



Australian Government
Department of Industry,
Science and Resources

Anti-Dumping Commission

Anti-Dumping Commission
GPO Box 2013
Canberra ACT 2601

Attn: Paul O'Connor
Panel Member
c/o- ADRP Secretariat

By email: ADRP@industry.gov.au

Dear Member O'Connor

**ADRP Review No. 182: Hollow Structural Sections exported to Australia from
the People's Republic of China (China), the Republic of Korea (Korea),
Malaysia and Taiwan**

I write regarding the notice under section 269ZZI of the *Customs Act 1901* (Cth) (the **Act**) published by the Anti-Dumping Review Panel (**ADRP** or **Review Panel**) on 7 August 2026.

The notice advised of your intention to review the decision of the Minister for Industry and Innovation and Minister for Science (**the Minister**), under section 269ZDBH(1) of the Act in respect of the anti-circumvention inquiry by the Anti-Dumping Commission (**commission**) in relation to the slight modification of Hollow Structural Sections (the goods) exported to Australia from China, Korea, Malaysia and Taiwan. The current measures are in the form of a dumping duty notice and a countervailing duty notice.

I have considered the applications for review submitted by Nextpower Australia Pty Ltd (**Nextpower**) and Gransolar Construction Australia Pty Ltd (**Gransolar**) and make the submissions, under section 269ZZJ(aa) of the Act, at **Attachment A** for your consideration.

Please let us know if we can assist you further in this matter.

Yours sincerely

Isolde Lueckenhausen
Acting Commissioner
Anti-Dumping Commission
7 September 2026

COMMISSIONER, ANTI-DUMPING COMMISSION SUBMISSION

ADRP Review 2026/182

1. The Commissioner of the Anti-Dumping Commission (the **Commissioner**),¹ with the assistance of officers of the Anti-Dumping Commission (the **commission**), makes this submission under section 269ZZJ(aa) of the *Customs Act 1901* (Cth) (the **Act**).²
2. This submission is made in response to applications for review (**Application**) to the Anti-Dumping Review Panel (the **ADRP** or **Review Panel**) from Nextpower Australia Pty Ltd (**Nextpower**) and Gransolar Construction Australia Pty Ltd (**Gransolar**) (the **Applicants**).
3. The applications seek review of the decision by the Minister for Industry and Innovation and the Minister for Science (the **Minister**) to alter the original notices to include certain goods classified to tariff subheading 7308.90.00 (statistical code 65) (the **Reviewable Decision**). The measures are in the form of a dumping duty notice and a countervailing duty notice.
4. The submission includes three parts: **Part A**, **Part B** and **Part C**.
5. **Part A** clarifies that this submission has been informed by the scope of the review as articulated in each Application for Review and set out in the Review Panel's notice under section 269ZZI (**section 269ZZI notice**).
6. **Part B** sets out the following:
 - Sections 1 – 6 set out the Commissioner's submissions in respect of grounds 1 to 6 of **Nextpower's** Application for Review.
 - Sections 7 – 9 set out the Commissioner's submissions in respect of grounds 1 to 3 of **Gransolar's** Application for Review.
7. **Part C** sets out further background information regarding the review and the commission's investigation and reports.

¹ References in this document to individuals holding positions within the Anti-Dumping Commission (the commission) are references to whoever occupies the position at the time. This includes when the position is held in an acting capacity.

² All legislative references in this submission are to the *Customs Act 1901* (Cth) ('the **Act**'), unless otherwise specified.

Part A: The scope of review

1. On 7 August 2026, the Review Panel published its section 269ZZI notice. The notice advised of the Review Panel's intention to conduct a review of the Reviewable Decision and sets the parameters of the review. The notice identifies that the Review Panel 'is satisfied that the following grounds are reasonable grounds for the Reviewable Decision not being the correct or preferable decision':

Nextpower Australia Pty Ltd

Ground 1 Torque tubes have never been covered by the HSS measures (i.e., notices under sections 269TG(2) and 269TJ(2)) and there is no evidence of circumvention to warrant the extension of the measures to them.

Ground 2 There was no circumvention (i.e., slight modification) by the Applicant or its exporters to the goods the subject of the relevant section 269TG(2) notice and the Minister's decision to alter the notice should have been limited to only apply to particular exporters, from particular countries, who had engaged in circumvention activity.

Ground 3 Torque tubes are a specialised product that is not manufactured in Australia at any commercial scale and the extension of the anti-circumvention measures to such a product will impose substantial and disproportionate commercial burdens on the Applicant and other downstream users without providing any corresponding benefit to an Australian industry.

Ground 4 In the alternative, if Grounds 1, 2 and 3 above are not accepted, the Minister ought not to have declared that the alterations to the notice should take effect from the date of the publication of the notice initiating the anti-circumvention investigation.

Ground 5 The Applicant has been denied procedural fairness as the final alteration to the notice adopted by the Minister was materially broader than the alteration proposed in the published Statement of Essential Facts (**SEF**), and the Applicant was thereby not afforded a fair opportunity to address that expanded formulation.

Ground 6 The Statement of Essential Facts contains inaccuracy and miscategorises the engineered drilling as having no impact upon the essential purpose of the tube as a structural component or upon the essential character of the goods. Further, there is no indication in the published material that the Commissioner tested the Australian industry's claims regarding the additional costs associated with drilling process.

Gransolar Construction Australia Pty Ltd

Ground 1 It was unreasonable for the Commissioner to refuse to take into account Gransolar's submissions of 17 April 2026 notwithstanding that it was received after the end of the period referred to in section 269ZDBG(2)(a)(iv).

Ground 2 The Commissioner's analysis under sections 48(2) and 48(3) of the *Customs International Obligations Regulation 2015* (the **Regulation**) is infected by an error of law in that the Commissioner made a comparison between the

circumvention goods and a narrow subset of the goods that are the subject of the original notices.

Ground 3 The Commissioner's analysis improperly alters the good's description in the notices in that the scope of the notices is now so broad as to capture any electric resistance welded pipe and tube made of steel classified to subheading 7308.90.00 (statistical code 65) whether or not any particular pipe and tube has ever been the subject of any investigation or inquiry by the Commissioner as to whether the products were dumped and/or subsidised; whether there is a domestic industry for a like product; and/or whether any such dumping/subsidisation causes injury to that domestic industry.

2. The scope of review is confined to these grounds of review and the Applicants' contentions which underpin those grounds.³
3. 'Relevant information' is defined in s 269ZZK(6)(ca) as meaning, in the case of a reviewable decision under section 269ZDBH(1):

... the information the Commissioner had regard to, or was, under sections 269ZDBG(2)(a) or (aa), required to have regard to, when making the findings set out in the report under section 269ZDBG to the Minister in relation to the making of the reviewable decision.

³ Wigney J in *Yara AB v Minister for Industry, Science and Technology* [2022] FCA 847.

Part B: Commissioner's submissions

Submissions in respect of Nextpower's application for review

Section 1: Commissioner's submissions in respect of ground 1 – Nextpower

4. Nextpower submits that 'torque tubes are not standard HSS. They have always been classified to tariff subheading 7308.90.00 (statistical code 65), a classification that, prior to the Reviewable Decision, was not covered by the HSS measures.'⁴
5. Nextpower also states that 'the justification by the Commission and the Minister for this extension was said to be circumvention activity involving slight modification of the goods (by drilling holes in the tubes). However, torque tubes (or at least those imported by the Applicant) have always incorporated pre-drilled holes as an integral manufacturing and functional feature.'⁵ It is submitted that the drilling of holes was 'not incorporated....as a post-manufacture modification to avoid the HSS measures.'⁶
6. Further, they state that 'solar tracker torque tubes should not be treated as ordinary HSS merely because they are steel tubular products with holes or prepared ends. The relevant inquiry should focus on the commercial and engineering character of the goods and whether there is evidence of actual circumvention conduct by the relevant exporters'.⁷
7. Additionally, they note 'to treat the holes as a slight modification is to fail to give proper effect to the distinction between generic HSS and a prepared structural component used in a sophisticated solar tracking system.'⁸

Whether torque tubes are different goods to HSS

8. As REP 685 notes, 'In solar tracking and mounting systems, the torque tube serves as the structural support to which drive components, brackets and hardware are fastened. To enable that fastening, pre-drilled holes are required in specified locations.'⁹
9. The Applicant appears to be submitting that the torque tubes are not circumvention goods (i.e. goods that would be classified as HSS), evidenced by the incorporation of pre-drilled holes in the manufacturing process, and specialised nature of the product. Put simply, Nextpower claims that there is no circumvention because the products it imports should be considered as distinct and separate goods from HSS. As such, torque tubes should not fall within the scope of the inquiry.
10. The Commissioner disagrees. The commission undertook the appropriate analysis pursuant to the legislative requirements for a circumvention inquiry into whether there has been a slight modification of goods (elaborated further in section 2 below). A correct comparison of the goods was undertaken which supported the finding that torque tubes are slightly modified goods that would, and should, be subject to the notice.

⁴ Nextpower Application, paragraph 2.

⁵ Nextpower Application, paragraph 4.

⁶ Nextpower Application, paragraph 14.

⁷ Nextpower Application, paragraph 10.

⁸ Nextpower Application, paragraph 14.

⁹ *Anti-Dumping Commission Final Report No. 685 (Final Report or REP 685)*, paragraph 4.2.2.2.

