



CUSTOMS ACT 1901 - PART XVB

FINAL REPORT NO 695

ACCELERATED REVIEW

**OF THE DUMPING DUTY NOTICE AND
COUNTERVAILING DUTY NOTICE APPLYING TO
ALUMINIUM ZINC COATED STEEL EXPORTED TO
AUSTRALIA FROM
THE PEOPLE'S REPUBLIC OF CHINA BY
GUANXIAN CHUANGSHENG NEW MATERIALS CO., LTD**

26 March 2026

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ABBREVIATIONS

accelerated review period/review period	1 January 2025 to 31 December 2025
ADN	Anti-Dumping Notice
Applicant	Guanxian Chuangsheng New Materials Co., Ltd
BlueScope	BlueScope Steel Limited
China	the People's Republic of China
Chuangsheng	Guanxian Chuangsheng New Materials Co., Ltd
China	the People's Republic of China
CRC	cold rolled coil
CTM	cost to make
CTMS	cost to make & sell
Customs Tariff Regulation	Customs Tariff (Anti-Dumping) Regulation 2013
Dumping Duty Act	Customs Tariff (Anti-Dumping) Act 1975
EPR	electronic public record
EXW	ex-works
GAAP	generally accepted accounting principles
GOC	Government of China
GUC	goods under consideration
HRC	Hot rolled coil/Hot rolled steel
HRC	hot rolled coil
ICD	interim countervailing duty
IDD	interim dumping duty
initiation notice	ADN No 2026/013
Investigation 190b	original investigation
LTAR	at less than adequate remuneration
MCC	model control code
MEPS	MEPS International Ltd
NIP	Non-injurious Price
Program 1	hot rolled steel provided by government at less than adequate remuneration
the Regulation	<i>Customs (International Obligations) Regulation 2015</i>
REP 190b	<i>International Trade Remedies Reports No 190b</i>
REP 450	<i>Anti-Dumping Commission Report No 450</i>
REP 522	<i>Anti-Dumping Commission Report No 522</i>
REP 610	<i>Anti-Dumping Commission Report No 610</i>
REQ	response to the exporter questionnaire

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SIE	state-invested enterprises
the Act	Customs Act 1901 (Cth)
the commission	the Anti-Dumping Commission
the Commissioner	the Commissioner of the Anti-Dumping Commission
the goods	Aluminium zinc coated steel
the Manual	the Dumping and Subsidy Manual
the Minister	the Minister for Industry and Innovation and Minister for Science
the notices	the dumping duty notice and countervailing duty notice
WTO	World Trade Organization

1 SUMMARY AND RECOMMENDATIONS

1.1 Background

On 5 January 2026, Guanxian Chuangsheng New Materials Co., Ltd (Chuangsheng) made an application to the Anti-Dumping Commission (the commission), seeking an accelerated review of the dumping notice and countervailing duty notice (the notices) applying to aluminium zinc coated steel (the goods) exported to Australia from the People's Republic of China (China).¹

Chuangsheng has not previously been individually assessed in a case involving the goods from China. Chuangsheng did not export the goods during the original investigation period and based on analysis of the Australian Border Force (ABF) import data, has never exported the goods to Australia. Chuangsheng is currently subject to the combined rate of interim dumping duty (IDD) and interim countervailing duty (ICD) of 33.0%. This rate reflects the combined rate for 'all other exporters' as determined by the then Minister for Industry, Science and Technology following *Anti-Dumping Commission Report 522 (REP 522)*², which was continued in *Anti-Dumping Commission Report 610 (REP 610)*³ and published in the Dumping Commodity Register.

Chuangsheng has applied for an accelerated review on the basis that the rates of duty set out in the notice⁴ for 'all other exporters' should not apply to its exports of the goods.

This report sets out the facts on which the Commissioner of the Anti-Dumping Commission (the Commissioner) has based their recommendations to the Minister for Industry and Innovation and Minister for Science (the Minister).

1.2 Legislative framework

Division 6 of Part XVB of the *Customs Act 1901 (Cth)* (the Act)⁵ allows eligible parties to apply for an accelerated review of anti-dumping measures. This Division, among other matters:

- sets out the procedures to be followed and the matters to be considered by the Commissioner in conducting accelerated reviews for the purpose of making a report and recommendation to the Minister
- allows the Minister, after consideration of such reports, to leave the notices unchanged or to modify them as appropriate.

¹ Electronic public record (EPR) for case 695, document no 1.

² EPR 522, document no 22 and ADN 2021/014.

³ EPR 610, document no 12 and ADN 2023/034.

⁴ ADN 2023/034.

⁵ All legislative references in this report are to the *Customs Act 1901 (Cth)* unless otherwise specified.

1.3 Finding

The commission has found that Chuangsheng did not export the goods to Australia during the original investigation period. Chuangsheng therefore meets the definition of a 'new exporter' under section 269T(1) and is eligible to apply for an accelerated review.

Based on all relevant and available information considered during this accelerated review, the Commissioner considers that the variable factors relevant to Chuangsheng's exports of the goods to Australia are not appropriate given the information currently available to the commission and set out in the Report.

