and width 1 600 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.

TC 1308121	STEEL, flat rolled, non-alloy, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 160 MPa and NOT greater than 325 MPa; (b) tensile strength NOT less than 270 MPa; (c) elongation NOT less than 35% and NOT greater than 50%; (d) coating mass NOT less than 45 g/m2 and NOT greater than 65 g/m2 on each side; (e) in ANY of the following sizes: (i) thickness 1.00 mm and width 878 mm; (ii) thickness 1.20 mm and width 801 mm; (iii) thickness 1.20 mm and width 1 049 mm; (iv) thickness 1.40 mm and width 1 030 mm; (v) thickness 1.60 mm and width 870 mm; (vi) thickness 1.60 mm and width 1 172 mm; (vii) thickness 1.80 mm and width 960 mm; (viii) thickness 1.80 mm and width 1 175 mm; (ix) thickness 2.00 mm and width 1 070 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.
TC 1308073	STEEL, flat rolled, non-alloy, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 235 MPa and NOT greater than 400 MPa; (b) tensile strength NOT less than 390 MPa; (c) elongation NOT less than 28%; (d) coating mass NOT less than 35 g/m2 and NOT greater than 65 g/m2 on each side; (e) in ANY of the following sizes: (i) thickness 1.00 mm and width 1 150 mm; (ii) thickness 1.00 mm and width 1 225 mm; (iii) thickness 1.20 mm and width 940 mm; (iv) thickness 1.20 mm and width 970 mm; (v) thickness 1.20 mm and width 1 050 mm; (vi) thickness 1.40 mm and width 930 mm; (vii) thickness 1.40 mm and width 960 mm; (viii) thickness 1.40 mm and width 975 mm; (ix) thickness 1.40 mm and width 1 110 mm; (x) thickness 1.60 mm and width 1 080 mm; (xi) thickness 1.60 mm and width 1 165 mm; (xii) thickness 1.60 mm and width 1 300 mm; (xiii) thickness 1.60 mm and width 1 318 mm; (xiv) thickness 1.80 mm and width 1 082 mm; (xv) thickness 2.00 mm and width 792 mm;

	(xvi) thickness 2.00 mm and width 850 mm; (xvii) thickness 2.00 mm and width 990 mm; (xviii) thickness 2.00 mm and width 1 020 mm; (xix) thickness 2.00 mm and width 1 280 mm; (xx) thickness 2.00 mm and width 1 282 mm; (xxi) thickness 2.00 mm and width 1 310 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.
TC 1308115	STEEL, flat rolled, non-alloy, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 115 MPa and NOT greater than 305 MPa; (b) tensile strength NOT less than 270 MPa; (c) elongation NOT less than 37% and NOT greater than 57%; (d) coating mass NOT less than 35 g/m2 and NOT greater than 65 g/m2 on each side; (e) in ANY of the following sizes: (i) thickness 0.55 mm and width 1 117 mm; (ii) thickness 0.55 mm and width 1 201 mm; (iii) thickness 0.60 mm and width 1 473 mm; (iv) thickness 0.65 mm and width 895 mm; (v) thickness 0.65 mm and width 1 275 mm; (vi) thickness 0.65 mm and width 1 595 mm; (vii) thickness 0.70 mm and width 870 mm; (viii) thickness 0.75 mm and width 1 090 mm; (ix) thickness 0.75 mm and width 1 450 mm; (x) thickness 0.80 mm and width 1 214 mm; (xi) thickness 0.80 mm and width 1 700 mm; (xii) thickness 1.00 mm and width 815 mm; (xiii) thickness 1.00 mm and width 1 180 mm; (xiv) thickness 1.40 mm and width 933 mm (xv) thickness 1.40 mm and width 1 070 mm; (xvi) thickness 1.80 mm and width 835 mm; (xvii) thickness 1.80 mm and width 1 022 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1.