11. The Commissioner had regard to the application of Orrcon which submitted that 'torque tube is produced in Australia by drilling holes into otherwise identical HSS for use in large scale solar applications, meaning the drilled torque tube remains fundamentally HSS.'¹⁰
12. Upon further verification, the commission accepted Orrcon's submission, finding that 'the general physical characteristics of the goods (HSS) and the alleged circumvention goods (torque tubes) remain the same, apart from the addition of drilled holes in the circumvention goods.'¹¹ The commission also confirmed that the 'differences in the processes used to manufacture both goods is identical, save for the final modification step.'¹²
13. Comparing the goods imported and the goods the subject of the notice, pursuant to the factors outlined at Regulation 48(2)(b), the Commissioner found the alleged circumvention goods to be slightly modified via the addition of drill holes (either along the length or at the ends).¹³ In undertaking that comparison, the Commissioner had regard to the following:
 - a) general physical characteristics for each good are the same, with the only difference being the presence of drill holes
 - b) circumvention goods and the goods can have the same end use
 - c) goods requiring holes to be drilled, are fully interchangeable with the circumvention goods
 - d) manufacturing process for both goods is the same until the final modification step, being the drilling of holes
 - e) differences in cost are labour and overheads relating to the further drilling process for the circumvention goods
 - f) cost of modification is less than 5% of the total manufacturing cost of the goods
 - g) customer purchasing circumvention goods would expect holes to be drilled in the HSS, however would be unlikely to have a preference for whether the holes were drilled prior to export or in Australia
 - h) goods are unlikely to be marketed in the same way as the circumvention goods are marketed without the drill holes incorporated
 - i) circumvention goods can be shipped directly to the customer, the goods would have to be shipped to a steel processor to undertake the drilling, prior to delivery
 - j) circumvention goods do not appear to have displaced trade in the goods to a significant degree
 - k) circumvention goods and the goods are similarly priced
 - l) volume of circumvention goods appears to be small in comparison to the volume of exports of the goods, and
 - m) circumvention goods and the goods are classified to a different tariff subheading and statistical code.¹⁴

¹⁰ Ibid.

¹¹ Nextpower application, paragraph 4.2.2.1.

¹² REP 685, paragraph 4.2.2.4.

¹³ REP 685, paragraph 4.2.2.14.

¹⁴ Ibid.

14. The Commissioner also found under regulation 48(2)(c) that the use or purpose of the 'torque tube' remained the same before and after the slight modification:

*While the addition of drilled holes means the product is commonly referred to in the solar industry as "torque tube", the underlying steel section remains the goods subject to measures (HSS). Drilling does not create a new or different product — it simply prepares the same HSS for its intended application within a solar mounting system. Both the undrilled HSS and the drilled torque-tube product serve the same structural function as part of a steel support assembly. The drilled holes facilitate installation, but they do not alter the essential purpose of the tube as a structural component. Accordingly, the Commissioner considers that the use or purpose of the circumvention goods remains the same before and after the slight modification.*¹⁵

15. The Commissioner considered that the use or purpose of the circumvention goods is for application as a structural support or component within a solar mounting system, and that the use or purpose of the circumvention goods prior to the slight modification was the same. The Commissioner also did not consider that the modification created a 'new or different product' such that the goods before they were slightly modified were not interchangeable with the circumvention goods.¹⁶

16. Furthermore, the Commissioner found under Regulation 48(2)(d) that had the 'torque tube' not been so slightly modified it would have been the subject of the original notices:

*'[I]t is the presence of those holes—rather than any change to the size or basic form of the product—that causes the circumvention goods to fall outside the HSS classifiable to the tariff classifications identified in the original notices.'*¹⁷

17. Applying the Regulation, the Commissioner was satisfied that a circumvention activity in relation to the original notices had occurred in the circumstance prescribed in regulation 48(2) of the Regulation.¹⁸

18. Therefore, the Commissioner does not consider torque tubes to be a distinct good from HSS. Rather, it is submitted that they are modifications of HSS, to achieve a classification under tariff subheading 7308.90.00 (statistical code 65).

Section 2: Commissioner's submissions in respect of ground 2 - Nextpower

19. Nextpower submits that 'there has been no change to the design, physical characteristics, manufacturing process or tariff classification of torque tubes in response to, or in order to avoid, the HSS measures – and accordingly no circumvention activity by the Applicant, its customers, or the exporters supplying torque tubes to them.'¹⁹
20. Nextpower submits that 'the relevant question is not whether the finished torque tubes contain holes, swaging or other prepared ends. The relevant question is whether the Applicant's Chinese suppliers changed or slightly modified goods that were previously covered by the HSS measures for the purpose or effect of avoiding those measures... The

¹⁵ REP 685, paragraph 4.2.3.

¹⁶ Ibid.

¹⁷ REP 685, paragraph 4.2.4.

¹⁸ REP 685, section 4.3.

¹⁹ Nextpower Application, paragraph 25.

goods were designed, manufactured and imported as solar tracker torque tubes with those functional features as part of their ordinary specification.’²⁰

Slight Modification

21. Nextpower submits that, to find that circumvention activity has occurred from the circumstance prescribed in regulation 48(2), there must be a change of behaviour by an exporter to slightly modify the alleged circumvention goods, as a proactive response to the HSS measures. Nextpower repeats its assertion that torque tubes retain a fundamentally different character to HSS due to their design from inception to manufacture.
22. In determining whether goods have been slightly modified, the Commissioner is instructed to consider a number of legislative factors are considered to assess whether circumvention activity has occurred.
23. Section 269ZDBB(6) of the Act provides that a circumvention activity occurs in the circumstances prescribed by regulation 48 of the Regulation.
24. The Commissioner may recommend an original notice be altered, in a report provided to the Minister under section 269ZDBG(1)(d) of the Act, because the Commissioner is satisfied that circumvention activity in relation to the original notice has occurred. This satisfaction is formed when the Commissioner has regard to the circumstances prescribed in the Regulation. That circumstance requires a finding that all of the following set out in in regulation 48(2) apply:
 - (a) the circumvention goods are exported to Australia from a foreign country in respect of which the notice applies, namely China;
 - (b) before that export, the circumvention goods are slightly modified
 - (c) the use or purpose of the circumvention goods is the same before, and after, they are slightly modified
 - (d) had the circumvention goods not been so slightly modified, they would have been the subject of the notice, and
 - (e) section 8 of the Dumping Duty Act does not apply to the export of the circumvention goods to Australia.
25. Section 48(3) of the Regulation provides that ‘[f]or the purpose of determining whether a circumvention good is slightly modified, the Commissioner must compare the circumvention good and the good the subject of the notice, having regard to any factor that the Commissioner considers relevant, including any of the following factors:
 - (a) each good’s general physical characteristics;
 - (b) each good’s end use;
 - (c) the interchangeability of each good;
 - (d) differences in the processes used to produce each good;
 - (e) differences in the cost to produce each good;
 - (f) the cost of modification;

²⁰ Nextpower Application, paragraph 28.

- (g) customer preferences and expectations relating to each good;
 - (h) the way in which each good is marketed;
 - (i) channels of trade and distribution for each good;
 - (j) patterns of trade for each good;
 - (k) changes in the pricing of each good;
 - (l) changes in the export volumes for each good;
 - (m) tariff classifications and statistical codes for each good’.
26. The Commissioner’s full analysis of each of the above relevant factors under regulation 48(2) and (3) is outlined in Chapter 4 of the Final Report.
27. Saliently, the Commissioner found, inter alia:
- a. the ‘general physical characteristics for each good are the same, with the only difference being the presence of drill holes’;
 - b. the ‘circumvention goods and the goods can have the same end use’; and
 - c. the ‘manufacturing process for both goods is the same until the final modification step, being the drilling of holes’.²¹
28. The Commissioner assesses slight modification of the goods to be found, amongst other things, when the circumvention goods are slightly modified *before that export*. The Commissioner is not required to analyse the specific period of time before that export when the goods are modified. Despite the Applicant’s insistence that the initial design of torque tube means that there has been no slight modification (rendering the alleged circumvention goods as distinct goods from HSS), the analysis and findings in the Final Report are consistent with the requirements under Regulation 48 in determining that a slight modification of the goods has occurred.
- Tariff classification*
29. Nextpower also submits that the ‘Reviewable Decision also fails to give proper weight to the Applicant’s commercial reliance on the proper classification of its torque tubes under heading 7308 as prepared structural components, including past ABF tariff rulings. The Applicant’s torque tubes were not entered under 7308 as an artificial avoidance device. They were entered under that heading because they are prepared structural components for use in solar tracker structures. The retrospective expansion of HSS measures to those declarations undermines commercial certainty and penalises lawful classification conduct’.²²
30. The Final Report relevantly addresses this:
- As demonstrated by the Commission’s analysis of ABF import data in Confidential Appendix 1, this classification reflects the treatment of the circumvention goods as prepared or worked structural items by reason of the presence of holes, rather than any difference in their underlying physical characteristics, dimensions or material composition. The Commissioner considers that, absent the addition of holes, the goods would fall within the tariff classifications set out in Table 1 and described in*

²¹ REP 685, paragraph 4.2.2.14.

²² Nextpower Application, paragraph 29.

