



Australian Government
Department of Industry,
Science and Resources

Australian Trade
Remedies Commission

Dumping Commodity Register

Hot Rolled Coil Steel

Goods Exported from:

Country	Measure	Date Measures Imposed	Date Measures Expire	Last Trade Remedies Notice
TAIWAN	IDD	20 December 2012	20 December 2027	2022/109

This page contains a link to the latest notice. Note that a reference to the 'date measures imposed' is a reference to the date of publication of the original notice. The measures come into effect the day after the date of publication.

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1. What is the function of the Dumping Commodity Register (DCR)?

The Australian Trade Remedies Commission (ATRC) is committed to supporting importers, practitioners and users of the anti-dumping system through providing accessible and up to date information in the DCR.

DCRs provide importers and licensed customs brokers with general guidance and the necessary information to use when lodging an import declaration to clear goods subject to anti-dumping measures.

It is outside the role of the Commission to provide advice on whether specific goods are exempted from or subject to anti-dumping measures. Importers or their agents are required to provide self-assessed information, regarding the goods being imported, in the import declaration.

Interested parties should obtain their own independent professional advice in making any decisions in relation to importing and/or declaring goods subject to anti-dumping measures.

DCRs notify the outcomes of finalised investigations and should be read in conjunction with any relevant current investigations, such as reviews and inquiries. Refer to the [Cases page](#) on the website for any current investigation information for this commodity.

2. What types of hot rolled coil steel are subject to anti-dumping measures?

The goods subject to measures include:

- A flat rolled product of iron or non-alloy steel;
- Not clad, plated or coated (other than oil coated); and
- Including HRC in sheet form.

The following are **excluded** from measures, exemption type “GOODS” applies:

- Hot rolled products having patterns in relief (known as checker plate); and
- Hot rolled plate products being sheet with thickness of or greater than 3/16” or 4.75mm.

Anti-dumping measures do not apply to goods subject to the Tariff Concession Orders (TCOs).

Description of goods subject to these TCOs can be located on the Australian Border Force [website](#) and can be entered using the Dumping exemption type ‘GOODS’.

TCO Number	Date of effect	Ministerial Exemption Certificate
TC 1349335	28 December 2012	No 4 of 2013 dated 19 November 2013
TC 1349331		
TC1349332		
TC1635932	25 October 2016	No 4 of 2017 dated 30 March 2017

For more information about the description of the goods subject to measures, refer to Final report [REP 209](#), [REP 454](#) and [REP 594](#)

Tariff Concession Orders (TCOs)

Goods subject to [Tariff Concession Orders \(TCOs\)](#) imported into Australia will be automatically exempt from dumping duty and/or countervailing duty. For more information on this exemption, refer to [ADN 2026/135](#) and its accompanying fact sheets.

Please Note:

- When importing goods into the country importers are required to self-assess whether the goods meet the goods description outlined above and whether the anti-dumping measures description apply.
 - Australian Trade Remedies Commission is not in a position to provide advice on whether certain goods meet the description above.
1. The use of exemption types is subject to monitoring by the Australian Trade Remedies Commission and the Australian Border Force.

3. What tariff classifications and statistical codes are covered by the anti-dumping measures?

Goods subject to measures should be classified using the classification and associated statistical codes below:

Tariff Classification	Statistical code
7208.25.00	32
7208.26.00	33
7208.27.00	34
7208.36.00	35
7208.37.00	36
7208.38.00	37
7208.39.00	38
7208.53.00	42
7208.54.00	43
7208.90.00	30
7211.14.00	40
7211.19.00	41

These tariff classifications and statistical codes may apply to goods which are not subject to measures, may change because of amendments to the Working Tariff or the subject goods may be imported under tariff classification numbers that are not listed.

The listing of this tariff classification and statistical code is for convenience or reference only and does not form part of the goods description. Please refer to the goods description for authoritative detail regarding goods subject to measures.

Where importers are unclear on the correct tariff classification of their goods, it is recommended they check the [Working Tariff page](#) on the ABF website or contact the ABF on 131 881.

4. How much Interim Dumping Duty (IDD) will an importer have to pay?

IDD (Ad Valorem)

IDD is in the form of an ad valorem measure. The total IDD liability is calculated by multiplying the dumping export price (DXP) by the applicable IDD ad valorem duty rate.

Example of how to calculate the IDD liability

Ad valorem measure

The following is an **example** of how to calculate the IDD liability.

- DXP = AUD \$1,000 (Free-On-Board (FOB), cash)
- IDD ad valorem rate = 10%

Total IDD liability

The DXP (\$1,000) multiplied by the IDD ad valorem rate (10%) - $\$1,000 \times 10\% = \100

5. What is the dumping export price (DXP) and how do I calculate it?

The DXP refers to the actual export price of the exported goods. The DXP should reflect the total export (invoice) price of the goods being entered, not the unit price of the goods.

The DXP should be recorded on the relevant Full Import Declaration for the goods in the same terms as the export terms for the goods. Calculating the DXP may involve adjusting the actual export invoice price of the goods to the terms specified.

For example, if the export terms are “FOB, cash” and the actual invoice terms of the goods are “CIF, 60 days, packed”, the following adjustments will need to be made in order to calculate the DXP at FOB, cash level.

- step 1 - an adjustment for interest on credit terms will need to be made; and
- step 2 - the overseas freight and insurance components will need to be subtracted from the export invoice price.

Where suitable evidence cannot be proffered by the importer of the interest rate, then 1.0% per month (0.033% per day) should be applied to the actual invoice price credit terms.