The commission calculated the variable factors relevant to the determination of dumping duty payable by Chuangsheng as follows:

- the export price was calculated under section 269TAB(3)
- the normal value was calculated under section 269TAC(2)(c), in accordance with sections 43, 44 and 45 of the *Customs (International Obligations) Regulation 2015* (the Regulation)
- Chuangsheng received countervailable subsidies in relation to the goods during the accelerated review period, such that the amount of countervailable subsidy should be changed.

1.4 Recommendation

Based on the above findings and pursuant to section 269ZG(1)(b), the Commissioner recommends that:

- (a) the Minister alter the notices, so as to apply to Chuangsheng as if different variable factors had been fixed (excluding the non-injurious price (NIP)) and
- (b) the NIP be the same as the current NIP applicable to all exports of the goods from China.

Further, the Commissioner recommends that the Minister alter the notices so that, for Chuangsheng:

- the Interim Dumping Duty (IDD) be calculated using the floor price method pursuant to sections 5(4) and 5(5) of the *Customs Tariff (Anti-Dumping) Regulation 2013*. The floor price will be set equal to Chuangsheng's normal value less a specified amount per metric tonne for the LTAR double count, and IDD will be collected if exports occur at prices below the floor price (i.e. at dumped prices).⁶
- the Interim Countervailing Duty (ICD) be 1.2% as the Commission has determined an amount of countervailable subsidy.

⁶ The floor price mechanism ensures that dumping duty is only payable when the export price falls below the ascertained normal value, thereby preventing injury to the Australian industry while avoiding unnecessary duties on fairly priced goods.

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If accepted by the Minister, the recommendations will take effect retrospectively from the date the application was lodged, **5 January 2026**.⁷

⁷ Section 269ZG(3) of the Act.

2 BACKGROUND

2.1 The goods

2.1.1 Description

The goods subject to anti-dumping measures are defined as follows:

Full description of the goods the subject of the application
Aluminium zinc coated steel that is: <ul style="list-style-type: none"> a flat rolled product of iron and non-alloy steel; plated or coated with aluminium-zinc alloys; whether or not surface treated including combinations of surface treatments; and whether or not including resin coating. Sizes <ul style="list-style-type: none"> in widths equal to or greater than 600mm.
Further information
The following are excluded from measures, exemption type "GOODS" applies: <ul style="list-style-type: none"> Aluminium zinc coated steel that is painted or pre-painted (including colorbond). Aluminium zinc coated steel that is un-passivated (often referred to as unchromated). Aluminium Zinc Coated Steel with a width of between 1.188mm and 1.212mm and a thickness of between 1.52mm and 1.68mm meeting the description detailed in Ministerial Exemption Instrument No 3 of 2015 The amount of aluminium zinc coating on the steel is described as its coating mass and is nominated in g/m ² with the prefix being AZ (Aluminium Zinc). Common coating masses used are: AZ200, AZ150, AZ100, and AZ70.

Table 1: The goods the subject of the application

2.1.2 Tariff classification

The goods are generally classified according to the following tariff subheadings in Schedule 3 to the *Customs Tariff Act 1995*:⁸

Tariff subheading	Statistical code	Description
7210		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE, CLAD, PLATED OR COATED:
7210.6		Plated or coated with aluminium
7210.61.00		Plated or coated with aluminium-zinc alloys

⁸ These tariff classifications and statistical codes may include goods that are both subject and not subject to the anti-dumping measures. The listing of these tariff classifications and statistical codes is for convenience or reference only and does not form part of the goods description. Please refer to the goods description for authoritative detail about goods subject to the anti-dumping measures.

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	60	Of a thickness of less than 0.5mm
	61	Of a thickness of 0.5 mm or more but less than 1.5mm
	62	Of a thickness of 1.5mm or more

Table 2: Tariff classification of the goods

2.1.3 Like goods

Section 269T(1) defines like goods as goods that are identical in all respects to the goods under consideration or that, although not alike in all respect to the goods under consideration, have characteristics closely resembling those of the goods under consideration.

The commission's framework for assessing like goods is outlined in chapter 2 of the commission's *Dumping and Subsidy Manual* (the Manual).⁹

The commission examined Chuangsheng's domestic sales of the goods in China, having regard to the description of the goods above and the applicable model control code.

The commission considers that the goods sold domestically in China by Chuangsheng have characteristics closely resembling those of the exported goods and are, therefore, 'like goods' in accordance with section 269T(1).

2.2 Accelerated reviews

The legislative framework that underpins the making of, and the Commissioner's consideration of, an application for an accelerated review of dumping and countervailing duty notices is contained in Divisions 1 and 6 of Part XVB of the Act.

If the Commissioner does not reject an application or terminate an accelerated review, the Commissioner must provide the Minister a report no later than 100 days after the application is lodged. The report must recommend that the notice/s the subject of the application:¹⁰

- remain unaltered¹¹ or
- be altered so as to apply to the applicant as if different variable factors had been fixed¹²

and set out the reasons for so recommending.¹³

⁹ Available on the commission website at www.adcommission.gov.au.

¹⁰ Section 269ZG(2).

¹¹ Section 269ZG(1)(a).

¹² Section 269ZG(1)(b).

¹³ Section 269ZG(1).