*section 2.2.2. The change in tariff classification is therefore attributable to the slight modification identified in this inquiry and supports a finding that the circumvention goods are slightly modified goods for the purposes of section 48 of the Regulation.*²³

Section 3: Commissioner's submissions in respect of ground 3 – Nextpower

31. Nextpower submits that torque tubes are a specialised product that are not manufactured in Australia at any commercial scale and the extension of the anti-circumvention measures to such a product will impose substantial and disproportionate commercial burdens on the Applicant and other downstream users without providing any corresponding benefit to an Australian industry.²⁴
32. Nextpower further submits that, 'in making the Reviewable Decision, the Minister was required under the Act to have regard to the objects of the Anti-Dumping legislation and entitled to weigh the effects of the decision on Australian industry as a whole (rather than Australian steel producers alone). A decision that imposes cost burdens on downstream users of torque tubes without achieving any protective benefit for domestic steel manufacturers, and which has the potential to impede progress towards national renewable energy objectives, is not the correct or preferable decision.'²⁵

Commissioner's Consideration

33. As stated in REP 685, the Commissioner conducted the inquiry 'in accordance with legislative requirements for an anti-circumvention inquiry and therefore did not consider any other matters, including, for example, whether the goods or circumvention goods are being dumped in the Australian market or whether the Australian industry is being injured by the imports of the circumvention goods.'²⁶

It is noted that during the inquiry, commission staff met with a representative of Nextpower as part of the importer verification process.²⁷ The non-confidential File Note of this meeting was published on the Electronic Public Record (**EPR**) and reflects that Nextpower asserted certain issues around potential project and broader injury impacts might arise should duties be imposed.²⁸

34. While section 269ZDBG(2)(b) of the Act does provide the Commissioner discretion to consider any other matter relevant to the inquiry in the context of making a recommendation to the Minister, the Commissioner did not receive further quantifiable evidence from Nextpower to support its assertions. Nextpower also did not provide any submission in response to SEF 685 substantiating its assertions. Accordingly, the commission had little to no evidence to support Nextpower's initial submission regarding the alleged impacts on Australian industry and downstream users.
35. Accordingly, the commission considered that the assertions made by Nextpower at this meeting were not probative enough to displace the findings and conclusions that the Commissioner found when undertaking the prescribed analysis required by the legislation.

Minister's Consideration

²³ REP 685, paragraph 4.2.2.13.

²⁴ Nextpower Application, paragraph 35.

²⁵ Nextpower Application, paragraph 41.

²⁶ REP 685, section 1.1

²⁷ File note - Meeting with Nextpower Australia Pty Ltd, 17 March 2026.

²⁸ REP 685, section 3.3.4.

36. The Commissioner does not dispute that the Minister may consider any other information they consider to be relevant. This is a discretion clearly afforded to the Minister under section 269ZDBH(1).
37. The Act does not prescribe what 'other information' the Minister can consider as relevant in exercising the power under section 269ZDBH(1).
38. It is noted however that Anti-Dumping Notice (**ADN**) 2026/064 states that the Minister considered REP 685 and decided to accept the recommendations and reasons for the recommendations, including all the material findings of facts or law set out in REP 685. This Notice does not outline any further considerations the Minister may have had regard to when making the Reviewable Decision, indicating that the Minister did not consider any other information he considered relevant, including the considerations raised by the Applicant in their application.
39. It was appropriate for the Minister to have considered the report from the Commissioner, and not exercise his discretion to consider this information from Nextpower. An examination of the statutory object and purpose of Division 5A makes clear that the powers of the Minister should be construed and exercised with a view to determining whether anti-circumvention activities are occurring; and an appropriate declaration to amend the notice if such activity is occurring.
40. REP 685 prepared by the Commissioner does not contain consideration to the impact that any decision may have on downstream users, or any policy considerations regarding the achievement of renewable targets. Indeed, there are no relevant provisions within Division 5A or Part XVB of the Act that requires the Commissioner, or the Minister, to have regard to the matters broadly raised in the Applicant's submissions when conducting an anti-circumvention inquiry.
41. Neither the Commissioner nor the Minister are required to undertake such an analysis, and the absence of any such consideration should fall outside the scope of this review. The decision-making powers were discharged consistent with the legislative scheme and submissions that raised issues not relevant to the scope of the inquiry were not considered.
42. Accordingly, Nextpower's submissions in this regard do not demonstrate that the Reviewable Decision was not correct or preferable.

Section 4: Commissioner's submissions in respect of ground 4 - Nextpower

43. Nextpower submits that the Minister ought not to have declared that the alternations to the notice have retrospective effect (from the date of the publication of the notice initiating the anti-circumvention investigation).²⁹ Nextpower acknowledges that the Minister is empowered under sections 269ZDBH(1) and 269ZDBH(8) to alter a dumping or countervailing duty notice retrospectively but submits that 'the exercise of that power in the particular circumstances of this case was not the correct or preferable decision'³⁰.
44. Nextpower submits that the following factors 'creates a significant and inequitable risk that importers will pay interim dumping and countervailing duty substantially in excess of the amount properly payable, with no practical ability to recover the excess'³¹:

²⁹ Nextpower Application, paragraphs 43 - 47.

³⁰ Nextpower Application, paragraph 44.

³¹ Nextpower Application, paragraph 53

- a. the “All other exporters” interim duty rate of 48.3% which now applies to goods imported by the Applicant is greater than the interim duty rates applicable to goods imported from the five named Chinese exporters³²;
 - b. any change to variable factors following an accelerated review may only be applied from the date of applying for an accelerated review³³; and
 - c. time limits for applying for duty assessments of goods imported on or before 2 January 2026 (and now subject to dumping and countervailing duty) were due within 4 weeks of publication of the Minister’s decision³⁴.
45. Nextpower submits that ‘such an outcome constitutes a procedural unfairness that is contrary to the object of Part XVB of the Act and not warranted by the findings of Inquiry 685.’³⁵ Nextpower submits that the ‘unfairness is particular acute for the Applicant and its customers because the affected import declarations’ were classified ‘on the basis of their objective character as prepared structural components, not as an artificial avoidance device.’³⁶
46. The Commissioner’s reason for recommending retrospective application of the alteration to the notices as set out in Chapter 6 of REP 685, was that the commission had found that circumvention activity had been occurring prior to the inquiry.³⁷
47. There is nothing in section 269ZDBH that indicates what factors may be relevant to the Minister’s consideration of whether an alteration to the notice should have retrospective effect.
48. The inquiry notice published under section 269ZDBE(4) on 4 September 2026 indicated to Nextpower and its suppliers that goods classified under Tariff Classification 7308.90.00 were alleged to be circumvention goods that would be examined by the Commissioner in the inquiry.³⁸ The Commission sent the inquiry notice to Nextpower on 4 September 2026 along with an invitation to participate in the inquiry (by submitting an importer questionnaire). As such, Nextpower was on notice from 4 September 2025 that any torque tube imported under Tariff Classification 7308.90.65 on or after this date could be subject to dumping and countervailing duties.
49. There is nothing in section 269ZDBH that indicates what factors may be relevant to the Minister’s consideration of whether an alteration to the notice should have retrospective effect. It was appropriate for the Minister to alter the notice with retrospective effect given that circumvention activity in relation to the notices had been found to have been occurring during the inquiry period. As such it was appropriate for the Minister’s declaration to take effect as early as permitted in the legislation.

Section 5: Commissioner’s submissions in respect of ground 5 - Nextpower

50. Nextpower alleges that the alteration to the notice was ‘materially broader than the alteration proposed in the SEF, and the Applicant and its Chinese suppliers were not afforded a fair opportunity to address that expanded formulation.’ Nextpower submits that if Ground 4 is

³² Nextpower Application, paragraph 46.

³³ Nextpower Application, paragraph 48.

³⁴ Nextpower Application, paragraph 49.

³⁵ Nextpower Application, paragraph 54.

³⁶ Nextpower Application, paragraph 55.

³⁷ REP 685, page 38.

³⁸ Anti-Dumping Notice No. 2025/084, EPR 685, item 3, page 5-6.

accepted, the proposed alteration in SEF 685 should be adopted rather the alteration recommended in the Final Report and made by the Minister.

51. The Commissioner's proposed recommendation to the Minister in the SEF 685 was to alter the notices as follows:

*'Certain electric resistance welded pipe and tube made of carbon steel, comprising circular and non-circular hollow sections. Normally referred to as either CHS (circular or oval hollow sections) or RHS (rectangular or square hollow sections) collectively referred to as hollow structural sections (HSS), including CHS with other than plain ends, such as threaded, swaged and shouldered, and any HSS that has been drilled at the end or along the length of the section.'*³⁹

52. The proposed alteration in SEF 685 reflected the alteration proposed in Orrcon's application – a narrative description which did not refer to the tariff classifications and statistical codes included in the goods description on the original notices as modified following anti-circumvention inquiry 291.⁴⁰ In formulating this proposed recommendation in SEF 685, the Commissioner considered the following:

- *'the alteration addresses the circumvention activity as it will cover the circumvention goods identified during this inquiry and any other goods with a similar slightly modified by the addition of drilled holes, and*
- *the alteration does not include other products other than that necessary to address the circumvention activity found, such as the those alleged by ATM in its submissions.'*⁴¹

53. The Commissioner's proposed recommendation in SEF 685 was based on the preliminary findings set out in SEF 685 including the Commissioner's preliminary conclusion that circumvention activity had occurred. Those preliminary findings were based on the application and submissions to the inquiry made by interested parties. SEF 685 notes that it may not represent the Commissioner's final view of the findings.⁴² Further, SEF 685 invited interested parties to make written submission in response to the SEF for the Commissioner's consideration in preparing the report and recommendation to the Minister.⁴³

54. In the Final Report, the Commissioner recommended the Minister alter the notices as follows:

'Certain hollow structural sections (the goods) classified to tariff subheadings 7306.30.00 (statistical codes 31, 32, 33, 34, 35, 36 and 37), 7306.61.00 (statistical codes 21, 22 and 25) and 7306.69.00 (statistical code 10) in Schedule 3 of the Customs Tariff Act 1995.

and

Certain hollow structural sections (the goods) classified to tariff subheadings 7306.50.00 (statistical code 45) and 7306.61.00 (statistical code 90) exported from:

- *China by Dalian Steelforce Hi-Tech Co.*
- *China by Tianjin Friend Steel Pipe Co., Ltd*
- *China by Tianjin Ruitong Iron and Steel Co., Ltd*
- *China by Roswell S A R L Limited*

³⁹ REP 685, section 5.4, page 31-32.

