



# Application for review of a Ministerial decision

## *Customs Act 1901 s 269ZZE*

This is the approved<sup>1</sup> form for applications made to the Anti-Dumping Review Panel (ADRP) on or after 11 July 2018 for a review of a reviewable decision of the Minister (or his or her Parliamentary Secretary).

Any interested party<sup>2</sup> may lodge an application for review to the ADRP of a review of a Ministerial decision.

All sections of the application form must be completed unless otherwise expressly stated in this form.

### **Time**

Applications must be made within 30 days after public notice of the reviewable decision is first published.

### **Conferences**

The ADRP may request that you or your representative attend a conference for the purpose of obtaining further information in relation to your application or the review. The conference may be requested any time after the ADRP receives the application for review. Failure to attend this conference without reasonable excuse may lead to your application being rejected. See the ADRP website for more information.

### **Further application information**

You or your representative may be asked by the Member to provide further information in relation to your answers provided to questions 9, 10 and/or 11 of this application form (s269ZZG(1)). See the ADRP website for more information.

### **Withdrawal**

You may withdraw your application at any time, by completing the withdrawal form on the ADRP website.

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<sup>1</sup> By the Senior Member of the Anti-Dumping Review Panel under section 269ZY *Customs Act 1901*.

<sup>2</sup> As defined in section 269ZX *Customs Act 1901*.

**Contact**

If you have any questions about what is required in an application refer to the ADRP website. You can also call the ADRP Secretariat on (02) 6276 1781 or email [adrp@industry.gov.au](mailto:adrp@industry.gov.au).

## PART A: APPLICANT INFORMATION

### 1. Applicant's details

Applicant's name: <a href="#">Synn Industrial Co., Ltd.</a>
Address: <a href="#">1F., No. 301, Yulin Rd, Qiaotou District, Kaohsiung City 825, Taiwan (R.O.C.)</a>
Type of entity (trade union, corporation, government etc.): <a href="#">Synn is a corporation.</a>

### 2. Contact person for applicant

Full name: <a href="#">Mr Jay Lin</a>
Position: <a href="#">Manager</a>
Email address: <a href="mailto:jaylin@synn.com.tw">jaylin@synn.com.tw</a>
Telephone number: <a href="tel:+886-7-6116641">+886-7-6116641</a>

### 3. Set out the basis on which the applicant considers it is an interested party:

<a href="#">Synn is the exporter of the goods from Taiwan that was the subject of the review of measures.</a>
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### 4. Is the applicant represented?

Yes  No

If the application is being submitted by someone other than the applicant, please complete the attached representative's authority section at the end of this form.

***\*It is the applicant's responsibility to notify the ADRP Secretariat if the nominated representative changes or if the applicant become self-represented during a review.\****

## PART B: REVIEWABLE DECISION TO WHICH THIS APPLICATION RELATES

### 5. Indicate the section(s) of the *Customs Act 1901* the reviewable decision was made under:

Subsection 269TG(1) or (2) – decision of the Minister to publish a dumping duty notice

Subsection 269TH(1) or (2) – decision of the Minister to publish a third country dumping duty notice

Subsection 269TJ(1) or (2) – decision of the Minister to publish a countervailing duty notice

Subsection 269TK(1) or (2) – decision of the Minister to publish a third country countervailing duty notice

Subsection 269TL(1) – decision of the Minister not to publish duty notice

Subsection 269ZDB(1) – decision of the Minister following a review of anti-dumping measures

Subsection 269ZDBH(1) – decision of the Minister following an anti-circumvention enquiry

Subsection 269ZHG(1) – decision of the Minister in relation to the continuation of anti-dumping measures

### 6. Provide a full description of the goods which were the subject of the reviewable decision:

The goods subject of the reviewable decision are flat rolled products of iron and non-alloy steel, of a width less than 600mm and, equal to or greater than 600mm, plated or coated with zinc.