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After considering the recommendation of the Commissioner and reasons for the recommendation, the Minister must declare the outcome of the accelerated review via a public notice published on the commission's website.¹⁴

2.3 Existing measures

The anti-dumping measures were initially imposed by public notice on 5 August 2013 following the original investigation (Investigation 190b). The findings of that original investigation are detailed in *International Trade Remedies Report No 190* (REP 190b).¹⁵ Since the original imposition, the measures have been subject to several continuation inquiries and reviews.

On 29 June 2023 following Continuation Inquiry 610 (see *Anti-Dumping Commission Report No 610* (REP 611)) the then Minister for Industry and Science secured the continuation of anti-dumping measures, with the dumping duty notice and countervailing duty notice remaining unaltered.

Chuangsheng is currently subject to the 'all other exporter' rate of IDD and interim ICD of 33.0%.

Further detail about these measures can be found on the Dumping Commodity Register on the commission's website.¹⁶

2.4 Notification and public record

On 5 January 2026, Chuangsheng lodged an application for an accelerated review of the notice/s applying to aluminium zinc coated steel exported to Australia from China, in so far as the notices affect Chuangsheng.

The Commissioner considered the application to determine if it was made in accordance with sections 269ZE and 269ZF. The Commissioner was satisfied that:

- the circumstances in which an accelerated review can be sought under section 269ZE(1) were met
- the conditions for rejection under section 269ZE(2) were not satisfied and
- the application complied with the content and lodgement requirements of section 269ZF(1).

The Commissioner therefore decided not to reject the application and published ADN No 2026/013 (the initiation notice) initiating this accelerated review on 23 January 2026.¹⁷

There is no legislative requirement for the Commissioner to maintain an electronic public record (EPR) for accelerated reviews. However, in the interests of ensuring this process

¹⁴ Section 269ZG(3).

¹⁵ EPR 190b, document no 142.

¹⁶ The Dumping Commodity Register is available [here](#).

¹⁷ EPR 695, document no 2.

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is conducted in an open and transparent manner, a public record for this accelerated review has been maintained and is accessible on the commission's website.

The initiation notice advised that the Commissioner's recommendation would be made in a report on or before **15 April 2026**.

For the purposes of the accelerated review, the period examined is 1 January 2025 to 31 December 2025 (the accelerated review period).

2.5 Securities

No interim duty can be collected in respect of goods exported and entered into home consumption after an application for accelerated review is lodged until the completion of the review. However, the Commonwealth may require and take securities in respect of any interim duty that may be payable under section 42.¹⁸

In the initiation notice, the Commissioner declared that the Commonwealth is requiring and taking such securities.

2.6 Information gathered

2.6.1 Exporter questionnaire and verification

Upon the commencement of the accelerated review, the commission sent an exporter questionnaire to Chuangsheng to complete.

On 11 February 2026, the commission received a completed response to the exporter questionnaire (REQ) from Chuangsheng. A non-confidential version of the REQ is on the public record.¹⁹

The commission sought clarification and further responses from Chuangsheng on a range of matters throughout this review. Chuangsheng cooperated and provided responses to the queries within the designated timeframes. This included further information on the production process of goods under consideration (GUC), revised raw material purchases and the relationship between Chuangsheng and a non-related customer.

The commission is satisfied:

- that Chuangsheng is an exporter of the goods
- as to the accuracy, relevance and completeness of the data supplied by Chuangsheng, upon which the findings of this accelerated review are based
- that the information provided by Chuangsheng is accurate and reliable for the purpose of ascertaining variable factors in this accelerated review.

¹⁸ Section 269ZH.

¹⁹ EPR 695, Item 3.

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The commission wrote to the Government of China (GOC) and invited the GOC to complete the government questionnaire. The commission did not receive a completed questionnaire from the GOC.

2.7 Submissions

The commission invited interested parties to lodge submissions concerning this accelerated review before 23 February 2026.²⁰

The commission received no submissions in relation to this accelerated review.

²⁰ EPR 695, document number 1.

3 EXPORT PRICE

3.1 Legislative framework

The export price is determined in accordance with section 269TAB.

Specifically relevant in this case is section 269TAB(3) that provides that:

...where the Minister is satisfied that sufficient information has not been furnished, or is not available, to enable the export price of goods to be ascertained under the preceding subsections, the export price of those goods shall be such amount as is determined by the Minister having regard to all relevant information.

3.2 Findings

The commission found that Chuangsheng did not export the goods to Australia during the accelerated review period.

As such, the export price of the goods cannot be determined under the preceding sections including section 269TAB(1). Specifically, sufficient information is not available to determine the export price of the goods using:

- the price paid or payable for the goods by the importer²¹
- the price at which the goods were sold by the importer in Australia less prescribed deductions²²
- the price having regard to all the circumstances of the exportation.²³

The commission considered whether an export price could be determined under section 269TAB(3), for the purposes of this accelerated review, having regard to all relevant information. For the purpose of determining duty payable, the commission considered whether sufficient and relevant information existed to establish an export price by determining the export price as equal to an amount determined to be the normal value.