⁴⁰ ADN 2016/24.

⁴¹ SEF 685, section 5.4, page 32.

⁴² SEF 685, section 2.6, page 12.

⁴³ Ibid.

- *Malaysia by Alpine Pipe Manufacturing SDN BHD.*

and

Certain electric resistance welded pipe and tube made of carbon or other alloy steel classified to tariff subheading 7308.90.00 (statistical code 65), comprising circular and non-circular hollow structural sections (HSS), including circular or oval hollow sections (CHS) with other than plain ends, such as threaded, swaged and shouldered, and any sections with holes (including those created by drilling, punching, piercing, cutting or otherwise) at the end of the section or along its length (or both).⁴⁴

55. That is, in SEF 685, the Commissioner proposed altering the notice from a specific tariff classifications-based goods description to a broad narrative description with no tariff classifications. Both Australian Industry members were in favour of altering the notice to a broad narrative description. However, the Commissioner considered that changing the coverage of the original notices from specific tariff classifications to a broad narrative description with no tariff classifications, would in effect expand the measures beyond the scope of the circumvention activity found in the inquiry.
56. In its submission in response to SEF 685, Orrcon proposed the narrative description include references to 'other alloy steel' to 'improve clarity and consistency between the goods description and tariff classifications, without expanding the practical scope of the measures.'⁴⁵
57. Orrcon also submitted that a description limited to the inclusion of drilled holes was too narrow.
58. In formulating the recommendation to the Minister on the alteration to the notice, the Commissioner was therefore careful to recommend an alteration that addressed the circumvention activity found and did not inadvertently include products other than the circumvention goods.
59. The Commissioner's formulation took into account Orrcon's submissions in response to SEF 685 which proposed that the narrative description include references to 'other alloy steel' to 'align the scope of HSS covered by the alteration with the scope of the HSS currently subject to the measures'; and that the alteration focused on the presence of holes rather than the method used to create holes.⁴⁶
60. The Commissioner received no other submissions on the proposed alteration in SEF 685 including from Nextpower.
61. The Commissioner's recommendation in REP 685 therefore:
- a. limited the alteration to goods classified to tariff subheading 7308.90.00, statistical code 65 – the classification under which the circumvention goods were being imported under; and
 - b. included the narrative description proposed in SEF 685 with two additional alterations to cover goods:

⁴⁴ The commission notes that the section 269TJ(2) notice does not apply to goods exported from Malaysia by Alpine Pipe Manufacturing SDN BHD.

⁴⁵ REP 685, section 5.6.2, page 35.

⁴⁶ REP 685, section 5.7, page 36.

- i. made of other alloy steel
- ii. with holes (including those created by drilling, punching, piercing, cutting or otherwise)

62. Goods classified to tariff subheading 7308.90.00, statistical code 65, are set out in Table 6 of REP 685⁴⁷. For convenience, an extract of Table 6 is provided here:

Tariff subheading	Statistical code	Description
7308		STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL:
7308.90.00	Other	
	65	Other

63. The Commissioner's recommended alteration to the notice in REP 685 - the alteration adopted by the Minister - was broader than the alteration proposed in SEF 685 in so far as it extended to goods with holes created by 'punching, piercing, cutting or otherwise' in addition to goods with drilled holes. The Commissioner made this recommendation because the alteration addressed the particular circumvention activity found as it covered 'the circumvention goods identified during [the] inquiry and any other goods with a similar slight modification by the addition of holes by any method.'⁴⁸

Section 6: Commissioner's submissions in respect of ground 6 - Nextpower

64. Nextpower submits that factual findings in the SEF were inaccurate and such findings informed the Commissioner's recommendation and the Minister's decision thus undermining the reliability of the Minister's decision. Nextpower submits that the factual findings and reasoning supporting the Commissioner's findings under sections 48(2)(b), (c) and (d) of the Regulations mischaracterised the function of the holes. Nextpower submits that the function of the holes in the torque tubes are 'a critical engineered component of the final solar tracking system design'.⁴⁹

65. Nextpower submits that 'the drilling process materially changes the functional application, commercial application and suitability of the goods' and submits that:

- (a) each pre-drilled hole is actively used as part of the final installation;
- (b) the holes serve as structural connection points between components;
- (c) the holes provide self-aligning mounting locations for module rails; and
- (d) the product cannot be installed in its intended commercial application without these engineered modifications'.⁵⁰

66. The Commissioner's recommendation to the Minister was based on the findings in REP 685, not the preliminary findings in SEF 685. As stated in the notice published under section

⁴⁷ REP 685, section 4.3.3.13, page 27.

⁴⁸ REP 685, section 5.7, page 36,

⁴⁹ Nextpower Application, paragraph 67.

⁵⁰ Nextpower Application, paragraph 69.

269ZDBH of the Act, the Minister considered REP 685 and decided to accept the recommendation and reasons for the recommendations, including all the material findings of facts or law set out in REP 685.⁵¹

67. The commission received no submissions from Nextpower or any other interested party in relation to the Commissioner's preliminary findings under regulation 48(2)(b), (c) and (d) as set out in SEF 685. However, the commission notes that the findings in REP 685 the subject of this ground of review were the same or very similar to the Commissioner's preliminary findings in SEF 685.
68. The commission makes the following submissions in relation to Nextpower's specific claims in relation to the Commissioner's findings under regulation 48(2)(b), (c) and (d).

Section 43(2)(b) – before that export, the circumvention goods are slightly modified

69. Nextpower submits that the commission mischaracterised the function of the holes in the torque tube when considering whether the circumvention good are slightly modified before export under regulation 43(2)(b) of the Regulation. Nextpower disagrees with the Commissioner's consideration of the following factors in its comparison of the circumvention goods and the goods the subject of the notice under regulation 43(3):
- differences in the cost of producing each good (regulation 48(3)(e))
 - changes in the pricing of each good (regulation 48(3)(k)).
70. The Commissioner considered the differences in the cost of producing each good in section 4.2.2.5 of REP 685:
- 'In its application, Orrcon stated that since the goods and the circumvention goods are identical except for the presence of drill holes, the only difference in cost relates to the further drilling process. The additional cost is for labour and overheads, as there are no additional materials required other than the HSS itself. This accords with the commission's observations at Orrcon's manufacturing facilities.'⁵²
71. The Commissioner's preliminary findings in section 4.2.2.5 in SEF 685 were the same.⁵³
72. The Commissioner considered changes in the pricing of each good in section 4.2.2.11 of REP 685:

'In its application, Orrcon submitted that the circumvention goods do not attract IDD due to the change to tariff subheading 7308, which provides a price advantage over Australian like goods. The applicant included confidential pricing information that shows the price for a consignment of circumvention goods imported in 2024. Orrcon submitted that its estimated selling price for the circumvention goods is highly correlated with the price for HSS subject goods from China.

The commission examined pricing information for torque tube provided by the importer that submitted an RIQ, and compared it to information from the ABF import database. This analysis is included in **Confidential Appendix 1**.

⁵¹ ADN 2026/064.

⁵² REP 685, page 23.

⁵³ SEF 685, page 23.

Based on the evidence available, the commission considers the pricing of the circumvention goods and the goods to be similar.⁵⁴ (footnotes omitted)

73. The Commissioner's findings in section 4.2.2.11 of SEF 685 were the same.⁵⁵
- The commission properly identified that the circumvention goods were modified before exportation to Australia*
74. Nextpower submits that '[s]ections 4.2.2.5 and 4.2.2.11 of the SEF appear to proceed on the basis that the only meaningful cost difference between the goods and the alleged circumvention goods relates to the drilling process'.⁵⁶ Nextpower submits that the commission's conclusions in section 4.2.2.5 that 'additional costs associated with the goods relate only to labour and overheads oversimplifies the drilling process given the significant investment in local capability that would be required to achieve the necessary tolerances'.
75. The commission submits that Nextpower's submission is misconceived. The commission did not consider the cost to the Australian industry of the drilling process and the price the Australian industry might supply the circumvention goods. The commission considered the exporter's cost to produce the circumvention goods as compared to the cost to produce the goods subject to the notice. Due to the absence of cooperation and information from exporters of the circumvention goods to assess the incremental cost to produce the circumvention goods, the commission used evidence provided by Orrcon. The commission submits it was appropriate to only consider the incremental cost of producing the circumvention goods – i.e. the HSS with holes. The commission relied on evidence of the incremental labour and overhead costs attributable to the drilling process provided by Orrcon in its application.⁵⁷
76. Nextpower also submits that the commission relied on Orrcon's assertions that the selling price for the circumvention goods was highly correlated with the price of the goods subject to the notice without proper verification of the data.⁵⁸ The commission did not rely on Orrcon's assertions to assess changes in pricing. As stated in section 4.2.2.11 of REP 685 (as set out above), the commission compared ABF pricing data for the goods subject to the notice with pricing data provided by Nextpower in its RIQ. This analysis is set out in Confidential Appendix 1 to REP 685.

Section 43(2)(c) – the use or purpose of the circumvention goods is the same before, and after, they are so slightly modified

77. The Commissioner's findings under regulation 43(2)(c) of the Regulation are set out in section 4.2.3 of REP 685:
- 'The commission has assessed whether the use or purpose of the circumvention goods is the same before, and after, they are so slightly modified (regulation 48(2)(c)).
- While the addition of drilled holes means the product is commonly referred to in the solar industry as "torque tube", the underlying steel section remains the goods subject to measures (HSS). Drilling does not create a new or different product — it

⁵⁴ REP 685, page 25.

⁵⁵ SEF 685, page 25.

⁵⁶ Nextpower Application, paragraph 73.