#### Additional information in relation to the goods

Zinc coated (galvanized) steel is commonly referred to as galvanised steel. The amount of zinc coating on the steel is described as its coating mass and is nominated in grams per meter squared (g/m<sup>2</sup>) with the prefix being Z (Zinc) or ZF (Zinc converted to a Zinc/Iron alloy coating). Common coating masses used for zinc coating are: Z350, Z275, Z200, Z100, and for zinc/iron alloy coating are: ZF100, ZF80 and ZF30 or equivalents based on international standards and naming conventions.

#### Product treatment

The goods cover galvanised steel whether or not including any (combination of) surface treatment, for instance; whether passivated or not passivated, (often referred to as chromated or unchromated), oiled or not oiled, skin passed or not skin passed, phosphated or not phosphated (for zinc iron alloy coated steel only).

#### Excluded goods

Painted galvanised steel, pre-painted galvanised steel, electro-galvanised plate steel and corrugated galvanised steel are not covered by the dumping duty notice.

**7. Provide the tariff classifications/statistical codes of the imported goods:**

Goods identified as galvanised steel, as per the description above, are classified to the following tariff subheadings in Schedule 3 to the Customs Tariff Act 1995:

- 7210.49.00 statistical code 55, 56, 57 and 58;
- 7212.30.00 statistical code 61.

**8. Anti-Dumping Notice details:**

Anti-Dumping Notice (ADN) number: 2018/94 (Refer to **Attachment A**)

Date ADN was published: 17 July 2018

***\*Attach a copy of the notice of the reviewable decision (as published on the Anti-Dumping Commission's website) to the application\****

## **PART C: GROUNDS FOR THE APPLICATION**

If this application contains confidential or commercially sensitive information, the applicant must provide a non-confidential version of the application that contains sufficient detail to give other interested parties a clear and reasonable understanding of the information being put forward.

Confidential or commercially sensitive information must be marked '**CONFIDENTIAL**' (bold, capitals, red font) at the top of each page. Non-confidential versions should be marked '**NON-CONFIDENTIAL**' (bold, capitals, black font) at the top of each page.

- Personal information contained in a non-confidential application will be published unless otherwise redacted by the applicant/applicant's representative.

For lengthy submissions, responses to this part may be provided in a separate document attached to the application. Please check this box if you have done so:

**9. Set out the grounds on which the applicant believes that the reviewable decision is not the correct or preferable decision:**

Refer to **Attachment B**.

**10. Identify what, in the applicant's opinion, the correct or preferable decision (or decisions) ought to be, resulting from the grounds raised in response to question 9:**

Refer to [Attachment B](#).

11. Set out the reasons why the proposed decision provided in response to question 0 is materially different from the reviewable decision:

Refer to [Attachment B](#).

## PART D: DECLARATION

The applicant/the applicant's authorised representative [*delete inapplicable*] declares that:

- The applicant understands that the Panel may hold conferences in relation to this application, either before or during the conduct of a review. The applicant understands that if the Panel decides to hold a conference *before* it gives public notice of its intention to conduct a review, and the applicant (or the applicant's representative) does not attend the conference without reasonable excuse, this application may be rejected; and
- The information and documents provided in this application are true and correct. The applicant understands that providing false or misleading information or documents to the ADRP is an offence under the *Customs Act 1901* and *Criminal Code Act 1995*.

Signature:



Name: [Mr John Bracic](#)

Position: [Director](#)

Organisation: [J.Bracic & Associates Pty Ltd](#)

Date: [16 / 08 / 2018](#)

## PART E: AUTHORISED REPRESENTATIVE

*This section must only be completed if you answered yes to question 4.*

### Provide details of the applicant's authorised representative:

Full name of representative: <a href="#">Mr John Bracic</a>
Organisation: <a href="#">J.Bracic &amp; Associates Pty Ltd</a>
Address: <a href="#">PO Box 3026, Manuka, ACT 2603</a>
Email address: <a href="mailto:john@jbracic.com.au">john@jbracic.com.au</a>
Telephone number: <a href="#">+61 (0)499 056 729</a>

### Representative's authority to act

***\*A separate letter of authority may be attached in lieu of the applicant signing this section\****

The person named above is authorised to act as the applicant's representative in relation to this application and any review that may be conducted as a result of this application.