TC 1307948	STEEL, flat rolled, non-alloy, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 190 MPa; (b) tensile strength NOT less than 340 MPa; (c) elongation NOT less than 32%; (d) coating mass NOT less than 30 g/m2 and NOT greater than 70 g/m2 on each side; (e) in EITHER of the following sizes: (i) thickness 0.70 mm and width 1 740 mm; (ii) thickness 1.00 mm and width 1 225 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.
TC 1304297	STEEL, flat rolled non-alloy, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 275 MPa and NOT greater than 380 MPa; (b) tensile strength NOT less than 440 MPa; (c) elongation NOT less than 30%. (d) coating mass NOT less than 45 g/m2 and NOT greater than 65 g/m2 on each side; (e) thickness 2.00 mm and width 792 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.
TC 1248929	STEEL, flat rolled, non-alloy steel, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT greater than 210 MPa; (b) tensile strength NOT less than 270 MPa; (c) total elongation NOT less than 40%; (d) total coating mass NOT less than 30 g/m2 and NOT greater than 70 g/m2 on each side; (e) in ANY of the following sizes: (i) thickness 0.75 mm and width 1 390 mm; (ii) thickness 0.75 mm and width 1 450 mm; (iii) thickness 0.75 mm and width 1 475 mm; (iv) thickness 0.75 mm and width 1 530 mm; (v) thickness 0.75 mm and width 1 565 mm; (vi) thickness 0.75 mm and width 1 640 mm; (vii) thickness 0.76 mm and width 1 220 mm; (viii) thickness 0.80 mm and width 1 350 mm; (ix) thickness 0.95 mm and width 820 mm;

	(x) thickness 1.00 mm and width 624 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.
TC 1248930	STEEL, flat rolled, non-alloy steel, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 190 MPa; (b) tensile strength NOT less than 340 MPa; (c) total elongation NOT less than 32%; (d) total coating mass NOT less than 30 g/m2 and NOT greater than 70 g/m2 on each side; (e) in ANY of the following sizes: (i) thickness 0.70 mm and width 865 mm; (ii) thickness 0.70 mm and width 980 mm; (iii) thickness 0.70 mm and width 1 225 mm; (iv) thickness 0.70 mm and width 1 244 mm; (v) thickness 0.70 mm and width 1 300 mm; (vi) thickness 0.70 mm and width 1 350 mm; (vii) thickness 0.70 mm and width 1 370 mm; (viii) thickness 0.70 mm and width 1 400 mm; (ix) thickness 0.70 mm and width 1 410 mm; (x) thickness 0.70 mm and width 1 455 mm; (xi) thickness 0.70 mm and width 1 500 mm; (xii) thickness 0.70 mm and width 1 585 mm; (xiii) thickness 0.70 mm and width 1 710 mm; (xiv) thickness 0.70 mm and width 1 720 mm; (xv) thickness 0.65 mm and width 865 mm; (xvi) thickness 0.65 mm and width 1 800 mm; (xvii) thickness 1.00 mm and width 1 160 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.
TC 1349350	STEEL, flat rolled, non-alloy steel, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 165 MPa and NOT greater than 325 MPa; (b) tensile strength NOT less than 270 MPa; (c) total elongation NOT less than 35% and NOT greater than 50%; (d) total coating mass NOT less than 45 g/m2 and NOT greater than 65 g/m2 on each side; (e) thickness 2.00 mm and width 1 070 mm.

