



INVESTIGATION 249

**ALLEGED DUMPING OF
CERTAIN ZINC COATED (GALVANISED) STEEL
EXPORTED FROM INDIA AND THE SOCIALIST REPUBLIC OF
VIETNAM**

**VERIFICATION VISIT REPORT - IMPORTER
TOYOTA TSUSHO (AUSTRALASIA) PTY LTD**

**THIS REPORT AND THE VIEWS OR RECOMMENDATIONS CONTAINED THEREIN
WILL BE REVIEWED BY THE CASE MANAGEMENT TEAM AND MAY NOT REFLECT
THE FINAL POSITION OF THE ANTI-DUMPING COMMISSION**

December 2014

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ABBREVIATIONS

ACBPS	Australian Customs and Border Protection Service
The Act	<i>Customs Act 1901</i>
AUD	Australian dollar
BlueScope	BlueScope Steel Limited
█	█
the Commission	the Anti-Dumping Commission
█	█
█	█
FOB	free on board
FY	financial year
the goods	the goods the subject of the application (also referred to as the goods under consideration)
PAD	Preliminary Affirmative Determination
Parliamentary Secretary	the Parliamentary Secretary to the Minister for Industry
REP 190	Trade Measures Report No. 190
SEF	Statement of Essential Facts
SG&A	Selling, general and administrative costs
Toyota Tsusho	Toyota Tsusho (Australasia) Pty Ltd
█	█

1 BACKGROUND AND PURPOSE

1.1 Background

On 8 May 2014, BlueScope Steel Limited (BlueScope) lodged an application with the Anti-Dumping Commission (the Commission) requesting that the Parliamentary Secretary to the Minister for Industry (the Parliamentary Secretary)¹ publish a dumping duty notice in respect of certain zinc coated (hereafter referred to as galvanised) steel² exported to Australia from India and the Socialist Republic of Vietnam (Vietnam).

In this application, BlueScope alleges that the Australian industry has suffered material injury caused by galvanised steel exported to Australia from India and Vietnam at dumped prices.

BlueScope claims the industry has been injured through:

- price suppression;
- reduced profit and profitability;
- reduced return on investment;
- reduced employment numbers; and
- reduced ability to raise capital for re-investment.

Following consideration of the application, the Commission decided not to reject the application. Public notification of initiation of the investigation was made on 11 July 2014 in *The Australian* newspaper and in Anti-Dumping Notice (ADN) No. 2014/55.

Prior to initiation of the investigation, Toyota Tsusho (Australasia) Pty Ltd (Toyota Tsusho) was identified in the Australian Customs and Border Protection Service (ACBPS) database as a large importer of galvanised steel from India and Vietnam from 1 July 2013 to 30 June 2014 (the investigation period). The company was subsequently contacted by the Commission on 11 July 2014 to advise that the investigation had been initiated, to request its cooperation with the investigation and to provide it with a copy of the importer questionnaire for completion.

Following this, Toyota Tsusho was also provided with a list of its imports during the investigation period, which had been extracted from the ACBPS import database. The Commission selected 12 shipments from this list for further examination and verification (Section 4.3 of this report refers).

¹ Responsibility for anti-dumping matters was transferred to the Minister for Industry on 25 September 2013. The Minister for Industry subsequently delegated responsibility for anti-dumping matters to the Parliamentary Secretary to the Minister for Industry.

² Refer to the full description of the goods in Section 2.1 of this report.

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Toyota Tsusho completed the importer questionnaire, providing:

- Part A – details regarding the company, overseas suppliers and identification of its Australian customers;
- Part B (the ‘importer transaction form’) – details of the costs to import and sell, including selling, general and administrative (SG&A) expenses, for the 12 selected importations and details of forward orders;
- Part C (the ‘sales spreadsheet’) – a listing of sales to Australian customers during the investigation period.

These documents are provided at **Confidential Attachment 1** (Part A), **Confidential Attachment 2** (Part B) and **Confidential Attachment 3** (Part C).