Signature: Lee Young-Ching

Name: [Mr Lee Young-Ching](#)

Position: [Chairman](#)

Organisation: [Synn Industrial Co., Ltd.](#)

Date: [16 / 08 / 2018](#)



Australian Government  
Department of Industry,  
Innovation and Science

Anti-Dumping  
Commission

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## **ANTI-DUMPING NOTICE NO. 2018/94**

### **Zinc Coated (Galvanised) Steel Exported from the People's Republic of China, the Republic of Korea and Taiwan**

### **Findings in Relation to a Review of Anti-Dumping Measures**

#### ***Notice under subsection 269ZDB(1) of the Customs Act 1901***

The Commissioner of the Anti-Dumping Commission has completed a review, which commenced on 10 November 2017, of the anti-dumping measures applying to zinc coated (galvanised) steel (the goods) exported to Australia from the People's Republic of China (China), the Republic of Korea (Korea) and Taiwan.

Recommendations resulting from that review, reasons for the recommendations and material findings of fact and law in relation to the review are contained in *Anti-Dumping Commission Report Nos. 456 and 457* (REP 456 and 457).

I, ZED SESELJA, the Assistant Minister for Science, Jobs and Innovation (Assistant Minister) have considered REP 456 and 457 and have decided to accept the recommendations and reasons for the recommendations, including all the material findings of facts or law set out in REP 456 and 457.

Under subsection 269ZDB(1)(a)(iii) of the *Customs Act 1901* (the Act), I declare that, for the purposes of the Act and the *Customs Tariff (Anti-Dumping) Act 1975* (Dumping Duty Act), that with effect from the date of publication of this notice the dumping duty notice currently applying to the goods exported to Australia from China, Korea and Taiwan and the countervailing duty notice currently applying to the goods exported to Australia from China, are to be taken to have effect as if different variable factors had been fixed in respect of exporters generally, relevant to the determination of duty.

The duty that has been determined is an amount worked out in accordance with the combination of fixed and variable duty method or the floor price duty method, as detailed in the table below. Particulars of the dumping and subsidy margins established for each of the exporters and the effective rates of duty are set out in the following table.

Country	Exporter	Dumping Margin	Subsidy Margin	Effective rate of combined interim countervailing duty and interim dumping duty*	Duty Method
China	Angang Steel Company Ltd	15.7%	N/A	15.7%	combination of fixed and variable duty method
	Yieh Phui (China) Technomaterial Co. Ltd	6.7%	N/A	6.7%	combination of fixed and variable duty method
	Jiangyin Zongcheng Steel Co Ltd	18.6%	N/A	18.6%	combination of fixed and variable duty method
	ANSC-TKS Galvanizing Co Ltd also known as TAGAL	20.6%	N/A	20.6%	combination of fixed and variable duty method
	Shandong Guanzhou Dingxin Plate Technology Co. Ltd	0%	0%	0%	floor price duty method
	All other exporters	20.6%	22.8%	43.4%	combination of fixed and variable duty method
Korea	Dongkuk Steel Mill Co Ltd	Exempt			
	Dongbu Steel Co Ltd	2.4%	N/A	2.4%	combination of fixed and variable duty method
	POSCO	0%	N/A	0%	floor price duty method
	All other exporters	13.7%	N/A	13.7%	combination of fixed and variable duty method
Taiwan	Ta Fong Steel Co Ltd	Exempt			
	Sheng Yu Steel Co Ltd	Exempt			
	Yieh Phui Enterprise Co Ltd	2.4%	N/A	2.4%	combination of fixed and variable duty method
	Synn Industrial Co. Ltd	6.1%	N/A	6.1%	combination of fixed and variable duty method
	Chung Hung Steel Corporation	10.2%	N/A	10.2%	combination of fixed and variable duty method
	All other exporters	28.2%	N/A	28.2%	combination of fixed and variable duty method

\* The calculation of combined dumping and countervailing duties is not simply a matter of adding the dumping and subsidy margins together for any given exporter, or group of exporters. Rather, the collective interim dumping duty and interim countervailing duty imposed in relation to the goods, is the sum of:

- the subsidy rate calculated for all countervailable programs, and
- the dumping rates calculated.

