PUBLIC RECORD

Received
Anti-Dumping Commission 07/07/2026

Application for the publication of dumping and/or countervailing duty notices

in relation to Steel Flat Bars exported to Australia from Taiwan

The Commission welcomes and strongly encourages applicants to use its pre-application service **before lodging this form**. To learn more about this service, please see our Pre-Application Service Guidelines.

Applications are taken to be lodged or received by the Commissioner when it is first received by a commission staff member doing duty in relation to applications.

Staff members are taken to be on duty receiving applications from 9:00am to 5:00pm (AEST or AEDST) on business days that are not an Australian Capital Territory public holiday, or during Annual Closedown. See Page 6 for more details.

APPLICATION UNDER SECTION 269TB OF THE *CUSTOMS ACT 1901* FOR THE PUBLICATION OF DUMPING AND/OR COUNTERVAILING DUTY NOTICES

DECLARATION

I request, in accordance with section 269TB of the *Customs Act 1901* (the Act)[1], that the Minister publish in respect of goods the subject of this application:

- [x] a dumping duty notice, or
- [ ] a countervailing duty notice, or
- [ ] a dumping and a countervailing duty notice.

This application is made on behalf of the Australian industry producing like goods to the imported goods the subject of this application. The application is supported by Australian producers whose collective output comprises:

- 25% or more of the total Australian production of the like goods; and
- more than 50% of the total production of like goods by those Australian producers that have expressed either support for, or opposition to, this application.

I believe that the information contained in this application:

- provides reasonable grounds for the publication of the notice(s) requested; and
- is complete and correct.

Please note that giving false or misleading information is a serious offence.

Signature:	[redacted]
Name:	[redacted]
Position:	Agent acting with authority
Company:	InfraBuild NSW Pty Ltd
ABN:	59 003 312 892
Date:	05 JUNE 2026

[1] All legislative references are to the *Customs Act 1901*.

IMPORTANT INFORMATION

About this form

Section 269TB(4)(b) of the Act requires that an application under section 269TB of the Act for publication of a dumping duty notice or a countervailing duty notice must be in a form approved by the Commissioner under section 269SMS(1) for those purposes. This is the approved form.

Signature requirements

Where the application is made:

By a company - the application must be signed by a director, servant or agent acting with the authority of the body corporate.

By a joint venture - a director, employee, agent of each joint venturer must sign the application. Where a joint venturer is not a company, the principal of that joint venturer must sign the application form.

On behalf of a trust - a trustee of the trust must sign the application.

By a sole trader - the sole trader must sign the application.

In any other case - contact the Anti-Dumping Commission's (the commission's) Client support section for advice.

NB: Where an application is made by an agent acting with authority on behalf of a company, joint venture, trust or sole trader, an authority to act letter must be provided with this application.

Assistance with the application

The commission provides a free-of-charge document checking service, available prior to formal lodgement, to assist applicants to ensure that their applications meet the documentary requirements, see "before you apply": https://www.industry.gov.au/anti-dumping-commission/apply-anti-dumping-or-countervailing-duties-measures

The commission has also published guidelines to assist applicants with the completion of this application: https://www.industry.gov.au/anti-dumping-commission/apply-anti-dumping-or-countervailing-duties-measures

Small and medium enterprises (i.e., those with less than 200 full-time staff, which are independently operated, and which are not a related body corporate for the purposes of the *Corporations Act* 2001), may obtain assistance, at no charge, from the Department of Industry, Science and Resources' the International Trade Remedies Advisory (ITRA) Service. For more information on the ITRA Service, visit www.business.gov.au/ITRA, email us at itra@industry.gov.au, or telephone the ITRA Service Hotline on +61 2 6213 7267.

The Commission's client support section can also provide information about dumping and countervailing procedures and the information required by the application form. Contact the team on:

Phone: 13 28 46 or +61 2 6213 6000 (outside Australia)
Email: clientsupport@adcommission.gov.au

Further information is available from the Commission's website at www.adcommission.gov.au.

On page 27 of this application form, the commission lists the appendices referenced in different questions in the form. These appendices should be used to supply information for an application for the publication of dumping and/or countervailing duty notices and can be accessed on the commission's website, here: B108 Appendices

Important information

To initiate an investigation into dumping and/or subsidisation, the commission must comply with Australia's international obligations and statutory standards. This form provides an applicant industry with a framework to present its case and will be used by the commission to establish whether there appear to be reasonable grounds for the publication of a dumping duty or countervailing duty notice and initiate an investigation. To assist consideration of the application it is therefore important that:

- all relevant questions are answered; and
- information that is reasonably available be supplied.

The commission does not require conclusive evidence to initiate an investigation, but any claims made should be reasonably based. An application will be improved by including supporting evidence and where the sources of evidence are identified. Simple assertion is inadequate to substantiate an application.

To facilitate compilation and analysis, the application form is structured in 3 parts:

- **Part A** seeks information about the Australian industry. This data is used to evaluate industry trends and assess claims of material injury due to dumping/subsidisation. Where an Australian industry comprises more than one company, each should separately prepare a response to Part A to protect commercial confidentiality.
- **Part B** relates to evidence of dumping.
- **Part C** is for supplementary information that may not be appropriate to all applications. However some questions in Part C may be essential for an application, for example, if action is sought against subsidisation.

All questions in Parts A and B must be answered, even if the answer is 'Not applicable' or 'None'. Where appropriate, applicants should provide a short explanation about why the requested data is not applicable. This will avoid the need for follow up questions by the commission.

The application form does not specifically address all the information required when making a claim that the establishment of an Australian industry producing like goods has been or may be materially hindered. If you are considering making such a claim, please contact the commission to discuss information requirements.

The application form requests data over several periods (P^1, P^2….P^n) to evaluate industry trends and to correlate injury with dumped or subsidised imports. The labels P^1…P^n are used for convenience in this application form. Lodged applications should identify the period relevant to the data. This form does not specify a minimum period for data provision. However, sufficient data must be provided to substantiate the claims made. If yearly data is provided, this would typically comprise a period of at least four years (for example the current financial year in addition to three prior years). Where information is supplied for a shorter period, applicants may consider the use of quarterly data. Data must also be sufficiently recent to demonstrate that the claims made are current.

When an investigation is initiated, the commisison will verify the claims made in the application. A verification visit to the Australian industry usually takes several days.

Applicants should be prepared to substantiate all Australian industry financial and commercial information submitted in the application. Any worksheets used in preparing the application should therefore be retained to facilitate verification.

During verification, the commisison will examine company records and obtain copies of documents relating to the manufacture and sale of the goods.

Appendices

Some questions require attachments to be provided. The attachment numbering sequence should refer to the question answered. For example, question A2.2 requests a copy of an organisation chart. To facilitate reference, the chart should be labelled Attachment A2.2. If a second organisation chart is provided in response to the same question, it should be labelled Attachment A2.2.2 (the first would be labelled Attachment A2.2.1).

Provision of data

Industry financial data must, wherever possible, be submitted in an electronic format.

- The data should be submitted on a media format compatible with Microsoft Windows.
- Microsoft Excel, or an Excel compatible format, is required.
- If the data cannot be presented electronically please contact the Commission's client support section for advice.

Lodgement of the application

This application, together with the supporting evidence, must be lodged in the manner approved by the Commissioner under subsection 269SMS(2) of the Act. The Commissioner has approved lodgement of this application by:

(i) email, preferably, using the email address clientsupport@adcommission.gov.au

(ii) upload to SIGBOX (SIGBOX is our secure online lodgement platform, suitable for large files or attachments - email us to arrange access), or

(iii) post to:
The Commissioner of the Anti-Dumping Commission
GPO Box 2013
Canberra ACT 2601

As currently applied:

- Applications are taken to be lodged or received by the Commissioner when it is first received by a commission staff member doing duty in relation to applications.
- Staff members are taken to be on duty receiving applications from 9:00am to 5:00pm (AEST or AEDST) on business days that are not an Australian Capital Territory public holiday, or during Annual Closedown*.

Definitions in this application:

1. ***AEST*** means Australian Eastern Standard Time.
2. ***AEDST*** means Australian Eastern Daylight Savings Time.
3. ***business day*** means a day that is not a Saturday or Sunday.
4. ***Annual Closedown*** means the 3 business days the Commission is closed between Christmas Day and New Year's Day.

* Public holidays are listed at: https://www.fairwork.gov.au/employment-conditions/public-holidays

Public Record

During an investigation all interested parties are given the opportunity to defend their interests by making a submission. The commission maintains a public record of these submissions. The public record is available on the commission's website at www.adcommission.gov.au.

At the time of making the application both a confidential version (for official use only) and non-confidential version (public record) of the application must be submitted. Please ensure each page of the application is clearly marked "FOR OFFICIAL USE ONLY" or "PUBLIC RECORD". The non-confidential application should enable a reasonable understanding of the substance of the information submitted in confidence, clearly showing the reasons for seeking the publication of a dumping duty or countervailing duty notice, or, if those reasons cannot be summarised, a statement of reasons why a summary is not possible.

PART A

INJURY

TO AN AUSTRALIAN INDUSTRY

IMPORTANT
All questions in Part A should be answered even if the answer is ‘Not applicable’ or ‘None’. If an Australian industry comprises more than one company/entity, each should separately complete Part A.

A-1 Identity and communication

Please nominate a person in your company for contact about the application:

Contact Name:	[redacted]
Company and position:	InfraBuild Steel, Senior Trade Manager
Address:	[redacted]
Telephone:	[redacted]
E-mail address:	[redacted]
ABN:	91 631 112 457

Alternative contact

Name:	[redacted]
Position in company:	Trade Manager
Address:	[redacted]
Telephone:	[redacted]
E-mail address:	[redacted]

If you have appointed a representative to assist with your application, provide the following details and complete Appendix A8 (Representation).

Name:	
Business name:	
Address:	
Telephone:	
E-mail address:	
ABN:	

A-2 Company information

1. State the legal name of your business and its type (e.g. company, partnership, sole trader, joint venture). Please provide details of any other business names you use to manufacture/produce/sell the goods that are the subject of your application.

The applicant, INFRABUILD NSW PTY LTD, ABN 59 003 312 892 (the applicant), is an Australian proprietary company limited by shares and manufactures and sells like goods to the goods the subject of this application.

2. Provide your company's internal organisation chart. Describe the functions performed by each group within the organisation.

The InfraBuild Steel business division is responsible for the production and sale of the like goods (**InfraBuild Steel**). As related to the like goods to the goods the subject of this application, the division comprises the following entities:

- InfraBuild NSW Pty Limited;
- InfraBuild (Newcastle) Pty Ltd; and
- InfraBuild (Manufacturing) Pty Ltd.

InfraBuild NSW Pty Limited

This entity operates the Sydney (Rooty Hill) Bar mill in the production of the like goods and other goods. It transfers production of like goods to the InfraBuild Steel business division for sale to related and unrelated customers at market value.

InfraBuild (Newcastle) Pty Ltd

This entity is the vendor and supplier of the like goods to related and unrelated customers [redacted]. [*accounting policies*]

InfraBuild (Manufacturing) Pty Ltd

This entity is the parent company of the aforementioned entities and supplies management and administrative support resources to its subsidiaries.

The internal organisation chart for InfraBuild Steel forms CONFIDENTIAL ATTACHMENT A-2.2.1.

3. List the major shareholders of your company. Provide the shareholding percentages for joint owners and/or major shareholders.

INFRABUILD NSW PTY LTD is a wholly owned subsidiary of [redacted] [*company A*].

4. If your company is a subsidiary of another company list the major shareholders of that company.

[redacted][*company A*] is a wholly owned subsidiary of [redacted] [*company B*].

5. If your parent company is a subsidiary of another company, list the major shareholders of that company.

[redacted] [*company B*] is a wholly owned subsidiary of [redacted] [*company C*].

6. Provide an outline diagram showing major associated or affiliated companies and your company's place within that structure (include the ABNs of each company).

[redacted]

CONFIDENTIAL DIAGRAM A-2.6: Corporate structure chart: InfraBuild Group

7. Are any management fees/corporate allocations charged to your company by your parent or related company?

Management fees/corporate allocations, if any, are charged to the InfraBuild Steel division by its parent or related company, have been included in confidential appendices A6.1 and A6.2 under item H, Cost to Make and Sell, selling, distribution and administration costs.

8. Identify and provide details of any relationship you have with an exporter to Australia or Australian importer of the goods.

InfraBuild Steel has no relationship with an exporter to Australia or Australian importer of the goods the subject of this application.

9. Provide a copy of all annual reports applicable to the data supplied in appendix A3 (Sales Turnover). Any relevant brochures or pamphlets on your business activities should also be supplied.

Annual Reports

Consolidated Financial Statements for the year ended 30 June 2025 for [redacted] [*company C*] forms CONFIDENTIAL ATTACHMENT A-7.3.2.

Consolidated Financial Statements for the year ended 30 June 2024 for [redacted] [*company C*] forms CONFIDENTIAL ATTACHMENT A-7.3.3.

Relevant brochures or pamphlets

- Product Guide: Flat Bar Products (March 2023) forms CONFIDENTIAL ATTACHMENT A-2.9.5.
- Flat Bar Products Delivery Programme (Nov 2025) forms CONFIDENTIAL ATTACHMENT A-2.9.6.

10. Provide details of any relevant industry association.

The applicant is a member of the *Australian Industry Group*, the *Australian Steel Institute* and the *Bureau of Steel Manufacturers of Australia.*

A-3 Industry support requirements (standing)

It is a requirement that your application is supported by a sufficient part of the Australian industry who produce or manufacture like goods in Australia. This means Australian producers or manufacturers (including you as the applicant) whose collective output comprises:

- 25% or more of the total Australian production of the like goods; and
- more than 50% of the total production of like goods by those Australian producers that have expressed either support for, or opposition to, your application.

1. Complete appendix A1 (Australian production) to identify all known Australian producers or manufacturers (including the applicant) of like goods. Confirm the application is supported by a sufficient part of the Australian industry.

- Where production volumes are not available, provide estimates.
- Include evidence that producers or manufacturers support or oppose an application.

Please refer to confidential appendix A1.

A-4 The imported and locally produced goods

Questions 1 - 3 refer to the imported product the subject of your application. These are known throughout an investigation as 'the goods under consideration' or 'the goods'. Question 4 refers to your production that is known as 'like goods'.

1. What are the goods the subject of your application?
   - Provide a concise description of the physical characteristics of the goods as it would appear at the place of import in Australia.
   - This concise description will be used to assess the goods subject to the application throughout the investigation and in imposing measures if a dumping or countervailing duty notice is published.
   - If certain physical characteristics are intended to be excluded from the goods subject to the application, provide details of these characteristics.

