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The Director
Anti-Dumping Commission
Department of Industry, Science and Resources
Canberra, ACT, Australia

Subject: Investigation No. 705 – Alleged Dumping of Steel Flat Bar Exported from Taiwan – Submission Proposing an Addition to the Model Control Code (MCC) Structure

Dear Director,

We, Leadshiner Consultant Co., Ltd, write on behalf of T S STEEL CO., LTD (“T S Steel”), the Taiwanese exporter of steel flat bar the subject of the above-referenced investigation. This submission proposes an addition to the Model Control Code (“MCC”) structure applicable to this investigation, to include a new category identifying whether the goods are processed or unprocessed. The basis for this proposal is set out below.

1. Legal Basis – Principle of Fair Comparison

Pursuant to the Principle of Fair Comparison, as set out in Article 2.4 of the WTO Anti-Dumping Agreement, a fair comparison shall be made between the export price and the normal value, normally at the same level of trade (typically ex-factory) and in respect of sales made at as nearly as possible the same time. Due allowance, in the form of adjustments, shall be made in each case, on its merits, for differences which affect price comparability, including differences in:

- (i) physical characteristics;
- (ii) conditions and terms of sale;
- (iii) levels of trade;
- (iv) quantities;
- (v) taxation; and
- (vi) any other differences which are also demonstrated to affect price comparability.

2. Basis for the Proposed New Category

Although both processed goods (e.g., goods that have undergone cutting, drilling, punching, etc.) and unprocessed goods fall within the goods under consideration, processed goods command a materially higher unit selling price than unprocessed goods, reflecting the additional physical characteristics and value added through such processing.

T S Steel’s exports to Australia during the investigation period consisted entirely of unprocessed goods. However, its domestic sales in Taiwan included both unprocessed and processed goods. Comparing the export price of unprocessed goods against a domestic price base that includes higher-priced processed goods, without

adjustment or model differentiation, would produce an unfair and distorted comparison — one that would attribute a physical-characteristic-based price differential to dumping, contrary to the principle of fair comparison under Article 2.4 of the WTO Anti-Dumping Agreement.

To ensure a fair, like-for-like comparison — that is, matching unprocessed export models against unprocessed domestic models of the same or most comparable specification — T S Steel respectfully proposes the addition of a further digit to the MCC structure to distinguish:

Unprocessed goods — identifier “0”

Processed goods — identifier “1”

3. Proposed MCC Structure

The proposed MCC structure, incorporating the additional Processing Status category (Item 4), is set out below:

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		
4	Processing Status	Unprocessed	0	Mandatory	Optional
		Processed	1		



4. Conclusion

This additional MCC category will enable the Commission to accurately identify identical or the most comparable models between the domestic and export markets and, where necessary, make appropriate adjustments for processing-related cost and price differences consistent with section 269TAC(8) of the Customs Act 1901, Article 2.4 of the WTO Anti-Dumping Agreement.

T S Steel respectfully requests that the Commission adopt the proposed MCC structure set out above. We would welcome the opportunity to discuss this submission further and to provide any additional information the Commission may require.

Yours faithfully,

YI WEI KAN

Representative, Leadshiner Consultant Co., Ltd
On behalf of T S STEEL CO., LTD