⁵⁷ Orrcon Confidential Application, Confidential Attachment 5,

⁵⁸ Nextpower Application, paragraph 73-74.

simply prepares the same HSS for its intended application within a solar mounting system.

Both the undrilled HSS and the drilled torque-tube product serve the same structural function as part of a steel support assembly. The drilled holes facilitate installation, but they do not alter the essential purpose of the tube as a structural component.

Accordingly, the Commissioner considers that the use or purpose of the circumvention goods remains the same before and after the slight modification.⁵⁹

78. The Commissioner's preliminary findings in section 4.2.3 of SEF 685 were identical.⁶⁰
79. In its Application, Nextpower submits that the 'holes formed a critical engineered component of the final solar tracking system design' such that 'the drilling process materially changes the functional application, commercial application and suitability of the goods.'⁶¹ Nextpower submits that 'the engineered drilling and alignment process is substantial and directly affects the viability, cost profile and execution risk of large-scale solar energy project' and are estimated to 'generate cost savings well in excess of AUD 2.5 million on a single large-scale project'⁶².
80. The commission found that the addition of holes did not materially change the functional application of the circumvention goods as a structural support within a solar mounting system. Rather, the commission found that the addition of holes facilitated installation of the circumvention goods in a solar mounting system.
81. The commission did not contemplate on-site drilling and any associated alignment costs in its assessment of the use or purpose of the circumvention goods before and after the addition of holes under regulation 43(2)(c). The commission's assessment was focused on the use or purpose of the circumvention goods as a structural support in a solar mounting system before and after the slight modification. This assessment supported the Commissioner's finding that the use or purpose remained the same.

Section 43(2)(d) – had the circumvention goods not been so slightly modified, they would have been the subject of the notice

82. The Commissioner's findings under section 43(2)(d) of the Regulation are set out in section 4.2.4 of REP 685:

'The commission has assessed whether the circumvention goods would have been the subject of the original notices had they not been so slightly modified (regulation 48(2)(d)).

As per the description of the goods outlined in chapter 2, the goods are HSS classifiable to the tariff classifications identified in the original notices. The goods examined in this inquiry are HSS that have had holes added. It is the presence of those holes—rather than any change to the size or basic form of the product—that causes the circumvention goods to fall outside the HSS classifiable to the tariff classifications identified in the original notices.

The Commissioner notes that Orrcon's application and verification evidence demonstrate that the circumvention goods are manufactured as standard HSS to

⁵⁹ REP 685, page 29.

⁶⁰ SEF 685, page .

⁶¹ Nextpower Application, paragraph 67 and 69.

⁶² Nextpower Application, paragraph 70 – 72.

AS/NZS 1163, which prescribes fixed external diameters, wall thicknesses and section parameters corresponding to the size ranges set out in the tariff classification identified in the original notices. The drilling, punching or cutting of holes occurs after tube formation and does not alter those dimensional characteristics.

Import documentation and ABF data show that the circumvention goods are classified under tariff subheading 7308.90.00 due to the presence of holes. Absent that slight modification, the goods would retain the same physical characteristics and dimensions as subject HSS and would fall within the scope of the original notices.

The Commissioner considers that, had the circumvention goods not been so slightly modified, they would have been subject to the original notices.⁶³

83. The Commissioner's preliminary findings under regulation 43(2)(d) of the Regulation set out in section 4.2.4 of SEF 685 did not consider to the Australian standard or import data considered in REP 685:

'The commission has assessed whether the circumvention goods would have been the subject of the original notice had they not been so slightly modified (regulation 48(2)(d)).

As per the description of the goods outlined in chapter 2, the goods are HSS. The circumvention goods, being HSS with drill holes (either along the length or at the ends) fall outside this description.

The Commissioner considers that, had the circumvention goods not been so slightly modified, they would have been subject to the original notice.⁶⁴

84. The reasons in section 11.6 of Nextpower's application does not specifically identify how the Commissioner's preliminary finding under regulation 43(2)(d) in SEF 685 is alleged to be inaccurate or otherwise not supported by the material before the Commissioner. Therefore, the commission makes no further submissions in respect to this ground in so far as it relates to the Commissioner's finding under regulation 43(2)(d) in REP 682.

Submissions in respect of Gransolar's application for review

Section 7: Commissioner's submissions in respect of ground 1 – Gransolar

85. Gransolar submits that the Commissioner's refusal to have regard to a submission dated 17 April 2026, filed by a consultant acting on their behalf (**the Consultant**), was unreasonable because the Commissioner took into account an irrelevant consideration, namely that the absence of a letter of authority from the Consultant 'constituted a bar to the acceptance of those submission by the Commission.'⁶⁵
86. Gransolar further submits that there is no legal authority that mandates a letter of authority being provided to the Commissioner, and highlights that commission staff had previously corresponded with the Consultant via email without requiring a letter of authority to be produced on those occasions. This is said to be 'self-evident' that the commission staff were aware that the Consultant was acting on behalf of Gransolar and should have taken the submission on 17 April 2026 filed by the Consultant as being duly authorised by Gransolar.⁶⁶

⁶³ REP 685, page 29.

⁶⁴ SEF 685, page 27.

⁶⁵ Gransolar Application, paragraph 12.1.

⁶⁶ Gransolar Application, paragraph 7.

87. Gransolar also alleges that the Commissioner seeking a letter of authority 7 days after the initial submission was filed is the only basis for the Commissioner not having regard to the submission.⁶⁷ Gransolar contends that had the Commissioner considered the submission on 17 April 2026, the Commissioner would not have exercised his discretion to not have regard to the submission, as the submission 'was evidently of no compromise to the timely preparation of the Final Report.'⁶⁸

The Commissioner's discretion under section 269ZDBG(3)

88. The Final Report notes that:

The commission received a submission in response to the SEF from Gransolar on 17 April 2026, after the due date for submissions in response to the SEF. The submission was made by a consultant claiming to act on behalf of Gransolar, however the commission had not received a letter of authority from Gransolar for this consultant to act on its behalf, and the commission could not confirm that the submission was made on behalf of Gransolar. A letter of authority was subsequently provided on 27 April 2026.

Noting that the submission was received 7 days after the due date for submissions and the letter of authority was received 14 days after the due date for submissions, in accordance with section 269ZDBG(3) the Commissioner has not had regard to the submission as to do so would prevent the timely preparation of this report to the Minister.⁶⁹

89. Section 269ZDBG(2) provides that in formulating recommendations to the Minister, the Commissioner must have regard to:
- a. the application for the inquiry;
 - b. any submissions concerning the inquiry to which the Commissioner had regard for the purposes of formulating the SEF;
 - c. that SEF; and
 - d. any submission made in response to that statement that is received by the Commissioner within 20 days after the placing of that statement on the public record.

90. Section 269ZDBG(3) of the Act clarifies the obligation in section 269ZDBG(2)(iv) such that 'the Commissioner is not obliged to have regard to a submission made in response to the statement of essential facts that is received by the Commissioner after the end of the period referred to in subparagraph (2)(a)(iv) if to do so would, in the Commissioner's opinion, prevent the timely preparation of the report to the Minister.' (emphasis added)

The Commissioner's decision not to exercise his discretion under s 269ZDBG was not unreasonable

91. Gransolar's contention that the Commissioner's decision was unreasonable, or was affected by an irrelevant consideration, appears to rest solely on the Commission's correspondence

⁶⁷ Gransolar Application, paragraph 12.3.

⁶⁸ Gransolar Application, paragraph 12.3.

⁶⁹ REP 685, page 18. REP 685 incorrectly states that Gransolar's submission was received seven days after the due date. The submission was received on 17 April 2026, four days after the due date of 13 April 2026.

of 24 April 2026 requesting that the Consultant provide the letter of authority which the Consultant had undertaken to provide when lodging the submission.

92. SEF 685 was published on 23 March 2026. Accordingly, the 20-day period within which the Commissioner was required to have regard to submissions made in response to the SEF under section 269ZDBG(2)(a)(iv) expired on Monday, 13 April 2026.
93. Against the statutory requirement that the Commissioner provide a final report to the Minister within a specified period, the decision not to have regard to Gransolar's late submission was not 'so unreasonable that no reasonable authority could properly have arrived at it', nor was it arbitrary or capricious in nature.⁷⁰ Section 269ZDBG(3) expressly provides that the Commissioner is not obliged to have regard to a late submission where, in the Commissioner's opinion, doing so would prevent the timely preparation of the report to the Minister.
94. The decision was also supported by an 'evident and intelligible justification' in the sense explained in *Minister for Immigration and Citizenship v Li* (2013) 249 CLR 332.⁷¹ Gransolar's submission was received after the prescribed period, without any prior indication that a late submission would be made, and when substantive steps towards finalising the Commissioner's report and recommendation were already underway. In those circumstances, it was open to the Commissioner to form the opinion that having regard to the submission would prevent the timely preparation of the report.
95. This conclusion is reinforced by the statutory context. Section 269ZDBG imposes a specific timeframe for the provision of the Commissioner's report and expressly permits the Commissioner not to have regard to a submission received outside the prescribed period where the statutory opinion is formed. The provision thereby recognises the timely preparation of the report as a legitimate and material consideration in determining whether regard should be had to a late submission.
96. The Commission's subsequent correspondence of 24 April 2026 does not establish otherwise. The correspondence merely sought the letter of authority which the Consultant had undertaken to provide; it did not extend the prescribed period, accept the late submission for substantive consideration, or otherwise displace the basis upon which the Commissioner had determined not to have regard to it. Accordingly, the correspondence does not establish that the Commissioner acted upon an irrelevant consideration or that the decision was legally unreasonable under either the principle relied upon by Gransolar, or the formulation in *Li*.⁷²

Letter of Authority

97. The requirement for an authority letter does not arise expressly in Part XVB.
98. However, the Commissioner disagrees with the Applicant's submission that the commission's request for a letter of authority was unreasonable. The Commissioner's requests for evidence of an authority to act or represent is necessary in order to fulfill certain statutory obligations and requirements, including to determine whether a person is acting on behalf of an entity that claims interested-party status under section 269T(1).