An example of adjusting for credit and incoterms is provided below:

- Invoice terms = CIF, 60 days
- Specified terms = FOB, cash
- Marine insurance and ocean freight amount = \$100

Step 1 - adjust for credit terms

1. 1% per month interest rate should be applied to the invoiced price credit terms (i.e. 30 days = 1%)
2. If the invoiced CIF, 60 days price is \$1,000, then the CIF, cash price = \$980 (\$1,000 less 2%)

Step 2 - adjust for incoterms

3. Adjust for freight and insurance to calculate DXP at FOB, cash equivalent
4. CIF, cash price of \$980 minus freight and insurance amount of \$100 = \$880

The DXP price = \$880 FOB, cash.

6. What Dumping Specification Number (DSN) do I use and what are the rates for my exporter?

The following DSNs apply to goods exported from **Taiwan** entered for home consumption on or after **21 December 2022**:

Exporter Name	CCID	DSN	Measure	Measure Type	Effective Rate of Duty	Export Price terms
China Steel Corporation supplied directly or through: China Steel Global Trading Corporation; or PinWan Enterprise Co Ltd; or Tiasco Ltd; or Steel Line Corporation Sdn. Bhd; or Marubeni-Itochu Steel Enterprise Co Ltd.	CCK7643374H CEL9676436X CEE4373333H CCT6743696C CEE3794397X CER6679743H CEY3646374H CCN4464944X	92	IDD	Ad Valorem	3.2%	FOB, cash
Chung Hung Steel Corporation supplied directly or through: PinWan Enterprise Co Ltd	CCH3364396L CEE4373333H	93	IDD	Ad Valorem	5.1%	FOB, cash
Shang Chen Steel Co Ltd supplied directly or through: Yi Thai International Co Ltd Marubeni-Itochu Steel Enterprise Co Ltd.	CEA6974366Y CCX9933334N CEW4463444Y CEE3794397X	94	IDD	Ad Valorem	2.0%	FOB, cash
All Other Exporters		95	IDD	Ad Valorem	5.5%	FOB, cash

Please Note:

- As duties are in the form of an ad valorem measure, there are no confidential rates.

7. How do I find out the confidential rate and ascertained export price for my exporter?

The IDD ad valorem rate, floor price and the AEP for each DSN are considered confidential and will not be published. Importers of these goods may be provided with the confidential IDD and the AEP, however the onus is on the importer to substantiate their commercial relationship with an exporter/supplier of their goods by providing evidence of:

- A previous trading history with a nominated exporter/supplier of the goods. Evidence of a trading history would take the form of at least commercial invoices, packing list and bills of lading from previous shipments. Additional documentation may be requested by the Commission; or
- In the absence of a trading history, an offer or a quotation from an exporter/supplier of goods subject to dumping/countervailing measures. The offer or quotation must be on the exporter/supplier's company letterhead.

Requests and evidence should be sent to clientsupport@atrc.gov.au

Please note:

- Any requests for the confidential information that do not include sufficient evidence as outlined above will be rejected.
- Only as much of the confidential information as is necessary to enter the goods will be provided.

8. What information is needed to complete an import declaration for goods subject to measures?

The information required by an importer or Customs broker to complete an import declaration for goods subject to IDD/ICD is:

1. DXP;
2. Dumping Specification Number (DSN) or exemption type (where appropriate);
3. Country (this is usually country of origin or export country);
4. Tariff classification and statistical code;
5. Exporter / supplier; and
6. Quantity.

Please see tables in Question 6 to determine which DSN applies to the exporter of your goods.

9. What are the duty assessment importation and application period dates?

An importer of goods on which an IDD has been paid, may lodge an application with the Commissioner requesting that the Minister make an assessment of the final liability of those goods to duty.

This usually occurs when an importer considers that the IDD paid in respect of goods exceed the total amount payable (i.e. importers consider they are entitled to a refund of duties). In relation to IDD, an importer may consider that the dumping margin for the goods is now less than it was during the investigation period, or that its exporter is no longer dumping, and as a result it has paid more duty than it should have paid.

There are a series of time frames fixed by legislation that govern the duty assessment system (referred to as importation periods).

The duty assessment importation periods and application dates for **Taiwan** are:

Importation Period	Application Period
20 June 2025 – 19 December 2025	20 December 2025 – 19 June 2026
20 December 2025 – 19 June 2026	20 June 2026 – 19 December 2026
20 June 2026 – 19 December 2026	20 December 2026 – 19 June 2027
20 December 2026 – 19 June 2027	20 June 2027 – 19 December 2027
20 June 2027 – 19 December 2027	20 December 2027 – 19 June 2028

*Applications must be received by the commission as per [Trade Remedies Notice 2024/075](#).

More information about duty assessments is available on the [Australian Trade Remedies Commission website](#).

10. DCR changes including links to key reports and notices for measures on hot rolled coil steel?

Date Published	Description	Report	TRN
20 Dec 2012	Measures imposed on Japan, Korea, Malaysia and Taiwan	Final report REP 209	2013/49
25 Nov 2013	Certain goods exempted following Exemption Inquiry	Report REP EX 6	2013/94
4 Apr 2017	Certain goods exempted following Exemption Inquiry	Report REP EX0048	2017/27
21 Dec 2017	Continuation of Measures on Taiwan. Measures expire for Japan, Korea and Malaysia.	Final Report REP 400	2017/166
18 Sep 2018	Measures amended following Review of Measures	Final report REP 454	2018/126
17 Sep 2020	Measures amended following Review of Measures	Final Report REP 528	2020/092
25 Nov 2022	Measure amended following Continuation Inquiry	Final Report REP 594	2022/109
15 Sept 2023	Addition of supplier Taiwa Marubeni-Itochu Steel to Shang Chen Steel Co Ltd		