1.2 Purpose of visit

The purpose of this visit was to:

- provide Toyota Tsusho with an understanding of the anti-dumping system and the key issues, dates and processes that relate to the Commission’s investigation into alleged dumping of galvanised steel exported to Australia from India and Vietnam;
- confirm that Toyota Tsusho is an importer of galvanised steel from India and Vietnam (as attributed to it within the ACBPS import database) and obtain information to assist in establishing the identity of exporters of galvanised steel from India and Vietnam;
- verify information on imports of galvanised steel from India and Vietnam to assist in the determination of export prices (section 269TAB of the *Customs Act 1901*)³ (the Act);
- establish whether the purchases of galvanised steel from India and Vietnam were arms-length transactions (section 269TAA);
- establish post-exportation costs;
- identify sales and customers and verify sales volume and selling prices;
- obtain general information about the Australian market for galvanised steel; and
- provide the company with an opportunity to discuss any issues it believes relevant to the investigation.

³ All references in this report to sections of legislation, unless otherwise specified, are to the *Customs Act 1901*.

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1.3 Meeting details

Company	Toyota Tsusho Australasia Pty. Limited
Address	231-233, Boundary Road Laverton North VIC 3026
Date of visit	5 November 2014

The following were present at various stages of the meeting.

Toyota Tsusho	Mr David Buchanan – General Manager – Metals Division Ms Ana-Marija Maric – Account Executive – Metals Division Ms Melanie Ciantar – Manager – Metals Division Mr Kevin Liu – Senior Manager – Finance, Accounting and Risk Management
MJM Steel Pty Ltd	Mr Erwin Michel – Marketing Director Mr Mark Morrison – Managing Director
Staughton's	Mr Jack Howard – Director
The Commission	Ms Heidi Matuschka – Case Manager – Operations 1 Mr An Chew – Assistant Director – Operations 1 Ms Jasna Halilovic – Senior Investigator – Operations 1

A copy of the visit agenda is provided at **Confidential Attachment 4**.

1.4 Investigation process and timeframes

The Commission advised Toyota Tsusho of the investigation process and timeframes as follows:

- the investigation period is 1 July 2013 to 30 June 2014;
- the injury analysis period is from 1 July 2008 for the purpose of analysing the condition of the Australian industry;
- a Preliminary Affirmative Determination (PAD) may be made no earlier than day 60 of the investigation (9 September 2014) and provisional measures may be imposed at the time of the PAD, or at any time after the PAD has been made;
 - the Commission will not make a PAD until (and if) it becomes satisfied that there appears to be, or that it appears there will be, sufficient grounds for the publication of a dumping duty notice;
 - the Commission advised that securities would only be issued for goods exported after the PAD is released publicly and would only be collected if the Commission determines that dumping has occurred;

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- the Statement of Essential Facts (SEF) for the investigation is due to be placed on the public record by 18 March 2015,⁴ or such later date as the Parliamentary Secretary allows under section 269ZH1 of the Act;
 - the SEF will set out the material findings of fact on which the Commission intends to base its recommendations to the Parliamentary Secretary, and will invite interested parties to respond, within 20 days, to the issues raised therein;
 - interested parties are encouraged to make submissions within 20 days of the SEF's release;
- following receipt and consideration of submissions made in response to the SEF, the Commission will provide its final report and recommendations to the Parliamentary Secretary;
 - this final report is due no later than 2 May 2015,⁵ although any extension to the SEF will result in a subsequent extension to the final report;
 - the Parliamentary Secretary has 30 days from receipt of the final report to make a decision on the report's recommendations.

1.5 Visit report

Toyota Tsusho was advised that the Commission would prepare a report of the visit (this report) and provide it to Toyota Tsusho for review of its factual accuracy and to identify those parts of the report that the company considers confidential.

It was explained that, in consultation with Toyota Tsusho, the Commission would prepare a non-confidential version of the report and place this on the public record.

⁴ The SEF was originally due to be published by 29 October 2014; however, on 22 October 2014, the Parliamentary Secretary approved an extension to 18 March 2015 (ADN No. 2014/117 refers).

⁵ This report was originally due 15 December 2014, prior to approval of the extension to the SEF.

2 THE GOODS

2.1 Description

The goods the subject of the application (the goods) are defined as follows:

'flat rolled iron or steel products (whether or not containing alloys) that are plated or coated with zinc exported to Australia from India and Vietnam'.

These goods are generically called galvanised steel. Galvanised steel of any width is included in this application.

Exclusions

These goods do not include painted galvanised steel, pre-painted galvanised steel, electro-galvanised steel, corrugated galvanised steel or aluminium zinc alloy coated or plated steel.