⁷⁰ Gransolar Application, paragraph 11.

⁷¹ See *Minister for Immigration and Citizenship v Li* (2013) 249 CLR 332, at [76].

⁷² *Ibid*.

PUBLIC RECORD

99. As stated in the conference of 20 August 2026, the Commissioner has a number of obligations in respect of the conduct of an anti-circumvention inquiry, one of them being the maintenance of a public record.

100. Section 269ZJ(1) provides that in respect of an application under s 269ZDBC that leads to an inquiry:

*The Commissioner **must**...*

*(a) maintain a public record of the investigation, review or inquiry conducted for the purposes of the application or request, containing, subject to subsection (2), **a copy of all submissions from interested parties**, the statement of essential facts compiled in respect of that investigation, review or inquiry, and a copy of all relevant correspondence between the Commissioner and other persons... (emphasis added)*

101. Section 269ZJ imposes a mandatory obligation with respect to maintaining the public record, with submissions from interested parties being a key aspect of this obligation to ensure procedural fairness is afforded to all interested parties during the course of an investigation.

102. The authority letter does not operate as an additional substantive criterion for interested-party status. Rather, it is a means by which the Commissioner may be satisfied that a person is authorised to act on behalf of an entity that falls within one of the categories of interested party prescribed by section 269T(1).

103. The Consultant's accompanying email to the submissions dated 17 April 2026 filed on behalf of Gransolar noted that 'a letter of authority would be provided shortly,' which demonstrates an awareness of this requirement.

104. It is correctly noted in Gransolar's application that commission staff communicated to the Consultant on 24 April 2026 that 'without a letter of authority to confirm that the representations are actually made on Gransolar's behalf, the commission *may* not be able to consider the submission.' Gransolar characterises this communication as the commission conceding that a letter of authority is not mandatory to the Commissioner having regard to the submission, and alleges that the Commissioner has treated this letter as a 'bar to the acceptance' of the submissions.⁷³

105. An alternate interpretation could read that the Commissioner required a letter of authority to accurately reflect who the interested party was in the Final Report. Without such a letter, the Commissioner would not be able to identify Gransolar as an interested party. That is, the Commissioner *may* not be able to consider this submission as being a submission lodged on behalf of Gransolar.

106. This is plainly demonstrated in SEF 685 which notes:

The commission also received a submission on 6 December 2025 from an interested party who had not previously been contacted. As the party did not provide a public (non-confidential) version, the submission did not meet the requirements for placement on the EPR. On 9 December 2025, the commission wrote to the party explaining the requirement to provide both a confidential and a non-confidential version of any submission and included information and links to the ADC website outlining these requirements.

On 19 December 2025, the party provided revised confidential and non-confidential submissions. However, the public version still did not meet the necessary

⁷³ Gransolar Application, paragraph 12.

*requirements, as it was extensively redacted, did not identify the submitting company, and did not provide reasons for the confidentiality claims. The commission wrote to the party on 21 January 2026 seeking a revised public version for inclusion in the public record. The commission indicated that it disagreed with the claim for confidentiality over certain redacted information and that the public version did not allow a reasonable understanding of the substance of the information.*⁷⁴

107. In the REP 658 the Commissioner refers to the above paragraph at footnote 26, stating that:
- The submission was made by a consultant on behalf of Gransolar, however at the time of the SEF the consultant had not provided a letter of authority from Gransolar to act on its behalf, and the commission did not name Gransolar in the SEF. A letter of authority was subsequently provided on 27 April 2026.*⁷⁵
108. Had no letter of authority been received for the submission received on 17 April 2026, the Commissioner would have acted consistently with the treatment of Gransolar being an unnamed interested party in the SEF and not identified them in the Final Report. It was not until a letter of authority was received on 27 April 2026 that the commission was able to properly identify in the Final Report the interested party referred to in the SEF as being Gransolar.
109. Therefore, it was reasonable for the Commissioner to exercise his discretion under section 269ZDBG(3) on 17 April 2026 to not have regard to the submission of Gransolar. The requirement that the Consultant provide a letter of authority to the Commissioner to confirm that the representations were appropriately made on Gransolar's behalf (as an interested party under section 269T(1)) did not act as a barrier for the Commissioner to have regard to the submission in the intervening period between 17 April and 27 April 2026.
110. Rather, the Commissioner exercised his discretion reasonably, and the letter of authority being subsequently provided on 27 April 2026 served the purpose of allowing the Commissioner to identify Gransolar as an interested party in the Final Report.

Section 8: Commissioner's submissions in respect of ground 2 - Gransolar

111. Gransolar alleges that the Commissioner erred in law in the conduct of the comparison required by s 48(3) of the Regulation. Simply put, it is alleged that the Commissioner 'did not conduct a comparison between the circumvention goods and the goods the subject of the notice' and that the Commissioner was required to compare the circumvention goods 'with the panoply of goods falling within the scope of the Original Notices'.⁷⁶
112. Instead, Gransolar contends that 'the Commissioner made a comparison between the circumvention goods and a *narrow subset of the goods that are the subject of the Original Notices* – being "solar tracking and mounting systems", goods "for use in the construction of a commercial solar facility" and/or "torque tube used in solar mounting system" (or one or more of those products, to the extent that there is a material distinction between them)' (referred to in the Application as "**solar mounting systems**").⁷⁷
113. The commission submits that there was no error in the Commissioner's approach. The Commissioner correctly identified and applied the statutory comparator, as 'the goods the subject of the original notice' (HSS), properly applied the statutory factors in s 48(3) of the Regulation to the evidence before him, and was entitled to assess the circumvention goods

⁷⁴ SEF 685, page 17.

⁷⁵ REP 685, footnote 26.

⁷⁶ Gransolar Application, paragraphs 20 and 23.

⁷⁷ Gransolar Application, paragraph 21.

against a version of the good subject to the notice possessing the relevant characteristics encompassed by the goods description in the notice.

114. The question s 48(3) asks is whether the circumvention good is 'slightly modified'. That question is only intelligible when the circumvention good is compared to the version of the subject good from which it was derived; that is, the product as it existed before the modification occurred.
115. For the reasons set out below, the correct and preferable decision is that the Commissioner's analysis under ss 48(2) and (3) of the International Obligations Regulation should be affirmed.

Section 48 of the International Obligations Regulation

116. Section 269ZDBB of the Customs Act sets out when circumvention activity, in relation to a notice published under sections 269TG(2) or 269TJ(2) occurs. The section is then divided into separate categories of circumvention activity:
- Subsection (2) relating to 'Assembly of parts in Australia';
 - Subsection (3) relating to 'Assembly of parts in third country';
 - Subsection (4) relating to 'Export of goods through one or more third countries';
 - Subsection (5) relating to 'Arrangements between exporters'; and
 - Subsection 5(A) relating to 'Avoidance of intended effect of duty'.
117. Section 269ZDBB(6) of the Customs Act then provides that, '**Circumvention activity**, in relation to the notice, occurs in the circumstances prescribed by the regulations for the purposes of this subsection' (emphasis added). This, in effect, creates additional categories of circumvention activity as specified in the relevant regulations. In this case, the relevant circumstances are then prescribed in regulation 48 of the Regulation.
118. Section 48 is found in Division 3 of Part 8 relating to 'Anti-dumping duties' and is titled 'Circumvention activities'.
119. Regulation 48(2) establishes the circumstance of circumvention by slight modification. It provides that the circumstance exists where all of the following apply:
- (a) goods (the **circumvention goods**) are exported to Australia from a foreign country in respect of which the notice applies;*
 - (b) before that export, the circumvention goods are slightly modified;*
 - (c) the use or purpose of the circumvention goods is the same before, and after, they are so slightly modified;*
 - (d) had the circumvention goods not been so slightly modified, they would have been the subject of the notice;*
 - (e) section 8 or 10 of the Customs Tariff (Anti-Dumping) Act 1975, as the case requires, does not apply to the export of the circumvention goods to Australia.*
120. Regulation 48(3) then provides that '[f]or the purpose of determining whether a circumvention good is slightly modified, the Commissioner must compare the circumvention

good and the good the subject of the notice, having regard to any factor that the Commissioner considers relevant, including any of the following factors:

- (a) *each good's general physical characteristics;*
- (b) *each good's end use;*
- (c) *the interchangeability of each good;*
- (d) *differences in the processes used to produce each good;*
- (e) *differences in the cost to produce each good;*
- (f) *the cost of modification;*
- (g) *customer preferences and expectations relating to each good;*
- (h) *the way in which each good is marketed;*
- (i) *channels of trade and distribution for each good;*
- (j) *patterns of trade for each good;*
- (k) *changes in the pricing of each good;*
- (l) *changes in the export volumes for each good;*
- (m) *tariff classifications and statistical codes for each good'.*

121. Three features of regulation 48(3) are to be highlighted:

- a. First, the list of factors is non-exhaustive.
- b. Second, and related to the first, the Commissioner enjoys a broad evaluative discretion.
- c. Third, as the Commissioner correctly observed in the Final Report, '[w]hile the commission based its assessment on consideration of all factors listed in section 48(3), the Commissioner does not have to be satisfied that all those factors indicate that the circumvention goods are slightly modified'.⁷⁸ That is, the factors need not all point in the same direction. The Commissioner is entitled to weight them and reach an overall evaluative conclusion – as he did.

