



**ANTI-DUMPING COMMISSION
REPORT TO THE ANTI-DUMPING REVIEW PANEL**

REINVESTIGATION OF CERTAIN FINDINGS

FINAL REPORT 364

**ZINC-COATED (GALVANISED) STEEL EXPORTED TO
AUSTRALIA FROM THE REPUBLIC OF KOREA, TAIWAN AND
THE PEOPLE'S REPUBLIC OF CHINA**

August 2016

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ABBREVIATIONS

the Act	<i>Customs Act 1901</i>
ADRP	Anti-Dumping Review Panel
CITIC	CITIC Australia Steel Products Pty Ltd
the Commission	the Anti-Dumping Commission
the Commissioner	the Commissioner of the Anti-Dumping Commission
the excluded goods	painted galvanised steel, pre-painted galvanised steel, electro-galvanised plate steel and corrugated galvanised steel.
the circumvention goods	alloyed galvanised steel, being “flat rolled products of alloyed steel of a width less than 600mm and equal to or greater than 600mm, plated or coated with zinc.”
the goods	the goods subject to measures, being “flat rolled products of iron and non-alloy steel of a width less than 600mm and equal to or greater than 600mm, plated or coated with zinc.”
MPa	megapascals
the Parliamentary Secretary	the Assistant Minister for Industry, Innovation and Science and Parliamentary Secretary to the Minister for Industry, Innovation and Science
the then Parliamentary Secretary	the then Assistant Minister for Science and Parliamentary Secretary to the Minister for Industry, Innovation and Science
the Regulation	<i>Customs (International Obligations) Regulation 2015</i>
REP 290 / 298	<i>Final Report No. 290, 298</i>
SEF 290 / 298	<i>Statement of Essential Facts No. 290, 298</i>
the TCO period	the period from 6 February 2013 to 5 May 2015
Yieh Phui	Yieh Phui Enterprise Co., Ltd

1 INTRODUCTION AND FINDINGS

1.1 Introduction

This report provides the results of the reinvestigation by the Commissioner of the Anti-Dumping Commission (the Commissioner) of certain findings in *Final Report No. 290, 298* (REP 290 / 298), relating to an inquiry into the circumvention of the anti-dumping measures applying to zinc coated (galvanised) steel (galvanised steel) exported to Australia from the Republic of Korea (Korea), Taiwan and the People's Republic of China (China).

1.2 Summary of findings

As requested by the Anti-Dumping Review Panel (ADRP) and at the direction of the Commissioner, the Anti-Dumping Commission (the Commission) has reinvestigated the findings recorded at section 5.3.2.4 of REP 290 / 298, concerning galvanised steel exported from Taiwan by Yieh Phui Enterprise Co., Ltd (Yieh Phui). In particular, the Commission has reinvestigated the finding that, had the goods exported by Yieh Phui not been so slightly modified, they would have been subject to the original anti-dumping measures (as per subsection 48(2)(d) of the *Customs (International Obligations) Regulation 2015* (the Regulation)).

The Commission has reviewed the information it obtained during the course of the original anti-circumvention inquiry, submissions made by interested parties and other evidence that was before the Commissioner when he made his recommendations to the then Assistant Minister for Science and Parliamentary Secretary to the Minister for Industry, Innovation and Science (the then Parliamentary Secretary). The Commission has also obtained additional information from the Department of Immigration and Border Protection (DIBP) concerning the use of Tariff Concession Orders (TCOs) which are relevant to galvanised steel more broadly.

The Commission's analysis and the available evidence demonstrates that the goods exported by Yieh Phui would not have been eligible to claim a tariff concession or exemption from the anti-dumping duties, or that they were otherwise excluded from the measures. The test required by subsection 48(2)(d) of the Regulation – that if the circumvention goods exported by Yieh Phui had not been so slightly modified, those goods would have been the subject of the original dumping duty notice – is therefore satisfied, and the Commissioner affirms the findings made in REP 290 / 298.

2 BACKGROUND

2.1 Original investigation

On 5 August 2013, following consideration of *Anti-Dumping Commission Report No. 190*, the then Attorney-General published dumping duty notices under subsections 269TG(1) and 269TG(2) of the *Customs Act 1901* (the Act)¹, imposing anti-dumping measures on non-alloyed galvanised steel² (referred to as “the goods” in this report) exported to Australia from China, Korea and Taiwan. The dumping duty notices cover all exporters of galvanised steel from China, Korea and Taiwan except for:

- Union Steel Co., Ltd from Korea;
- Sheng Yu Co., Ltd from Taiwan; and
- Ta Fong Steel Co., Ltd from Taiwan.

