



Dumping Commodity Register

Hot Rolled Structural Steel Sections

Goods Exported from:

Country	Measure	Date Measures Imposed	Date Measures Expire	Last Trade Remedies Notice
JAPAN	IDD	20 November 2014	20 November 2029	2025/027
KOREA	IDD	20 November 2014	20 November 2029	
TAIWAN	IDD	20 November 2014	20 November 2029	
THAILAND	IDD	20 November 2014	20 November 2029	

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 structural steel sections are subject to anti-dumping measures?

The goods subject to measures include:

Whether or not containing alloys:

- universal beams (I sections), of a height greater than 130mm and less than 650mm;
- universal columns and universal bearing piles (H sections), of a height greater than 130mm and less than 650mm;
- channels (U sections and C sections) of a height greater than 130mm and less than 400mm; and
- equal and unequal angles (L sections), with a combined leg length of greater than 200mm.

Minimal processing, such as cutting, drilling or painting does not exclude the goods from measures.

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

- hot rolled 'T' shaped sections, sheet pile sections and hot rolled merchant bar shaped sections, such as rounds, squares, flats, hexagons, sleepers and rails; and
- sections manufactured from welded plate (e.g. welded beams and welded columns).

[Ministerial Exemption Instrument No 5 of 2019](#)

IDD does not apply to goods subject to Tariff Concession Order (TCO) 19104997 with an effective date of 4 July 2019.

Unequal angles, hot-rolled steel sections, complying with Australian and New Zealand Standard AS/NZS 3679.1:2016, Grade 300 or Grade 350, having either of the following:

- (a) leg size 150 mm x 90 mm having any of the following:
 - (i) thickness being 8 mm or 10 mm or 12 mm;
 - (ii) lengths of 9 m or 10.5 m or 12 m,
- (b) leg size 150 mm x 100 mm having any of the following:
 - (i) thickness being 10 mm or 12 mm;
 - (ii) lengths of 9 m or 10.5 m OR 12 m

For more information about the description of the goods subject to measures, refer to Final report [REP 223](#).

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.
- 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
7216.31.00	30
7216.32.00	31
7216.33.00	32
7216.40.00	33
7228.70.00	11, 12

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?

Use the applicable method listed in the exporters dumping specification number (DSN)

IDD – (combination)

IDD or dumping securities (DSA) is in the form of a fixed and variable measure. The total IDD/DSA liability is calculated as follows:

- fixed component of IDD/DSA: dumping export price (DXP) or ascertained export price (AEP), whichever is the greatest, multiplied by the applicable IDD/DSA ad valorem duty rate; **plus**
- variable component of IDD/DSA: the amount, if any, by which the DXP is lower than the AEP.

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.

IDD – Floor Price

IDD is in the form of a floor price measure. The total IDD liability is the amount by which the DXP (the unit price per unit type) is lower than the floor price.

Example of how to calculate the IDD liability

Combination of Fixed and Variable measures

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

- DXP = AUD \$1,000 (Free-On-Board (FOB), cash)
- AEP = AUD \$2,000 (FOB, cash)
- IDD ad valorem rate = 10%

Fixed component of IDD:

The higher of the DXP (\$1,000) or AEP (\$2,000) multiplied by the IDD ad valorem rate (10%)
 $\$2,000 \times 10\% = \200

Variable component of IDD:

The amount, if any, by which the DXP (\$1,000) is lower than the AEP (\$2,000) $\$2,000 - \$1,000 = \$1,000$
 Total IDD liability: $\$1,200 (\$200 + \$1,000)$

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

IDD (Floor Price)

Where IDD is in the form of a floor price measure. The total IDD liability is the amount by which the DXP is lower than the floor price.

Example of how to calculate IDD liability - Floor Price measures

The following is an example of how to calculate the IDD liability of a floor price measure.

- DXP = AUD \$1,000 (Free-On-Board (FOB), cash)
- Floor Price = AUD \$2,000 (FOB, cash)

IDD liability

The amount, if any, by which the DXP (\$1,000), is lower than the Floor Price (\$2,000)
 $\$2,000 - \$1,000 (\text{DXP}) = \$1,000$.

Example of ICD calculation

ICD liability: DXP (\$1,000) multiplied by the ICD ad valorem rate (15%) = \$150

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 **Korea, Thailand, Japan and Taiwan** and entered for home consumption on or after **24 April 2025**:

Exporter Name	CCID	DSN	Measure	Measure Type	Effective Rate of Duty	Ascertained Export Price (per Tonne)	Export Price terms
KOREA							
Hyundai Steel Company <i>supplied directly or through:</i> Steel Masters International (SMI) (ME) FZE; or SK Networks Co., Ltd; or Aspac Alliance Steels SDN BHD; or Duferco SA; or Duferco Asia Pte Ltd	CCK4739994X CCL6407767A CCY6994439A CEY7734393W CCG6937743K CCE6446493T CCH374996W CFN6939399W	120	IDD	Ad valorem	6.8%	NA	FOB, Cash
Dongkuk Steel Mill Co	CCJ3977933X CGN3667676F CHX3649373E CGJ3333443N CFM9639777E	127	IDD	Combination	3.0%	Confidential	FOB, Cash
All Other Exporters		119	IDD	Combination	12.5%	Confidential	FOB, Cash
THAILAND							
All Other Exporters		125	IDD	Combination	5.7%	Confidential	FOB, Cash
JAPAN							
All Exporters		118	IDD	Combination	15.8%	Confidential	FOB, Cash