The actual duty liability may be higher than the effective rate of duty due to a number of factors. Affected parties should contact the Anti-Dumping Commission (the Commission) at [business.gov.au](http://business.gov.au) on 132 846 or +61 2 6213 6000 or by email to [clientsupport@adcommission.gov.au](mailto:clientsupport@adcommission.gov.au) for further information regarding the actual duty liability calculation in their particular circumstance.

To preserve confidentiality, details of the revised variable factors such as Ascertained Export Price (AEP) and Normal Value and Non-Injurious Price (NIP) will not be published.

Interested parties may seek a review of this decision by lodging an application with the Anti-Dumping Review Panel ([www.adreviewpanel.gov.au](http://www.adreviewpanel.gov.au)) in accordance with the requirements in Division 9 of Part XVB of the Act, within 30 days of the publication of this notice.

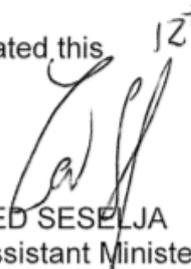
The Anti-Dumping Review Panel can be contacted by mail, phone, fax or email:

Anti-Dumping Review Panel  
c/o Legal, Audit and Assurance Branch  
Department of Industry, Innovation and Science  
10 Binara Street  
CANBERRA ACT 2601  
Phone: +61 2 6276 1781  
Fax: +61 2 6213 6821  
Email: [ADRP@industry.gov.au](mailto:ADRP@industry.gov.au)

REP 456 and 457 has been placed on the Commission's public record. The public record may be examined at [www.adcommission.gov.au](http://www.adcommission.gov.au). Alternatively, the public record may be examined at the Commission's office during business hours by contacting the case manager on the details provided below.

Enquiries about this notice may be directed to the case manager on telephone number +61 3 8539 2440, fax number +61 3 8539 2499 (outside Australia) or email [investigations1@adcommission.gov.au](mailto:investigations1@adcommission.gov.au).

Dated this 12<sup>th</sup> day of July 2018.

  
ZED SESELJA  
Assistant Minister for Science, Jobs and Innovation



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TRADE REMEDY ADVISORS

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16 August 2018

Anti-Dumping Review Panel  
c/o Legal, Audit and Assurance Branch  
Department of Industry and Science  
10 Binara Street  
Canberra City ACT 2601

**Review of a decision by the Minister in relation to the review of  
measures – Zinc coated (Galvanised) steel exported  
by Synn Industrial Co., Ltd**

**1. REASONS FOR BELIEVING THAT THE REVIEWABLE  
DECISION IS NOT THE CORRECT OR PREFERABLE DECISION.**

Synn seeks a review of a following findings and conclusions which led to the decision by the Assistant Minister:

- Finding 1: The Minister erred in comparing normal values and export prices using quarterly time periods which distorted the dumping margin due to the significant fluctuation and volatility of costs and prices across the review period;
- Finding 2: The Minister erred by not determining normal values pursuant to subsection 269TAC(1) for periods in which corresponding domestic sales did not exist.

**1.1 Finding 1: The Minister erred in comparing normal values and export prices using quarterly time periods which distorted the dumping margin due to the significant fluctuation and volatility of costs and prices across the review period.**

In preparing and submitting its exporter questionnaire, Synn provided the Anti-Dumping Commission (the Commission) with detailed monthly cost to make and sell data for each individual type of domestic and exported goods sold during the review period. The cost data was provided on a monthly basis for the following reasons:

- Synn prepares and maintains monthly cost accounts which record the relevant monthly material purchases and consumption, along with scrap steel recovery values;
- Synn reviews and adjusts its selling prices on a monthly basis given the short-term fluctuations in hot-rolled coil (HRC) and cold-rolled coil (CRC) prices which are the main raw material inputs and drivers of its total production costs;
- Synn's export sales to Australia during the review period occurred infrequently and in single months within corresponding quarters, unlike domestic sales which tended to occur regularly and across all months of the review period.