2.2 Anti-circumvention inquiry

The Australian industry, represented by BlueScope Steel Limited (BlueScope), alleged that the anti-dumping measures imposed on the goods on 5 August 2013 were being circumvented by exporters from China, Korea and Taiwan. BlueScope alleged that a circumvention activity had occurred through the slight modification of the galvanised steel exported to Australia, namely, by the addition of alloying elements. This report refers to alloyed galvanised steel as “the circumvention goods”.³

Separate inquiries were initiated into galvanised steel exported from Korea and Taiwan (Inquiry 290) and from China (Inquiry 298) due to the timing of the applications made by BlueScope. These inquiries were subsequently combined as they dealt with similar issues.

On 17 March 2016, following consideration of REP 290 / 298, the then Parliamentary Secretary declared that the original dumping duty notice under subsection 269TG(2) be altered to amend the goods description by adding the bold text:

flat rolled products of iron and non-alloy steel of a width less than 600mm and equal to or greater than 600mm, plated or coated with zinc; and

flat rolled products of alloyed steel of a width less than 600mm and equal to or greater than 600mm, plated or coated with zinc exported from:

- ***China by Angang Steel Co., Ltd or Benxi Iron and Steel (Group) International Economic & Trading Co.; or***
- ***Taiwan by Yieh Phui Enterprise Co., Ltd.***⁴

¹ Unless otherwise indicated, all legislative references in this report are to the *Customs Act 1901*.

² The relevant goods description was: *flat rolled products of iron and non-alloy steel of a width less than 600mm and equal to or greater than 600mm, plated or coated with zinc*. Painted galvanised steel, pre-painted galvanised steel, electro-galvanised plate steel and corrugated galvanised steel are specifically excluded from the goods description.

³ The relevant goods description was: *flat rolled iron or steel products containing alloys of a width less than 600mm and, equal to or greater than 600mm, plated or coated with zinc*.

⁴ Only these alterations to the subsection 269TG(2) notice are relevant to this reinvestigation; other alterations to the notice declared by the then Parliamentary Secretary have not been included in this report.

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For the circumvention goods exported from Taiwan, the alterations to the subsection 269TG(2) notice were declared to have effect from 5 May 2015.

2.3 Review by the ADRP

Division 9 of Part XVB of the Act sets out procedures for review by the ADRP of certain decisions made by the Assistant Minister for Industry, Innovation and Science and Parliamentary Secretary to the Minister for Industry, Innovation and Science (the Parliamentary Secretary)⁵ or the Commissioner.

Interested parties can apply to the ADRP to review certain decisions (reviewable decisions)⁶ in relation to anti-dumping matters.⁷ If an application for review of a decision of the Parliamentary Secretary is not rejected, the ADRP must make a report to the Parliamentary Secretary on the application recommending that the Parliamentary Secretary either affirm the reviewable decision or revoke the reviewable decision and substitute a specified new decision.⁸ The ADRP may, by written notice, require the Commissioner to reinvestigate specific findings that formed the basis of the reviewable decision, and report the result of his reinvestigation to the ADRP within a specified period.⁹

By notice published on 25 May 2016, the ADRP announced that it had received an application from CITIC seeking a review of the then Parliamentary Secretary's decision on a range of grounds, and advised that it would conduct such a review.¹⁰

By letter dated 22 July 2016, under subsection 269ZZL(1), the ADRP required the Commissioner to reinvestigate whether or not, had the circumvention goods exported by Yieh Phui not been so slightly modified, those goods would have been the subject of the dumping duty notice published under section 269TG of the Act on 5 August 2013.

The ADRP explained its reasons for the request as follows:

1. In order that circumvention activity be found to have occurred as prescribed by the Regulation, regulation 48(2)(d) of the Regulation requires that had the circumvention goods not been slightly modified, they would have been the subject of a notice under s 269TG(2) or s 269TJ(2) of the Act.

⁵ The Minister for Industry, Innovation and Science has delegated responsibility with respect to anti-dumping matters to the Parliamentary Secretary, and accordingly, the Parliamentary Secretary is the relevant decision maker. On 19 July 2016, the Prime Minister appointed the Parliamentary Secretary to the Minister for Industry, Innovation and Science as the Assistant Minister for Industry, Innovation and Science. Accordingly, this report uses "Parliamentary Secretary" to refer to the relevant decision maker at the time of the relevant decision.

