



Application for review of a Ministerial decision

Customs Act 1901 s 269ZZE

This is the approved¹ form for applications made to the Anti-Dumping Review Panel (ADRP) on or after 2 March 2016 for a review of a reviewable decision of the Minister (or his or her Parliamentary Secretary).

Any interested party² may lodge an application for review to the ADRP of a review of a ministerial decision.

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

Time

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

Conferences

You or your representative may be asked to attend a conference with the Panel Member appointed to consider your application before the Panel gives public notice of its intention to conduct a review. Failure to attend this conference without reasonable excuse may lead to your application being rejected. The Panel may also call a conference after public notice of an intention to conduct a review is given on the ADRP website. Conferences are held between 10.00am and 4.00pm (AEST) on Tuesdays or Thursdays. You will be given five (5) business days' notice of the conference date and time. See the ADRP website for more information.

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

² As defined in section 269ZX *Customs Act 1901*.

Further application information

You or your representative may be asked by the Panel Member to provide further information to the Panel Member in relation to your answers provided to questions 10, 11 and/or 12 of this application form (s269ZZG(1)). See the ADRP website for more information.

Withdrawal

You may withdraw your application at any time, by following the withdrawal process set out on the ADRP website.

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

PART A: APPLICANT INFORMATION

1. Applicant's details

Applicant's name: Austube Mills Pty Ltd

Address: Industrial Dr, Mayfield NSW 2304

Type of entity (trade union, corporation, government etc.): Corporation

2. Contact person for applicant

Full name: Matt Condon

Position: Manager, Trade Measures

Email address: condonm@onesteel.com

Telephone number: 61 2 8424 9880

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

The Applicant is an interested party pursuant to section 269ZX(aaa) of the *Customs Act 1901* (Cth).

4. Is the applicant represented?

Yes

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

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

PART B: REVIEWABLE DECISION TO WHICH THIS APPLICATION RELATES

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

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

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

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

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

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

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

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

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

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

Certain Alloyed and Unalloyed Hollow Structural Sections

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

certain hollow structural sections (the goods) classified to tariff subheadings 7306.30.00 (statistical codes 31, 32, 33, 34, 35, 36 and 37), 7306.50.00 (statistical code 45), 7306.61.00 (statistical codes 21, 22, 25 and 90) and 7306.69.00 (statistical code 10) in Schedule 3 of the Customs Tariff Act 1995.

8. Provide the Anti-Dumping Notice (ADN) number of the reviewable decision

If your application relates to only part of a decision made in an ADN, this must be made clear in Part C of this form.

2016/24

9. Provide the date the notice of the reviewable decision was published

1/03/2016 - Please see Attachment A

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

PART C: GROUNDS FOR THE APPLICATION

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

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

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

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

Please see Attachment B.

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

The correct and preferable decision would be the publication under s.269DBH of the Customs Act of the following alteration to the original dumping and countervailing duty notices:

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)

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

Do not answer question 12 if this application is in relation to a reviewable decision made under subsection 269TL(1) of the Customs Act 1901.

The reviewable decision only provides for the inclusion in the original notices of circumvention goods supplied by specified exporters from two of the four countries listed in the notices. The decision proposed by the applicant would apply to all exporters from all four countries.

PART D: DECLARATION

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

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

Signature:.....

Name: JOHN COSGRAVE

Position: DIRECTOR, TRADE MEASURES

Organisation: MINTER ELLISON

Date: 18/04/2016.