The Commissioner Correctly Identified the Comparator

- 122. The Final Report demonstrates that the Commissioner expressly identified the correct statutory comparator.
- 123. The goods the subject of the notice were described in the Final Report at 2.2.2, and the Commissioner correctly identified that there are two goods described in the subject of the relevant notice.⁷⁹
- 124. First, the goods described in the original notices published on 12 June 2012 after considering *International Trade Remedies Report No 177* (REP 177) (**original notices**), which were described in the following way:

⁷⁸ REP 685, p. 21.

⁷⁹ REP 685, p. 7.

Certain hollow structural sections classified to tariff subheadings 7306.30.00 (statistical codes 31, 32, 33, 34, 35, 36 and 37), 7306.61.00 (statistical codes 21, 22 and 25) and 7306.69.00 (statistical code 10) in Schedule 3 of the Customs Tariff Act 1995.

125. Second, following anti-circumvention inquiry 291 in 2016, the original notices were altered to include additional goods to be the subject of the notices as follows:

Section 269TG(2) notice

Certain hollow structural sections classified to tariff subheadings 7306.50.00 (statistical code 45) and 7306.61.00 (statistical code 90) exported from:

- *China by Dalian Steelforce Hi-Tech Co.*
- *China by Tianjin Friend Steel Pipe Co., Ltd*
- *China by Tianjin Ruitong Iron and Steel Co., Ltd*
- *China by Roswell S A R L Limited*
- *Malaysia by Alpine Pipe Manufacturing SDN BHD.*

Section 269TJ(2) notice

Certain hollow structural sections classified to tariff subheadings 7306.50.00 (statistical code 45) and 7306.61.00 (statistical code 90) exported from:

- *China by Dalian Steelforce Hi-Tech Co., Ltd*
- *China by Tianjin Friend Steel Pipe Co., Ltd*
- *China by Tianjin Ruitong Iron and Steel Co., Ltd*
- *China by Roswell S A R L Limited.*⁸⁰

126. These goods are collectively referred to in the Final Report as ‘hollow structural sections’ (**HSS**), or ‘the goods’, or combinations, or permutations of these terms.
127. The Commissioner also correctly identified the circumvention goods. The Final Report defined the alleged circumvention goods, as ‘hollow structural sections that have been modified in a minor way prior to export by the addition of holes, either at the ends of the sections or along their length, but which are otherwise the same as the goods subject to the original notices’.⁸¹ In short, the circumvention goods are the original goods with drill holes (**HSS with holes**).
128. Critically, the Commissioner found that the circumvention goods are not a distinct product. As the Commissioner stated in the Final Report: ‘the underlying steel section remains the goods subject to measures (HSS). Drilling does not create a new or different product; it simply prepares the same HSS for its intended application within a solar mounting system’.⁸² The designation ‘torque tube’ is merely the market name applied to HSS once holes have been drilled; it does not denote a separate category of goods.
129. In conducting the regulation 48(3) comparison, the Commissioner stated that ‘[i]n evaluating whether the circumvention goods are slightly modified before export, the commission compared the circumvention goods and the goods the subject of the original notice, having regard to the factors listed in regulation 48(3) of the Regulation’.⁸³ The Commissioner thus

⁸⁰ ADN 2016/24.

⁸¹ REP 685, p. 11.

⁸² REP 685, p. 29.

⁸³ REP 685, p. 21.

correctly identified the comparator as 'the goods the subject of the original notice'; that is, HSS as defined in the notice.

130. The s 48(3) comparison, properly understood, was therefore between HSS (the good the subject to the notice) and HSS with holes (the circumvention good). The Commissioner directed the comparison at the product level, not at any particular end-use application.
131. The solar context explains the circumstances in which the circumvention activity was observed; that is, it identifies the market in which the modified goods were traded and the reason why the holes were drilled into the HSS. But it does not define what the goods being compared are. HSS with holes remains HSS with holes regardless of the end-use application for which the holes were drilled.
132. The findings in the Final Report directed to the physical and manufacturing characteristics of HSS confirm this:
- a. As to physical characteristics: the Commissioner found that 'the general physical characteristics of the goods and the alleged circumvention goods remain the same, apart from the addition of drilled holes in the circumvention goods'.⁸⁴
 - b. As to production process: the Commissioner found that 'both goods undergo the same manufacturing process until the final modification step. The only additional processing step for the circumvention goods is the drilling of holes before export'.⁸⁵
 - c. As to cost of modification: the Commissioner found Orrcon's estimate of the cost of modification 'to be reasonable and likely overstated', which was that 'the cost of modification on a per tonne basis to be less than 5% of the total manufacturing cost of HSS torque tube'.⁸⁶
 - d. The Commissioner also relevantly found that, 'the circumvention goods are manufactured as standard HSS to AS/NZS 1163, which prescribes fixed external diameters, wall thicknesses and section parameters corresponding to the size ranges set out in the tariff classification identified in the original notices. The drilling, punching or cutting of holes occurs after tube formation and does not alter those dimensional characteristics... Absent that slight modification, the goods would retain the same physical characteristics and dimensions as subject HSS and would fall within the scope of the original notices'.⁸⁷
133. Further, the Commissioner's analysis of tariff classifications at 4.2.2.13 and 4.2.2.14 confirms that the statutory comparison was between HSS as described in the notices and HSS with holes.⁸⁸ In considering s 48(3)(m), the Commissioner found that the circumvention goods were classified to tariff subheading 7308.90.00 because of the presence of holes, and that absent that modification the goods would fall within the tariff classifications identified in the original notices. The Commissioner likewise found that, absent the holes, the goods would retain the same physical characteristics and dimensions as subject HSS and would fall within the scope of the original notices. Those findings necessarily proceed on the basis that the relevant comparator was the goods as defined in the notices, namely HSS, rather

⁸⁴ REP 685, p. 21-22.

⁸⁵ REP 685, p. 22-23.

⁸⁶ REP 685, p. 23

⁸⁷ REP 685, p. 29.

⁸⁸ REP 685, p. 26-29.

than any narrower sub-category of HSS defined by reference to a particular end use such as solar torque tubes.

134. The Commissioner's finding under s 48(2)(d) reinforces that the comparison was undertaken by reference to the goods described in the notices themselves. The Commissioner found had the circumvention goods not been modified by the addition of holes, they would have retained 'the same physical characteristics and dimensions as subject HSS and would fall within the scope of the original notices'.⁸⁹
135. Lastly, the references in the Final Report to 'torque tube' reflect the Commissioner's methodology for identifying potentially relevant imports in the ABF import database, rather than any narrowing of the statutory comparison. As the Commissioner explained, the import data analysed in the inquiry reflected only goods expressly described as 'torque tube', which the Commission considered to be 'the most readily identifiable form of the alleged circumvention goods'.⁹⁰
136. The Commissioner expressly recognised that this approach captured only 'a narrow subset of potentially modified HSS' and may not include 'other HSS with holes imported under different descriptions'.⁹¹ The Final Report therefore demonstrates that the Commissioner understood the alleged circumvention goods to extend beyond goods described as torque tube and treated torque tube merely as a readily identifiable example of HSS with holes for evidentiary purposes. Far from narrowing the comparator, the Commissioner expressly acknowledged that the identified torque tube imports represented only part of the broader category of modified HSS under investigation.
137. Accordingly, the text of the Final Report demonstrates that the Commissioner consistently applied the statutory comparator throughout the inquiry and the allegation that the Commissioner impermissibly adopted a narrow comparator is not borne out.

The Comparator Does Not Require Comparison Against the Full Range of Goods

138. Further, it is submitted that the proper construction of s 48(3) does not require the Commissioner to compare the circumvention good against the full range of the subject good simultaneously. That is, against every possible combination of characteristics encompassed by the goods description in the notice. It is sufficient that the circumvention good is a slight modification of a version of the subject good with any of those alternate characteristics.
139. The contention in paragraph 23 of the Application, that the Commissioner was required to compare the circumvention goods 'with the panoply of goods falling within the scope of the Original Notices' should be rejected. The question s 48(3) asks is whether the circumvention good is 'slightly modified'. That question is only intelligible when the circumvention good is compared to the version of the subject good from which it was derived; that is, the product as it existed before the modification occurred.
140. To require the Commissioner to compare the circumvention goods against the entire range of HSS encompassed by the notice (circular and non-circular, across all sizes, finishes and material compositions) would be to ask a question the statute does not pose, and would produce the perverse result that the broader a goods description, the harder it would be to establish circumvention. That is because the circumvention goods would inevitably differ from some versions of the subject good in ways entirely unrelated to the modification. That

⁸⁹ REP 685, p. 29.

⁹⁰ REP 685, p. 20.

⁹¹ REP 685, p. 20.

outcome would defeat the legislative purpose of Division 5A of Part XVB of the Customs Act, which exists to prevent exporters from avoiding duties through minor modifications to goods.

141. Here, the original notices contain multiple goods descriptions under different tariff subheadings:
- a. The original 2012 description – covering HSS under tariff heading 7306; and
 - b. The additional description added following inquiry 291 in 2016 – covering HSS under tariff subheadings 7306.50.00 and 7306.61.00 from specified exporters.
142. The Commissioner was not required to undertake a comparison between the circumvention goods and every product variant encompassed by the original notice(s). Section 48(3) required a comparison between the circumvention goods and ‘the good the subject of the notice’. In the circumstances of this inquiry, the Commissioner was entitled to undertake that comparison by reference to the subject HSS corresponding to the circumvention goods under examination, namely HSS that shared the same physical characteristics, dimensions and manufacturing process but for the addition of holes. The statutory task did not require the Commissioner to compare the circumvention goods against every conceivable form of HSS captured by the notices before determining whether the modification was slight.
143. As the Final Report records: ‘the circumvention goods are manufactured as standard HSS to AS/NZS 1163, which prescribes fixed external diameters, wall thicknesses and section parameters corresponding to the size ranges set out in the tariff classification identified in the original notices’.⁹² Further, the Commissioner found that the drilling, punching or cutting of holes occurs only after tube formation and does not alter those dimensional characteristics.
144. Those findings also explain why the Commissioner was not required to compare the circumvention goods against every form of HSS captured by the original notices. Having found that the circumvention goods were manufactured as standard HSS corresponding to the dimensional ranges covered by the notices, and differed only by the subsequent addition of holes, the Commissioner was entitled to undertake the statutory comparison by reference to the corresponding subject HSS from which the circumvention goods were derived.