⁶ As defined in subsection 269ZZA(1).

⁷ Section 269ZZC.

⁸ Subsection 269ZZK(1).

⁹ Subsection 269ZZL(1).

¹⁰ The Commissioner subsequently made a submission to the ADRP on 24 June 2016. Non-confidential versions of all documents associated with the ADRP's review of the decision are published on the ADRP's website at www.adreviewpanel.gov.au.

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2. In [REP 290 / 298] there is a finding that, excluding goods which met the requirements of certain Tariff Concession Orders (TCOs) or were within excluded categories of galvanised steel, the galvanised steel produced by Yieh Phui would have been subject to the original dumping duty notice.
3. There is then a reference in [REP 290 / 298] to certain evidence and then a statement that the Anti-Dumping Commission considered it did not have definitive evidence to establish whether all of Yieh Phui's exports fitted into any of the excluded categories of galvanised steel or the TCOs.
4. The conclusion in [REP 290 / 298] is that it was likely that the vast majority, if not all, of the alloyed galvanised steel exported by Yieh Phui would have been subject to the original dumping duty notice.
5. It is not clear from [REP 290 / 298] whether or not the Anti-Dumping Commission found as a fact that had the alloyed galvanised steel exported by Yieh Phui not been modified, it would have been the subject of the original dumping duty notice.

The Commission's reinvestigation report is due to be provided to the ADRP by 22 August 2016.

2.4 Relevant information

In conducting a review and making a recommendation to the Parliamentary Secretary, subsection 269ZZK(4) provides that the ADRP must, subject to subsections 269ZZK(4A) and 269ZZK(5), only have regard to relevant information and any conclusions based on the relevant information that are contained in the application for the review, or in any submissions received under section 269ZZJ within the period of 30 days referred to in that section.

Under paragraph 269ZZK(6)(a), relevant information is the information to which the Commissioner had regard to, or was required to have regard to, under subsection 269ZDBG(2)(a) when making the findings in REP 290 / 298. This comprises the application, submissions concerning the inquiry to which the Commissioner had regard to for the purpose of the *Statement of Essential Facts No. 290, 298* (SEF 290 / 298), SEF 290/ 298, submissions in response to SEF 290 / 298, REP 290 / 298 and any other matters considered relevant by the Commissioner in the course of the inquiry.

If the ADRP gives the Commissioner a notice under subsection 269ZZL(1), then, in making a recommendation to the Parliamentary Secretary, the ADRP must also have regard to the reinvestigation report the Commissioner gives the ADRP under subsection 269ZZL(2).¹¹

2.5 Circumvention activity – slight modification of goods

Subsection 269ZDBB(6) of the Act provides that a circumvention activity occurs in the circumstances prescribed by the regulations for the purposes of that subsection. Under subsection 48(2) of the Regulation, a circumvention activity in the form of the slight modification of goods exported to Australia occurs where all of the following apply:

¹¹ Subsection 269ZZK(4A).

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- a) goods (the ***circumvention goods***) are exported to Australia from a foreign country in respect of which the dumping and / or countervailing duty 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.

This report particularly focuses on subsection 48(2)(d) of the Regulation.

3 RELEVANT FINDINGS OF REINVESTIGATION

3.1 Approach to reinvestigation

As was noted at 5.3.2.4 of REP 290 / 298,

Excluding cases where goods produced by Yieh Phui met the requirements of the abovementioned TCOs, or where production was of painted galvanised steel, pre-painted galvanised steel, electro-galvanised plate steel or corrugated galvanised steel, the Commission is satisfied that the galvanised steel produced by Yieh Phui would have been subject to the original dumping duty notice.¹²

However, the concluding statements of that same section appeared to cast doubt on the degree of satisfaction held by the Commission:

The Commission considers that it does not have definitive evidence to establish whether all of Yieh Phui's exports of alloyed galvanised steel during the inquiry period fit into any of the excluded categories of steel or the exempted TCOs. However, the Commission considers it is likely that the vast majority, if not all, of this alloyed galvanised steel did not qualify for such an exemption, and hence would have been subject to the original dumping duty notice had they not been slightly modified.¹³

It has therefore been understood that the ADRP's request requires the Commissioner to confirm three matters:

- whether the goods would have been eligible for a tariff concession order exemption under subsection 8(7) of the *Customs Tariff (Anti-Dumping) Act 1975* at the time of import;
- whether the circumvention goods were otherwise an excluded good (being painted galvanised steel, pre-painted galvanised steel, electro-galvanised plate steel or corrugated galvanised steel) as set out in the relevant dumping duty notice under subsection 269TG(2); and
- therefore, if the circumvention goods were not subject to an exemption from the payment of dumping duty or would not be an excluded good, would the circumvention goods have otherwise been the subject of the original dumping duty notice.