2.1.1 Additional information

The applicant also provided additional information to support its description of the goods, as follows:

'the goods include the same categories of goods as identified in Trade Measures Report No. 190 and 193, however, this application also includes goods that are alloyed (i.e. with minor additions, e.g. boron, chromium, etc.). The goods the subject of this application include all zinc coated product options, including all grades/models of zinc coated steel, all coating mass classes and all surface treatments.

Trade or further generic names often used to describe the goods the subject of the application include:

- *"GALVABOND®" steel*
- *"ZINCFORM®" steel*
- *"GALVASPAN®" steel*
- *"ZINCHITEN®" steel*
- *"ZINCANNEAL" steel*
- *"ZINCSEAL" steel*
- *Galv*
- *GI*
- *Hot Dip Zinc coated steel*
- *Hot Dip Zinc/Iron alloy coated steel*
- *Galvanneal*

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The amount of zinc coating on the steel is described as its coating mass and is nominated in grams per meter squared (g/m²) with the prefix being Z (Zinc) or ZF (Zinc converted to a Zinc/Iron alloy coating). The common coating masses used for zinc coating are: Z350, Z275, Z200/Z180, Z100, and for zinc/iron alloy coatings are ZF100, ZF80 and ZF30 or equivalents based on international standards and naming conventions.

Surface treatments can include but not be limited to; passivated or not passivated (often referred to as chromated or unchromated), oiled or not oiled, skin passed or not skin passed, phosphated or not phosphated (for zinc iron alloy coated steel only).

There are a number of relevant International Standards for zinc coated products that cover their own range of products via specific grade designations, including the recommended or guaranteed properties of each of these product grades.

These relevant standards are noted below in Table A-3.1 “Relevant International Standards for zinc coated steel”.

Table A-3.1 - Relevant International Standards for zinc coated steel

International Standards	Product Grade Names
General and Commercial Grades	
AS/NZS 1397	G1, G2
ASTM A 653/A 653M	CS type A, B and C
EN10346	DX51D, DX52D
JIS 3302	SGCC, SGHC
Forming, Pressing & Drawing Grades	
AS/NZS 1397	G3
ASTM A 653/A 653M	FS, DS type A and B
EN10346	DX53D, DX54D
JIS 3302	SGCD, SGCDL,
Structural Grades	
AS/NZS 1397	G250, G300, G350, G450, G500, G550
ASTM A 653/A 653M	33 (230), 37 (255), 40 (275), 50 (340), 55 (380), 80 (550)
EN10346	S220GD, S250GD, S280GD, S320GD, S350GD, S550GD
JIS 3302	SGC340, SGC400, SGC440, SGC490, SGC570 SGH340, SGH400, SGH440, SGH490, SGH570

Please refer to Non-Confidential Attachment A-3.1 for a comparison of AS/NZ 1397 with other International Standards for zinc coated steel.’

2.2 Tariff classification

The application states that galvanised steel is classified to the following tariff subheadings in Schedule 3 to the *Customs Tariff Act 1995*:

- 7210.49.00 (statistical codes 55, 56, 57 and 58);
- 7212.30.00 (statistical code 61);
- 7225.92.00 (statistical code 38); and
- 7226.99.00 (statistical code 71).

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Based on the information provided in the application, it has been confirmed by the Trade Policy and Advice section of the ACBPS that galvanised steel is correctly classified to these tariff subheadings.

The general rate of duty is currently 5 per cent for goods imported under these tariff subheadings. Imports from India and Vietnam, however, are subject to a DCS duty rate which is free for non-alloy steel under 7210.49.00 and 7212.30.00 and is 4 per cent for 'other alloy' steel under 7225.92.00 and 7226.99.00.⁶

Details of the tariff concession orders (TCOs) that are current for galvanised steel are provided at **Attachment 1**.⁷

2.3 Previous investigation

An investigation into the dumping and subsidisation of galvanised steel and aluminium zinc coated steel exported to Australia from the People's Republic of China (China), the Republic of Korea (Korea) and Taiwan was finalised on 30 April 2013 (refer Trade Measures Report No. 190) (REP 190). As a result of this investigation, a dumping duty notice was published for all exports of galvanised steel from:

- China by all exporters;
- Korea by all exporters, other than Union Steel Co., Ltd;⁸ and
- Taiwan by all exporters, other than Sheng Yu Co., Ltd and Ta Fong Steel Co., Ltd.⁹

It is observed that the goods in REP 190 were limited to zinc coated products of iron and *non-alloy* steel only.