PART E: AUTHORISED REPRESENTATIVE

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

Provide details of the applicant's authorised representative

Full name of representative: Mr John Cosgrave - Director Trade Measures

Organisation: Minter Ellison

Address: Minter Ellison Building

25 National Circuit

Forrest • ACT 2603

Email address: john.cosgrave@minterellison.com

Telephone number: +61 2 6225 3781 m +61 419 254 974

Representative's authority to act

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

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

Signature:



(Applicant's authorised officer)

Name: Mr Stephen Porter

Position: General Manager Steel in Concrete and Trade

Organisation: Arrium – parent company of Austube Mills [Administrators Appointed]

Date: 18 / 4 / 2016



Australian Government
**Department of Industry,
Innovation and Science**

ATTACHMENT A

Anti-Dumping Commission

Anti-Dumping Notice No. 2016/24

Customs Act 1901 – Part XVB

Findings in relation to an anti-circumvention inquiry into the slight modification of goods exported to Australia

Hollow Structural Sections containing other alloys Exported from the People's Republic of China, Republic of Korea and Malaysia

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

Following applications for anti-circumvention inquiries, the Commissioner of the Anti-Dumping Commission (Commissioner) initiated Inquiry 291 into the slight modification of certain hollow structural sections (the goods) exported to Australia from the People's Republic of China, the Republic of Korea (Korea) and Malaysia.

The goods exported from those countries are subject to a dumping duty notice published under subsection 269TG(2) of the *Customs Act 1901* (the Act) on 3 July 2012, and to a countervailing duty notice published under subsection 269TJ(2) of the Act on 3 July 2013 (collectively, the original notices).

The full description of the goods in the original notices is:

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.

The Commissioner has completed his anti-circumvention inquiry and has provided me with the final report that sets out his findings Final Report 291 (REP 291). Recommendations resulting from the inquiry, reasons for the recommendations and material findings of fact and law in relation to the inquiry are contained in REP 291.

I, Karen Lesley Andrews, the Assistant Minister for Science and the Parliamentary Secretary to the Minister for Industry, Innovation and Science have considered REP 291 and have decided to accept the recommendations and reasons for the recommendations, including all the material findings of facts or law set out in REP 291.

Under subsection 269ZDBH(1) of the Act, I DECLARE that for the purposes of the Act and the *Customs Tariff (Anti-Dumping) Act 1975*:

the original notice under subsection 269TG(2) of the Act be altered by amending the goods description to:

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.

- the original notice under subsection 269TJ(2) of the Act be altered by amending the goods description to:

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.

I also DECLARE that the alterations specified in this declaration are taken to have been made to the original notices for HSS exported from China and Malaysia, with effect on and after 11 May 2015.

REP 291 has been placed on the public record, which may be examined at the Anti-Dumping Commission's office during business hours by contacting the case manager using the contact details provided below. Alternatively, the public record is available at www.adcommission.gov.au

Enquiries about this notice may be directed to the case manager on telephone number 03 8539 2440, or +61 3 8539 2440 (outside Australia), fax number +61 3 8539 2499 or email at operations1@adcommission.gov.au.

Dated this 17th day of March 2016



Karen Lesley Andrews
Assistant Minister for Science
Parliamentary Secretary to the Minister for Industry, Innovation and Science

Statement by Austube Mills Pty Ltd [Administrators Appointed] relating to the decision of the Parliamentary Secretary under subsection 269ZDBH(1) of the Customs Act to publish on 18 March 2016 Anti-Dumping Notice 2016/24 declaring that the goods description of certain Hollow Structural Sections contained in dumping and countervailing duty notices dated 3 July 2012 is to be taken to have been altered with effect on and after 11 May 2014.