Despite costs and sales being presented on a monthly basis, the Commission instead relied on quarterly periods in undertaking the following:

- testing whether Synn's domestic sales were sold in the ordinary course of trade (OCOT);
- identifying the relevant costs of production for constructed normal values; and
- comparing normal values with corresponding export prices.

Synn submits that it was incorrect for the Commission to disregard the submitted monthly data and undertake its calculations and comparisons on a quarterly basis, which clearly distorted the calculated profitability and price comparisons. Instead, the preferred method for assessing OCOT, constructed normal values and weighting the respective export prices and normal values, was on a monthly basis given the substantial fluctuations in the costs of key raw material inputs such as HRC and CRC, and corresponding prices of galvanised steel across the whole of the investigation period and within each of the quarters.

Synn's view is supported the Commission's own policy and recent findings by the ADRP. The following extracts from the Commission's Dumping and Subsidy Manual provides relevant guidance on this issue by explaining:

*Determination of the domestic costs to make and sell (CTMS) for each model: The costs to make and sell (CTMS) the domestic sales are verified for each model. The CTMS is generally calculated for each quarter of the investigation period. In some circumstances a monthly, or an annual, domestic CTMS may be used. A monthly CTMS may be appropriate where there are significant variations in raw material costs, or a highly inflationary market.*

and

*Whilst weighted average unit normal values are typically calculated on a quarterly basis, there may be instances when monthly data is preferred. Erratic movement in costs and/or prices over short periods within the investigation period may require calculating monthly unit normal values.*

The Commission confirmed its preference for aligning costs with sales<sup>3</sup>:

*In a written submission to the Review Panel dated 31 May 2018, the Commission stated that its usual practice in constructing normal value is to have regard to the most relevant costs that aligned to the export sales. Practically the shortest timeframe for doing so is on a monthly basis as most producers record and report on costs on a monthly basis, as would*

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<sup>3</sup> ADRP Decisions 78 and 81, para 30, page 9.

*appear to be the case for Zongcheng. The Commission did however acknowledge that this practice is "somewhat arbitrary" as goods could be produced some months prior to export.*

Further, this issue has been previously considered by the ADRP which agreed with the view presented by the applicant 'that where there are significant cost variations during a period, it is more appropriate to undertake monthly rather than quarterly calculations as undertaken in relation to other calculations.'<sup>4</sup>

Therefore, it is understood and accepted that relying on monthly periods for undertaking the necessary dumping calculations is the preferred approach where the exporter has submitted monthly cost and sales information, and there is evidence of significant cost variations during the review period. To that end, the Commission considered the issue raised by Synn and confirmed its view in Report 456:

*The Commission has analysed the raw material costs and found that these have not varied significantly. The Commission has also analysed Synn Industrial's CTMS data and has found that that there were no "erratic" movements in costs and/or prices over short periods. For these reasons, the calculations for Synn Industrial have been undertaken on a quarterly basis.*

Beyond making this statement, the Commission does not reveal the extent of the monthly fluctuations shown in its analysis, and does not provide any insight into the magnitude of the movements in costs in order to be considered significant or erratic.

On the expectation that the Commission has based its analysis on Synn's actual submitted monthly costs, it is clear from the evidence submitted that monthly costs experienced significant and erratic fluctuations across the whole of the review period and within the respective quarters. Synn contends that its submitted information demonstrates that costs and prices have exhibited erratic and variable movements between short-term periods over the course of the review period.

The tables below provide an analysis of the movement in Synn's cost to make on both a monthly and quarterly basis to highlight the significant variance that is evident when these costs are calculated on a quarterly basis. The tables relate to the largest selling Australian export model (██████████) and largest selling domestic model (██████████).