The goods are steel flat bars that have a width greater than 17 millimetres (mm) and up to and including 150 mm and a thickness of 4.75 mm or greater, whether or not containing alloys.

"Flat bars" include "modified rectangles", of which two opposite sides are convex or concave arcs, the other two sides being straight, of equal length and parallel.

The goods include steel flat bars in the dimensions described that have minimal processing, such as cutting, drilling, punching or coating (other than coating or plating with zinc or a zinc alloy).

Goods excluded from this application are:

- Goods that are galvanised;
- Goods that are of stainless steel; and
- Goods that are in coiled form.

Goods that meet the above description are commonly, but not exclusively, referred to as "Flats", "Flat Bar", "Hot Rolled Flats" or "Merchant Bar Flats".

Note: steel flat bar "containing alloys" here means steel containing a chemical composition that at least meets the minimum chemical element proportions specified in Note (f) "Other alloy steel" to Chapter 72 under Schedule 3 of the *Customs Tariff Act 1995* (the **Tariff**), but does not meet the minimum chemical element proportions specified in Additional Note (1) "high alloy steel" to Chapter 72 under Schedule 3 of the Tariff.

2. Provide any further details of the goods that would assist in identifying whether a product is the subject of your application:
   - Include physical, technical or other properties not already mentioned in question 1.
   - Where the application covers a range of products, list this information for each make and model in the range.

All relevant physical, technical or other properties have been addressed in the response to Question A4-1.

- Supply technical documentation where appropriate.

The product catalogue of a major exporter of the goods under consideration from Taiwan is provided as NON-CONFIDENTIAL ATTACHMENT A-4.2, pp. 20-25.

3. List the tariff classification(s) and statistical code(s) of the imported goods.

The goods are generally, but not exclusively[2], classified to the following tariff subheadings in Schedule 3 to the *Customs Tariff Act 1995*:

Tariff sub-heading	Statistical codes
7214.91.00	49
7215.50.10	53
7215.50.90	54
7228.30.90	41

4. Fully describe your product(s) that are 'like' to the imported product:
   - Include physical, technical or other properties.
   - Where the application covers a range of products, list this information for each make and model in the range.
   - Supply technical documentation where appropriate.
   - Indicate which of your product types or models are comparable to each of the imported product types or models. If appropriate, the comparison can be done in a table.

InfraBuild Steel manufactures equivalent goods to the imported goods at their facility in Sydney (New South Wales) (**like goods**), as follows:

[2] The goods are defined by the goods description, not the tariff classifications

Product	Size (mm)	Section
Flat Bar (SEF)	20x10 to 150x25	

FIGURE A-4.4.1: Summary of flats by size produced by InfraBuild Steel.

Steel flat bars (**Flat Bars**) are typically produced to the standard *AS/NZS 3679.1 Structural Steel Part 1: Hot rolled bars and sections* and generally applied in the construction and manufacturing industries.

300PLUS® Steel is the standard grade manufactured by InfraBuild Steel for Flat Bars. This exceeds the minimum requirements of AS/NZS 3679.1 Grade 300[3]. Other grades, including Grade 350[4], are available per customer request. Flat Bars with rounded ends are also produced per customer request.

Manufactured by BlueScope, EMBAR® steel conforms to relevant Australian Standards AS/NZS 3679.1:2016. All standard EMBAR® products have a nominal minimum Yield Strength of 300MPa.[5]

The range of sections produced is shown in **TABLE A-4.4.2 and TABLE A-4.4.2.1**, below, where the *width* x *thickness* is indicated in millimetres (mm):

[3] Having a nominal minimum yield strength of 300MPa or Megapascals

[4] Having a nominal minimum yield strength of 350MPa

[5] https://steel.com.au/products/embar-steel (accessed 7 July 2026)

Shape	Flat Bars	
Mill	Sydney Rolling Mill	
Section (mm)	20 x 10	75 x 5
	25 x 5	75 x 6
	25 x 6	75 x 8
	25 x 8	75 x 10
	25 x 10	75 x 12
	25 x 12	75 x 16
	32 x 5	75 x 20
	32 x 6	75 x 25
	32 x 8	90 x 6
	32 x 10	90 x 8
	32 x 12	90 x 10
	40 x 5	90 x 12
	40 x 6	100 x 5
	40 x 8	100 x 6
	40 x 10	100 x 8
	40 x 12	100 x 10
	40 x 16	100 x 12
	40 x 20	100 x 16
	50 x 5	100 x 20
	50 x 6	100 x 25
	50 x 8	110 x 10
	50 x 10	130 x 8
	50 x 12	130 x 10
	50 x 16	130 x 12
	50 x 20	130 x 16
	50 x 25	130 x 20
	65 x 5	130 x 25
	65 x 6	150 x 8
	65 x 8	150 x 10
	65 x 10	150 x 12
	65 x 12	150 x 16
	65 x 16	150 x 20
	65 x 20	150 x 25

TABLE A-4.4.2: Summary of dimensions produced by InfraBuild Steel at Sydney Rolling Mill (Source: CONFIDENTIAL ATTACHMENT A-4.4.1

Thickness (mm)	Width (mm)	Length* (mm)
5	100,130, 150	6000
6	100,110, 130, 150, 180, 200, 250, 300	6000
8	100,110,130,150,180, 200, 250, 300	6000
10	100,110,130,150,180, 200, 250, 300	6000
12	100,110,130,150, 180, 200, 250, 300	6000

TABLE A-4.4.2.1: Summary of dimensions produced by BlueScope at Port Kembla, NSW (precision machined edge range), like goods highlighted (Source: https://steel.com.au/products/embar-steel (accessed 7 July 2026)

  - Indicate which of your product types or models are comparable to each of the imported product types or models. If appropriate, the comparison can be done in a table.

- TABLE A-4.4.3, below, indicates those sections understood to be produced and exported to Australia by the Taiwanese exporter, Feng Hsin Steel Co., Ltd (**Feng Hsin**).

Flat Bar range produced by Feng Hsin

Refer p20-25 of NON-CONFIDENTIAL ATTACHMENT A-4.2 (FH Product Brochure)

Flat Bar products <u>NOT</u> THE GOODS (Goods Description width or thickness)

Width x thickness (mm)		Width x thickness (mm)	
12X6	W<17mm	100×4.5	t <4.75mm
13X5	W<17mm	105×4.5	t <4.75mm
15X3	W<17mm	155×6	W>150mm
15X4	W<17mm	155×9	W>150mm
16X3	W<17mm	155×13	W>150mm
16X4	W<17mm	155×16	W>150mm
16X4.5	W<17mm	155×19	W>150mm
16X6	W<17mm	155×22	W>150mm
16X8	W<17mm	155×25	W>150mm
19X3	t <4.75mm	180×6	W>150mm
19X3.5	t <4.75mm	180×9	W>150mm
19X4	t <4.75mm	180×12	W>150mm
19X4.5	t <4.75mm	180×16	W>150mm
20X3	t <4.75mm	180×19	W>150mm
25X3	t <4.75mm	180×22	W>150mm
25X3.5	t <4.75mm	180×25	W>150mm
25X4	t <4.75mm	200×6	W>150mm
25X4.5	t <4.75mm	200×9	W>150mm
30X4	t <4.75mm	200×12	W>150mm
32X3	t <4.75mm	200×16	W>150mm
32X3.5	t <4.75mm	200 X 19	W>150mm
32X4	t <4.75mm	200 X 22	W>150mm
32X4.5	t <4.75mm	200 X 25	W>150mm
38X3	t <4.75mm	205 X 9	W>150mm
38X3.5	t <4.75mm	205 X 13	W>150mm
38X4.5	t <4.75mm	205 X 16	W>150mm
50×4.5	t <4.75mm	205 X 19	W>150mm
65×4.5	t <4.75mm	205 X 22	W>150mm
75×4.5	t <4.75mm	205 X 25	W>150mm
90×4.5	t <4.75mm		

Comparable products THE GOODS

= commonly sold products in Australia)

Width x thickness (mm)	
19X5	90×8
19X6	90×9
19X9	90×10
20X5	90×12
20X6	90×16
25X5	90×19
25X6	90×22
25X9	90×25
25X12	100×5
32X5	100×6
32X6	100×8
32X9	100×9
38×6	100×10
38×9	100×12
38×12	100×16
38×16	100×19
38×19	100×22
50×5	100×25
50×6	105×5
50×8	105×6
50×9	105×8
50×10	105×9
50×12	125×5
50×16	125×6
50×19	125×8
50×22	125×9
50×25	125×10
65×5	125×12
65×6	125×16
65×8	125×19
65×9	125×22
65×10	125×25
65×12	130×6
65×16	130×9
65×19	130×13
65×22	130×16
65×25	130×19
75×5	130×22
75×6	130×25
75×8	150×5
75×9	150×6
75×10	150×8
75×12	150×9
75×16	150×10
75×19	150×12
75×22	150×16
75×25	150×19
90×5	150×22
90×6	150×25

TABLE A-4.4.3: The table on the left (above) indicates Flat Bar sections produced by Feng Hsin which are not the goods (width/thickness falls outside of the goods description). The table on the right indicates Flat Bar sections produced by Feng Hsin which are comparable to the goods. (Source: CONFIDENTIAL ATTACHMENTS A-4.2 and A-4.4.1 and http://www.fenghsin.com.tw (accessed 05/02/2026))

The Taiwanese exporter's website shows production of Flat Bars (and other products) in available sizes as follows:

THE PRODUCTS

Billet : 150mm×150mm~160mm×160mm
Angle Bar : 25mm×2.5mm~100mm×13mm
Channel Bar : 75mm×40mm~150mm×75mm
Square Bar : 9.5mm~52.5mm
Flat Bar : 12mm×6mm(15mm×3mm)~205mm×25mm
Round Bar : 9.0mm~150mm
Bar in Coil : 13mm~42mm
Deformed Bar : D10~D57

These dimensions include the range manufactured by InfraBuild Steel in Australia along with a few narrower and wider sections which fall outside the dimensions contained in the goods description (flat bar of width between 12 to 17mm and flat bar with width greater than 150mm are not the goods).

In February 2020, Feng Hsin acquired accreditation from the Australasian Certification Authority for Reinforcing and Structural Steels (**ACRS**) for goods produced to AS/NZS 3679.1. Their *Certificate of Approval*[6] confirms the range of shapes and sections produced and also confirms the grade of Flat Bars likely to be exported to Australia is Grade 300; an extract forms **FIGURE A-4.4.4**, below:

Products assessed by ACRS to the following Standards:

Structural steel Hot-rolled bars and sections to AS/NZS 3679.1:2016

- Flats: Range 3 to 25 mm thickness, 12 to 200 mm wide - Grade 300
- Parallel Flange Channels: Range 75 to 150 mm - Grade 300
- Tapered Flange Channels: Range 75 to 150 mm - Grade 300
- Equal Angles: Range 2.5 to 13 mm thickness, 25 to 100 mm leg length - Grade 300
- Unequal Angles: Range 2.5 to 13 mm thickness, 25 to 100 mm leg length - Grade 300
- Rounds: Range 16 to 72mm - Grade 300

FIGURE A-4.4.4: Extract of ACRS 'Certificate of Product Performance' for Feng Hsin (Source: NON-CONFIDENTIAL ATTACHMENT A-4.4.4)

6 NON-CONFIDENTIAL ATTACHMENT A-4.4.4

5. Describe the ways in which the essential characteristics of the imported goods are like to the goods produced by the Australian industry.

InfraBuild Steel considers that the essential characteristics of imported Flat Bars are the same or similar to locally produced Flat Bars. The essential characteristics include:

i. Physical likeness:

The Australian industry manufactures a range of Flat Bars in multiple shapes, sizes, grades and lengths that are alike in physical appearance to the imported goods.

ii. Commercial likeness:

The locally produced Flat Bars that the Australian industry manufactures competes directly with imported Flat Bars in the Australian market.

iii. Functional likeness:

The imported and Australian-produced Flat Bars are used interchangeably in the same or comparable end-uses.

iv. Production likeness:

The Flat Bars produced in Australia is manufactured in a similar manner to the imported goods. Liquid steel is cast into billets that are then rolled to produce the required shape/section.

The minority of like goods produced by BlueScope are manufactured by slitting hot-rolled coil into narrower-width "mults", then cutting the "mults" into Flat Bar. The goods are then machined and deburred. Alternatively, Flat Bars may be manufactured by cutting plate into narrower-width strips (bars).[7]

6. What is the Australian and New Zealand Standard Industrial Classification Code (ANZSIC) applicable to your product.

The ANZSIC code applicable to Flat Bars is category 2110 for Iron Smelting and Steel Manufacturing.

7. Provide a summary and a diagram of your production process.

FIGURE A-4.7.1 provides a summary and diagram of the Flat Bar production process:

[7] https://steel.com.au/products/embar-steel (accessed 7 July 2026)

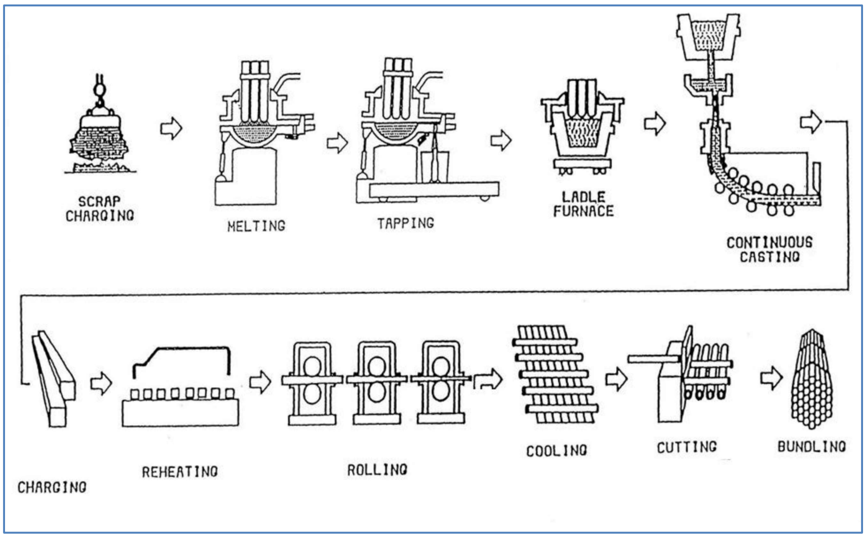

FIGURE A-4.7.1: Summary of Flat Bar production process

Flat Bars are predominantly manufactured from billets produced through the electric arc furnace process using scrap to produce liquid steel. After the liquid steel is tapped into a ladle, the ladle furnace is used to correct temperature and chemistry (through alloy additions) in preparation for casting. The liquid steel is cast in a continuous casting process to produce billets that are cut to required length and marked.