	For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.
TC 1349351	STEEL, flat rolled, non-alloy steel, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 115 MPa and NOT greater than 305 MPa; (b) tensile strength NOT less than 270 MPa; (c) total elongation NOT less than 37% and NOT greater than 57%; (d) total coating mass NOT less than 35 g/m2 and NOT greater than 65 g/m2 on each side; (e) in ANY of the following sizes: (i) thickness 0.65 mm and width 870 mm; (ii) thickness 0.65 mm and width 930 mm; (iii) thickness 0.65 mm and width 1 150 mm; (iv) thickness 0.65 mm and width 1 640 mm; (v) thickness 0.65 mm and width 1 645 mm; (vi) thickness 0.65 mm and width 1 680 mm; (vii) thickness 0.65 mm and width 1 710 mm; (viii) thickness 0.70 mm and width 925 mm; (ix) thickness 0.70 mm and width 930 mm; (x) thickness 0.70 mm and width 1 000 mm; (xi) thickness 0.70 mm and width 1 005 mm; (xii) thickness 0.70 mm and width 1 010 mm; (xiii) thickness 0.70 mm and width 1 045 mm; (xiv) thickness 0.70 mm and width 1 455 mm; (xv) thickness 0.70 mm and width 1 485 mm; (xvi) thickness 0.70 mm and width 1 550 mm; (xvii) thickness 0.75 mm and width 1 135 mm; (xviii) thickness 0.75 mm and width 1 140 mm; (xix) thickness 0.75 mm and width 1 625 mm; (xx) thickness 0.75 mm and width 1 670 mm; (xxi) thickness 0.80 mm and width 1 060 mm; (xxii) thickness 0.80 mm and width 1 150 mm; (xxiii) thickness 0.80 mm and width 1 200 mm; (xxiv) thickness 1.00 mm and width 1 610 mm; (xxv) thickness 1.20 mm and width 1 595 mm; (xxvi) thickness 2.30 mm and width 985 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1.

TC 1349352	STEEL, flat rolled, non-alloy steel, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 155 MPa and NOT greater than 295 MPa; (b) tensile strength NOT less than 340 MPa; (c) total elongation NOT less than 34%; (d) total coating mass NOT less than 35 g/m2 and NOT greater than 65 g/m2 on each side; (e) in ANY of the following sizes: (i) thickness 0.70 mm and width 830 mm; (ii) thickness 0.70 mm and width 855 mm; (iii) thickness 0.75 mm and width 840 mm; (iv) thickness 0.75 mm and width 855 mm; (v) thickness 0.75 mm and width 1 630 mm; (vi) thickness 0.75 mm and width 1 645 mm; (vii) thickness 0.75 mm and width 1 683 mm; (viii) thickness 0.75 mm and width 1 700 mm; (ix) thickness 1.20 mm and width 1 170 mm; (x) thickness 1.20 mm and width 1 175 mm; (xi) thickness 1.20 mm and width 1 198 mm; (xii) thickness 1.60 mm and width 1 160 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.
TC 1349354	STEEL, flat rolled, non-alloy steel, hot dipped galvannealed zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 235 MPa and NOT greater than 400 MPa; (b) tensile strength NOT less than 390 MPa; (c) total elongation NOT less than 28%; (d) total coating mass NOT less than 35 g/m2 and NOT greater than 65 g/m2 on each side; (e) in ANY of the following sizes: (i) thickness 2.00 mm and width 975 mm; (ii) thickness 2.30 mm and width 948 mm; (iii) thickness 2.30 mm and width 1 030 mm; (iv) thickness 2.30 mm and width 1 190 mm; (v) thickness 2.60 mm and width 1 230 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.