The commission considers that the normal value is relevant to ascertain the export price, for the purposes of this accelerated review, as it is:

- contemporary
- specific to Chuangsheng
- representative of an un-dumped export price
- likely to resemble models that may be exported to Australia by Chuangsheng in the future.

²¹ Section 269TAB(1)(a).

²² Section 269TAB(1)(b).

²³ Section 269TAB(1)(c).

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The commission considers it appropriate to determine the ascertained export price to be the same amount as that determined to be the normal value (refer to chapter 4 of this report). The commission has ascertained the export price at the ex-works (EXW) level.

The commission's export price calculation is set out in **Confidential Attachment 1** and **Confidential Attachment 3**.

4 NORMAL VALUE

4.1 Finding

The commission has determined a normal value for Chuangsheng under section 269TAC(2)(c).

The commission's normal value calculation and competitive benchmark cost of HRC are set out at **Confidential Attachment 2, Confidential Attachment 2A and Confidential Attachment 3** respectively.

4.2 Legislative framework

The normal value is determined in accordance with section 269TAC.

Section 269TAC(1) provides that the normal value of any goods exported to Australia is the price paid or payable for like goods sold in the ordinary course of trade (OCOT) for home consumption in the country of export in sales that are arms length transactions by the exporter or, if like goods are not so sold by the exporter, by other sellers of like goods.

Section 269TAC(1) however cannot be used to calculate the normal value of the goods if one of the circumstances in section 269TAC(2)(a) or (b) is present. Where one or more of these circumstances are present, the normal value of the goods is to be calculated under section 269TAC(2)(c).²⁴

Section 269TAC(2)(a)(ii) provides that where the Minister is satisfied that, because the situation in the market of the country of export is such that sales in that market are not suitable for use in determining a price under section 269TAC(1), the normal value of the goods exported to Australia cannot be ascertained under section 269TAC(1).

Section 269TAC(2)(c) provides for the normal value to be the sum of an amount that the Minister determines to be the cost of production or manufacture of the goods in the country of export, and, on the assumption that the goods had been sold for home consumption in the OCOT in the country of export instead of being exported, amounts determined to be the selling, general and administrative costs associated with the profit on that sale.

4.3 The commission's assessment

4.3.1 Constructed normal value, adjustments and proper comparison

The commission is satisfied that, due to the situation in the aluminium zinc coated steel market in China, domestic selling prices are not suitable for use in determining a normal value under section 269TAC(1).

²⁴ Except where section 269TAC(2)(d) applies.

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The finding is consistent with the commission's conclusion in REP 610²⁵, which found that a particular market situation exists in the Chinese aluminium zinc coated steel market.

During this accelerated review, the commission did not identify any new information that would warrant departing from the findings in REP 522 and REP 610. Accordingly, the commission has adopted the same market situation assessment for this accelerated review.

The commission finds that Chuangsheng's domestic sales prices cannot be used to determine a normal value under section 269TAC(1), as they would not permit a proper comparison with export prices for the purposes of determining the existence and margin of dumping.

4.3.2 Constructed normal value

The commission has therefore calculated a normal value under section 269TAC(2)(c) using the sum of:

- the cost of production of the goods in China, which was calculated using Chuangsheng's cost to make (CTM) records, with its hot rolled steel coil (HRC) costs adjusted by reference to a benchmark and
- domestic selling, general and administrative costs, based on Chuangsheng's records in accordance with section 44(2) of the Regulation and
- an amount for profit, determined in accordance with section 45(2) of the Regulation, based on Chuangsheng's financial data.

Sections 269TAC(5A) and 269TAC(5B) provide that the construction of normal values under section 269TAC(2)(c) is to be worked out in such a manner, and taking account of such factors, as the Regulation provides in respect of those purposes. Section 43(2) of the Regulation requires that the Minister must work out the cost of production or manufacture using the information set out in the exporter or producer's records if:

- the exporter or producer keeps records relating to the goods that are in accordance with generally accepted accounting principles (GAAP) in the country of export (section 43(2)(b)(i)) and
- those records reasonably reflect competitive market costs associated with the production or manufacture of like goods (section 43(2)(b)(ii)).

The commission is satisfied that Chuangsheng's records are in accordance with generally accepted accounting principles. However, consistent with findings in REP 522 and REP 610, the commission is not satisfied that Chuangsheng's steel coil costs reasonably reflect competitive market costs associated with the production of the goods, due to the influence of the GOC in the domestic Chinese market for steel coil. As a result, section 43(2) of the Regulation is not enlivened.

²⁵ REP 610, see Appendix B - Assessment of particular market situation in China.

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Neither the Act nor the Regulation prescribe a particular method for the Minister to determine the cost of production under section 269TAC(2)(c)(i), in circumstances where the exporter or producer's records do not satisfy section 43(2). In respect of the World Trade Organization Anti-Dumping Agreement, the relevant obligations for determining normal values are set out in Article 2, and the use of recorded costs is governed by Article 2.2.1.1.

