



ATTACHMENT A

Anti-Dumping Commissioner Submission

**Applications for a review of a decision made by the Parliamentary Secretary
under sections 269TG(1) & (2) of the *Customs Act 1901***

**Steel Reinforcing Bar Exported from the Republic of Korea, Singapore, Spain and
Taiwan (Investigation No. 264)**

Applicants: Best Bar Pty Ltd, Nervacero S.A and OneSteel Manufacturing Pty Ltd

Abbreviations

the Act	Customs Act 1901
ADN	Anti-Dumping Notice
ADRP	Anti-Dumping Review Panel
Best Bar	Best Bar Pty Ltd
Celsa Barcelona	Compañía Española De Laminación, S.L
Celsa Nervacero	Nervacero S.A.
Commission	Anti-Dumping Commission
Commissioner	Commissioner of the Anti-Dumping Commission
the Dumping Duty Act	Customs Tariff (Anti-Dumping Act) 1975
EPR	Electronic Public Record
NatSteel	NatSteel Holdings Pte Ltd
OCOT	Ordinary Course of Trade
OneSteel	OneSteel Manufacturing Pty Ltd
the Parliamentary Secretary	The Assistant Minister for Science and the Parliamentary Secretary to the Minister for Industry, Innovation and Science
Rebar	Steel Reinforcing Bar
the Regulations	<i>Customs (International Obligations) Regulation 2015</i>
SEF 264	<i>Statement of Essential Facts No. 264</i>
Wei Chih	Wei Chih Steel Industrial Co., Ltd
WTO	World Trade Organisation

Key points of note in reading responses to Applicants' claims

- (i) Whilst the Anti-Dumping legislation, Part XVB of the *Customs Act 1901*¹ (the Act) and the *Customs Tariff (Anti-Dumping Act) 1975* (the Dumping Duty Act) refers to the Minister, for the purposes of this submission, all references to the Minister or Parliamentary Secretary are used interchangeably. This approach reflects the Minister for Industry, Innovation and Science's delegation of responsibility for Ministerial decision-making on operational anti-dumping matters (under the Act and the Dumping Duty Act) to the Assistant Minister for Science and the Parliamentary Secretary to the Minister for Industry, Innovation and Science.²
- (ii) On 19 November 2015, public notice of the Parliamentary Secretary's decision to impose dumping duty on steel reinforcing bar (rebar) exported to Australia from the Republic of Korea (Korea), Singapore, Spain and Taiwan was published (Anti-Dumping Notice (ADN) No. 2015/133 refers) (reviewable decision).
- (iii) Three interested parties have sought reviews of the reviewable decision to the Anti-Dumping Review Panel ('ADRP'), including importer Best Bar Pty Ltd (Best Bar), exporter Nervacero S.A (Celsa Nervacero) and the Australian industry OneSteel Manufacturing Pty Ltd ('OneSteel').
- (iv) On 6 January 2015, the ADRP published a notice specifying that it proposed to conduct a review of the reviewable decision. The notice specified that the grounds raised by the interested parties included but were not limited to:
 - a. Whether rebar exported by [Celsa] Nervacero had been dumped and, if so, whether the level of any dumping, should have been determined using export prices and normal values determined for [Celsa] Nervacero.
 - b. The exportation of rebar by [Celsa] Nervacero cannot be found to have caused injury to OneSteel.
 - c. Imports of rebar from Singapore did not cause material injury to the Australian industry producing like goods, and so there was no basis for the Parliamentary Secretary to make the reviewable decision.
 - d. The Parliamentary Secretary cannot reasonably find that the information supplied by the exporter, NatSteel Holdings Pte Ltd (NatSteel) is reliable within the meaning of subsection 269TAC(7) of the Act;
 - e. The Parliamentary Secretary, has erred in her determination of the normal value under paragraph 269TAC(2)(c) of the Act by accounting for a "normalisation adjustment" to the exporter, NatSteel's, cost of production or manufacture of rebar in the country of export;
 - f. The Parliamentary Secretary has erred in working out an amount to be the profit on the sale of goods for the purposes of subparagraph 269TAC(2)(c)(ii)

¹ All legislative references are to the *Customs Act 1901* unless otherwise stated.

² On 20 September 2015, the Prime Minister appointed the Parliamentary Secretary to the Minister for Industry, Innovation and Science as the Assistant Minister for Science.