Billets are charged into a reheat furnace to ensure they are at the right temperature to enable rolling. In the bar mill the billet is reduced in size and the section being produced starts to take shape as it passes through a series of roll stands. The 'finishing rolls' towards the end of the rolling mill provide the final section shape and dimensional tolerances required. The cooling bed allows the rolled lengths to cool down before being cut to customer length, bundled and tied, ready for tagging and despatch to customers.

As noted above, Flat Bars that are cold-formed or finished are produced by slitting hot-rolled coil into narrower-width "mults", then cutting the "mults" into Flat Bar. The goods are then machined and deburred. Alternatively, Flat Bars may be manufactured by cutting plate into narrower-width strips (bars).[8]

8. If your product is manufactured from both Australian and imported inputs:
   - describe the use of the imported inputs; and

InfraBuild Steel produces billets at Rooty Hill (Sydney) from recycled steel scrap. A small amount of billet is sourced from OneSteel Manufacturing Pty Limited (Administrators Appointed) (**Whyalla Steelworks**) that purchases iron ore to produce billets manufactured at the Whyalla Steelworks. A small amount of imported billet (<[redacted]% of total consumed billets) is used to supplement the Sydney EAF and Whyalla billets. The iron ore, coking coal and steel scrap are sourced locally and account for

[8] https://steel.com.au/products/embar-steel (accessed 7 July 2026)

the significant proportion of total raw material goods used in the Flat Bar manufacturing process.

- identify that at least one substantial process of manufacture occurs in Australia (for example by reference to the value added, complexity of process, or investment in capital).

The applicant produces Flat Bars at its facility in Rooty Hill, NSW. Most of the steel billets required to produce Flat Bars are also produced at this facility, with a small amount of billet sourced from the Whyalla Steelworks and transported to the Rooty Hill facility. At the manufacturing facility, these steel billets are reheated and passed through a series of rolling stands that reduce the size, while changing the shape. This heating and rolling process produces Flat Bars and is considered a substantial process of manufacture of the like goods which occurs at the Rooty Hill facility.

9. If your product is a processed agricultural good, you may need to complete Part C-3 (close processed agricultural goods).

Not applicable.

10. Supply a list of the names and contact details of all other Australian producers of the product.

InfraBuild Steel is the majority ([redacted]%) producer of Flat Bars within the dimensional range specified for the goods, in Australia, and Bluescope Steel Limited (**BSL**) is a minority producer of the like goods the subject of this application.

For the purpose of this application, the Australian industry for Flat Bars is represented by the applicant.

11. If different models can be established for the goods subject to the application:
    - What are the differences in physical characteristics that give rise to distinguishable and material differences in price?

The grade of the Flat Bars is the physical characteristic that most often provides a material difference in price. The majority of domestically produced and imported Flat Bars is sold as meeting AS/NZS 3679.1-300.

- Provide supporting documentation or analysis supporting the differences in physical characteristics that affects price comparability. Unit costs may also be used to demonstrate differences in physical characteristics where it affects price comparability.

A comparison of recent Flat Bar pricing to InfraBuild's largest (by volume) non-related customer indicates that Grade 350 Flat Bars sell at a premium ([redacted]% higher, on average) to Grade 300 Flat Bars.

Similarly, Flat Bars with a width less than 38mm sell at a premium ([redacted]% higher, on average) to Flat Bars with a width equal to or greater than 38mm. **CONFIDENTIAL TABLE A-4.11.1**, below, demonstrates this comparison of prices.

[redacted]

CONFIDENTIAL TABLE A-4.11.1: Demonstration of price comparison between different grades and widths of Flat Bars (Source: CONFIDENTIAL ATTACHMENT A-4.11).

- In providing the list of physical differences, identify the characteristics in order of significance.

Assuming the quality of the goods are the same, i.e. "Prime" or "Non-Prime", then InfraBuild Steel considers that grade and width are the most significant influences on price comparability, in that order.

- Identify key characteristics where the physical differences are significantly different and it is not meaningful to compare models with different physical characteristics.

None that InfraBuild Steel is able to identify.

- Identify the physical characteristics that can be reported in relation to sales and cost data respectively. This should be reflected in the sales data provided in appendices A4 and A6.

The physical characteristic of grade and width can and has been reported in relation to sales data (refer appendix A4). It is not possible to report the cost data by reference to grade, width or other physical characteristics.

- Complete the table below having regard to the information provided above. The Commission will consider this information in establishing a model control code structure for the investigation.

Item	Category	Sub-category	Identifier	Sales Data	Cost Data
1	**QUALITY**	Prime	P	Mandatory	Optional
		Non-prime	N		
2	**GRADE** **Minimum** yield strength up to a thickness of 40mm as **specified by the Standard** the product is certified to be produced to. Measured in Megapascals (MPa or N/mm2)	Less than 270MPa	250	Mandatory	Optional
		Equal to or greater than 270MPa and less than or equal to 330MPa	300		
		Greater than 330MPa and less than or equal to 380MPa	350		
		Greater than 380MPa	400		
3	**WIDTH (mm)**	Greater than 17mm and less than 38mm	S	Mandatory	Optional
		Equal to or greater than 38mm and less than or equal to 150mm	L		

A-5 The Australian market

1. Describe the end uses of both your product and the imported goods.

Flat Bars are used in construction and manufacturing. They are typically put into base plates or joiner bars, or can be welded into T-sections. They are also used in the manufacture of a wide variety of products such as racking, conveyors, trailers, earthing rods, leaf springs and gate hinges.

These products generally undergo some form of further fabrication.

2. Describe the Australian market for the Australian and imported product and the conditions of competition within the overall market. Your description could include information about:

- sources of product demand;

Key market segments for Flat Bars include: commercial and residential construction, mining and resource construction, engineering fabrication, manufacturing and transport.

The relative strengths and weaknesses of these market segments drive the overall market size.

- marketing and distribution arrangements;

Steel distributors purchase Australian made Flat Bars in bundles from InfraBuild Steel or purchase imported Flat Bars in bundles either via a trading house (i.e. Australian importers) or directly from an overseas mill. Steel distributors generally purchase and supply a wider range of Flat Bars as well as other steel products. As observed in response to **Question A-4.10**, BSL is a minority (estimated at [redacted]% of production volume in Australia) of the like goods the subject of this application. The applicant is unable to comment on the marketing and distribution arrangements of BSL.

InfraBuild Steel sells its Flat Bar products to a national steel distributor network of related and non-related entities that provides for expansive national coverage. Approximately [redacted] of the volume sold is [redacted] by InfraBuild Steel - these stocked products are referred to as [redacted] items. Distributors can purchase [redacted] items on either a short lead time (i.e. "Standard" offer, [redacted] from order placement) or a "Long Lead Time" offer ([redacted] from order placement). The other [redacted] of the volume sold is referred to as [redacted] and customers' orders based on published production cycles that are typically [redacted] [*timeframe*] and as such are always sold on a "Long Lead Time" basis.

Imported products are generally offered to distributors once a month, either directly from a mill or more commonly via traders (i.e. Australian importers). The lead-time for imports to Australia is generally [redacted] but can be longer. Imported products compete with InfraBuild Steel's "Standard" and "Long Lead Time" offers, albeit at different premiums above the import competing (parity) price.

National distributors of InfraBuild Steel Flat Bars include, [redacted] (trading as '[redacted]) [redacted] [*customers*]. Regional distributors of InfraBuild Steel Flat Bars are [redacted] (a trading name of [redacted] [*customers*].

All distributors, including those that are part of the InfraBuild Group, also distribute imported product.

Distributors use the price of imported Flat Bars to negotiate lower prices from InfraBuild Steel. Dumped prices therefore lower the base upon which InfraBuild Steel is able to sell its Flat Bars manufactured in Australia.

- typical customers/users/consumers of the product;

The Australian Flat Bar market comprises the local manufacturers (InfraBuild Steel), overseas manufacturers/exporters, importers/traders, distributors, and end-users. The following **FIGURE A-5.2.1** depicts the supply arrangements within the Australian market:

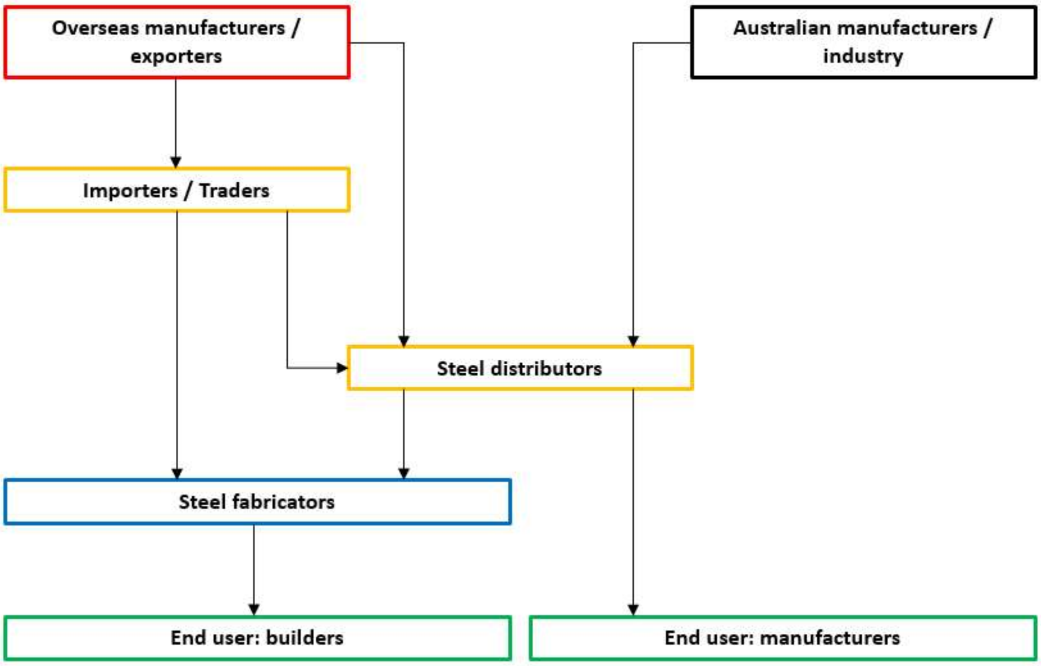

FIGURE A-5.2.1: Channels to the Australian Flat Bar market

- the presence of market segmentation, such as geographic or product segmentation;

The goods under consideration are supplied to a range of market sectors as identified in **FIGURE A-5.2.1**, above.

In terms of geographic segmentation InfraBuild Steel sells and distributes Flat Bars across Australia. Similarly, imported Flat Bars are sold and distributed across Australia.

The Australian market for sales of Flat Bars is concentrated in the state capital cities or large regional centres such as Newcastle, as this is where the larger fabricators and manufacturers are generally based.

- causes of demand variability, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;

There are a number of causes of demand variability for Flat Bars in the Australian market.

The underlying cause of demand variability is driven by the relative investment in the key market segments of non-residential and residential construction, engineering construction, mining and resources infrastructure, manufacturing and transport.

- the way in which the imported and Australian product compete; and

Imported Flat Bars are sold extensively to the same end users as domestically produced Flat Bars via similar competing supply chains. InfraBuild Steel determines its prices [redacted] [*pricing strategy*]. Prices generally fluctuate monthly.

Distributors use the lower dumped import prices to leverage lower price outcomes from InfraBuild Steel. InfraBuild Steel can either choose to lower its prices closer to those of landed dumped imports or risk losing substantial sales volumes.

- any other factors influencing the market.

Broader macroeconomic conditions and business confidence in key market segments

3. Identify if there are any commercially significant market substitutes for the Australian and imported product.

Flat Bars whether hot rolled or cold formed do not have any commercially significant market substitutes known to the applicant.

4. Complete appendix A1 (Australian production). This data is used to support your declaration at the beginning of this application.

The applicant has completed appendix A1 for the like goods produced in Australia during the proposed investigation period, 1 April 2025 to 31 March 2026 (**proposed investigation period**). Please refer to appendix A1. The volume of like goods produced by BSL are estimated to be so small ([redacted]% by volume) that they are excluded from further analysis in this application.

5. Complete appendix A2 (Australian market).

Please refer to appendix A2. The sales data includes sales to related and unrelated/third-party customers and domestic sales of own production.

6. Use the data from appendix A2 (Australian market) to complete this table:

Indexed table of sales quantities

Period	(a) Your Sales	(b) Other Austn Sales	(c) Total Austn Sales (a+b)	(d) Dumped Imports	(e) Other Imports	(f) Total Imports (d+e)	Total Market (c+f)
Apr 22 - Mar 23	100	0	100	100	100	100	100
Apr 23 - Mar 24	103	0	103	110	108	109	106
Apr 24 - Mar 25	84	0	84	94	95	94	89
Apr 25 - Mar 26	73	0	73	103	101	103	87

A-6 Applicant's sales

1. Complete appendix A3 (sales turnover).

The applicant has completed appendix A3 for all sales of Flat Bars by InfraBuild Steel to both related and third-party (unrelated) customers.

Please refer to appendix A3.

2. Use the data from appendix A3 (sales turnover) to complete these tables.

*Indexed table of Applicant's sales quantities**

Quantity	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
All products				
Australian market	100	93	86	91
Export market	100	79	33	31
Total	100	92	84	88
Like goods				
Australian market	100	103	84	73
Export market	100	107	88	89
Total	100	103	84	75

Indexed table of Applicant's sales values

Value	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
All products				
Australian market	100	84	76	76
Export market	100	73	28	26
Total	100	83	74	74
Like goods				
Australian market	100	89	66	57
Export market	100	81	63	61
Total	100	88	66	57

3. Complete appendix A5 (sales of other production) if you have made any:
- internal transfers; or

InfraBuild Steel has completed appendix A5 for its sales of local production to related parties.

- domestic sales of like goods that you have not produced, for example if you have imported the product or on-sold purchases from another Australian manufacturer.

Not applicable.

4. Complete appendix A4 (domestic sales).

InfraBuild Steel has completed appendix A4, which contains all domestic sales of Australian production of like goods for the proposed investigation period

5. If any of the customers listed at appendix A4 (domestic sales) are associated with your business, provide details of the association. Describe the price effect of the association.

The following customers listed at appendix A4 are associated with InfraBuild Steel, as follows:

- [redacted] are distributors related to InfraBuild Steel by common ownership;
- [redacted] also known as [redacted], trading as [redacted] is a distributor related to InfraBuild Steel by common ownership;
- [redacted], also known as [redacted] trading as [redacted] is a distributor related to InfraBuild Steel by common ownership; and
- [redacted], is a distributor related to InfraBuild Steel by common ownership.