Section 9: Commissioner’s submissions in respect of ground 3 - Gransolar

145. Gransolar submits that the scope of the notices following the Minister’s alteration is too broad as it captures electric resistance welded pipe and tube made of steel classified to subheading 7308.90.00 (statistical code 65) of *any* shape including octagonal shaped goods – the profile of the goods imported by Gransolar.
146. Gransolar submits that the Commissioner’s circumvention inquiry made no circumvention finding with respect to octagonal shaped goods and therefore, the inclusion of such goods in the alteration is unreasonable.
147. Gransolar submits that if the original notices are to be altered then the correct and preferable decision for the purpose of Ground 3 is to alter the notices as follows:

Certain electric resistance welded pipe and tube made of carbon or other alloy steel classified to tariff subheading 7308.90.00 (statistical code 65), comprising circular ~~and non-circular~~, oval, square and rectangular hollow structural sections (HSS), including circular or oval hollow sections (CHS) with other than plain ends, such as threaded, swaged and

⁹² REP 685, p. 29.

shouldered, and any sections with holes (including those created by drilling, punching, piercing, cutting or otherwise) at the end of the section or along its length (or both).⁹³

148. Gransolar submits that it set out the commercial and engineering reasons for the profile of its imported HSS and the distinctiveness of its HSS in submissions made to the inquiry.
149. The Commission notes that Gransolar did not provide a response to the importer questionnaire or lodge a submission concerning the inquiry by the 13 October 2025 – i.e. within the legislative period for lodging submissions under section 269ZDBE(6)(e).
150. The Commission received a submission from Gransolar in December 2025. SEF 685 detailed the reason why the Commissioner did not have regard to the information in the submission in preparing SEF 685:

‘The commission also received a submission on 6 December 2025 from an interested party who had not previously been contacted. As the party did not provide a public (non-confidential) version, the submission did not meet the requirements for placement on the EPR. On 9 December 2025, the commission wrote to the party explaining the requirement to provide both a confidential and a non-confidential version of any submission and included information and links to the ADC website outlining these requirements.

On 19 December 2025, the party provided revised confidential and non-confidential submissions. However, the public version still did not meet the necessary requirements, as it was extensively redacted, did not identify the submitting company, and did not provide reasons for the confidentiality claims. The commission wrote to the party on 21 January 2026 seeking a revised public version for inclusion in the public record. The commission indicated that it disagreed with the claim for confidentiality over certain redacted information and that the public version did not allow a reasonable understanding of the substance of the information.

The commission sent a follow-up email on 5 February 2026 asking when the party intended to provide a revised public version of the submission. The party replied the same day, indicating it expected to provide updated submissions within the week.

On 18 February 2026, the commission followed up again, requesting that the party provide a revised public version and a reasoned confidentiality claim by close of business on 19 February 2026, and advising that if this was not received, the Commissioner would not have regard to the submission in preparing the SEF.

No further correspondence has been received from the interested party since that date. Under section 269ZJ(6), the Commissioner has disregarded the information in the submission in preparing this SEF as the commission cannot confirm that the information is correct.⁹⁴

151. Further, Gransolar did not provide a submission in response to the SEF 685 by 13 April 2026 – i.e. within the legislative period for lodging a submission under section 269ZDBG(3). In deciding on the recommendations to be made to the Minister in the report, the Commissioner did not have regard to the submission received from Gransolar on 17 April 2026. Section 7 of these submissions set out the Commissioner’s reasons for not exercising his discretion to have regard to the 17 April 2026 submission.
152. Given that Gransolar or the exporters who supply it did not participate in the inquiry by providing a response to the importer or exporter questionnaire, the Commission was unable to examine the profile of the goods imported by Gransolar.

⁹³ Gransolar Application, page 14.

⁹⁴ SEF 685, page 17-18.

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153. The commission notes that the goods the subject of the original notices prior to the alterations to the notice on 5 May 2026 included all HSS classified to the relevant tariff heading - it was not limited to circular, oval, square and rectangular HSS. The fact that the commission did not compare and make findings in relation to the circumvention goods with a hexagonal profile as imported by Gransolar, does not prevent the Commissioner from recommending an alteration to the notices which extends to circumvention goods with a hexagonal profile. The commission submits it was reasonable to alter the notice to include circumvention goods of all profiles, including those with non-circular profiles.

Part C: Further background information

1. On 6 August 2025 Orrcon Manufacturing Pty Ltd (Orrcon) made an application to the Commissioner requesting an anti-circumvention inquiry in relation to the dumping and countervailing duty notice applying to hollow structural sections exported to Australia from China, Korea, Malaysia and Taiwan. Orrcon's application alleged that exporters had engaged in circumvention activities through the slight modification of the goods exported to Australia from China. The Commissioner initiated an anti-circumvention inquiry on 4 September 2025.
2. The anti-dumping measures, in the form of a dumping duty notice and a countervailing duty notice, were initially imposed on 3 July 2012 by the then Minister for Home Affairs following consideration of International Trade Remedies Branch Report No. 177 (REP 177).⁹⁵ The measures were the result of an original investigation that followed an application made under section 269TB by OneSteel Australian Tube Mills Pty Ltd, who represented the Australian industry producing like goods to the goods subject to the anti-dumping measures. The original notices were altered by a notice published under section 269ZDB(1) on 18 March 2016, following anti-circumvention inquiry 291.
3. The Commissioner conducted an anti-circumvention inquiry in accordance with legislative requirements and on 7 May 2026 provided a report and recommendation to the Minister in Anti-Dumping Commission Report No 685 (REP 685).
4. The Minister considered REP 685 and decided to accept the recommendations and reasons for the recommendations, including all material findings of facts or law set out in REP 685. On 5 June 2026 the Minister published a notice under section 269ZDBH(1) declaring that the original notices under section 269TG(2) and section 269TJ(2) of the Act applying to the goods exported to Australia from China, Korea, Malaysia and Taiwan be altered to apply to the following goods (with alterations shown in bold):

Notice under section 269TG(2)

Certain hollow structural sections (the goods) classified to tariff subheadings 7306.30.00 (statistical codes 31, 32, 33, 34, 35, 36 and 37), 7306.61.00 (statistical codes 21, 22 and 25) and 7306.69.00 (statistical code 10) in Schedule 3 of the Customs Tariff Act 1995.

and

Certain hollow structural sections (the goods) classified to tariff subheadings 7306.50.00 (statistical code 45) and 7306.61.00 (statistical code 90) exported from:

- *China by Dalian Steelforce Hi-Tech Co.*
- *China by Tianjin Friend Steel Pipe Co., Ltd*
- *China by Tianjin Ruitong Iron and Steel Co., Ltd*
- *China by Roswell S A R L Limited*
- *Malaysia by Alpine Pipe Manufacturing SDN BHD.*

and

⁹⁵ Australian Customs Dumping Notice No. 2012/31 refers to the publication of a dumping and countervailing duty notice in the *Gazette* (No. S106-S109) and *The Australian* on 3 July 2012. REP 177 is available on the commission's website.

Certain electric resistance welded pipe and tube made of carbon or other alloy steel classified to tariff subheading 7308.90.00 (statistical code 65), comprising circular and non-circular hollow structural sections (HSS), including circular or oval hollow sections (CHS) with other than plain ends, such as threaded, swaged and shouldered, and any sections with holes (including those created by drilling, punching, piercing, cutting or otherwise) at the end of the section or along its length (or both).

Notice under section 269TJ(2)

Certain hollow structural sections (the goods) classified to tariff subheadings 7306.30.00 (statistical codes 31, 32, 33, 34, 35, 36 and 37), 7306.61.00 (statistical codes 21, 22 and 25) and 7306.69.00 (statistical code 10) in Schedule 3 of the Customs Tariff Act 1995.

and

Certain hollow structural sections (the goods) classified to tariff subheadings 7306.50.00 (statistical code 45) and 7306.61.00 (statistical code 90) exported from:

- *China by Dalian Steelforce Hi-Tech Co.;*
- *China by Tianjin Friend Steel Pipe Co., Ltd;*
- *China by Tianjin Ruitong Iron and Steel Co., Ltd;*
- *China by Roswell S A R L Limited.*

and

Certain electric resistance welded pipe and tube made of carbon or other alloy steel classified to tariff subheading 7308.90.00 (statistical code 65), comprising circular and non-circular hollow structural sections (HSS), including circular or oval hollow sections (CHS) with other than plain ends, such as threaded, swaged and shouldered, and any sections with holes (including those created by drilling, punching, piercing, cutting or otherwise) at the end of the section or along its length (or both).⁹⁶

5. The Minister also declared under sections 269ZDBH(1) and 269ZDBH(8) that the alterations specified in the declaration are taken to have been made to the original notices with effect on and after 4 September 2025.
6. The Review Panel received applications from Nextpower and Gransolar seeking a review of the Minister's decision. The Review Panel initiated a review of the Minister's decision on 7 August 2026.

⁹⁶ ADN 2026/065 – Findings of an Anti-Circumvention Inquiry No 685.