3.2 Tariff Concession Orders and Exemptions

The Commission notes that under subsection 8(7)(b) of the *Customs Tariff (Anti-Dumping) Act 1975* the existence of a TCO is one of the grounds for which the Minister may grant an exemption from dumping duty.

¹² Page 41 refers. The "abovementioned TCOs" are reproduced in Table 1, below.

¹³ *ibid.*

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On 6 February 2013, following the making of a Preliminary Affirmative Determination, securities were taken on galvanised steel exported from China, Korea and Taiwan that was entered for home consumption on or after that date. A number of interested parties subsequently sought exemptions from the dumping duties that may become payable on the goods, noting that a number of TCOs were already in place to enable galvanised steel to be imported free from Customs duties. When the anti-dumping measures were eventually imposed in August 2013 and the securities taken were converted, a number of exemptions were granted with effect from the date of the Preliminary Affirmative Determination.¹⁴ Since that time a further two exemptions have been applied for and subsequently granted in relation to the goods, both of which were also based on the existence of a TCO relevant to those goods.

Table 1, below, lists the TCOs that apply to certain importations of galvanised steel, whether they also relate to an exemption to the anti-dumping measures, and their date of effect. These TCOs apply only to non-alloyed goods.

TCO Number	Exemption?	Date of effect
TC 0939596	Yes	6 February 2013
TC 1242989	Yes	
TC 1248929	No	
TC 1248930	No	
TC 1317796	No	
TC 1349350	Yes	
TC 1349351	Yes	
TC 1349352	Yes	
TC 1349354	Yes	
TC 1309160	No	13 June 2013
TC 1316841	No	4 September 2013
TC 1316842	No	
TC 1318527	No	21 October 2013
TC 1328432	Yes	18 December 2013
TC 1342242	Yes	20 March 2014

Table 1: TCOs relevant to galvanised steel¹⁵

The Commission sought further information from the Department of Immigration and Border Protection (DIBP) concerning the identity of the applicant for each of these TCOs, and evidence of the consignments in respect of which a tariff concession or an exemption from dumping duty (based on any of these TCOs) was claimed. The DIBP provided the original data referred to in **Confidential Attachment 1** and **Confidential Attachment 2**.

¹⁴ Anti-Dumping Notice No. 2013/66 refers.

¹⁵ The first and third columns of this table were presented in Table 5 in REP 290 / 298 (section 3.1.2 refers).

This data has been compared to and analysed in conjunction with the DIBP import database, at **Confidential Attachment 3**.

The Commission has analysed the frequency with which exemptions and / or concessions based on the TCOs in Table 1 have been claimed. The Commission's analysis focuses on the period from 6 February 2013 to 5 May 2015 (the "TCO period" in this report), as this was the period from which the earliest exemptions and / or concessions were able to be claimed until the anti-circumvention inquiry with respect to Taiwan was initiated.¹⁶

Tariff concessions claimed due to the existence of a relevant TCO accounted for approximately 40 per cent of the total volume of the goods imported during the TCO period from the countries subject to measures.¹⁷ The same volume of goods for which tariff concessions were claimed accounted for approximately 30 per cent of the total volume of galvanised steel (both alloyed and non-alloyed) imported during the TCO period from the same countries.¹⁸ Almost 75 per cent of the volume of goods for which concessions were claimed were associated with an exemption from dumping duty.¹⁹ As a result, the Commission considers that tariff concessions and exemptions have been claimed in relation to a high proportion of imports, and that there is a relatively high level of demand in the Australian market for galvanised steel which have no substitutes produced by the Australian industry.

Of the goods for which concessions were claimed and exported from all countries (not just those subject to measures), the Commission has observed that at least half were destined for automotive manufacturing purposes. The Commission observes that the majority of these products were exported from countries not subject to measures (that is, countries other than China, Korea and Taiwan).²⁰ Noting again that, by definition, the Australian industry does not produce substitutable goods for these uses, and noting the respective volumes imported for non-automotive purposes by the users of the relevant tariff concessions, the Commission concludes that the use of tariff concessions more generally relate to specialised galvanised steels which are imported in small volumes for specific purposes.²¹

3.2.1 Application of exemptions and TCOs to goods imported by CITIC

3.2.1.1 Frequency of use

The Commission observes that CITIC (as the importer of both the goods and the circumvention goods) did not claim an exemption from dumping duties at any point during the TCO period. CITIC claimed a relevant tariff concession with regard to a very small proportion of its total imports (less than 1 per cent).²² These TCOs were not claimed in regard to imports from Taiwan, and therefore are not relevant to this reinvestigation.