InfraBuild Steel maintains a market-based pricing policy for unrelated and related customers. Therefore, there is no price effect of the association between InfraBuild Steel and its related customers. This conclusion is supported by analysis of a comparison between the weighted average prices across the proposed investigation period between related and unrelated customers (by grade) which shows comparable pricing across the period. The result of this analysis is contained in **CONFIDENTIAL CHART A-6.5.1**, below.

[redacted]

CONFIDENTIAL CHART A-6.5.1: Comparison of weighted average net prices paid by related and unrelated customers for Flat Bars (own production) for the proposed investigation period (Apr 2025 to March 2026) (Source: appendix A4)

CONFIDENTIAL CHART A-6.5.1, above, indicates that the actual realised weighted average prices to unrelated customers follows a comparable average weighted pricing trend to the applicant's related customers over the proposed investigation period. Model Control Code P-300-L accounts for [redacted]% of sales over the period and has an immaterial variance ([redacted]%) between the prices to related and unrelated customers.

Therefore, InfraBuild Steel submits that sales to its related entities are arm's length sales and it is appropriate to include those sales in its injury analysis as the Australian industry producing like goods.

6. Attach a copy of distributor or agency agreements/contracts.

InfraBuild Steel does not currently have written distributor or agency agreements/contracts with its customers for the sale of Flat Bars.

7. Provide copies of any price lists.

Copies of price lists to the following customers are attached:

- [redacted] CONFIDENTIAL ATTACHMENT A-5.7.1;
- [redacted] CONFIDENTIAL ATTACHMENT A-5.7.2;
- [redacted] CONFIDENTIAL ATTACHMENT A-5.7.3;
- [redacted] CONFIDENTIAL ATTACHMENT A-5.7.4;
- [redacted] CONFIDENTIAL ATTACHMENT A-5.7.5;
- [redacted] CONFIDENTIAL ATTACHMENT A-5.7.6;
- [redacted] CONFIDENTIAL ATTACHMENT A-5.7.6.1;

8. If any price reductions (for example commissions, discounts, rebates, allowances and credit notes) have been made on your Australian sales of like goods provide a description and explain the terms and conditions that must be met by the customer to qualify.

InfraBuild Steel [redacted] [*pricing policies*]

The other potential form of adjustment occurs to correct an issue such as quality, pricing or despatch errors. These types of adjustments are entered into the system once the issue has been identified and validated.

- Where the reduction is not identified on the sales invoice, explain how you calculated the amounts shown in appendix A4 (domestic sales).
- If you have issued credit notes (directly or indirectly) provide details if the credited amount has not been reported appendix A4 (domestic sales) as a discount or rebate.

Any adjustments have been included in appendix A4.

9. Select two domestic sales in each quarter of the data supplied in appendix A4 (domestic sales). Provide a complete set of commercial documentation for these sales. Include, for example, purchase order, order acceptance, commercial invoice, discounts or rebates applicable, credit/debit notes, long or short-term contract of sale, inland freight contract, and bank documentation showing proof of payment.

Complete sets of commercial documentation for two sales in each quarter across the period, 12-months ending 31 March 2026 have been included with this application.

Please refer to CONFIDENTIAL ATTACHMENT A-6.9.

10. Provide a list of model control codes from appendix A4.

P-300-L
P-300-S
P-350-L
P-400-L

A-7 General accounting/administration information

1. Specify your accounting period.

The applicant's financial year is 1 July to 30 June.

2. Provide details of the address(es) where your financial records are held.

Level 34, Quay Quarter Tower, 50 Bridge St, Sydney, NSW, Australia

3. To the extent relevant to the application, please provide the following financial documents for the two most recently completed financial years plus any subsequent statements:

- chart of accounts;

Refer CONFIDENTIAL ATTACHMENT A-7.3.1.

- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);

Audited consolidated financial statements for the two most recently completed financial years form CONFIDENTIAL ATTACHMENT A-7.3.2 (FY 2025) and CONFIDENTIAL ATTACHMENT A-7.3.3 (FY 2024).

Balance Sheet for the half-year ended 31 December 2025 forms CONFIDENTIAL ATTACHMENT A-7.3.4.

- internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods.

  These documents should relate to:

  1. the division or section/s of your business responsible for the production and sale of the goods covered by the application, and

Income statements (profit and loss reports) for InfraBuild Steel up to December 2025 form CONFIDENTIAL ATTACHMENTS A-7.3.5 and A-7.3.6 .

  2. the company overall.

Income statements (profit and loss reports) for the InfraBuild Group of companies forms CONFIDENTIAL ATTACHMENT A-7.3.2 (FY 2025) and CONFIDENTIAL ATTACHMENT A-7.3.3 (FY 2024).

4. If your accounts are **not** audited, provide the unaudited financial statements for the two most recently completed financial years, together with your taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

Not applicable – InfraBuild Steel's accounts are audited.

5. If your accounting practices, or aspects of your practices, differ from Australian generally accepted accounting principles, provide details.

InfraBuild Steel's accounting practices are maintained in accordance with Australia's generally accepted accounting practices.

6. Describe your accounting methodology, where applicable, for:
   - the recognition/timing of income, and the impact of discounts, rebates, sales returns warranty claims and intercompany transfers;

Income from the sale of goods is recognised when the consolidated entity has passed control of the goods to the buyer.

   - provisions for bad or doubtful debts;

Trade debtors are reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. A provision for doubtful debts is raised when some doubt as to collection exists.

   - the accounting treatment of general expenses and/or interest and the extent to which these are allocated to the cost of goods;

Cost is comprised of materials, labour and an appropriate proportion of fixed and variable overheads, on an absorption cost basis.

   - costing methods (eg by tonnes, units, revenue, activity, direct costs etc) and allocation of costs shared with other goods or processes;

Costing methodology is by production/sales tonnes. SGA (Selling/Admin, Freight & finance costs) are allocated based on a percentage of net revenue.

   - the method of valuation for inventories of raw material, work-in-process, and finished goods (eg FIFO, weighted average cost);

Raw materials, stores, work in progress and manufactured stocks are valued at weighted average cost. However, a review of the net realisable value is conducted during hard close (November, December, May and June) to ensure stocks are captured at the lower of cost. The methods used to assign costs to inventories are weighted average actual invoiced cost.

- valuation methods for scrap, by-products, or joint products;

Lower of cost or net realisable value. There are no values attached to the scrap off the mills, scrap steel is fed back into the EAFs and forms part of the yield variances.

- valuation methods for damaged or sub-standard goods generated at the various stages of production;

Lower of cost or net realisable value. Damaged goods are scrapped and reused as scrap in the EAF.

- valuation and revaluation of fixed assets;

Subsequent to initial recognition, assets are valued at fair value. Revaluations are made with sufficient regularity to ensure carrying amounts do not differ dramatically from fair value.

- average useful life for each class of production equipment, the depreciation method and depreciation rate used for each;

Property, Plant and Equipment are depreciated based on a straight-line method over the useful life of the assets.

The useful life of the assets is grouped as follows:

Buildings:	10 - 40 years
Plant and Equipment:	3 - 20 years
Equipment under finance lease:	3 - 5 years

Property, Plant and Equipment are capitalised where possible, directly to the profit centres and cost centre lines for the production mills. This is captured in the SAP Fixed Asset Register, “FAR”.

- treatment of foreign exchange gains and losses arising from transactions and from the translation of balance sheet items; and

Foreign exchange gains and losses are brought to account using the rate of exchange applicable at the date of the transaction.

- restructuring costs, costs of plant closure, expenses for idle equipment and/or plant shut-downs.

Provisions for restructuring represents best estimate of the costs directly and necessarily incurred for the restructuring and not associated with ongoing activities.

7. If the accounting methods used by your company have changed over the period covered by your application please provide an explanation of the changes, the date of change, and the reasons.

The accounting methods have not altered over the periods for which financial data has been prepared for this application, unless required to by the relevant accounting standard.

A-8 Cost information

1. Complete appendices A6.1 and A6.2 (cost to make and sell) for domestic and export sales.

InfraBuild Steel has completed appendices A6.1 and A6.2 for domestic and export sales, respectively for the proposed injury analysis period (since 1 April 2022).

2. Provide a list of model control codes from appendix A6.1 and A6.2.

The only MCC category identified in appendix A6.1 and A6.2 is for the 'Quality' category, namely 'Prime'.

A-9 Injury

The principal indicators of injury are price, volume and profit effects – although not all of these must be evident. For this application, profit refers to amounts earned. Profitability is the ratio of profit to sales revenue. Where the application includes a claim of threat of material injury you must also complete question C.2.

1. Estimate the date when the material injury from dumped and/or subsidised imports commenced.

The Australian industry alleges that the material injury arising from the *volume* and *price* effects of the dumped goods exported from Taiwan commenced in or about the January to March 2023 quarter with respect to price injury when the Australian industry responded to a 15.5% reduction in the export price from Taiwan when compared to the previous quarter, by reducing its price by 7.1% over the same period. This occurred during a period of stable costs.

It is estimated that volume injury commenced in or about the July to September 2025 quarter when the Australian industry's market share fell by 22% when compared to the previous quarter. Across the same period, the market share of dumped goods exported from Taiwan increased by 24%.

More specifically, the Australian industry claims and will establish in the subsequent parts of this application, that it has experienced material injury during the proposed investigation period in the form of:

- lost sales volume;
- lost market share;
- price depression;
- price suppression;
- loss of profits;
- reduced profitability;
- reduced return on investment;
- loss of employment (headcount) allocated to production of the like goods;
- reduced cash flow in the industry;
- lost revenue; and
- increased stock holding;

2. Using the data from appendix A6 (cost to make and sell), complete the following tables for each model control code of your production. P^n is the most recent period.

Index of production variations (P- - -)

Index of production variations (Flat Bars)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
production qty*	100	116	84	75

*use data from label A of appendix A6.1

Index of cost variations (Flat Bars)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
unit CTMS*	100	100	97	93

*use data from label J of appendix A6.1

Index of price variations (Flat Bars)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
unit sales revenue*	100	87	78	78

*data from label L of appendix A6.1

Index of profit variations (Flat Bars)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
unit gain or loss*	100	54	34	40

* data from label N of appendix 6.1

Index of profitability variations (Flat Bars)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
profitability*	100	62	43	51

*data from label O of appendix A6.1

3. Complete appendix A7 (other injury factors).

Where applicable to injury claims, prepare an indexed table for other injury factor(s) in the format above.

Index of capital investment (Flat Bars)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
capital investment*	100	191	177	126

*data from appendix A7

Index of assets (Flat Bars)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
assets*	100	136	133	115

*data from appendix A7

Index of research and development expenditure (Flat Bars)

Period#	FY22	FY23	FY24	FY25
R&D Expenditure*	100	315	272	251

*data from appendix A7 – note that R&D is tracked by Financial Year.

Index of revenue (Flat Bars)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
Revenue ($)*	100	88	66	57
Revenue ($/t)	100	85	78	77

*data from appendix A7

Index of return on investment (Flat Bars)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
net gain/loss*	100	38	20	24

*data from appendix A7

Index of capacity (Flat Bars)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
max. capacity*	100	97	100	99

*data from appendix A7

Index of capacity utilisation (Flat Bars)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
capacity utilisation*	100	87	42	91

*data from appendix A7

Index of employment (headcount) allocation (Flat Bars)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
employment*	100	101	102	97

*data from appendix A7

Index of productivity (Flat Bars)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
tonnes per shift*	100	98	100	99

*data from appendix A7

Index of stock holding (Flat Bars)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
closing stock*	100	245	46	472

*data from appendix A7

Index of wages (Flat Bars)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
wages*	100	138	117	92

*data from appendix A7

Index of funding/finance (Flat Bars)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
Financing costs	100	142	127	53

Index of cashflow measures (Flat Bars)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
receivables turnover*	100	109	91	85
Inventory turnover*	100	94	79	154

*data from appendix A7

A-10 Link between injury and dumped or subsidised imports

To establish grounds to initiate an investigation there must be evidence of a causal relationship between the injury and the alleged dumping or subsidisation. This section provides for an applicant to analyse the data provided in the application to establish this link. It is not necessary that injury be shown for each economic indicator.

1. Identify from the data at appendix A2 (Australian market) the influence of the volume of dumped and/or subsidised imports on your quarterly sales volume and market share.

There is a direct correlation between the increase in volumes of Flat Bars imported from Taiwan and the decrease in the Australian industry's quarterly sales volume and market share for the like goods. The quarterly sales volume and market share movements of Flat Bars have been considered.

1.1 Influence on quarterly sales volume

CONFIDENTIAL CHART A-10.1.1 and **TABLE A-10.1.1**, below, indicate the influence of the volume of the dumped imports on the Australian industry's quarterly sales volume.

Since July 2024, during quarters of rising volumes of dumped imports, there is a corresponding decline in quarterly sales volumes for the Australian industry. For example, reference is made to the period October 2024 to March 2025 and July-Sept 2025 quarter. On the other hand, during quarters of falling volumes of dumped imports, there is a corresponding increase in quarterly sales volumes for the Australian industry, for examples, reference is made to the April-June 2025 quarter.

[redacted]

CONFIDENTIAL CHART A-10.1.1: Australian industry's quarterly sales volume of Flat Bars and quarterly imports of Flat Bars from Taiwan since 1 April 2022 (Source: appendix A2)

	Apr-Jun 22	Jul-Sep 22	Oct-Dec 22	Jan-Mar 23	Apr-Jun 23	Jul-Sep 23	Oct-Dec 23	Jan-Mar 24
Aus Industry (Own Production)	100	124	67	78	110	107	87	75
Dumped Imports (Taiwan)	100	113	52	78	91	109	89	86
	Apr-Jun 24	Jul-Sep 24	Oct-Dec 24	Jan-Mar 25	Apr-Jun 25	Jul-Sep 25	Oct-Dec 25	Jan-Mar 26
Aus Industry (Own Production)	78	81	77	75	77	69	62	61
Dumped Imports (Taiwan)	76	67	80	100	71	101	93	88

TABLE A-10.1.1: Index of Australian industry's quarterly sales volume of Flat Bars and quarterly imports of Flat Bars from Taiwan, since 1 April 2022 (Source: appendix A2)

1.2 Influence on quarterly market share

CONFIDENTIAL CHART A-10.1.2 and **TABLE A-10.1.2**, below, indicate the influence of the market share of the dumped imports on the Australian industry's quarterly market share.