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of the Act and under paragraph (a) of subregulation 45(3) of the *Customs (International Obligations) Regulation* 2015 (the Regulations);

- g. The Parliamentary Secretary has erred in her calculation of the profit on the sale of goods by Wei Chih Steel Industrial Co., Ltd (Wei Chih) in the Taiwanese domestic market;
 - h. The Parliamentary Secretary has failed or refused to make necessary adjustments to the normal value determined for Wei Chih under subsection 269TAC(9) of the Act.
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- (v) On 22 and 25 January 2016, the Commission provided the ADRP copies of confidential versions of documents at its request.
 - (vi) This document details the Commissioner's submission, pursuant to subsection 269ZZJ(aa) of the Act in relation to the grounds raised by the interested parties.
 - (vii) In drafting this submission, the Commissioner has had regard to all information submitted during the investigation up until the day Final Report No. 264 ('REP 264') was submitted to the Parliamentary Secretary. This information includes Statement of Essential Facts No. 264 ('SEF 264'), verification visit reports and submissions from interested parties. In drafting this response, the Commission has also had regard to analysis it performed during the investigation. The Commission confirms that, in drafting this response, no new information (that was not considered during the investigation) has been considered.
 - (viii) This submission by the Commissioner is presented in a non-confidential and confidential format.
 - (ix) The Commission also notes that a number of claims raised by the applicants were addressed in REP 264.
 - (x) The Commission invites the ADRP to consider REP 264 as well as information on the public record to provide additional context to information provided in this response.

APPLICATION BY NERVACERO S.A.

Celsa Nervacero has sought review of the Parliamentary Secretary's decision to publish a notice in relation to its exports, on two grounds. These grounds are:

- a. Whether rebar exported by Celsa Nervacero had been dumped and, if so, whether the level of any dumping, should have been determined using export prices and normal values determined for Celsa Nervacero; and
- b. That, in the alternative to the first ground, the exportation of [REDACTED] rebar by Nervacero, having been exclusively purchased by OneSteel, cannot be found to have caused injury to OneSteel.

Ground 1: Whether rebar exported by Nervacero had been dumped and, if so, whether the level of any dumping, should have been determined using export prices and normal values determined for Nervacero.

A. Information that is not relevant information as defined³

Nil

B. Factual claims disputed, commentary and background

In its application, Celsa Nervacero submit that the Commission determined its level of dumping not only from its own export prices and normal values, but also from export prices and normal values of another related exporter, Compañía Española De Laminación, S.L. (Celsa Barcelona). Celsa Nervacero also submit that, if the Commission had have only used Celsa Nervacero's export prices and normal values, its level of dumping would have been de minimis (i.e. below 2 per cent).

In making the above claim, Celsa Nervacero is referring to the Commission's treatment of both Celsa Nervacero and Celsa Barcelona as a single exporter (i.e. 'collapsing' both entities into a single entity), which was addressed in section 6.10.1 of REP 264.

In REP 264, the Commission recognised that the Act does not specifically address, nor exclude, the collapsing of entities. As such, the Commission's practice of collapsing entities, where appropriate, has been developed by having regard to international practice and WTO (World Trade Organisation) jurisprudence. Reference in particular is made to the WTO dispute settlement panel which dealt with the case of *Korea – Anti dumping Duties on imports of Certain Paper from Indonesia*.⁴

In paragraph 24 of *ADRP Report No. 25, Certain Polyvinyl Chloride Flat Electric Cable exported from the People's Republic of China*, the ADRP commented on the Commission's practice of collapsing entities as follows:

³ See subsection 269ZZK(6)

⁴ WT/DS312/R

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In any event, it would seem that the ADC's decision to treat the Guilin Group companies as a single entity is reasonable and in accordance with World Trade Organisation (WTO) jurisprudence.

The Commission remains satisfied that the correct and preferable decision has been made in this respect. The reasons for the Commission's decision and the nature of the relationships between the related Spanish exporters are contained at section 5.4 of the Celsa Barcelona and Celsa Nervacero visit report.

Ground 2: That, in the alternative to the first ground, the exportation of [REDACTED] rebar by Nervacero, having been exclusively purchased by OneSteel, cannot be found to have caused injury to OneSteel.