¹⁶ **Confidential Attachment 2** (Table 3) refers.

¹⁷ **Confidential Attachment 3** (Table 1) refers.

¹⁸ **Confidential Attachment 3** (Table 2) refers.

¹⁹ **Confidential Attachment 2** (Table 16) refers.

²⁰ **Confidential Attachment 2** (Tables 12, 13, 14 and 16 refer).

²¹ **Confidential Attachment 2** (Table 14 refers).

²² **Confidential Attachment 2** (Table 7) and **Confidential Attachment 3** (Table 4) refer.

3.2.1.2 Physical parameters

The Commission has compared the descriptions of the characteristics that galvanised steel must possess in order to claim a tariff concession based on the relevant TCOs in force. These characteristics are variously based on thickness, width, yield strength, tensile strength, elongation point and coating mass.²³

The Commission has established that the range of widths to which a TCO might be applied lies between 617.76 mm (TC 1248929) and 1858.4 mm (TC 1316841), and that the range of thicknesses lies between 0.54 mm (TC 1316841) and 6 mm (TCs 1242989, 1317796 and 1328432). With regard to coating mass, the applicable range is greater than 30 grams per square metre (g/m²).²⁴ Accordingly, all galvanised steel which has physical characteristics outside of these ranges would be ineligible to claim the use of a relevant tariff concession and therefore any exemptions based on those TCOs.

The physical parameters of the TCOs can be compared to Yieh Phui's sales listing of its exports to Australia.²⁵ Whilst the sales listing does not include yield strength, tensile strength or elongation point information, it does provide sufficient detail to enable the Commission to identify goods which would have been ineligible to claim a tariff concession because they have characteristics which are outside the ranges noted above.²⁶ Using this approach, the Commission's analysis indicates that the majority of Yieh Phui's exports (in excess of 65 per cent, comprising both the goods and the circumvention goods) in the inquiry period (from 1 July 2011 to 31 March 2015) would not have satisfied the requirements of a TCO.²⁷

Further, the Commission has examined whether any of the circumvention goods (that is, the alloyed galvanised steel) could have otherwise been eligible to claim a TCO but for the addition of boron. This analysis further shows that at least 18 per cent of the circumvention goods would have been ineligible to claim a tariff concession.²⁸

²³ **Confidential Attachment 4** refers.

²⁴ With regard to yield strength, no range can be determined for many TCOs (for example, TC 1248929 establishes only a maximum yield strength of 210 megapascals (MPa)). The same applies to tensile strength, elongation point and some coating masses across a range of TCOs.

²⁵ **Confidential Attachment 4** and **Confidential Attachment 5** refer.

²⁶ All non-alloyed goods in **Confidential Attachment 5** have been marked "not relevant" – prior to the imposition of measures the relevant existing TCOs were available to be claimed; subsequent to the imposition of measures, non-alloyed goods were not "circumvention goods" in the terms set out in REP 290 / 298. The Commission also considers that, were the goods eligible to claim a tariff concession, such a concession would have been claimed (rather than the importer pay the applicable duty). As noted above, no tariff concessions were claimed for galvanised steel exported from Taiwan by Yieh Phui.

²⁷ **Confidential Attachment 5** (Table 1) refers. The Commission acknowledges that the time periods differ (for example, the first TCOs were not granted until 6 February 2013 and therefore prior imports could not claim a concession), but has not adjusted the data as to ensure that the differences in patterns of behaviour do not unduly impact the analysis.

²⁸ **Confidential Attachment 5** (Table 2) refers.

For the remaining 82 per cent of the circumvention goods exported, the Commission is unable to state definitively whether these goods satisfy any of the parameters required by the relevant TCOs. As was noted above, Yieh Phui's sales listing does not provide evidence of all of the characteristics of the galvanised steel sold, and therefore to reach a conclusive outcome using this methodology would require an analysis of the relevant mill test certificates for each export transaction. However, the Commission does not consider that such an analysis is necessary, for the reasons outlined below.