During quarters of rising market share for the dumped imports, there is a corresponding decline in quarterly market share for the Australian industry, for example, reference is made to the July-Sep 2023, Jan-Mar 2025 and July-Sept 2025 quarters. Conversely, during quarters of falling market share for the dumped imports, there is a corresponding increase in quarterly market share for the Australian industry, for examples, reference is made to the Apr-June 2023, July-Sept 2024, Apr-June 2025 and Jan-Mar 2026 quarters.

[redacted]

CONFIDENTIAL CHART A-10.1.2: Australian industry's quarterly market share of Flat Bars and quarterly market share for imports of Flat Bars from Taiwan since 1 April 2022 (Source: appendix A2)

	Apr-Jun 22	Jul-Sep 22	Oct-Dec 22	Jan-Mar 23	Apr-Jun 23	Jul-Sep 23	Oct-Dec 23	Jan-Mar 24
Infrabuild Mkt Share	100	105	113	100	110	99	99	94
Dumped Imports (Taiwan) - Mkt Share	100	96	87	100	91	102	102	107
	Apr-Jun 24	Jul-Sep 24	Oct-Dec 24	Jan-Mar 25	Apr-Jun 25	Jul-Sep 25	Oct-Dec 25	Jan-Mar 26
Infrabuild Mkt Share	102	109	98	86	104	82	81	82
Dumped Imports (Taiwan) - Mkt Share	99	90	103	115	96	119	120	119

TABLE A-10.1.2: Index of Australian industry's quarterly market share of Flat Bars and quarterly market share for imports of Flat Bars from Taiwan, since 1 April 2022 (Source: appendix A2)

2. Use the data at appendix A2 (Australian market) to show the influence of the price of dumped and/or subsidised imports on your quarterly prices, profits and profitability provided at appendix A6.1 (costs to make and sell). If appropriate, refer to any price undercutting and price depression evident in the market.

There is a direct correlation between the decrease in export prices for Flat Bars imported from Taiwan and the Australian industry's quarterly prices, profits and profitability for the like goods.

2.1 Influence on quarterly prices

The Australian industry applicant considers that the prices of the dumped imports from Taiwan have applied downwards pressure on its prices so that it was unable to maintain its profits and profitability. This influence is demonstrated in **CONFIDENTIAL CHART A-10.2.1** and **TABLE A-10.2.1**, below, which illustrates the strong correlation between the Australian industry's quarterly free-into-store (**FIS**) sales prices for the like goods and the quarterly free-on-board (**FOB**) export prices of the dumped imports from Taiwan across the injury analysis period.

[redacted]

CONFIDENTIAL CHART A-10.2.1: Australian industry's quarterly average FIS price for Flat Bars and quarterly average FOB export price for imports of Flat Bars from Taiwan, since 1 April 2022 (Source: appendix A2)

	Apr-Jun 22	Jul-Sep 22	Oct-Dec 22	Jan-Mar 23	Apr-Jun 23	Jul-Sep 23	Oct-Dec 23	Jan-Mar 24
Own production	100	102	101	94	90	85	85	84
Dumped Imports (Taiwan)	100	109	108	91	96	96	94	88
	Apr-Jun 24	Jul-Sep 24	Oct-Dec 24	Jan-Mar 25	Apr-Jun 25	Jul-Sep 25	Oct-Dec 25	Jan-Mar 26
Own production	80	78	78	76	78	79	77	76
Dumped Imports (Taiwan)	89	84	87	87	84	84	83	77

TABLE A-10.2.1: Index of Australian industry's quarterly average FIS price for Flat Bars and quarterly average FOB export price for imports of Flat Bars from Taiwan, since 1 April 2022 (Source: appendix A2)

The correlation between the Australian industry's quarterly sales prices for the like goods and the quarterly FOB export prices for the dumped imports across the injury analysis period exists because the Australian industry's prices were heavily influenced by the prices of the dumped imports. This occurs because InfraBuild Steel maintains a market based pricing policy for unrelated and related customers. Specifically, the industry applicant has responded to price undercutting (by importers of the dumped goods) by reducing its prices for like goods to its customers based on its market intelligence regarding import offers that were being received by these customers. Please refer to CONFIDENTIAL ATTACHMENT C-2.1.3 for evidence of market intelligence and price undercutting.

2.2 Influence on quarterly profits and profitability

InfraBuild Steel competes on price, in order to maintain production volume. Therefore, the Australian industry's profits (expressed as net gains or loss) and profitability are affected by factors impacting its ability to raise prices. **CONFIDENTIAL CHARTS A-10.2.2** and **A-10.2.2.1**, below, show the influence of the price of dumped imports on the Australian industry's quarterly profits and profitability. The charts show that there is a correlation between the decrease in export prices for Flat Bars imported from Taiwan and the Australian industry's profits and profitability for the like goods.

[redacted]

CONFIDENTIAL CHART A-10.2.2: Average quarterly export prices of dumped goods and Australian industry net gain or loss since 1 April 2022 (Source: appendices A2 and A6.1)

	Apr - Jun 2022	Jul - Sep 2022	Oct - Dec 2022	Jan - Mar 2023	Apr - Jun 2023	Jul - Sep 2023	Oct - Dec 2023	Jan - Mar 2024
net gain or loss (K-	100	170	86	78	98	63	48	32
	Apr - Jun 2024	Jul - Sep 2024	Oct - Dec 2024	Jan - Mar 2025	Apr - Jun 2025	Jul - Sep 2025	Oct - Dec 2025	Jan - Mar 2026
net gain or loss (K-	32	36	37	18	38	40	24	23

TABLE A-10.2.2: Index of changes to unit net gain or loss by the Australian industry for sale of like goods (Source: appendix A7)

	Apr-Jun 22	Jul-Sep 22	Oct-Dec 22	Jan-Mar 23	Apr-Jun 23	Jul-Sep 23	Oct-Dec 23	Jan-Mar 24
Dumped Imports (Taiwan)	100	109	108	91	96	96	94	88
	Apr-Jun 24	Jul-Sep 24	Oct-Dec 24	Jan-Mar 25	Apr-Jun 25	Jul-Sep 25	Oct-Dec 25	Jan-Mar 26
Dumped Imports (Taiwan)	89	84	87	87	84	84	83	77

TABLE A-10.2.2.1: Index of quarterly average FOB export price for imports of Flat Bars from Taiwan, since 1 April 2022 (Source: appendix A2)

[redacted]

CONFIDENTIAL CHART A-10.2.2.1: Average quarterly export price of dumped goods and Australian industry profitability since 1 April 2022 (Source: appendices A2 and A6.1)

	Apr - Jun 2022	Jul - Sep 2022	Oct - Dec 2022	Jan - Mar 2023	Apr - Jun 2023	Jul - Sep 2023	Oct - Dec 2023	Jan - Mar 2024
profitability (N/L%)	100	134	126	107	99	69	65	50
	Apr - Jun 2024	Jul - Sep 2024	Oct - Dec 2024	Jan - Mar 2025	Apr - Jun 2025	Jul - Sep 2025	Oct - Dec 2025	Jan - Mar 2026
profitability (N/L%)	52	56	61	31	62	74	51	50

TABLE A-10.2.2.2: Index of changes in the Australian industry's profitability across the proposed injury analysis period (Source: appendix A6.1)

	Apr-Jun 22	Jul-Sep 22	Oct-Dec 22	Jan-Mar 23	Apr-Jun 23	Jul-Sep 23	Oct-Dec 23	Jan-Mar 24
Dumped Imports (Taiwan)	100	109	108	91	96	96	94	88
	Apr-Jun 24	Jul-Sep 24	Oct-Dec 24	Jan-Mar 25	Apr-Jun 25	Jul-Sep 25	Oct-Dec 25	Jan-Mar 26
Dumped Imports (Taiwan)	89	84	87	87	84	84	83	77

TABLE A-10.2.2.3: Index of quarterly average FOB export price for imports of Flat Bars from Taiwan, since 1 April 2022 (Source: appendix A2)

3. Compare the data at appendix A2 (Australian market) to identify the influence of dumped and/or subsidised imports on your quarterly costs to make and sell at appendix A6.1 (for example refer to changes in unit fixed costs or the ability to raise prices in response to material cost increases).

CONFIDENTIAL CHART A-10.3.1 (below) indicates several periods of decline in the Taiwanese export price as well as increase in Taiwanese dumped export volumes, that have been accompanied by instances of price suppression experienced by the Australian industry, that is to say, periods of falling Australian industry prices in spite of rising quarterly unit cost to make and sell (**CTMS**). These were observed in the September 2023, March 2025 and December 2025 quarters. In other words, during these periods, the lower Taiwanese export prices and increased export volumes meant that the Australian industry was unable to raise prices in response to material cost increases.

[redacted]

CONFIDENTIAL CHART A-10.3.1: Influence of the volume and export prices of imports from Taiwan on quarterly net prices of Australian industry own production of Flat Bars, together with unit CTMS of Australian industry own production (Sources: appendix A2 and appendix A6.1)

	Apr - Jun 2022	Jul - Sep 2022	Oct - Dec 2022	Jan - Mar 2023	Apr - Jun 2023	Jul - Sep 2023	Oct - Dec 2023	Jan - Mar 2024
unit sales revenue (	100	102	101	94	90	85	85	84
	Apr - Jun 2024	Jul - Sep 2024	Oct - Dec 2024	Jan - Mar 2025	Apr - Jun 2025	Jul - Sep 2025	Oct - Dec 2025	Jan - Mar 2026
unit sales revenue (	80	78	78	76	78	79	77	76

	Apr - Jun 2022	Jul - Sep 2022	Oct - Dec 2022	Jan - Mar 2023	Apr - Jun 2023	Jul - Sep 2023	Oct - Dec 2023	Jan - Mar 2024
unit cost to make a	100	90	92	92	90	94	95	98
	Apr - Jun 2024	Jul - Sep 2024	Oct - Dec 2024	Jan - Mar 2025	Apr - Jun 2025	Jul - Sep 2025	Oct - Dec 2025	Jan - Mar 2026
unit cost to make a	94	90	89	94	89	86	90	89

TABLE A-10.3.1: Index of changes to Australian industry's annual unit CTMS and unit sales revenue over the proposed injury period (Source: appendix A6.1)

	Apr-Jun 22	Jul-Sep 22	Oct-Dec 22	Jan-Mar 23	Apr-Jun 23	Jul-Sep 23	Oct-Dec 23	Jan-Mar 24
Dumped Imports (Taiwan)	100	113	52	78	91	109	89	86
	Apr-Jun 24	Jul-Sep 24	Oct-Dec 24	Jan-Mar 25	Apr-Jun 25	Jul-Sep 25	Oct-Dec 25	Jan-Mar 26
Dumped Imports (Taiwan)	76	67	80	100	71	101	93	88

TABLE A-10.3.2: Index of quarterly volume of imports of Flat Bars from Taiwan, since 1 April 2022 (Source: appendix A2)

	Apr-Jun 22	Jul-Sep 22	Oct-Dec 22	Jan-Mar 23	Apr-Jun 23	Jul-Sep 23	Oct-Dec 23	Jan-Mar 24
Dumped Imports (Taiwan)	100	109	108	91	96	96	94	88
	Apr-Jun 24	Jul-Sep 24	Oct-Dec 24	Jan-Mar 25	Apr-Jun 25	Jul-Sep 25	Oct-Dec 25	Jan-Mar 26
Dumped Imports (Taiwan)	89	84	87	87	84	84	83	77

TABLE A-10.3.3: Index of quarterly average FOB export price for imports of Flat Bars from Taiwan, since 1 April 2022 (Source: appendix A2)

4. The quantity and prices of dumped and/or subsidised imported goods may affect

various economic factors relevant to an Australian industry. These include, amongst other things, the return on investment in an industry, cash flow, the number of persons employed and their wages, the ability to raise capital, and the level of investment in the industry. Describe, as appropriate, the effect of dumped and/or subsidised imports on these factors and where applicable use references to the data you have provided at appendix A7 (other economic factors). If factors other than those listed at appendix A7 (other economic factors) are relevant, include discussion of those in response to this question.

The applicant considers that the link between the dumped imports from Taiwan and the injury suffered by it in the form of reduced market share and lost sales volume have caused it injury in the form of:

- increased stock-on-hand;
- increased inventory holding costs;
- increased financing costs;
- reduced available working capital; and
- reduced cashflow.

4.1 Impact of lost sales volume on other economic factors

The applicant industry's reduced market share (from 49% to 44%) has resulted in its closing stock-on-hand position increasing significantly (from 46 to 472 – indexation points) during the proposed investigation period when compared to the previous 12-month period.

In turn, the increased stock-on-hand position of the like goods, has resulted in a reduction in the industry applicant's working capital and cashflow.

4.2 Price effects of dumped imports on other economic factors

The industry applicant considers that the dumped imports have caused it injury (during the proposed investigation period when compared to the previous 12-month period) in the form of:

- reduced return on investment;
- reduced revenue;
- reduced headcount and
- reduced cashflow.

5. Describe how the injury factors caused by dumping and/or subsidisation and suffered by the Australian industry are considered to be 'material'.

The Australian industry considered that it has experienced material injury during the proposed investigation period in the form of:

- lost sales volume;
- lost market share;

- price depression;
- price suppression;
- loss of profits;
- reduced profitability;
- reduced return on investment;
- loss of employment (headcount) allocated to production of the like goods;
- reduced cash flow in the industry;
- lost revenue; and
- increased stock holding

5.1 Volume effects

5.1.1 Sales volume

TABLE A-10.5.1, below, shows the Australian industry's total domestic sales volume for Flat Bars in the Australian market since April 2022 has decreased by approximately 27 per cent.

	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
Aus Industry	100	103	84	73

TABLE A-10.5.1: Index of Australian industry's sales of Flat Bars since April 2022 base year (Source: appendix A6.1)

5.1.2 Market share

CONFIDENTIAL CHART A-10.5.2, below, shows the Australian industry's share of the Australian market for Flat Bars has decreased across the injury analysis period. In the proposed investigation period (12-me March 2026), Taiwanese (dumped) imports overtook InfraBuild's share of the Australian Flat Bars market.

[redacted]

CONFIDENTIAL CHART A-10.5.2: Share of Australian market for Flat Bars (Source: appendix A2)

Period	(a) Your Sales	(b) Other Aust^n Sales	(c) Total Aust^n Sales (a+b)	(d) Dumped Imports	(e) Other Imports	(f) Total Imports (d+e)	Total Market (c+f)
Apr 22 - Mar 23	100	0	100	100	100	100	100
Apr 23 - Mar 24	103	0	103	110	108	109	106
Apr 24 - Mar 25	84	0	84	94	95	94	89
Apr 25 - Mar 26	73	0	73	103	101	103	87

TABLE A-10.5.3: Index of share of Australian market for Flat Bars (Source: appendix A2)

5.2 Price effects

5.2.1 Price suppression

One indicator of price suppression is the margin between revenues and costs. This approach is proposed by the Australian industry in its analysis, as it contends that a normal business unaffected by dumping would look to increase prices to, at a minimum, cover its cost to make and attempt to maximise profits.