Under Article 2.2.1.1 of the Anti-Dumping Agreement, the commission shall normally calculate a cost of production based on the exporter's recorded costs provided those records are in accordance with the GAAP of the country of export and reasonably reflect the costs associated with production. The commission is satisfied that Chuangsheng's records are in accordance with the GAAP of China and reasonably reflect the costs associated with production. However, due to the factual findings of GOC influence in the steel market in REP 522 and REP 610, the commission considers that the circumstances in which Chuangsheng's hot rolled coil (HRC) costs are formed are not normal and ordinary and these circumstances have affected Chuangsheng's recorded HRC costs.

The commission considers it is not appropriate to rely on the HRC costs in Chuangsheng's records to determine the cost of production of the goods in China, because to do so would reintroduce the factors that warranted the commission to construct the normal value in the first place.

The commission considered it appropriate to adjust HRC costs in Chuangsheng's records by reference to the MEPS International Steel Review for Korea and Taiwan.²⁶ The commission considers that Korean and Taiwanese prices are the preferable benchmark as it is largely consistent with the benchmark countries used in REP 522.²⁷ For the reasons given in REP 522, the commission considers that this benchmark corresponds to a cost of production in the country of export without the effect of GOC influence in the steel market. The commission consequently worked out the amount for the cost of production in Chuangsheng's normal value under section 269TAC(2)(c) using this adjusted cost for hot-rolled coil and the costs for other items as set out in Chuangsheng's records.

²⁶ MEPS International Ltd (MEPS).

²⁷ REP 522, refer to chapter 4.

5 DUMPING MARGIN

As detailed in chapter 3 above, as Chuangsheng did not export the GUC during the review period, the ascertained export price has been determined under section 269TAB(3) having regard to all relevant information, being equal to the normal value.

The commission determines that any interim dumping duty (IDD) be calculated in accordance with the floor price duty method. For this review, as Chuangsheng's ascertained export price is taken to be equal to the ascertained normal value, the dumping margin is not applicable, being zero per cent.

The commission's dumping margin calculations are at **Confidential Attachment 4**.

6 COUNTERAVAILABLE SUBSIDIES

6.1 Finding

The commission has found that the amount of countervailable subsidy for Chuangsheng is different to the current rate applicable to exports subject to the 'all other exporter' rate. The countervailable subsidy rate for Chuangsheng is **1.2%**.

6.2 Legislative framework

Subsidisation occurs when a financial contribution or income or price support confers a benefit (whether directly or indirectly) in relation to goods exported to Australia.²⁸ Section 269TACC sets out the steps for working out whether a financial contribution or income or price support confers a benefit.

Section 269TAAC defines when a subsidy is a countervailable subsidy. The amount of a countervailable subsidy is then determined in accordance with section 269TACD.

6.3 Programs reviewed

The commission has relied upon the previous findings in REP 522 and REP 610 being the most relevant inquiries in respect of the goods exported from China, and any relevant information provided by Chuangsheng in assessing the alleged subsidy programs.

Appendix A lists the programs identified in REP 610.

6.3.1 Hot rolled steel provided by government at less than adequate remuneration

In REP 522 and REP 610, the commission found a countervailable subsidy program (Program 1) existed whereby hot rolled steel used for the manufacture of aluminium zinc coated steel was being produced and supplied by government-owned enterprises at less than adequate remuneration (LTAR).

During this accelerated review, the commission did not find any further information to depart from the finding in REP 522 in relation to the existence of Program 1.

Chuangsheng reported that it purchased of hot rolled coil (HRC) steel from state-invested enterprises (SIE) during the review period. The commission considers these SIEs are public bodies. The commission found no evidence to suggest otherwise and is therefore satisfied that Chuangsheng benefited from subsidy program 1 during the review period.

The benefit received under Program 1 by Chuangsheng in relation to its HRC purchases was determined by calculating the difference between its purchases of HRC from SIEs and an appropriate objective market price benchmark. For the purposes of this review, the commission has used MEPS International Ltd (MEPS) Steel Review²⁹ data for Korea and Taiwan. For the same reasons the commission considers this benchmark is

²⁸ Section 269T(1).

²⁹MEPS International Ltd, www.mepsinternational.com

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appropriate to determine a cost of production in China absent of the influence of the GOC in the steel market (see above section 4.3.1), the commission considers it is apt to represent prevailing market conditions for HRC in China. The value of the difference is considered to be the benefit conferred to the exporter. As there is both an adjustment to raw material costs as part of constructing a normal value and a countervailable LTAR subsidy (such as Program 1), the commission has removed the relevant subsidy from the floor price, to avoid any double counting.

When there is both an adjustment to raw material costs as part of constructing a normal value and a countervailable LTAR subsidy (such as Program 1), the commission will generally 'back out' the relevant subsidy from the dumping margin, in order to avoid any double counting.

Part 20.3 of the Manual provides:

The commission may decide to construct normal value for the goods in question under section 269TAC(2)(c) in certain circumstances. In some of these circumstances, the cost of an input may not reasonably reflect competitive market costs and therefore an adjustment to that input cost is made in constructing normal value. Where that input was also the subject of a less than adequate remuneration subsidy finding, it is necessary to 'back out' the relevant subsidy from the dumping margin in order to avoid any double counting.³⁰

As Program 1 is in respect of HRC provided at LTAR and the commission has adjusted HRC as a cost input in constructing the normal value for Chuangsheng, it has been necessary for the commission to adjust the floor price that will apply to Chuangsheng in order to avoid double counting.