Exporter Name	CCID	DSN	Measure	Measure Type	Effective Rate of Duty	Ascertained Export Price (per Tonne)	Export Price terms
TAIWAN							
Feng Hsin Steel Co. Ltd formerly known as: Feng Hsin Iron & Steel Co Ltd	CCC3496667J CCF7369944E CCG4936969C CFH4379976E	EXEMPT					
T S Steel Co Ltd <i>supplied directly</i>	CCC4933796F CCE3993676R	EXEMPT					
T S Steel Co Ltd <i>supplied through:</i> Duferco Asia Pte Ltd	CFN693939W	121	EXEMPT Importers entering goods manufactured by T S Steel Co Ltd and supplied indirectly through these traders are to use this DSN. A zero duty liability will be calculated.				
Tung Ho Steel Enterprise Corporation <i>supplied directly</i>	CCE9479349F	EXEMPT					
Tung Ho Steel Enterprise Corporation <i>supplied through:</i> Leong Huat Hardware (Private) Ltd; or Steelaris Pte Ltd; or Steel Masters International (SMI) (ME); or Trans-Pacific Resources	CCC6933477T CEF3997646C CEY7734393W CCN3773447X	122	EXEMPT Importers entering goods manufactured by Tung Ho Steel Enterprise Corporation and supplied indirectly through these traders are to use this DSN. A zero duty liability will be calculated.				
Dragon Steel Corporation	CFF6974633P	124	IDD	Combination	7.0%	Confidential	FOB, Cash
All Other Exporters		123	IDD	Combination	10.8%	Confidential	FOB, Cash

Please Note:

- How do I lodge an entry for goods subject to dumping security?

In order to lodge an import declaration for goods subject to securities the importer or their broker must obtain a Security ID. The security is in the form of an undertaking or promise to pay should the Minister decide to impose measures at the completion of the investigation. The National Temporary Imports and Securities (NTIS) section of the Australian Border Force manages the operation of securities and granting of a Security ID. Importers/brokers will need to complete and submit a dumping security undertaking form when lodging an import declaration for goods subject to the securities. Please email NTIS@abf.gov.au for the form and further instructions.

- IDD ad valorem rates, floor price and AEP are considered confidential. Please see below on how importers can request the rates.
- The actual duty liability may be higher than the effective rate of duty published due to the variable component of IDD.

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:

DXP;

Dumping Specification Number (DSN) or exemption type (where appropriate);

Country (this is usually country of origin or export country);

Tariff classification and statistical code;

Exporter / supplier; and

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 **Japan, Korea, Taiwan and Thailand** are:

Importation Period	Application Period
20 November 2024 - 19 May 2025	20 May 2025 - 19 November 2025
20 May 2025 - 19 November 2025	20 November 2025 - 19 May 2026
20 November 2025 - 19 May 2026	20 May 2026 - 19 November 2026
20 May 2026 - 19 November 2026	20 November 2026 - 19 May 2027
20 November 2026 - 19 May 2027	20 May 2027 - 19 November 2027
20 May 2027 - 19 November 2027	20 November 2027 - 19 May 2028
20 November 2027 - 19 May 2028	20 May 2028 - 19 November 2028
20 May 2028 - 19 November 2028	20 November 2028 - 19 May 2029
20 November 2028 - 19 May 2029	20 May 2029 - 19 November 2029
20 May 2029 - 19 November 2029	20 November 2029 - 19 May 2030

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 hollow structural sections?

Date Published	Description	Report	TRN
20 Nov 2014	Measures imposed on Japan, Korea, Taiwan and Thailand	Final report REP 223	2014/127
13 Feb 2018	Manufacturer-Supplier Amendment – Hyundai Steel Company		
18 Mar 2018	Manufacturer-Supplier Amendment – JFE Bars and Shapes		
10 May 2018	Manufacturer-Supplier Amendment – Hyundai Steel Company		
24 Oct 2018	Addition of Duferco Asia Pte Ltd as a supplier of TS Steel Company Ltd		
19 Dec 2018	Amendment of measures for goods exported from Korea following outcome of review 465.	Final report REP 465	2018/167
20 Dec 2019	Certain goods exempted following Exemption Inquiry	Final report REP EX0077	2019/153
11 Nov 2019	Measures amended following Review of Measures	Final report REP 499	2019/125
11 Nov 2019	Continuation of Measures on Japan, Korea, Taiwan and Thailand	Final report REP 505	2019/126
8 Apr 2021	Amendment of measures for T S Steel Co Ltd and Siam Yamato Steel Co Ltd following ADRP Review 120 & 121.		ADRP 2019/120 ADRP 2019/121
11 Oct 2024	Continuation of Measures on Japan, Korea, Taiwan and Thailand	Final Report REP 637	2024/071
24 April 2025	Review of Measures on Japan, Korea, Taiwan and Thailand	Final Report REP 642	2025/027
23 Sept 2025	Accelerated Review of Dongkuk Steel Mill Co Ltd	Final Report REP 680	2025/077