CONFIDENTIAL FIGURE A-10.5.2.1.1, below, demonstrates movements in the Australian industry's combined domestic weighted average unit costs and prices for Flat Bars during the proposed injury analysis period.

[redacted]

CONFIDENTIAL FIGURE A-10.5.2.1.1: Australian industry's annual CTMS, unit sales revenue and unit gain/loss over the proposed injury analysis period (Source: appendix A6.1)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
unit CTMS	100	100	97	94
unit sales revenue	100	87	78.4	77.9
unit gain/loss	100	54	34	40

TABLE A-10.5.2.1.1: Index of changes to Australian industry's annual unit CTMS and unit sales revenue over the proposed injury period (Source: appendix A6.1)

CONFIDENTIAL FIGURE A-10.5.2.1.1, above, indicates that the Australian industry's weighted average unit prices exceeded its weighted average unit costs across the proposed injury analysis period. However, the gap between the two variables decreased across the injury analysis period. Over the same period, the unit gain/loss decreased by 60 per cent.

5.2.2 Price depression

CONFIDENTIAL FIGURE A-10.5.2.1.1 and **TABLE A-10.5.2.1.1**, above, indicate that since April 2022, the Australian industry's unit sales revenue has fallen year-on-year. In period ending March 2026, unit sales revenue was 22.1% lower than in period ending March 2023.

5.2.3 Price effects – Summary

The Australian industry considers that it is suffering injury in the forms of price suppression and price depression. This is demonstrated by the fact that average prices have fallen year on year since April 2022, at a much more significant rate than the fall in CTMS.

5.3 Profits and profitability

As explained in section A-10.5.2, above, the Australian industry considers that it has suffered injury in the forms of price depression and price suppression and that injury was caused by sales of Flat Bars exported from Taiwan at dumped prices.

CONFIDENTIAL FIGURE A-10.5.3.1, below, indicates that the Australian industry experienced reduced profits and profitability over the proposed investigation period on a weighted average basis.

[redacted]

CONFIDENTIAL FIGURES A-10.5.3.1: Australian industry's profits and profitability across the proposed injury analysis period (Source: appendix A6.1)

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
unit gain or loss	100	54	34	40
profitability	100	62	43	51

TABLE A-10.5.3.1: Index of changes in the Australian industry's profits and profitability across the proposed injury analysis period (Source: appendix A6.1)

5.3.2 Profits and profitability - summary

The price depression and price suppression observed since April 2022 has impacted negatively on the Australian industry's profits and profitability over the investigation period, as the applicant considers that the Australian industry's unit revenue would have improved if the price suppression and depression were not occurring. Therefore, the applicant considers that the Australian industry has suffered injury in the forms of reduced profits and profitability and that injury was caused by sales of Flat Bars exported from Taiwan at dumped prices, and that the injury was material, specifically reducing profit by $[redacted] and reducing profitability by [redacted]% (from [redacted]) since April 2022 (Source: appendix A6.1)

Furthermore, due to the relatively high fixed costs required to produce steel products such as Flat Bars, the loss of sales volume results in fixed costs being higher than they otherwise would be resulting in further reduced profitability.

5.4 Other economic factors

The applicant completed appendix A7 for the injury analysis period to support its claims in terms of certain other injury factors.

5.4.1 Revenue

The Australian industry's changes to revenue across the proposed injury analysis period is provided in **TABLE A-10.5.4.1**, below. There was a significant decline in revenue ($ and $/t), year on year over the injury analysis period.

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
Revenue ($)	100	88	66	57
Revenue ($/t)	100	85	78	77

TABLE A-10.5.4.1: Index of changes to revenue in the Australian industry for like goods (Source: appendix A7)

5.4.2 Research and development expenditure

The Australian industry's changes to its research and development expenditure across the proposed injury analysis period is provided in **TABLE A-10.5.4.2**, below. Note that research and development expenditure is tracked by financial year. FY 2025 expenditure decreased slightly on the previous year.

Period#	FY22	FY23	FY24	FY25
R&D	100	315	272	251

TABLE A-10.5.4.2: Index of changes to research and development expenditure by the Australian industry for like goods (Source: appendix A7)

5.4.3 Employment (headcount)

The Australian industry's changes to its employment of workforce for production of like goods across the proposed injury analysis period is provided in **TABLE A-10.5.4.3**, below. There was a 5 per cent decline in employment of workforce for the like goods in the proposed investigation period when compared to the previous period.

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
employment	100	101	102	97

TABLE A-10.5.4.3: Index of changes to employment by the Australian industry for production of like goods (Source: appendix A7)

5.4.4 Index of cashflow measures

The Australian industry's changes to its receivables and inventory turnover relevant to sales of the like goods across the proposed injury analysis period is provided in **TABLE A-10.5.4.4**, below. There was a decline in receivables turnover in the proposed investigation period, compared to all other years within the injury analysis period. There was an increase in inventory turnover (days on hand) in the proposed investigation period, compared to all other years within the injury analysis period.

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
receivables turnover	100	109	91	85
Inventory turnover (Days on Hand)	100	94	79	154

TABLE A-10.5.4.4: Index of changes to receivables and inventory turnover for the Australian industry's sales of like goods (Source: appendix A7)

5.4.5 Index of stock holding

The Australian industry's changes to its stock holding levels relevant to the like goods across the proposed injury analysis period is provided in **TABLE A-10.5.4.5**, below.

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
closing stock	100	245	46	472

TABLE A-10.5.4.5: Index of changes to stock holding for the Australian industry's like goods (Source: appendix A7)

5.4.6 Financing costs

The Australian industry's changes to its financing costs for the like goods across the proposed injury analysis period is provided in **TABLE A-10.5.4.6**, below. There was a decrease in financing costs in the proposed investigation period when compared to previous periods. [redacted] [*financing explanation*].

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
financing costs	100	142	127	53

TABLE A-10.5.4.6: Index of changes to financing costs by the Australian industry for the like goods (Source: appendix A7)

5.4.7 Return on Investment

The Australian industry's changes to its return on investment for production of like goods across the proposed injury analysis period is provided in **TABLE A-10.5.4.7**, below. There was a significant decrease in return on investment in the proposed investigation period when compared to the April 2022 to March 2023 and April 2023 to March 2024 periods.

Period	Apr 22 - Mar 23	Apr 23 - Mar 24	Apr 24 - Mar 25	Apr 25 - Mar 26
Net Gain/Loss	100	38	20	24

TABLE A-10.5.4.7: Index of changes to return on investment by the Australian industry for production of like goods (Source: appendix A7)

5.5 Other economic factors - summary

The applicant considers that it has also experienced material injury to several other relevant economic factors set out in s. 269TAE(3)[9], specifically, injury in the form of:

- lost revenue;
- reduced research and development expenditure;
- reduced employment in the production of the like goods;
- reduced cash flow in the form of reduced receivables;
- increased stock holding; and
- reduced return on investment

5.6 Materiality of injury

Despite a contraction in the size of the Australian market for Flat Bars across the proposed injury analysis period (12.8%), the Australian industry's market share declined by 16% in the proposed investigation period when compared to the first 12-months of the proposed injury analysis period (April 2022 to March 2023). The applicant contends that the injury suffered by it (and caused by the dumped imports from Taiwan) is greater than that likely to occur in the normal ebb and flow of business.

[9] Unless otherwise specified all legislative references herein are to the *Customs Act 1901*.

The applicant has lost market share and has experienced price suppression and depression within the investigation period. When considered as a whole, these factors have adversely impacted on its profits and profitability in relation to Flat Bars, collectively and not in isolation, and when also taking into account all relevant economic factors, the Australian industry has experienced injury from dumped imports from Taiwan, and that this injury is material.

6. Discuss factors other than dumped and/or subsidised imports that may have caused or may threaten to cause injury to the industry. This may be relevant to the application in that an industry weakened by other events may be more susceptible to injury from dumping and subsidisation.

Subsection 269TAE(2A) contains a list of factors that the Minister must have regard to when considering whether injury is being caused by factors other than exportation of the dumped goods, but it is not an exhaustive list.

6.1 the volume and prices of imported like goods that are not dumped

FIGURE A-10.6.1.1 and **A-10.6.1.2**, below, indicate the volumes and prices of the goods exported from Taiwan and like goods exported from all other sources. The volumes and values are presented for the goods and like goods.

FIGURE A-10.6.1.1, below indicates that imports from Taiwan constitute the single largest source (by volume) of Flat Bars imported to Australia, across the proposed injury analysis period and to a material degree (80 per cent of overall imports of Flat Bars into Australia). Across the proposed investigation period, imports of Flat Bars from Taiwan constituted 80 per cent of total imports.

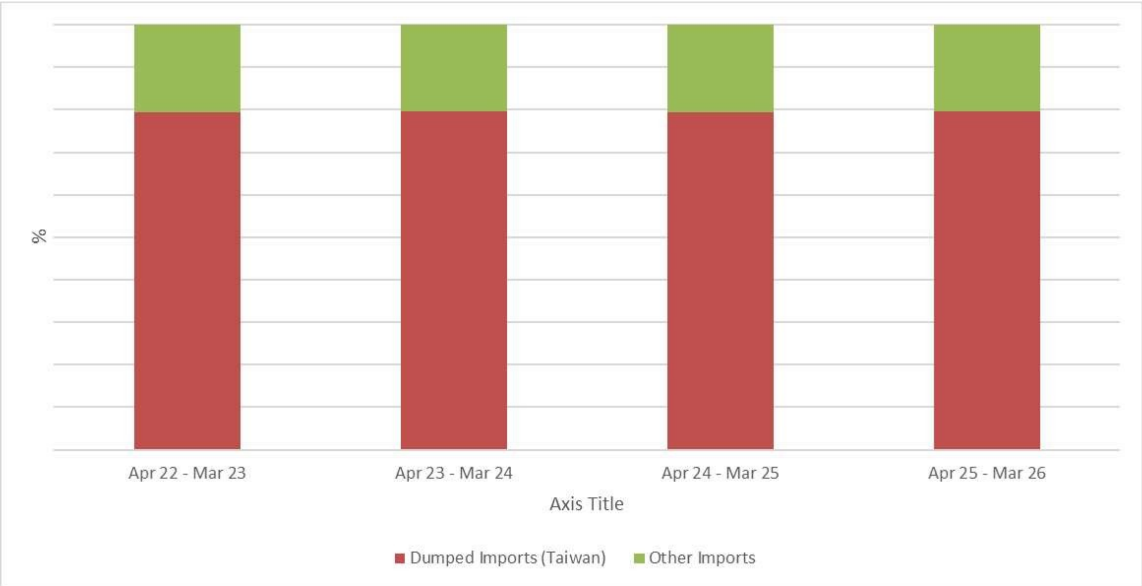

Figure A-10.6.1.1: Volume of imports from Taiwan and other sources (Source: appendix A2)

FIGURE A-10.6.1.2, below indicates that the export price of Flat Bars exported from Taiwan constituted the lowest export price in every period of the proposed injury analysis period since April 2022. Across the proposed investigation period, Flat Bars exported from Taiwan undercut at the free on board (FOB) level price of the weighted average export price of all other imports by [redacted] per cent.

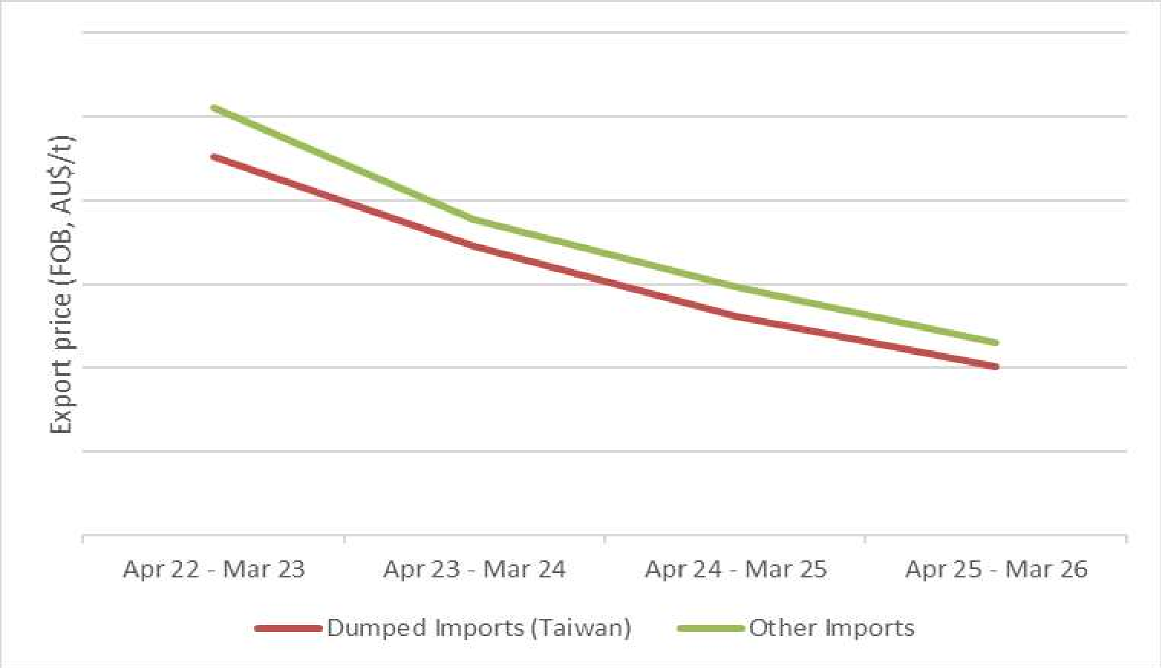

Figure A-10.6.1.2: Weighted average FOB export prices of imports from Taiwan and imports from other sources (Source: appendix A2)

6.1.2 Summary

The applicant contends that Taiwan exported Flat Bars to Australia during the proposed investigation period at sufficient volumes and at sufficiently low prices, as compared to the export volumes and prices from other sources, to cause the Australian industry the material injury complained of. Therefore, despite any effect of imports from other sources, the injury to the Australian industry caused by the goods from Taiwan is material and significant.