2.4 Like goods

Toyota Tsusho confirmed that it imports goods which match the description of the goods that are the subject of this investigation.

Toyota Tsusho believes that imported and locally manufactured galvanised steel are comparable and interchangeable and therefore that the Australian industry manufacturers like goods.

⁶ 'DCS' is a code applied to classes of countries and places in relation to which special rates apply as specified in Part 4 of Schedule 1 to the *Customs Tariff Act 1995*.

⁷ In identifying the TCOs applicable to the tariff subheadings in this section, the Commission does not comment on their relevance to the goods the subject of the application.

⁸ On 26 April 2013 the dumping investigation was terminated, in so far as it related to galvanised steel exported by Union Steel Co., Ltd, Sheng Yu Co., Ltd and Ta Fong Steel Co., Ltd, based on a finding that the dumping margins for goods exported by those companies during the investigation period were less than 2 per cent (refer Termination Report No. 190A).

⁹ See above.

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Further, Toyota Tsusho believes that aluminium-zinc coated steel is like to the goods under consideration and therefore should, in terms of material injury and causality, be considered in this investigation. Toyota Tsusho stated that Bluescope's aluminium-zinc coated steel is produced on the same production line as galvanised steel and that it has a similar end-use as galvanised steel but provides a 3 per cent yield benefit due to its lighter coating weight.

3 COMPANY DETAILS

3.1 Company background

3.1.1 Organisational structure

At the verification visit, Toyota Tsusho gave a brief presentation on its corporate and organisational structure (copy of presentation slides at **Confidential Attachment 5**).

Toyota Tsusho advised that Toyota Tsusho (Australasia) Pty Ltd is a wholly-owned subsidiary of Toyota Tsusho Corporation in Japan, which was founded as a trading and supply chain management company of the Toyota Group.

Toyota Tsusho stated that it has been operating in Australia since 1971 and that the company has several subsidiary companies including TT Steel Centre Australia Pty Ltd, TT Logistics (Australia) Pty Ltd, TT Assembly (Australia) Pty Ltd, Toyota Boshoku Kawashima Australia and Australian Fabric Laminators Pty Ltd.

3.1.2 Import and distribution functions

Toyota Tsusho advised that, through its Metals Division, it imports and distributes certain steel products (including galvanised steel) to the Australian market. The company does not 'value-add' to these products before selling them to customers.

Toyota Tsusho further advised that, as products are sold to customers on a [REDACTED] basis (Section 6.2.1 of this report refers), the company does not take possession of the imported goods, but rather arranges the logistics and delivery of the products direct to the customer.

3.2 Accounting structure and systems

Toyota Tsusho operates on an April to March financial year (FY), in line with that of its parent company in Japan. Toyota Tsusho's accounts are audited on an annual basis. Following the visit, Toyota Tsusho provided a copy of its audited financial report for the year ended 30 March 2014 (**Confidential Attachment 6**).

Toyota Tsusho advised that it uses a SAP accounting system. Toyota Tsusho further advised that there is no cost centre for galvanised steel specifically, but rather one for 'sheet and coil' (this includes galvanised steel, cold rolled coil and hot rolled coil).

3.3 Relationship with suppliers

During the investigation period, Toyota Tsusho imported galvanised steel (from India and Vietnam) from:

[REDACTED]

During the verification visit, Toyota Tsusho advised that:

- it has no ownership interest in, and no relationship other than an arms length commercial relationship with, any of the abovementioned suppliers; and
- there were no discounts or rebates applicable to purchases of the goods from any of the above suppliers during the investigation period and that the invoiced price was the price paid.

We found no evidence during the verification to indicate that Toyota Tsusho is related to any of its suppliers, nor of any discounts or rebates being provided to Toyota Tsusho by any of its suppliers.

3.4 Relationship with customers

Toyota Tsusho's customers are identifiable in **Part C** of its importer questionnaire response (**Confidential Attachment 3**). Toyota Tsusho's major customers for galvanised steel are:

[REDACTED]

Toyota Tsusho advised that it has no relationship with any of its customers other than that of a buyer and seller. No further information has been identified by the Commission to indicate that Toyota Tsusho is related to any of its customers purchasing galvanised steel.

4 IMPORTS

4.1 Volume of imports

The ACBPS import database indicates that Toyota Tsusho imported galvanised steel from a range of suppliers in India and Vietnam during the investigation period, as shown in **Table 4.1** below.