6.3.2 Other grants and financial contributions

During this inquiry, the commission has identified the following additional program in Table 3 that was not considered during the original investigation or subsequent reviews or continuations or accelerated reviews and therefore is considered new.

Program name	New Program number
Youth Internship Subsidy	695-1

Table 3: Additional subsidies identified during the accelerated review

In its REQ, Chuangsheng stated it qualified for a Youth Internship subsidy and received a subsidy equal to 60 percent of the local minimum wage standard for eligible internship employment. Chuangsheng provided its annual tax return and payment documents for the last three financial years. Based on the available information, the commission found that

³⁰ The commission notes the WTO Appellate Body's comments in DS379, that 'double remedies' are inconsistent with the requirement in Article 19.3 of the Subsidies and Countervailing Measures Agreement.

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Chuangsheng received a benefit under this program and has included an amount of preferential tax benefit in the subsidy margin calculation.

6.3.3 Amount of countervailable subsidy received

The commission has determined that Chuangsheng has received countervailable subsidies. The commission has calculated a subsidy margin, when expressed as a percentage of the ascertained export price, of **1.2%**.

The commission's subsidy margin calculation is set out in **Confidential Attachment 5**.

7 NON-INJURIOUS PRICE

7.1 Legislative Framework

Where a dumping duty notice and countervailing duty notice apply to the same goods, and the notices were published at the same time, the Minister must have regard to the desirability of specifying a method such that the sum of the ascertained export price, the IDD payable and the ICD payable do not exceed the NIP. However, the Minister is not required to have regard to the desirability of fixing a lesser amount of duty in the following circumstances:³¹

- where there is a situation in the market that makes domestic selling prices unsuitable for the purpose of determining a normal value under section 269TAC(1)
- there is an Australian industry in respect of the goods consisting of at least two small to medium sized enterprises (as defined in the Customs (Definition of “small medium enterprise”) Determination 2013) or
- the country in relation to which the subsidy has been provided, has not complied with Article 25 of the Agreement on Subsidies and Countervailing Measures³² for the compliance period.

Where any of the above exceptions apply, the Minister is not required to have mandatory consideration of the lesser duty rule but may still wish to exercise a discretion to do so.

7.2 The commission’s assessment

The commission did not receive information to vary the NIP currently applicable to exports by Chuangsheng. Therefore, the Commissioner recommends the NIP be the same as the current NIP applicable to all exports of the goods from China. The Commissioner recommends that the Minister be satisfied that, in accordance with section 269TAC(2)(a)(ii), the situation in the aluminium zinc coated steel market in China is such that sales in that market are not suitable for use in determining a price under section 269TAC(1). As such, the Minister is not required to have regard to the desirability of fixing a lesser amount of duty, due to the operation of section 8(5BAAA) and 10(3DA) of the Dumping Duty Act.

The Commissioner recommends that the Minister not consider the desirability of applying the lesser duty rule under section 8(5BA) and 10(3D) of the Dumping Duty Act. As such, the full dumping and subsidy margins will be applied to any IDD and ICD applying to aluminium zinc coated steel exported by Chuangsheng to Australia from China.

³¹ Section 10(3DA) of the Dumping Duty Act.

³² Marrakesh Agreement Establishing the World Trade Organization, 1867 UNTS 3 (entered into force 1 January 1995) annex 1A (‘Agreement on Subsidies and Countervailing Measures’).

8 FORM OF MEASURES

8.1 Current form of measures

Chuangsheng is currently subject to a combination measure for IDD and ICD with an effective rate of 33.0%, as published in the Dumping Commodity Register. In respect of any IDD that may become payable, duties are collected using the combination of fixed and variable duty method. In respect of any ICD that may become payable, duties are calculated as a proportion of the export price of the goods.

8.2 Recommended form of measures

The Commissioner recommends to the Minister that duties be calculated:

- in respect of any IDD that may become payable, using the floor price method, pursuant to section 5(4) and 5(5) of the Customs Tariff Regulation
- in respect of any ICD that may become payable, as a proportion of the export price of the goods (ad valorem method).

In setting the floor price, the commission has removed any double count, specified as the amount per metric tonne that arises as a result of the finding in relation to Program 1.

The rate of ICD applying to Chuangsheng's export of the goods is 1.2%.

How the Floor Price Method Works

Under the floor price method, the commission sets a minimum export price (the floor price), in this instance equal to the exporter's constructed normal value less a specified amount per metric tonne for the LTAR double count. This ensures that:

- IDD is only payable when the export price is below the floor price, meaning the goods are exported at dumped prices.
- If the export price is equal to or above the floor price, no dumping duty is payable.
- The amount of duty payable is the difference between the floor price and the actual export price, multiplied by the quantity of goods exported.

The commission considers the floor price method suitable given Chuangsheng has not been found to have dumped the goods, and IDD will only be collected if goods are exported below the floor price (i.e. at a dumped price).³³

³³ For further detail on the operation of the floor price method, refer to the Guidelines on the application of forms of dumping duty [here](#).