6.2 Contractions in demand or changes in patterns of consumption

FIGURE A-10.6.2.1, below, illustrates that the demand for the goods and like goods has fluctuated across the injury analysis period, reaching its highest volumes in April 2023 to March 2024. Since that period, the market has declined by [redacted] per cent. The Australian market for Flat Bars declined during the proposed investigation period (April 2025 to March 2026) by [redacted] per cent when compared to the previous period.

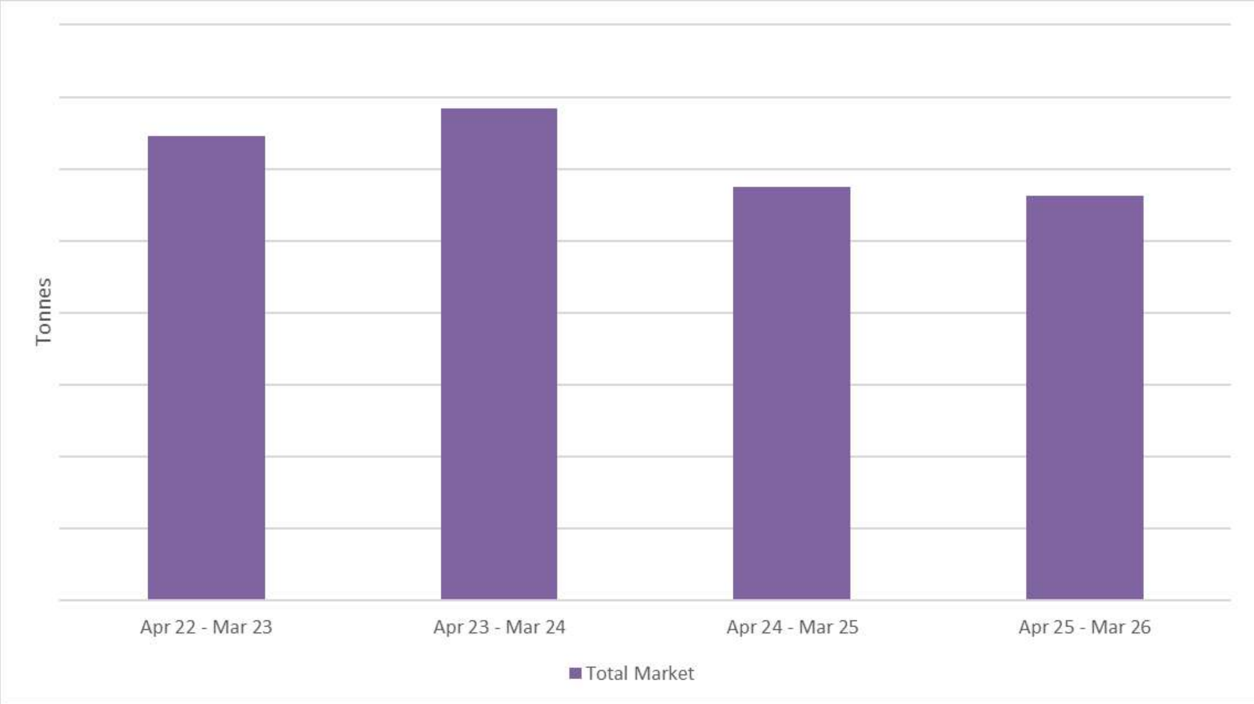

Figure A-10-6.2.1: Australian Flat Bar market (Source: appendix A2)

6.3 Developments in technology

The industry applicant is unaware of any developments in technology that would otherwise explain any aspect of the material injury experienced by the Australian industry.

6.4 Export performance and productivity of the Australian industry

6.4.1 Export sales

Given the minor proportion of the industry applicant's export sales (< [redacted] per cent by volume), it cannot be a factor causing injury.

6.4.2 Productivity

Section A-9.2, above, indicates that across the proposed injury analysis period the Australian industry maintained a stable measure of productivity (± 1%).

6.5 Other factors – Australian industry own imports

The Australian industry did not import the goods across the proposed injury analysis period.

6.7 Causation

For all the reasons discussed above, the industry applicant considers that the injury suffered by it is directly attributable to the alleged dumped exports from Taiwan. It is not necessary that the dumping be the sole cause of injury to the Australian industry. It must however not be insignificant or immaterial.

7. This question is not mandatory, but may support your application. Where trends are evident in your estimate of the volume and prices of dumped and/or subsidised imports, forecast their impact on your industry's economic condition. Use the data at appendix A2 (Australian market), appendix A6 (cost to make and sell), and appendix A7 (other economic factors) to support your analysis.

Not applicable.

PART B

DUMPING

IMPORTANT
All questions in Part B should be answered even if the answer is 'Not applicable' or 'None' (unless the application is for countervailing duty only: refer Part C). If an Australian industry comprises more than one company/entity, Part B need only be completed once.

B-1 Source of exports

1. Identify the country(ies) of export of the dumped goods.

The goods the subject of this application are exported from Taiwan.

2. Identify whether each country is also the country of origin of the imported goods. If not, provide details.

It is the applicant's understanding that the place of export is also the place of origin of the goods the subject of this application.

3. If the source of the exports is a non-market economy, or an 'economy in transition' refer to Part C.4 and Part C.5 of the application.

Not applicable.

4. Where possible, provide the names, addresses and contact details of:
   - producers of the goods exported to Australia;
   - exporters to Australia; and

The following entities are believed to be both a *producer* and *exporter* of the goods exported to Australia:

FENG HSIN STEEL CO., LTD.
[redacted]
TAIWAN

Phone: [redacted]

TS STEEL COMPANY PTY LTD
[redacted]
TAIWAN

Phone: +[redacted]

- importers in Australia.

The following entities are believed to be importers of the goods exported to Australia:

THYSSENKRUPP MANNEX PTY LTD
[redacted]
AUSTRALIA

Phone : [redacted]

DITH AUSTRALIA PTY LTD
[redacted]
AUSTRALIA

Phone: [redacted]

MACSTEEL INTERNATIONAL AUSTRALIA PTY LTD
[redacted]
AUSTRALIA

Phone: [redacted]

GP MARKETING INTERNATIONAL PTY LTD
[redacted]
AUSTRALIA

Phone: [redacted]

5. If the import volume from **each** nominated country at Appendix A.2 (Australian Market) does not exceed 3% of all imports of the product into Australia refer to Part C.6 of the application.

Not applicable as the import volume from Taiwan exceeds 3% of all imports of the goods the subject of this application.

6. In the case of an application for countervailing measures against exports from a developing country, if the import volume from **each** nominated country at Appendix A.2 (Australian Market) does not exceed 4% of all imports of the product into Australia refer to Part C.6 of the application

Not applicable as this is not an application for countervailing measures.

Taiwan is a place subject to DCS and DCT rates of duty under Parts 4 and 5 of Schedule 1 to the *Customs Tariff Act 1995*.

B-2 Export price

Possible sources of information on export price include export price lists; estimates from the Australian Bureau of Statistics; a deductive export price calculation from the Australian selling price of the imported goods; export sales quotations or invoices; foreign government export trade clearances.

1. Indicate the FOB export price(s) of the imported goods. Where there are different model control codes or levels of trade involved, an export price should be supplied for each.

The FOB export prices of the imported goods have been provided for Flat Bars, based on the commodity code 7214.91.00.49 (Flat Bar).

The export prices of goods exported during the investigation period have been estimated under paragraph 269TAB(1)(a), as the price paid for the goods by the importer, less transport and other costs arising after exportation. A monthly summary forms **CONFIDENTIAL TABLE B-2.1**. below:

[redacted]

CONFIDENTIAL TABLE B-2.1: Monthly summary of FOB export prices (Source: CONFIDENTIAL ATTACHMENT B-2.4)

2. Specify the terms and conditions of the sale, where known.

The export prices are at the Free-On-Board, place of export point of sale (i.e. at wharf in place of export). InfraBuild Steel understands that the FOB export prices will therefore include an amount for inland freight to the port of lading and export packaging. The export values are expressed in Australian dollars (**AUD**).

3. If you consider published export prices are inadequate, or do not appropriately reflect actual prices, please calculate a deductive export price for the goods. Appendix B1 (Deductive Export Price) can be used to assist your estimation.

The export price data deduced from ABS import data for Taiwan is considered adequate for the purposes of this application.

4. It is important that the application be supported by evidence to show how export price(s) have been calculated or estimated. The evidence should identify the source(s) of data.

Refer to CONFIDENTIAL ATTACHMENT B-2.4 for all evidence supporting the calculation of export prices of the imported goods from Taiwan.

B-3 Selling price (normal value) in the exporter's domestic market

Possible sources of information about domestic selling prices in the country of export include: price lists for domestic sales (with information on discounts); actual quotations or invoices relating to domestic sales; published material providing information on the domestic selling prices; or market research undertaken on behalf of the applicant.

1. State the selling price for each model control code of like goods sold by the exporter, or other sellers, on the domestic market of the country of export.

InfraBuild Steel has based its estimate of the selling price for Flat Bars sold on the Taiwanese domestic market on published industry information obtained via subscription. A monthly summary forms **CONFIDENTIAL TABLE B-3.1**. below:

[redacted]

CONFIDENTIAL TABLE B-3.1: FIS domestic sell price for Flat Bars in Taiwan across the proposed investigation period (Source: CONFIDENTIAL ATTACHMENT B-3.3)

2. Specify the terms and conditions of the sale, where known.

In summary, the specifications of the like goods and the terms and conditions of the sale forming the market price research survey are:

- Product: Equal Angles
- Delivery terms: delivered (FIS).
- Price quoted in ‘000 TWD/t

Equal Angles are considered by the applicant to be comparable in price to Flat Bars.

3. Provide supporting documentary evidence.

Refer to CONFIDENTIAL ATTACHMENT B-3.3.

4. List the names and contact details of other known sellers of like goods in the domestic market of the exporting country.

CHIN HO FA STEEL & IRON CO., LTD.
[redacted]
TAIWAN

Phone: [redacted]
Facsimile: [redacted]

B-4 Estimate of normal value using another method

This section is not mandatory. It need only be completed where there is no reliable information available about selling prices in the exporter's domestic market. Other methods of calculating a normal value include:

- the cost to make the exported goods plus the selling and adminstration costs (as if they were sold in the exporter's domestic market) plus an amount for profit (if applicable);
  OR
- the selling price of like goods from the country of export to a third country.

1. Indicate the normal value of the like goods in the country of export using another method (if applicable, use appendix B2 Constructed Normal Value).

2. Provide supporting documentary evidence.

Not applicable. InfraBuild Steel considers that sufficient, reliable information is available about selling prices in the exporter's domestic market.

B-5 Adjustments

A fair comparison must be made between the export price and the normal value. Adjustments should be made for differences in the terms and circumstances of the sales such as the level of trade, physical characteristics, taxes or other factors that affect price comparability.

1. Provide details of any known differences between the export price and the normal value. Include supporting information, including the basis of estimates.

1.1 Inland transport

The export data is for FOB (free on board) prices (i.e. includes local internal freight to wharf). It is also expected that the FOB price includes a containerisation charge. The domestic selling price in the exporter's domestic market data is for delivered (free into store prices), therefore no additional inland transport adjustment to the normal value is proposed for the purpose of this application only.

1.2 Physical differences

The export data is for Flat Bars, whereas the domestic selling price in the exporter's domestic market data is for equal angles. From its industry knowledge, InfraBuild Steel does not consider that there is a significant price difference attributable to physical characteristic differences between these two products. As any adjustment to normal value under section 269TAC(8) must be made on the basis of price comparability, it is not necessary here to make any adjustments between the export prices and the domestic selling prices.

2. State the amount of adjustment required for each and apply the adjustments to the domestic prices to calculate normal values. Include supporting information, including the basis of estimates.

Based on the information known to InfraBuild Steel, no adjustments are necessary to the normal value for the purpose of this application.

B-6 Dumping margin

1. Subtract the export price from the normal value for each model control code of the goods (after adjusting for any differences affecting price comparability).

Export Date	Export Arrival Date	Domestic sale date	Export sales Qty (t)	[A] Export sales value (USD)	Domestic sales price (USD/t)	[B] Normal Value (USD)	[B]-[A]=[C] Dumping margin (USD)
Mar-25	Apr-25	Mar-25	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Apr-25	May-25	Apr-25	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
May-25	Jun-25	May-25	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Jun-25	Jul-25	Jun-25	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Jul-25	Aug-25	Jul-25	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Aug-25	Sep-25	Aug-25	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Sep-25	Oct-25	Sep-25	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Oct-25	Nov-25	Oct-25	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Nov-25	Dec-25	Nov-25	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Dec-25	Jan-26	Dec-25	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Jan-26	Feb-26	Jan-26	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Feb-26	Mar-26	Feb-26	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
		Total	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]

2. Show dumping margins as a percentage of the export price.

	Dumping margin	FOB Export Value
TOTAL, USD	[redacted]	[redacted]
Percentage, %	8.3%	

PART C

SUPPLEMENTARY SECTION

IMPORTANT

Replies to questions in Part C are not mandatory in all instances but may be mandatory for certain applications.

C-1 Subsidy

This section must be completed where countervailing duties are sought to offset foreign government assistance through subsidies to exporters or producers.

If the application is for countervailing duty alone, the domestic price information required by Part B of the application need not be supplied.

Responses to questions A-9 will need to identify the link between subsidisation and injury.

1. Identify the subsidy paid in the country of export or origin. Provide supporting evidence including details of:
   (i) the nature and title of the subsidy;
   (ii) the government agency responsible for administering the subsidy;
   (iii) the recipients of the subsidy; and
   (iv) the amount of the subsidy.

Not applicable. Countervailing duties are not sought by this application.

C-2. Threat of material injury

You must complete this section if the application includes a claim that material injury is threatened to an Australian industry because of the exportation of goods into the Australian market.

1. Identify the change(s) in circumstances that would make material injury foreseeable and imminent unless dumping or countervailing measures were imposed, for example by having regard to:
   (i) the rate of increase of dumped/subsidised imports;
   (ii) changes to the available capacity of the exporter(s);
   (iii) the prices of imports that will have a significant depressing or suppressing effect on domestic prices and lead to further imports;
   (iv) inventories of the product to be investigated;
   (v) for applications claiming subsidisation, the nature of the subsidies in question and the trade effects likely to arise therefrom; or
   (vi) any other relevant factor(s).

The industry applicant alleges that the dumped goods exported from Taiwan have caused it actual and realised material injury. However further, or in the alternative, if material injury to the Australian industry is not yet evident, then the industry applicant alleges that the increase in the volume of the dumped imports from Taiwan, dumped prices will create a situation where the threat of material injury to the Australian industry is foreseeable and imminent.