Introduction

1. Austube Mills Pty Ltd [Administrators Appointed] [ATM] is an interested party, being the applicant in relation to the application that led to the making of the Parliamentary Secretary's decision.
2. On 3 July 2012 the then Minister for Home Affairs, pursuant to s.269TG(1) and (2) and s. 269TJ (1) and (2) of the *Customs Act 1901 (Cth)* (**Act**), published dumping and countervailing duty notices in *Commonwealth Gazettes* Nos. S108 and S106 (**original notices**) respectively, declaring that s.8 and s. 10 of the *Customs Tariff (Anti-Dumping) Act 1975* apply to Certain Hollow Structural Sections (**HSS**) exported from specified countries. The exporting countries specified in the dumping duty notice were China, Korea, Malaysia and Taiwan and the country of export specified in the countervailing duty notice was China. The description of the goods to which the notices applied was referenced to classifications and related statistical codes of unalloyed HSS set out in Schedule 3 of the *Customs Tariff Act 1995*.
3. On 7 April 2015, ATM lodged an application under subsection 269ZDBC(1) requesting an anti-circumvention inquiry in relation to HSS exported from China, Korea, Malaysia and Taiwan. The prescribed circumvention activity cited by our client is set out in section 48 of the Customs (International Obligations) Regulation 2015 (**Regulation**) and is described as a circumstance in which, prior to exportation to Australia, circumvention goods are slightly modified so that the dumping and countervailing notices that would have applied to the goods no longer apply because of the slight modification.
4. The evidence advanced by our client in support of its application was that some exporters to Australia from one or more of the nominated countries were adding minute amounts of alloys to HSS so that, as alloyed HSS, the applicable tariff classifications and statistical codes were different from those forming part of the goods description in the original notices.



5. On 11 May 2015 the Commissioner published Australian Dumping Notice (**ADN**) 2015/58 in which he accepted our client's application in so far as it related to HSS exported from China, Korea and Malaysia and announced the initiation of Inquiry 291 into exports of HSS from the three specified countries. In the same ADN he announced that he had rejected ATM's application in so far as it related to exports of HSS from Taiwan.
6. On 5 November 2015 the Commissioner published Statement of Essential Facts(SEF) 291 in which he proposed to recommend publication of an alteration notice applying only to certain exporters from China, Korea and Malaysia supplying alloyed HSS containing added boron to Australia. ATM made substantial representations to the Commission opposing this proposal.
7. On 18 March 2016 the Parliamentary Secretary published a notice under s.269ZDB(1) of the Act that referred to and accepted recommendations made by the Commissioner in Final Report 291 (REP 291) and declared, for the purposes of s.269ZDBH(1) of the Act and the *Dumping Duty Act*, that the original notices were to be altered by amending the goods description to include alloyed HSS exported or supplied by named entities from China and Malaysia. The alteration specified in the declaration does not apply to any exporters of HSS from either Korea or Taiwan.

The Issue

8. The finding of the Commissioner in REP 291 leading to the making of the reviewable decision was that circumvention activity described in the Regulation involving four exporters from China and one from Malaysia had occurred and he recommended that the Parliamentary Secretary declare under s.269ZDBH(1) of the Act that the original notices be altered so as to apply to alloyed HSS supplied from two of the four specified countries by those five entities.
9. In contrast to this exporter specific alteration contained in the reviewable decision, the applicant contends that in circumstances where at least one example of circumvention activity has been established the alteration to the original notices should encompass all exports of alloyed HSS from all countries specified in the original notices.

Reasons for Decision

10. In REP 291 justification for recommending an exporter specific alteration is pursued primarily by way of assertions claiming that ATM's proposals are unreasonable. The only positive approach, albeit unsupported by reasons, is expressed in the following terms:

Further, the Commissioner considers it is appropriate and proposes to only recommend that the Parliamentary Secretary make limited alterations to the original notice to specifically address circumvention activities that have been found to have occurred.

This statement follows an observation that s.269ZDBH is ...*extremely broad in its application* ...and authorises the restrictive alteration to the original notices proposed by the Commission. Exactly the same claim can be made in support of the alteration proposed by our client.

11. An example of the Commission's rebuttal approach can be found at page 57 of REP 291:

*The Commission does not consider that ATM's proposal that the original notices should be extended to alloyed HSS exported by all exporters is reasonable, **for similar reasons***
[emphasis added]

However reference to the immediately preceding paragraphs does not reveal any reasons justifying a claim that our client's proposal is not reasonable. In fact the proposals by the Commission in those paragraphs relate to an expansion of the terms of the alteration to include non-cooperating exporters and HSS containing alloys other than boron. Those proposals, which represent a partial acceptance of our client's submissions to the SEF urging an expanded notice, clearly undermine any arguments for an exporter specific recommendation.