9 EFFECT OF THE ACCELERATED REVIEW

If the Minister accepts the recommendations in this report, in respect of aluminium zinc coated steel exported by Chuangsheng to Australia from China:

- the notices will be altered, so as to apply to Chuangsheng as if different variable factors had been fixed
- the NIP will be the same as the current NIP applicable to all exports of the goods from China
- IDD will be worked out using the floor price method
- ICD will be payable using the ad valorem method, as a proportion of the export price, at a rate of **1.2%**.

If the Minister accepts the recommendations in this report, these changes will take effect retrospectively from **5 January 2026** (being the date the application was lodged).

The commission notes that if the Minister declares that the Act and the Dumping Duty Act have effect as if the notices had applied to Chuangsheng, but the Minister had fixed specified different variable factors relevant to the determination of duty, pursuant to section 269ZG(3)(b), Chuangsheng will not be eligible to seek another accelerated review.³⁴

³⁴ See section 269ZE(1).

10 RECOMMENDATIONS

The Commissioner found that, in relation to aluminium zinc coated steel exported to Australia from China by Chuangsheng:

- the ascertained export price should be altered
- the ascertained normal value should be altered and
- the amount of countervailable subsidy received should be altered.

The Commissioner recommends that the Minister consider this report, and if agreed, issue a public notice to:

- declare under section 269ZG(3)(b) that, with effect from **5 January 2026**, the Act and the Dumping Duty Act have effect as if the notices had applied to Chuangsheng but different variable factors (with the exception of the NIP) had been fixed in respect of Chuangsheng, relevant to the determination of duty
- determine, pursuant to section 8(5) of the *Dumping Duty Act*, that the amount of IDD on the goods exported to Australia from China by Chuangsheng is an amount worked out in accordance with the floor price duty method as set out in section 5(4) and 5(5) of the Customs Tariff Regulation, with effect from **5 January 2026** and
- direct, pursuant to section 10(3B) of the *Dumping Duty Act*, that the amount of ICD payable on the goods the subject of the countervailing notice be ascertained as a proportion of the export price of the goods (ad valorem method). The rate of countervailing duty applying to Chuangsheng's export of the goods is **1.2%**.

The Commissioner recommends that the Minister be satisfied that:

- in accordance with section 269TAB(3), sufficient information is not available to enable the export price of the goods exported to Australia from China by Chuangsheng to be ascertained under section 269TAB(1)
- the normal value of the goods exported to Australia from China cannot be ascertained under section 269TAC(1) because the situation in the market of China is such that sales in that market are not suitable for use in determining a price under section 269TAC(1) and
- in accordance with section 269TACD(1), countervailable subsidies have been received in respect of the goods by Chuangsheng.

The Commissioner recommends that the Minister determine:

- having regard to section 269TAAC(2), and (3), and in accordance with sections 269TAAC(4) and (5), that the subsidies set out in chapter 5 and Confidential Attachment 5 are specific
- in accordance with section 269TAB(3), the export price for the goods exported to Australia from China by Chuangsheng is determined to be an amount equal to the normal value, as set out in chapter 3 and Confidential Attachments 1 and 3
- in accordance with section 269TAAD(4), and for the purpose of working out the cost of goods and determining whether the price paid for like goods sold in the country of export in sales that are arms length transactions are taken to have been

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- in the ordinary course of trade, that the amount for the cost of production or manufacture of the goods in China and the administrative, selling and general costs associated with the sale of those are as set out in Confidential Attachment 2
- for the purpose of section 269TAC(2)(c) and in accordance with sections 269TAC(5A), 269TAAD(4) and the Regulation:
 - the cost of production or manufacture of the goods produced by Chuangsheng in China to be an amount as set out in chapter 4 and Confidential Attachments 2 and 3
 - on the assumption that the goods, instead of being exported, had been sold for home consumption in the ordinary course of trade in China, the administrative, selling and general costs associated with the sale and the profit on that sale as set out in Confidential Attachments 2 and 3, and as detailed in chapter 4.
 - in accordance with section 269TACC(1), that, having regard to all relevant information and sections 269TACC(2), (3) and (4), the financial contributions received under subsidy set out in chapter 6 and Confidential Attachment 5 meet the definition of a subsidy
 - in accordance with section 269TACD(1), that the amount of countervailable subsidy received in respect of the goods exported to Australia from China by Chuangsheng are the amount set out in Confidential Attachment 5 and the amount of countervailable subsidy applicable to Chuangsheng's exports, expressed as a percentage of the ascertained export price determined at the EXW (ex-works) level is **1.2%**.

In summary, the Commissioner is satisfied that the recommendations set out above are consistent with the legislative framework and the findings of this accelerated review.