A. Information that is not relevant information as defined

Nil

B. Factual claims disputed, commentary and background

In sections 3.6.3 and 3.6.4 of REP 264, the Commission considered this same issue in response to a submission dated 23 September 2015,⁵ by Celsa Nervacero and Celsa Barcelona, who submitted that, *"the Commission can have no option but to exclude [REDACTED] rebar (technically, deformed reinforcing bars in coils [REDACTED] diameter) from Spain from the scope of any Notice"*.

The Commission notes that Celsa Nervacero's application refers to both '[REDACTED] rebar' and '[REDACTED] rebar coil' interchangeably. For the purpose of this submission, the Commission assumes that Celsa Nervacero is specifically referring to '[REDACTED] rebar coil' and not '[REDACTED] rebar straight'. The Commission makes this distinction because OneSteel does produce [REDACTED] rebar straight, but does not produce [REDACTED] rebar coil.⁶

During the investigation period, OneSteel imported [REDACTED] rebar coil from [REDACTED].⁷ The Commission confirmed that Celsa Nervacero [REDACTED]. In addition to [REDACTED] rebar coil, Nervacero also sold other diameters of rebar coil to other Australian customers.⁸ Another exporter, [REDACTED], also exported [REDACTED] rebar coil to Australia during the investigation period.⁹

As specified in sections 3.6.3 and 3.6.4 in REP 264, the Commission is satisfied that rebar of different shapes (i.e. coil or straight) and different diameters can be applied in the same end-uses (e.g. [REDACTED] rebar straight can be substituted for [REDACTED] rebar coil in certain applications). For this reason, the Commission is satisfied that the correct and preferable decision has been made.

⁵ See Electronic Public Record (EPR) number 92

⁶ See Table 4 on page 23 of REP 264

⁷ See section 5.2.1 and Confidential Attachment EXP1 of the Celsa companies' exporter visit report

⁸ See Table 3 (Page 16) and Table 4 (Page 23) of the Celsa companies' exporter visit report

⁹ See section 3.6.4 of REP 264

APPLICATION BY BEST BAR PTY LTD

Best Bar seeks review of four findings and conclusions which led to the decision by the Parliamentary Secretary to publish a notice, in relation to rebar imported from Singapore. These findings are:

1. that rebar from Singapore caused the Australian industry to lose sales volume and market share;
2. that rebar from Singapore caused the Australian industry to suffer injury in the form of price suppression;
3. that the volume and prices of imported like goods that were not dumped did not cause injury to the Australian industry; and
4. that it was appropriate to consider the cumulative impact of imports from Singapore with imports from Korea, Spain and Taiwan.

Ground 1: That rebar from Singapore caused the Australian industry to lose sales volume and market share

A. Information that is not *relevant information* as defined

Nil

B. Factual claims disputed, commentary and background

In a submission dated 22 September 2015¹⁰, NatSteel submitted that OneSteel's volume injury could not be attributed to its exports of rebar (to Best Bar). This submission contained similar contentions to those raised in Best Bar's ADRP application.

The Commission's assessment of NatSteel's submission is contained in section 7.4.3 of REP 264. Section 7.4.3 refers to various submissions from Best Bar and OneSteel regarding the circumstances surrounding Best Bar's decision to no longer source rebar from OneSteel.¹¹ The Commission concluded that while there was some disagreement between OneSteel and Best Bar, a significant factor in Best Bar's decision to cease purchasing from OneSteel was in relation to price, and as such the Commission considered that OneSteel lost sales to Natsteel based on price competition from imports.

Ground 2: That rebar from Singapore caused the Australian industry to suffer injury in the form of price suppression

A. Information that is not *relevant information* as defined

Nil

¹⁰ See EPR number 91

¹¹ See EPR numbers 44, 51, 53 and 58.

B. Factual claims disputed, commentary and background

In its application, Best Bar questions the basis on which Commission undertook its undercutting analysis in relation to imports of Singaporean rebar. The Commission's undercutting analysis is contained in section 8.5.3 of REP 264.

During the verification visit to Best Bar, it was confirmed that Best Bar principally sourced its imported rebar from Singapore and very little of this rebar was sold into the Australian Market in the form that it was imported.¹² Best Bar indicates in its application that the Commission "...has used Best Bar's very small volume of sales (██████ tonnes, or █████% of the █████ tonnes sold in the Australian market) of non-fabricated rebar to undertake the price undercutting analysis". This was not the approach undertaken by the Commission.