12. We submit that there are two implied presumptions that inform the Commission's recommendation. Firstly, it is obvious from the terms of ADN 2015/58 in which the Commissioner purports to exclude Taiwan from the inquiry and sections 6.9 and 6.10 of REP 291 that excludes exports from Korea from the alteration notice that he believes that he has the authority to deconstruct the original dumping notices into constituent parts. However all the provisions of Division 5A of Part XVB of the Act concerning applications, acceptance of applications, inquiries and recommendations are expressed to be ...*in relation to the original notice*. In the present matter the two original notices are not a collection of many notices even though they apply to many exporters. Similarly the two original notices cannot be treated as eight notices because each applies to four countries. Each is assuredly one notice and must be treated as such and cannot be deconstructed into constituent parts relating to countries to justify the exclusion from the alteration notice of potential suppliers of alloyed HSS from Taiwan and Korea.

13. The second presumption that appears to infect the Commission's approach to the inquiry involves the irrelevant consideration of culpability. The following statement occurs at page 57 of the report:

The exporters that have been identified as having engaged in circumvention activity have substantially changed their export activity in order to avoid the measures, which is behaviour that the anti-circumvention framework in the Act has been established to address.

This focus on the intention of exporters found to be engaged in a circumvention activity is repeated on seven other occasions in the report suggesting that the Commission believed that culpability was a relevant factor in determining the proper scope of the alteration notice. This belief may also have informed the recommendation not to include Qingdao XiangXing in the list of exporters to be specified in the alteration notice. This favourable differential treatment of an exporter that, despite being engaged in broadly the same behaviour as the specified exporters, was found not to have slightly modified the exported goods is presumably attributable to the Commissioner's failure to be satisfied that there was evidence of intention. Exclusion of the exporter from the altered notice on that ground finds no support in the legislation and there is no basis for a construction of the Regulation and Division 5A of PartXVB of the Act that constrains the use of the Minister's power to combat only those parties who have undertaken circumvention activity with intent to avoid duties.

The Correct or Preferable Decision

14. In our submission the reviewable decision of the Parliamentary Secretary was not in accordance with the relevant provisions of the Act and therefore was incorrect. However, even if that submission is not accepted by the Panel we further contend that the reviewable decision was not the preferable decision. In our view the clearly preferable decision would be an alteration to the original notices that applied to alloyed HSS supplied to Australia by all exporters from the four specified countries.
15. Section 15AA of the *Acts Interpretation Act 1901* provides:

In interpreting a provision of an Act, the interpretation that would best achieve the purpose or object of the Act (whether or not that purpose or object is expressly stated in the Act) is to be preferred to each other interpretation.

That section gives enlarged legislative expression to the common law principle of statutory interpretation known as the 'mischief rule' which, after the identification of both the mischief and the remedy in the provisions to be interpreted, requires a Court:

...always to make such construction as shall suppress the mischief, and advance the remedy, and to suppress subtle inventions and evasions for the continuance of the mischief, and pro

*privato commodo, and to add force and life to the cure and remedy, according to the true intent of the makers of the Act, pro bono publico.*¹

16. In the present matter the application of s.15AA requires an assessment of which interpretation of Division 5A would best achieve the purpose or object of the Act. The combined purpose of Part XVB of the Act and the Dumping Duty Act can be simply stated as the levying of customs duties on dumped imported goods in order to mitigate or eliminate material injury caused to an Australian industry by the act of dumping. The purpose of the Regulation in the present matter is to ensure that the remedy provided by the original notices is not circumvented by the importation of slightly modified goods that are not the subject of the original notices.
17. It is the applicant's submission that an alteration notice applying to all exporters from all countries would best achieve the purpose of the legislation by neutralising the mischief and ensuring the integrity of the original notices. By contrast the alteration adopted by the Parliamentary Secretary results in incomplete, porous and discriminatory dumping and countervailing duty notices. Australian importers could simply avoid the application of the notices by importing alloyed HSS from Korea or Taiwan or from exporters in China or Malaysia that are not listed in the alteration notice. Furthermore the revelation in a public document of these unregulated supply options available to importers for a substantial period of time before any further anti-circumvention activity could be implemented basically results in an original application alleging minor modification of goods from some countries and/or exporters becoming an advertisement to unspecified exporters to avoid duties by the addition of an alloy. The prospects for our client in this situation of endless monitoring and analysis of import statistics and market intelligence, the chemical analysis of suspect imports and the very expensive and time consuming preparation, lodgement and prosecution of serial anti-circumvention applications, would be intolerable and inimical to the purpose and intent of the legislation.