11 APPENDICES AND ATTACHMENTS

Confidential Attachment 1	Export price
Confidential Attachment 2A	Cost replacement
Confidential Attachment 2	CTMS
Confidential Attachment 3	Normal value
Confidential Attachment 4	Dumping Margin
Confidential Attachment 5	Subsidy Margin

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APPENDIX A IDENTIFIED SUBSIDY PROGRAMS

Program Number	Program name	Program Type	Countervailable subsidy received? (Yes/No)
1	Hot rolled steel provided by government at less than fair market value	Tax and raw material	Yes
5	Preferential tax policies for foreign invested enterprises - reduced tax rate for productive FIEs scheduled to operate for a period of not less than 10 years	Tax	No
11	VAT and tariff exemptions on imported equipment	Tax	No
12	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'	Grant	No
13	Matching Funds for International Market Development for Small and Medium Enterprises	Grant	No
14	Superstar Enterprise Grant	Grant	No
15	Research & Development (R&D) Assistance Grant	Grant	No
16	Patent Award of Guangdong Province	Grant	No
17	Innovative Experimental Enterprise Grant	Grant	No
18	Special Support Fund for Non-State-Owned Enterprises	Grant	No
19	Venture Investment Fund of Hi-Tech Industry	Grant	No
20	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment	Grant	No
21	Grant for Key Enterprises in Equipment Manufacturing Industry of Zhongshan	Grant	No
22	Water Conservancy Fund Deduction	Grant	No
23	Wuxing District Freight Assistance	Grant	No
24	Huzhou City Public Listing Grant	Grant	No
25	Huzhou City Quality Award	Grant	No
26	Huzhou Industry Enterprise Transformation & Upgrade Development Fund	Grant	No

Program Number	Program name	Program Type	Countervailable subsidy received? (Yes/No)
27	Wuxing District Public List Grant	Grant	No
28	Anti-dumping Respondent Assistance	Grant	No
29	Technology Project Assistance	Grant	No
30	Capital injection	Grant	No
31	Environmental Protection Grant	Grant	No
33	Independent Innovation and High-Tech Industrialisation Program	Grant	No
35	Environmental Prize	Grant	No
36	Jinzhou District Research and Development Assistance Program	Grant	No
37	Assistance for fixed assets investment project	Grant	No
40	Patent expenses assistance	Grant	No
43	High-tech achievement financial support fund	Grant	No
44	Funding for “research and development of control model and process key technology in metallurgical process”	Grant	No
45	Funding for “development and application research on slab continuous casting crystal multi-magnetic field control device”	Grant	No
48	Funding for “sintering machine intelligent multi-component pollutant flue gas treatment island”	Grant	No
51	Financial funds for the special adjustment of industrial enterprises structural adjustment	Tax	No
52	Promotion special funds of Shanghai	Grant	No
53	Trade remedy cases legal fee assistance	Grant	No
55	Funding for “research and development of continuous heat treatment of new heating and cooling technology”	Grant	No
56	Environmental protection assistance allocated from Shanghai Municipal Environmental Protection Bureau	Grant	No
57	Environmental protection special funds - mine OC, OD material C-type closed transformation and coal field E, F material conversion silo project in phase I and II	Grant	No

Program Number	Program name	Program Type	Countervailable subsidy received? (Yes/No)
58	Decentralized jobs	Grant	No
60	Special funds by the Shanghai Municipal Human Resources and Social Security Bureau	Grant	No
61	Income tax return paid by the Shibao Mountain District Finance Bureau	Tax	No
63	Sulfur dioxide over-emission awards	Grant	No
66	Funding for “steel products, energy conservation & environment protection comprehensive technology upgrade project”	Grant	No
67	Funding for “no. 3 sintering machine flue gas desulfurization project”	Grant	No
68	Industrial adjustment and revitalization special guidance fund	Grant	No
69	Stable employment assistance – good jobs subsidy	Grant	No
72	New industry guidance special fund	Grant	No
75	Special Funds for Promoting Employment of Employment Management Service Office in Fuyang District of Hangzhou City	Grant	No
76	Capital market supporting fund	Grant	No
77	Patent special fund of Hangzhou City	Grant	No
80	Open economy subsidy of Hangzhou Fuyang	Grant	No
81	Finance Subsidy Fund of Hangzhou Fuyang District Finance Bureau for the Pilot Project of Factory Internet of Things and Industrial Internet in 2017	Grant	No
82	Subsidy for 1,000,000 tonne precision cold rolled plate project	Grant	No
83	Subsidy for 1,000,000 tonne precision cold rolled plate project (Phase 2)	Grant	No
84	Reconstruction of coal-fired boilers with 10 or less tons of steam	Grant	No
85	Special Fund for the Creation, Protection and Management of Intellectual Property Rights in Zhejiang Province in 2018	Grant	No

Program Number	Program name	Program Type	Countervailable subsidy received? (Yes/No)
86	Business Bureau of Fuyang District, Hangzhou (Special Fund for the Development of Foreign Trade and Economic Cooperation of the Central Government in 2018)	Grant	No
87	Water-saving subsidy in Zhejiang Province	Grant	No
88	Safety Production Standardization Level II	Grant	No
89	Patent Funding in 2018	Grant	No
90	Commendation fund	Grant	No
91	Special Subsidy Fund for Open Economy and Finance in 2018	Grant	No
92	Financial Support Funds for Key Industrial Inputs and Machine Replacement Projects in 2018	Grant	No
93	Employee Unemployment Insurance Fund	Grant	No
641-1	2022 Subsidies for business attraction from township level division of government	Grant	No
641-2	2022 Kegiao District Government Award for High-quality enterprises	Grant	No
641-3	Digital Promotions Subsidy	Grant	No
641-4	Government electricity subsidy	Grant	No