The Commission sought to calculate a price for Singaporean rebar in its undercutting analysis on the basis of the invoiced sales prices between NatSteel and Best Bar uplifted by the weighted average importation costs incurred by Best Bar. Sales by NatSteel to Best Bar were completed on a █████ basis.¹³ The weighted average importation cost was calculated based on the transactions sampled during the verification visit to Best Bar.¹⁴ Consequently, the invoiced prices were uplifted by a weighted average amount which included █████

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[post exportation expenses].¹⁵ The Commission considers that this constructed selling price is the best estimate of a direct price level at which OneSteel would be competing on price with Singaporean rebar.

Chart numbers 10 and 11 at page 79 of REP 264 illustrate the undercutting values identified by the Commission. NatSteel/Best Bar pricing data is represented by 'Exporter █' in both charts.

Ground 3: That the volume and prices of imported like goods that were not dumped did not cause injury to the Australian industry.

A. Information that is not relevant information as defined

Nil

B. Factual claims disputed, commentary and background

In relation to this finding Best Bar states, in its application, that "..... the Commission failed to take proper account of the value and volume of non-dumped exports of rebar, as is required under Section 269TAE(2A)(a). In so failing, the Commission has attributed price suppression to imports from Singapore, in circumstances where its

¹² See section 8.3.1 of REP 264

¹³ See confidential version of Natsteel verification report

¹⁴ See confidential version of Best Bar verification report

¹⁵ See confidential spreadsheets *Ch 8 Importer AU Sales Analysis_MONTHLY Adj Weight* and *150312 Best Bar - Importer - Amended Cost to Import and Sell_21012016* for calculations

prices were higher than non-dumped imports at most relevant times, and higher than all other dumped imports.”

The Commission disputes this claim. In REP 264, the Commission considered the matter of un-dumped rebar in section 8.8.2. The effect of imports from other countries not subject to the investigation was also considered in section 8.8.3. Section 7.4 of REP 264 further considers information around volume effects including a breakdown of market shares between the Australian Industry, dumped imports, imports from countries found not to be dumping and imports from countries not subject to this investigation.

At page 13 of its application, Best Bar makes reference to a statement at section 8.5.8 on page 85 of REP 264. The excerpt relates to the Commission’s consideration of a submission made by NatSteel dated 22 September 2015¹⁶ and the associated analysis of pricing data between Thai, Singaporean, Turkish and Malaysian exporters.¹⁷ At page 14 of its application Best Bar draws from the Commission’s statement at section 8.5.8 of REP 264 the conclusion that “...*the Commission has attributed price suppression to imports from Singapore, in circumstances where its prices were...higher than all other dumped imports.*”

Reference is made to the undercutting analysis contained in REP 264 (at section 8.5.3) which indicates that Best Bar’s conclusion is not entirely correct.¹⁸ The relative level of pricing between exporters found to be dumping fluctuated over the investigation period. Singaporean prices were at times the highest and at other times the lowest price amongst dumping exporters.

Ground 4: that it was appropriate to consider the cumulative impact of imports from Singapore with imports from Korea, Spain and Taiwan

A. Information that is not relevant information as defined

Nil

B. Factual claims disputed, commentary and background

In its application, Best Bar submits that it was inappropriate in the circumstances of this case to cumulate the effect of imports from Singapore with the imports from the Korea, Spain and Taiwan.

The Commission’s decision to consider the cumulative effects of exportations pursuant to subsection 269TAE(2C) of the Act was considered in section 8.3 of REP 264. The Commission considered that cumulative assessment was appropriate having regard to the conditions of competition between the imported goods and the imported goods and the like goods that are domestically produced. Specifically, the Commission concluded that:

¹⁶ See EPR number 91

¹⁷ See confidential spreadsheet *Ch 8 Importer AU Sales Analysis_MONTHLY Adj Weight*

¹⁸ See *spreadsheet Ch 8 and spreadsheet Importer AU Sales Analysis_MONTHLY Adj Weight*

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- the conditions of competition between imported and domestically produced reinforcing steel bar are similar;
- that rebar is a commodity product and due to price sensitivity in the market, price competition is a major condition of competition between the imported goods and the imported goods and the domestically produced goods; and
- the goods produced by all exporters and the Australian industry are alike, have similar specifications and common end-uses.

Further information regarding the Commission's findings in relation to the Australian market are contained in Chapter 5 of REP 264 and on NatSteel's sales to Australia are contained in Chapter 6 of the NatSteel visit report.

