

## **Dumping Commodity Register**

### **Railway Wheels**

#### **Goods Exported from:**

Country Measure		Date Measures	Date Measures	Last Anti-Dumping	
		Imposed	Expire	Notice	
CHINA	IDD	16-July-2019	16-July-2029	2024/036	

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

The Anti-Dumping Commission (ADC) 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 <u>Cases page</u> on the website for any current investigation information for this commodity.

## 2. What types of railway wheels are subject to anti-dumping measures?

#### The goods subject to measures include:

Forged and rolled steel, high hardness, nominal 38-inch (or 966 mm to 970 mm) diameter, railway wheels, whether or not including alloys. Manufactured in accordance with relevant user defined specifications and drawings and are used on rail carriages used to transport iron ore.

#### The following are excluded from measures, exemption type "GOODS" applies:

Axles and other components.

For more information about the description of the goods subject to measures, refer to Final report REP 466.

#### **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.
- Anti-Dumping 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 Anti-Dumping 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
8607.19.00	20

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 (Combination)

IDD is in the form of a fixed and variable measure. The total IDD liability is calculated as follows:

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

#### **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)

### 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.

o 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 **China** entered for home consumption on or after **17 July 2019**:

Exporter Name	CCID	DSN	Measure	Effective Rate of Duty	Ascertained Export Price (per piece)	Export Price terms
CHINA						
Baowu Group Masteel Rail Transit Materials Technology Co., Ltd.	CGK9396943X CGL4964966N	14	IDD	13.3%	Confidential	FOB, Cash
All Other Exporters		15	IDD	13.3%	Confidential	FOB, Cash

#### **Please Note:**

- 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 <a href="mailto:clientsupport@adcommission.gov.au">clientsupport@adcommission.gov.au</a>

#### 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:

- o 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
- o 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 Parliamentary Secretary 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 **China** are:

Importation Period	Application Period
16 July 2024 – 15 January 2025	16 January 2025 – 15 July 2025
16 January 2025 – 15 July 2025	16 July 2025 – 15 January 2026
16 July 2025 – 15 January 2026	16 January 2026 – 15 July 2026
16 January 2026 – 15 July 2026	16 July 2026 – 15 January 2027
16 July 2026 – 15 January 2027	16 January 2027 – 15 July 2027
16 January 2027 – 15 July 2027	16 July 2027 – 15 January 2028
16 July 2027 – 15 January 2028	16 January 2028 – 15 July 2028
16 January 2028 – 15 July 2028	16 July 2028 – 15 January 2029
16 July 2028 – 15 January 2029	16 January 2029 – 15 July 2029
16 January 2029 – 15 July 2029	16 July 2029 – 15 January 2030

<sup>\*</sup>Applications must be received by the commission as per <a href="Anti-Dumping Notice 2024/075">Anti-Dumping Notice 2024/075</a>.

More information about duty assessments is available on the <u>Anti-Dumping Commission website</u>.

# 10. What are the key reports and notices linked to the measures on railway wheels?

Date	Description	Report	ADN
Published			
16 Jul 2019	Measures imposed on China and France	Final report REP 466	2019/30
16 Jul 2024	Measures removed from France, continued for China	Final report REP 632	2024/036