(i) the rate of increase of dumped/subsidised imports

Annual volume of imports from Taiwan increased in the proposed investigation period (refer **CHART C-2.1.1**, below), compared to the previous period (April 2024 to March 2025)

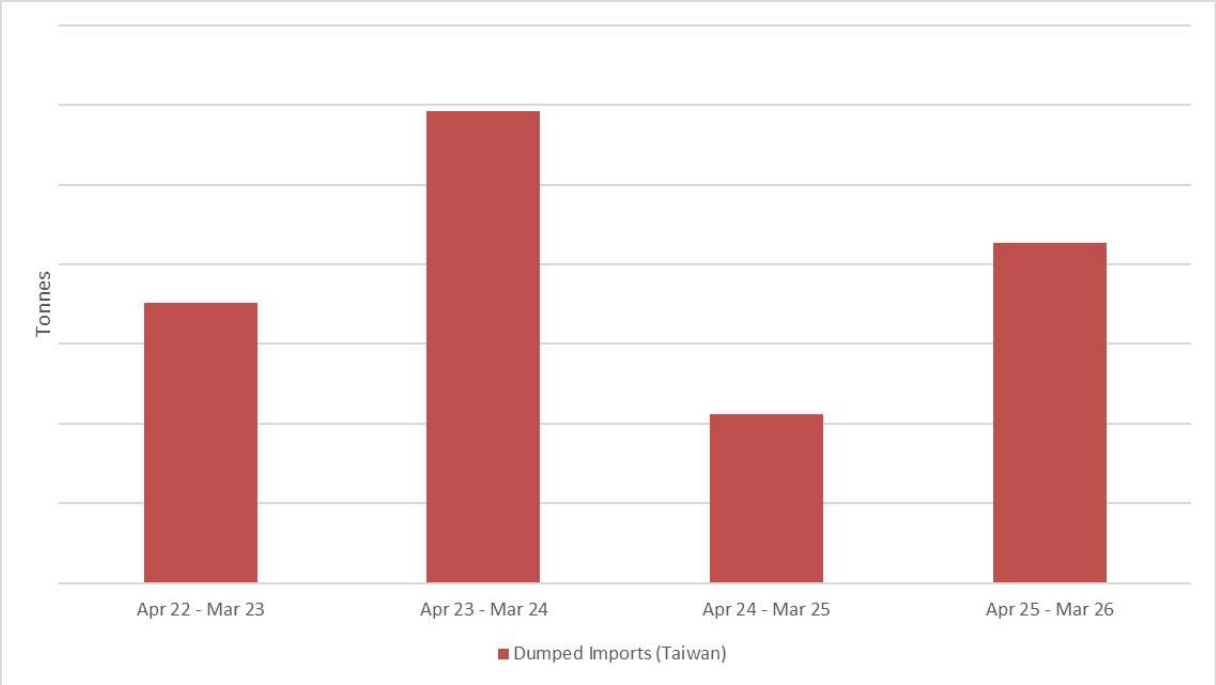

CHART C-2.1.1: Volume of Flat Bars exported from Taiwan (by import date) (Source: appendix A2)

In addition to this, the weighted moving annual average dumping margins across the proposed investigation period were relatively consistent (between [redacted] per cent) (refer **CHART C-2.1.2**, below).

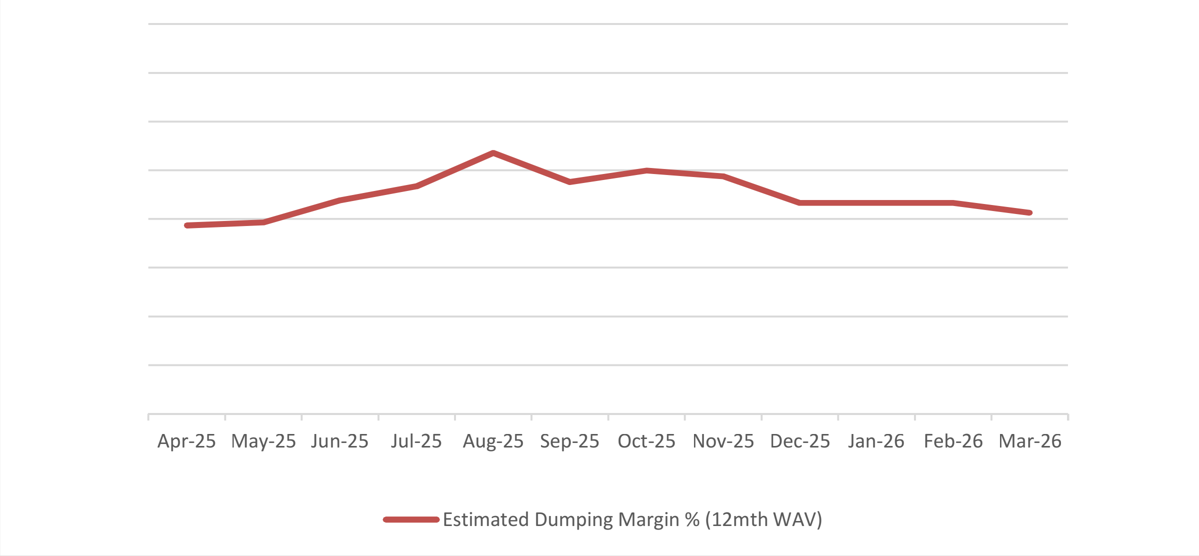

CHART C-2.1.2: Weighted moving annual average dumping margins across the proposed investigation period (Source: CONFIDENTIAL ATTACHMENT C-2.1)

These factors suggest material injury is foreseeable and imminent unless dumping measures are imposed. This is confirmed by the growth in market share for the goods imported from Taiwan (refer **CHART C-2.1.3**, below), especially in the proposed investigation period.

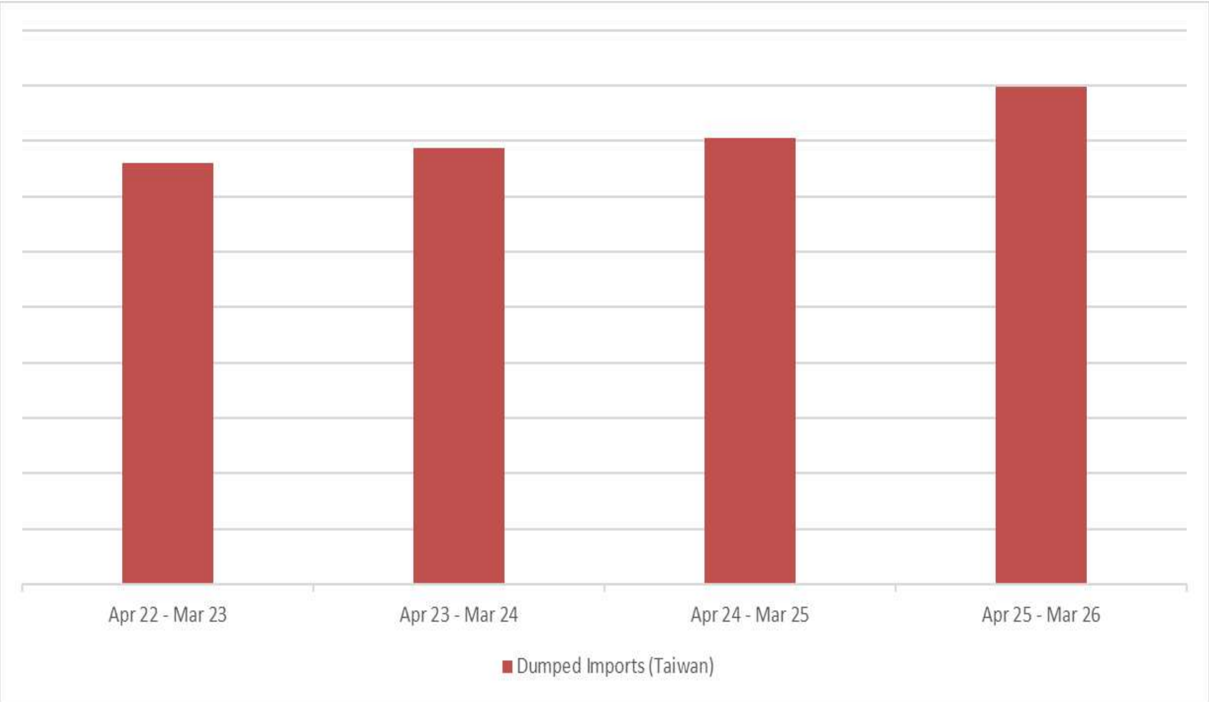

CHART C-2.1.3: Market share of Flat Bars exported from Taiwan (by import date) (Source: appendix A2)

An important note on the operation of subsection 269T(2AE) and section 269TACB

It is important to note that subsection 269T(2AE) permits the commission to make a finding of dumping by reference to goods exported in the injury analysis period (for example, for the purposes of causation of material injury), as long as it does not lead to a determination of dumping under section 269TACB by reference to goods exported in the injury analysis period. Section 269TACB is concerned with determining whether dumping has occurred. It makes no reference to, and is not concerned with, material injury, which is an additional factor to be demonstrated for the purposes of the imposition of a dumping duty (s 269TG).

On that basis, it is possible to find that dumping has occurred by reference to goods exported in the injury analysis period (for the purposes of ascertaining causation of injury) without making a *'…determination under this Part that dumping has occurred by reference to goods exported to Australia before the start of the investigation period'*.

In that way, one might come to a view that dumping has occurred in the injury analysis period for the purposes of confirming a coincidence observed during the investigation period, but not rely on such a finding for the purposes of determining whether dumping has occurred for the purposes of s 269TACB, which is the consequential determination for the purposes of section 269TG (and section 269TJ).

We note that the Minister may examine periods prior to the investigation period by virtue of s 269T(2AD), it is possible for the commission to request that information from the exporter, and for the exporter to provide it. We propose that in the event an investigation is initiated into the goods the subject of this application, such a request be made of the exporters.

(ii) changes to the available capacity of the exporter

InfraBuild has found no evidence to suggest that Taiwan's capacity to produce Flat Bars has substantially changed over the proposed injury analysis period.

(iii) the prices of imports that will have a significant depressing or suppressing effect on domestic prices and lead to further imports

[redacted]

CONFIDENTIAL CHART C-2.1: Lowest Flat Bar Import Price ex Taiwan vs Average InfraBuild Price (Source: appendix A-4 and CONFIDENTIAL ATTACHMENT C-2.1.3)

The above graph shows the correlation between the Taiwanese Flat Bar import price and the average InfraBuild Flat Bar price. On average, over the proposed investigation period, the Taiwanese import price undercut the InfraBuild price by [redacted] per cent. The largest variances between the two prices were seen in July 2025 ([redacted] per cent) and February 2026 ([redacted] per cent).

2. If appropriate, include an analysis of trends (or a projection of trends) and market conditions illustrating that material injury is both foreseeable and imminent.

Not applicable.

C-3. Close processed agricultural goods

Where it is established that the like (processed) goods are closely related to the locally produced (unprocessed) raw agricultural goods, then – for the purposes of injury assessment – the producers of the raw agricultural goods form part of the Australian industry. This section is to be completed only where processed agricultural goods are the subject of the application.

Applicants are advised to contact the Commission's client support section before completing this section.

1. Fully describe the locally produced raw agricultural goods.

2. Provide details showing that the raw agricultural goods are devoted substantially or completely to the processed agricultural goods.

3. Provide details showing that the processed agricultural goods are derived substantially or completely from the raw agricultural goods.

4. Provide information to establish **either**:

   - a close relationship between the price of the raw agricultural goods and the processed agricultural goods; **or**

   - that the cost of the raw agricultural goods is a significant part of the production cost of the processed agricultural goods.

Not applicable. The like goods are not close processed agricultural goods.

C-4. Exports from a non-market economy

Complete this section only if exports from a non-market economy are covered by the application. The domestic price information required by Part B of the application need not be supplied if this question is answered.

Normal values for non-market economies may be established by reference to selling prices or to costs to make and sell the goods in a comparable market economy country.

1. Provide evidence the country of export is a non-market economy. A non-market economy exists where the government has a monopoly, or a substantial monopoly, of trade in the country of export and determines (or substantially influences) the domestic price of like goods in that country.

2. Nominate a comparable market economy to establish selling prices.

3. Explain the basis for selection of the comparable market economy country.

4. Indicate the selling price (or the cost to make and sell) for each model control code of the goods sold in the comparable market economy country. Provide supporting evidence.

Not applicable - the exports are not from a non-market economy.

C-5 Exports from an 'economy in transition'

An 'economy in transition' exists where the government of the country of export had a monopoly, or substantial monopoly, on the trade of that country (such as per question C-4) and that situation no longer applies.
Complete this section only if exports from an 'economy in transition' are covered by the application.

Applicants are advised to contact the Commission's client support section before completing this section

1. Provide information establishing that the country of export is an 'economy in transition'.

2. A price control situation exists where the price of the goods is controlled or substantially controlled by a government in the country of export. Provide evidence that a price control situation exists in the country of export in respect of like goods.

3. Provide information (reasonably available to you) that raw material inputs used in manufacturing/producing the exported goods are supplied by an enterprise wholly owned by a government, at any level, of the country of export.

4. Estimate a 'normal value' for the goods in the country of export for comparison with export price. Provide evidence to support your estimate.

Not applicable - the exports are not from an 'economy in transition'.

C-6 Aggregation of Volumes of dumped goods

Only answer this question if required by question B-1.5 of the application and action is sought against countries that individually account for less than 3% of total imports from all countries (or 4% in the case of subsidised goods from developing countries). To be included in an investigation, they must collectively account for more than 7% of the total (or 9% in the case of subsidised goods from developing countries).

	Quantity	%	Value	%
All imports into Australia		100%		100%
Country A* Country B* etc*				
Total				

* Only include countries that account for less than 3% of all imports (or 4% in the case of subsidised goods from developing countries). Use the data at Appendix A.2 (Australian Market) to complete the table.

Not applicable - the volume of allegedly dumped goods from the place the subject of this application individually accounts for more than 3% of total imports from all countries or places.

APPENDICES

Appendix A1	Australian Production
Appendix A2	Australian Market
Appendix A3	Sales Turnover
Appendix A4	Domestic Sales
Appendix A5	Sales of Other Production
Appendix A6.1	Cost to Make and Sell (& profit) Domestic Sales
Appendix A6.2	Cost to Make and Sell (& profit) Export Sales
Appendix A7	Other Injury Factors
~~Appendix A8~~	~~Authority to Deal With Representative~~
~~Appendix B1~~	~~Deductive Export Price~~
~~Appendix B2~~	~~Constructed Normal Value~~