EPR documents numbers 32, 37, 41, 44, 51, 53, 82, 58, 90 and 91 contain submissions relating to imports of rebar from Singapore and Best Bar. Copies of the confidential versions of these submissions have been provided to the ADRP. Copies of visit reports for Best Bar and Natsteel have also been previously provided to the ADRP.

In the context of the requirements of subsection 269TE(2C) of the Act, the Commission considers that it was appropriate to cumulate the impact of imports from Singapore with the imports from Korea, Spain and Taiwan.

APPLICATION BY ONESTEEL MANUFACTURING PTY LTD

OneSteel seeks review of five findings and conclusions of the Parliamentary Secretary to publish a Notice, in part, in relation to rebar imported from Singapore and Taiwan. These findings are:

1. The Parliamentary Secretary, as the Minister's delegate, cannot reasonably find that the information supplied by the exporter, NatSteel is reliable within the meaning of subsection 269TAC(7) of the Act;
2. Further, or in the alternative, the Parliamentary Secretary, has erred in her determination of the normal value under paragraph 269TAC(2)(c) by accounting for a "normalisation adjustment" to the exporter, NatSteel's cost of production or manufacture of the goods in the country of export;
3. The Parliamentary Secretary has erred in working out an amount to be the profit on the sale of goods for subparagraph 269TAC(2)(c)(ii) under paragraph (a) of subsection 45(3) of the Regulations;
4. The Parliamentary Secretary has erred in her calculation of the amount to be the profit on the sale of goods by Wei Chih in the Taiwanese domestic market; and
5. The Parliamentary Secretary has failed or refused to make necessary adjustments to the normal value determined for Wei Chih under subsection 269TAC(9).

Ground 1: The Parliamentary Secretary, as the Minister's delegate, cannot reasonably find that the information supplied by the exporter, NatSteel is reliable within the meaning of subsection 269TAC(7) of the Act.

A. Information that is not relevant information as defined

Nil

B. Factual claims disputed, commentary and background

OneSteel in its application states that the Parliamentary Secretary erred in:

- using NatSteel's records in her determination of its costs of production or manufacture of the goods in the country of export; and
- determining the normal value for NatSteel under paragraph 269TAC(2)(c).

In its application, OneSteel quotes various parts of its submission dated 18 September 2015 to reiterate its concerns with the reliability of NatSteel's cost to make information. The Commission fully considered this submission in section 6.7.1 of REP 264.

Despite addressing OneSteel's submission in REP 264, OneSteel claim in its application that "...the Commission agrees, that NatSteel's accounting system does not keep records of costs relating to the like goods sold into the domestic Singaporean rebar market..." and "The costs are tainted via the inclusion of imported rebar costs..."

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The Commission disputes these claims. As referred to on page 36 of REP 264, the Commission was satisfied that the cost information it gathered on NatSteel's self-manufactured rebar reasonably reflected competitive market costs associated with its manufacture of like goods pursuant to subsection 43(2) of the Regulations.

The fact that NatSteel was unable to differentiate which of its domestic sales of rebar on the domestic market were imported or self-manufactured like goods, does not taint NatSteel's cost information for exported goods and render those costs unreliable in accordance with subsection 269TAC(7). For that reason, the Commission considers the cost information is reliable for the purposes of constructing normal values for comparison with export prices.

Ground 2: Further, or in the alternative, the Parliamentary Secretary, has erred in her determination of the normal value under paragraph 269TAC(2)(c) by accounting for a "normalisation adjustment" to the exporter, NatSteel's, cost of production or manufacture of the goods in the country of export.

A. Information that is not relevant information as defined

Nil

B. Factual claims disputed, commentary and background

In its application, OneSteel submitted that the Parliamentary Secretary has erred in her determination of a normal value based on a "normalisation adjustment".

OneSteel's made a submission on 18 September 2015 in relation to its concerns with the normalisation adjustment. The Commission addressed those concerns in 6.7.1 of REP 264 under the subheading 'Adjustments'. The circumstances and facts around the Commission's decision to apply the 'Normalisation Adjustment' are confidential and are explained in section 7.2.3 of the NatSteel visit report.

For the sake of clarity, the Commission confirms that the "normalisation adjustment" was required to exclude certain abnormal production costs for certain months of the investigation period in determining whether the CTMS reasonably reflected competitive market costs associated with the production or manufacture of like goods (this is an approach consistent with the table published in the Commission's *Dumping and Subsidy Manual* at page 42).