TC 1242989	COILS, non-alloy steel, hot rolled, zinc coated, complying with American Society for Testing and Materials Standard ASTM A 653/A 653M - 05a, having ALL of the following: (a) coil thickness NOT less than 3.5 mm and NOT greater than 6.0 mm; (b) coil width NOT less than 784 mm and NOT greater than 1 263 mm; (c) minimum yield strength NOT less than 330 Mpa; (d) minimum tensile strength NOT less than 430 Mpa; (e) coil inside diameter NOT less than 711 mm and NOT greater than 813 mm; (f) zinc coating mass NOT less than 0.080 kg/m2 per side; (g) each coil weighing NOT less than 14 metric tonnes; (h) chemical composition by weight of ALL of the following: (i) carbon content NOT greater than 0.20%; (ii) manganese content NOT less than 0.30% and NOT (iii) greater than 0.90%; (iv) phosphorus content NOT greater than 0.03%; (v) sulphur content NOT greater than 0.03%; (vi) chromium content less than 0.30%; (vii) molybdenum content less than 0.08%; (viii) aluminium content NOT greater than 0.10%; (ix) copper content NOT greater than 0.25%; (x) nickel content NOT greater than 0.25%; (xi) titanium content NOT greater than 0.04%; (xii) vanadium content less than 0.10%; (xiii) silicon content NOT greater than 0.45%.
TC 0939596	STEEL, COIL, hot dip zinc coated, complying with Japanese Industrial Standard JIS G 3302:2007, having ALL of the following: (a) yield strength NOT less than 275 N/mm2 and NOT greater than 380 N/mm2; (b) tensile strength NOT less than 440 N/mm2; (c) elongation NOT less than 29% and NOT greater than 41%; (d) coating mass NOT less than 45 g/m2 and NOT greater than 65 g/m2; (e) thickness NOT less than 1.14 mm and NOT greater than 1.26 mm; (f) width NOT less than 1 590 mm and NOT greater than 1 605 mm.

TCOs applicable to 7225.92.00	
TC 1316844	STEEL, flat rolled, alloy, hot dipped zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 340 MPa and NOT greater than 700 MPa; (b) tensile strength NOT less than 590 MPa; (c) elongation NOT less than 10%; (d) coating mass NOT less than 60 g/m2 and NOT greater than 120 g/m2 on each side; (e) in ANY of the following sizes: (i) thickness 1.20 mm and width 615 mm; (ii) thickness 1.20 mm and width 623 mm; (iii) thickness 1.20 mm and width 1 115 mm; (iv) thickness 1.20 mm and width 1 240 mm; (v) thickness 1.20 mm and width 1 256 mm; (vi) thickness 1.40 mm and width 900 mm; (vii) thickness 1.80 mm and width 970 mm; (viii) thickness 2.00 mm and width 889 mm; (ix) thickness 2.00 mm and width 970 mm; (x) thickness 2.00 mm and width 992 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.
TC 1309154	STEEL, flat rolled, alloy, hot dipped zinc coated, having ALL of the following: (a) yield strength NOT less than 700 MPa and NOT greater than 900 MPa; (b) tensile strength NOT less than 980 MPa and NOT greater than 1 200 MPa; (c) total elongation NOT less than 10%; (d) total coating mass NOT less than 60 g/m2 and NOT greater than 90 g/m2 on each side; (e) thickness 0.90 mm and width 1 020 mm. For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.

TCOs applicable to 7226.99.00	
TC 1330258	STEEL, flat rolled, alloy, having ALL of the following: (a) hot dipped coating of NOT less than 85% aluminium; (b) hot dipped coating silicon content NOT less than 5% and NOT greater than 11%; (c) total coating mass NOT less than 50 g/m2 and NOT greater than 110 g/m2 on each side; (d) yield strength NOT less than 300 MPa; (e) tensile strength NOT less than 500 MPa; (f) total elongation NOT less than 12%; (g) in BOTH of the following sizes: (i) thickness 1.00 mm and width 232 mm; (ii) thickness 1.40 mm and width 454 mm. For the purposes of this Order, tolerances allowable for specification (g) are: (a) thickness +/- 10%; (b) width +/- 1%.
TC 0826920	STEEL PLATE, having BOTH of the following: (a) nickel content greater than 34%; (b) width less than 600 mm.
TC 9304094	BARS, flat, to specification AISI-01, having a thickness NOT exceeding 100 mm or a width NOT exceeding 300 mm.
TC 9504060	FLATS, high alloy, to specification DIN 100MnCrW4, BS B01 or AISI01.
TC 9804815	STRIP, STEEL, in coils, hardened, sharpened on one or both edges, thickness 1.5 mm to 4 mm, width 19 mm to 50 mm.