**[CONFIDENTIAL TABLES DELETED]**

The data clearly shows that on a quarterly basis, Synn's costs experienced significant erratic fluctuations across the period ranging from a █% increase within the ██████████ and a █% decrease in ██████████ for the main export model "██████████". Similarly, month on month movements also showed substantial volatility rising as much as █% in the month of ██████████ and falling as much as █% in the month of ██████████. Finally, variation in costs across the review period was approximately █% between the lowest monthly cost and highest monthly cost.

Likewise for the main domestic model "██████████", Synn's costs experienced significant erratic fluctuations across the period ranging from a █% increase within the ██████████ and a █% decrease in ██████████. Similarly, month on month movements also showed substantial volatility rising as much as █% in the month of ██████████ and falling as much

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<sup>4</sup> ADRP Report No. 39, para 153, page 38.

as █% in the month of █. Finally, variation in costs across the review period was approximately █% between the lowest monthly cost and highest monthly cost.

The impact of this monthly volatility in costs is understood when identifying the relevant months of the export sales which are highlighted in yellow in the table above. It shows that exports occurred in █ and █ which were approximately █% lower than the corresponding costs in █. Therefore, by relying on costs taken for the █, the corresponding normal values are over-inflated as they include the higher domestic selling prices made in █ which reflect the higher associated costs of those goods.

Likewise, the OCOT test is distorted by the use of quarterly costs as domestic prices are incorrectly compared with costs that bear no relevance to the goods sold. For example, sales of █ made in █ relate to the associated costs in █. It is nonsensical to include production costs from █ and █ in testing whether the sales in █ were profitable, when those costs were obviously incurred after the sales were made and cannot relate to the domestic sales. Those particular costs in █ relate to goods sold in that same month and likewise with █.

This is confirmed by section 269TAAD of the Customs Act 1901 (the Act) which requires a comparison of the price of like goods with the 'cost of such goods', and the cost of goods is the amount determined to be the cost of production or manufacture. It is not possible for raw material consumed in █ or █ to relate to the production of goods which were sold in █.

It is also worth noting that in constructing normal values for certain models such as "█", the Commission's cost to make correctly relies on the monthly cost of the exported goods as the exported goods were only produced in a single month. This further highlights the inconsistency with the Commission's alternative use of quarterly costs for assessing profitability of domestic sales and weightings for calculating the overall product margin.

Synn therefore contends that the Commission's use of quarterly time periods for undertaking the OCOT test, constructing normal values and weighting of the normal values for comparison with export prices, to not be correct or preferable as the evidence clearly demonstrates significant cost fluctuations across the review period.

## 1.2 Finding 2: The Minister erred by not determining normal values pursuant to subsection 269TAC(1) for periods in which corresponding domestic sales did not exist.

Synn submits that the Commission erred in constructing normal values for certain export models when suitable domestic sales existed during the review period which allowed for normal values to be determined pursuant to 269TAC(1) of the Act. It is understood that the Commission's interpretation and application of section 269TAC(1) is to first examine whether there are suitable sales of like goods for home consumption in the country of export by the exporter, made in the ordinary course of trade and at arms-length over the investigation period. Model matching criteria will be followed in order to identify identical

goods sold on the exporter's domestic market; or absent identical goods which goods most closely resemble the goods under consideration.

Therefore, if suitable domestic sales meeting the conditions set out in subsection 269TAC(1) exist, then normal values are able to be established under that provision. This accords with the Commission's accepted view that normal values are to be constructed pursuant to subsection 269TAC(2)(c) of the Act only if normal value cannot be determined under subsection 269TAC(1).