3.2.1.3 Product switching

The Commission subsequently examined the product codes for the goods to identify the largest volume model types (both alloyed and non-alloyed) exported to Australia by Yieh Phui.²⁹ The analysis focuses on the highest volume product group (representing over 75 per cent of Yieh Phui's exports of all galvanised steel) and the four highest volume model types (two non-alloyed and the two alloyed equivalents). The analysis therefore examines over 65 per cent of all of Yieh Phui's export sales to Australia, and therefore the Commission considers that this sample is representative of Yieh Phui's overall export sales.³⁰

The analysis drills down to examine both coating mass and thickness for these four model types (being key determinants of price), their sales volumes and the timing of those sales. The analysis demonstrates that the same or similar coating masses and thicknesses were offered to customers; there is a clear pattern of substitution of the non-alloyed galvanised steel by the alloyed galvanised steel, in that similar volumes were sold overall, but supply shifted from the goods to the circumvention goods.³¹ For both the two alloyed models and the two non-alloyed models, export sales occurred after the anti-dumping measures were imposed on 5 August 2013.³²

3.2.1.4 Conclusion

The Commissioner has found that no relevant tariff concessions or exemptions were claimed in respect of Yieh Phui's exports to Australia during the inquiry period. Both the goods and the circumvention goods were exported to Australia following the imposition of the anti-dumping measures, and these goods are essentially the same or similar products. Accordingly, the Commissioner considers it reasonable to conclude that, as no concessions were claimed for the goods at any stage, the circumvention goods, had they not been so slightly modified by the addition of boron, would also have been ineligible to claim either the use of a tariff concession or the use of an exemption from dumping duty.

²⁹ **Confidential Attachment 5** (Table 3) refers.

³⁰ **Confidential Attachment 5** (Table 4) refers.

³¹ *ibid.*

³² As discussed in REP 290 / 298, exports of the goods declined and exports of the circumvention goods commenced after the imposition of the anti-dumping measures; no alloyed galvanised steel was exported to Australia by Yieh Phui prior to 5 August 2013.

3.3 Assessment of excluded goods

The Commission notes that painted galvanised steel, pre-painted galvanised steel, electro-galvanised plate steel and corrugated galvanised steel (hereafter, “the excluded goods”) are all excluded from the description of the goods subject to measures.

In its exporter questionnaire response, Yieh Phui advised that:

The majority of both the non-alloy galvanized steel and alloyed galvanized steel that Yieh Phui exported to Australia during the inquiry period was used by the downstream processors in Australia to make purlin for building constructions. There is no difference in purposes or end uses between the non-alloy galvanized steel and alloyed galvanized steel that Yieh Phui exported to Australia during the inquiry period.³³

Further, Yieh Phui advised that it continued to export the same types of goods (hot-dip zinc coated steel sheet / slit, in coils) to the same specifications (JIS G 3302 SGHC grade regular spangle chromate dry; AS 1397 G450 Z350 chromate regular spangle; AS 1397 G550 Z275 chromate regular spangle), but that the alloyed goods also contained boron in concentrations of at least 20 parts per million.

Yieh Phui’s sales listing does not indicate whether the exported goods were the excluded goods. Neither Yieh Phui nor CITIC have claimed that they were. Given the stated primary end use of the goods (the manufacture of purlin for building construction), none of these types of excluded goods offer any practical advantage to CITIC’s customers.

Again, as noted previously, Yieh Phui continued to export the goods (and commenced exporting the circumvention goods) following the imposition of measures in 2013. Any imports of the excluded goods by CITIC after that point in time were not subject to measures, and would have been entitled to claim an exemption from dumping duty at the time of importation. No such claims were made.³⁴

The test required by subsection 48(2)(d) of the Regulation – that if the circumvention goods exported by Yieh Phui had not been modified, those goods would have otherwise been the subject of the original dumping duty notice – is therefore satisfied, and the Commissioner affirms the findings made in REP 290 / 298.

³³ Document No. 014 (section 4.6) on the public record for inquiry 290 (www.adcommission.gov.au) refers

³⁴ **Confidential Attachment 6** refers.

4 ATTACHMENTS

Confidential Attachment 1	Original applicants for Tariff Concession Orders
Confidential Attachment 2	Frequency of TCO use for galvanised steel imports
Confidential Attachment 3	Analysis of DIBP import database
Confidential Attachment 4	Physical parameters applying to TCOs
Confidential Attachment 5	Analysis of Yieh Phui export sales to Australia
Confidential Attachment 6	DIBP import database – CITIC only