Ground 3: The Parliamentary Secretary has erred in working out an amount to be the profit on the sale of goods for subparagraph 269TAC(2)(c)(ii) under paragraph (a) of subsection 45(3) of the Regulations.

A. Information that is not relevant information as defined

Nil

B. Factual claims disputed, commentary and background

In its application, OneSteel submits that the amount of profit on the sale of goods should have been determined using the methodology under paragraph (c) of subsection 45(3) of the Regulation.

The Commission's reasons for determining the amount of profit under paragraph (a) of subsection 45(3) of the Regulations are provided in section 6.7.1 of REP 264 under the sub-heading 'Normal Values'. The Commission considers that paragraph 45(3)(a) of the Regulations can be relied upon to establish an amount of profit from the 'same general category of goods'. The Commission considers that all of Natsteel's domestic sales of rebar, whether imported or self-manufactured, could be included in the same general category of goods, because Natsteel's pricing strategy is the same for both imported and self-manufactured rebar.

Ground 4: The Parliamentary Secretary has erred in her calculation of the amount to be the profit on the sale of goods by Wei Chih Steel Industrial Co., Ltd (Wei Chih) in the Taiwanese domestic market.

A. Information that is not *relevant information* as defined

Nil

B. Factual claims disputed, commentary and background

In its application, OneSteel submitted that the Parliamentary Secretary erred in her calculation of the amount of delivery expenses relevant to the two domestic sales transactions upon which an amount for profit was calculated.

One submission from OneSteel¹⁹ and two submissions from Wei Chih²⁰ were received during the investigation in relation to the application of the profit margin used in calculating normal values pursuant to paragraph 269TAC(2)(c) in the Wei Chih visit report.

As a result of the Commission's analysis of a submission received from Wei Chih concerning the delivery terms of profitable sales, the Commission adjusted the CTMS applied to the constructed normal value to account for delivery costs (see section 6.11.2 of REP 264).

In its application, OneSteel specified that it was unable to reconcile the evidence at section 10.2.2 of the visit report with the final quantum of the delivery costs applied the consequential reduction in profit and the resulting reduction in the dumping margin contained in REP 264. Reference is made to Confidential Appendix 1 attached to the Wei Chih visit report which calculates the original dumping margin of 4.7% at the time of the SEF and Confidential Appendix 1 attached to REP 264 which contains the final dumping margin of 2.8% calculated in relation to Wei Chih.

¹⁹ See EPR number 70

²⁰ See EPR numbers 75 and 89

The profit margin applied in the SEF dumping margin calculation was █%, which was reduced to █% in REP 264. Reference is made at section 6.11.2 of REP 264 to the submission made by Wei Chih dated 28 August 2015²¹ which in part submits that the Commission should apply a profit margin of █% (but further argues that no profit margin should be applied in any event). As a result of considering the submission, the Commission identified that the correct profit margin should be █% after considering the delivery costs (not the █% identified by Wei Chih).

For the two sales in the ordinary course of trade (OCOT) used to calculate the profit margin:

- The delivery costs (\$NTD \$█) identified for the first profitable sale were greater than the calculated profit (\$NTD \$█); and
- The delivery costs (NTD \$█) were █% of the NTD \$█ profit on the second profitable sale.

The net profit, which was calculated on the basis of these two OCOT sales was █%.

Ground 5: The Parliamentary Secretary has failed or refused to make necessary adjustments to the normal value determined for Wei Chih under subsection 269TAC(9).

A. Information that is not relevant information as defined

Nil

B. Factual claims disputed, commentary and background

OneSteel in its application submits that the Commission neglected or refused to make an upward adjustment to the normal value by the amount of the price premium for higher grade strength like goods sold in the domestic market.

As specified in REP 264 at section 6.11.2, the Commission determined normal values pursuant to paragraph 269TAC(2)(c) of the Act using the cost to make of the exported goods and an amount of selling, general and administrative costs and profit based on the assumption that the exported good was sold on the domestic market.

Because the Commission constructed normal values under subsection 269TAC(2)(c), and this required the Commission to consider the exported goods rather than like goods sold in the domestic market, such adjustments under subsection 269TAC(9) for differing grades and production methods between exported goods and like goods sold in the domestic market were not necessary to ensure that the normal value is properly comparable with the export price.

²¹ See EPR number 75