It is understood that this interpretation was recently expressed by the ADRP on review of a similar issue. The ADRP concluded<sup>5</sup>:

*72. The difficulty I have with the submission by Ursine is that it is premised on a view that only domestic sales of the model most matching the product exported to Australia can be used for a normal value determined under s.269TAC(1). This is clearly not the case. S.269TAC(1) refers to sales of "like goods" sold in the OCOT in the domestic market. S.269TAC(8) provides for adjustments to be made where the domestic price and the export price are not in respect of identical goods.*

*73. In this case, the ADC has identified that there were sufficient sales of like goods sold on the domestic market in OCOT. Accordingly, it was appropriate to use those sales and to make adjustments for differences in the specifications of the goods sold domestically and those of the exported goods. I cannot see any error in this approach.*

This confirms Synn's understanding that construction of the normal value is really only an option in circumstances where domestic sales are not a practical option. The Commission's calculations confirm that it had identified suitable domestic sales (see blue highlighted models in table below), and which would include additional domestic models after conducting a monthly OCOT test as proposed in ground 1 of the application, there is sufficient information to determine normal values pursuant to subsection 269TAC(1) for all exports models.

#### [CONFIDENTIAL TABLES DELETED]

Synn therefore contends that the Commission had sufficient information to establish normal values for all export models on the basis of domestic sales sold in the ordinary course of trade, plus minor specification adjustments where necessary.

## 2. THE PROPOSED CORRECT AND PREFERABLE DECISIONS

**Finding 1: The Assistant Minister made incorrect assessments and determinations with respect to Synn's exports, pursuant to subsection 269TAB(2A).**

The proposed correct and preferable decision relevant to finding 1 is that the Commission should have relied on monthly periods to prevent distortion of the overall product dumping margin due to significant cost variations across the review period. Synn considers that the correct approach would have involved:

- a) undertaking the OCOT profitability test using Synn's monthly reported costs;
- b) constructing monthly normal values using the actual monthly costs of the goods; and

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<sup>5</sup> ADRP Report No. 63, para 72-73, page 24.

- c) ensured proper comparison with the export prices by weighting the unit monthly normal values by the corresponding monthly export volumes of the relevant export models.

Finding 2: The Minister erred by not determining normal values pursuant to subsection 269TAC(1) for periods in which corresponding domestic sales did not exist.

The proposed correct and preferable decision relevant to finding 2 is that the Commission should have relied on domestic sales of the most like product to the exported goods. Synn submits that model "██████████" is the preferred domestic model for comparison given that the physical and associated cost differences are not significant. The physical differences are outlined in the table below.

[CONFIDENTIAL TABLES DELETED]

Given that the consumed cold-rolled coil represents the predominant costs associated with production and is common across the nominated relevant export models and nominated domestic like model, the cost differences associated with the width and zinc coating mass are considered minor as confirmed in the table below.

[CONFIDENTIAL TABLES DELETED]

Synn therefore proposes that for export models where there was no identical domestic sales in the corresponding period, that normal values should be based domestic OCOT sales of model ██████████ with appropriate adjustment for differences in the cost to make. This is considered the most accurate and appropriate method for assessing Synn's margin of dumping during the review period.

### 3. REASONS WHY THE PROPOSED DECISION IS MATERIALLY DIFFERENT FROM THE REVIEWABLE DECISION

Finding 1: The Assistant Minister made incorrect assessments and determinations with respect to Synn's exports, pursuant to subsection 269TAB(2A).

The proposed decision to rely on monthly periods for assessing Synn's dumping margin would have resulted in:

- additional domestic sales being found to be in the ordinary course of trade;
- a lower profit margin on OCOT sales; and
- a lower weighted normal value.

As each of these items above would have resulted in lower normal values, Synn estimates that the margin of dumping substantially lower than the 6.1% determined by the Minister.

Finding 2: The Minister erred by not determining normal values pursuant to subsection 269TAC(1) for periods in which corresponding domestic sales did not exist.

The proposed decision to rely on domestic sales of model Z275BBCGI with appropriate adjustment for specification differences would have resulted in lower normal values than those constructed by the Commission. As the export volumes for the constructed normal represented over ██████% of Synn's total export sales to Australia, the proposed decision would have materially reduced the weighted normal value and corresponding dumping margin.