International Obligations

18. The explanatory memorandum to the Bill which became the *Customs Legislation (World Trade Organisations Amendments) Act 1994 (Cth)* stated:

This Bill is one of a package of Bills that make changes to Australian law to enable Australia to meet its obligations under agreements negotiated in the Uruguay Round of the General Agreement of Tariffs and Trade.

¹ Heydon's Case (1584) 76 ER 637 at 638.

Meeting those obligations in the present matter requires consideration of the terms of both the Anti-Dumping Agreement and the Subsidies and Countervailing Measures (SCM) Agreement.

19. Article 9.2 of the former agreement provides:

When an anti-dumping duty is imposed in respect of any product, such anti-dumping duty shall be collected in the appropriate amounts in each case, on a non-discriminatory basis on imports of such product from all sources found to be dumped and causing injury

and the SCM Agreement contains a mirror provision in Article 19.3. In our submission the reviewable decision clearly contravenes the non-discriminatory principle and is not in conformity with Australia's international obligations. By contrast the alteration proposed by ATM is not discriminatory and on this ground also it is the correct and preferable decision.

20. It should also be noted that the non-discriminatory provisions in both agreements echo the fundamental requirement of paragraph 1 of Article I of the General Agreement on Tariffs & Trade 1994:

With respect to customs duties and charges of any kind imposed on or in connection with importation or exportation or imposed on the international transfer of payments for imports or exports, and with respect to the method of levying such duties and charges, and with respect to all rules and formalities in connection with importation and exportation, and with respect to all matters referred to in paragraphs 2 and 4 of Article III, any advantage, favour, privilege or immunity granted by any contracting party to any product originating in or destined for any other country shall be accorded immediately and unconditionally to the like product originating in or destined for the territories of all other contracting parties.*

21. The reviewable decision does grant an advantage, favour, privilege or immunity to exporters of alloyed HSS from Korea and Taiwan and to those exporters from China and Malaysia that are not specified in the proposed alterations. In our submission the two contracting parties in which the specified exporters are located would have clear grounds to demand that Australia immediately and unconditionally extend the same treatment to all exports of alloyed HSS originating in their territories. Adoption of the alteration notice proposed by the applicant would neutralise this threat.

Taiwan

- 22 In paragraph 5 above we noted that in ADN 2015/58 the Commissioner purported to reject our client's application for an anti-circumvention inquiry in so far as it related to Taiwan. We submit that there was no basis in law for this action. An application for an inquiry based on the circumstance set out in the Regulation does not require the establishment of the occurrence of a circumvention activity in relation to exports from each of the exporting countries specified in the original notices and s.269ZDBE(2)(b) of the Act makes it clear

that positive consideration of an application by the Commissioner only requires the identification of reasonable grounds for asserting the occurrence of one or more circumvention activities relating to the original notice. The absence of authority in these provisions to pursue a differential approach based on country of export is maintained in s.269ZDBE(6) which, for the purposes of the publication of an inquiry notice, only authorises a goods description by reference to 'the kind of goods', not their origin.

23. In these circumstances we submit that the Commissioner's purported rejection of the application in so far as it related to Taiwan had no force or effect and the inquiry conducted by the Commissioner was an inquiry relating to all countries specified in the original notices. Consequently the Minister's power under s.269ZDBH to declare alterations to the original notices applying to all countries specified in those notices remains unaffected by the Commissioner's mistake.

Conclusion

22. For the above reasons we submit that publication of the following altered notice would be the correct and preferable decision:

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)