During the verification, Toyota Tsusho was asked to confirm whether the imported goods listed in the ACPBS database were considered the goods subject to the investigation (refer to the description of the goods at Section 2.1 of this report). In response, Toyota Tsusho advised that all imports listed in the database were the goods under consideration.

Table 4.1 – Volume of galvanised steel imports – 1 July 2013 to 30 June 2014 – Toyota Tsusho

Country	Supplier	Quantity (tonnes)
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
TOTAL		[REDACTED]

4.2 Ordering and sales process

During the verification, Toyota Tsusho advised that its usual ordering and sales process for galvanised steel is as follows:

- each month, Toyota Tsusho receives product offers from suppliers in [REDACTED] and [REDACTED], which is then costed and offered to the market;
 - these offers will [REDACTED], with orders [REDACTED] [confidential information – ordering arrangements]. Although Toyota Tsusho will also contact offshore suppliers based on ad hoc general enquiries from customers (seeking price, lead time and minimum order quantity details), the majority of its customers now order using the monthly offer cycle;
- [REDACTED]; [confidential information – price negotiations]
- once a price is agreed, Toyota Tsusho issues a purchase order (to the offshore supplier) and a sales confirmation (to the Australian customer);

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- Toyota Tsusho issues the invoice after it receives the bill of lading from the supplier; and
- [redacted] [confidential information – delivery].

Toyota Tsusho advised that purchases from overseas mills are made in [redacted] on a [redacted] basis or on a [redacted] basis. At the date of the purchase order, Toyota Tsusho takes out foreign exchange cover to hedge against any currency fluctuations.

4.3 Verification of imports

As discussed in Section 1.1 of this report, the Commission selected 12 shipments from the ACBPS import database to examine in further detail with Toyota Tsusho.

Toyota Tsusho completed an importer transaction form (**Confidential Attachment 2**) detailing the costs to import and sell for each selected shipment.

During the verification, Toyota Tsusho provided the following source documents to verify the data recorded in its importer transaction form for the 12 shipments (**Confidential Attachment 7**):

- purchase and sales contracts;
- commercial invoices from Toyota Tsusho's overseas suppliers;
- packing lists and mill test certificates;
- certificates of origin;
- bills of lading;
- invoices from transport providers;
- customs broker invoices;
- [redacted] invoices (for shipments invoiced on [redacted] terms); and
- bank statements including copies of requests for [redacted].

These source documents were used to confirm the exporting entity, quantity, invoice value ([redacted]), [redacted] (where applicable), the exchange rate and importation costs recorded for each shipment in the importer transaction form.

In addition to the above, Toyota Tsusho also provided documentation for the corresponding Australian sale of each selected shipment, including:

- customer purchase orders;
- sale confirmations; and
- commercial invoices.

Verification of this documentation is discussed further in Section 6.3 of this report.

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4.3.1 Supplier invoice details

Toyota Tsusho provided copies of supplier invoices for each shipment (**Confidential Attachment 7**). These invoices were used to verify the data recorded in the importer transaction form, including the volume and value for each shipment. Payment of the invoice and the exchange rate applied were also verified to source documents.

We matched the invoice prices, volume and supplier details recorded for each of the 12 selected shipments in the importer transaction form to the supplier invoices.

We confirmed that most shipments were invoiced at [REDACTED], with four shipments from [REDACTED] being invoice at [REDACTED]. We also confirmed that the recorded payment terms ([REDACTED]) were accurate.

All supplier invoices were [REDACTED]. Within the importer transaction form, [REDACTED] Toyota Tsusho provided evidence [REDACTED].
[confidential information – business arrangements]

4.3.2 Shipment costs

[REDACTED]

Under the heading 'shipment costs' in the importer transaction form, Toyota Tsusho [REDACTED]. [confidential information – cost details]

[REDACTED] for each of these four shipments. The supporting documentation provided also included [REDACTED]; therefore, we are satisfied that the recorded amounts [REDACTED] are accurate.

[REDACTED]

During the verification visit, we queried why Toyota Tsusho had [REDACTED]. Toyota Tsusho advised that costs relating to [REDACTED] (these administration fees are discussed at Section 4.4.3 of this report). [confidential information – cost details]

Toyota Tsusho further advised that costs relating to [REDACTED] were calculated at [REDACTED] [confidential information – details of [REDACTED] policy]. Following the visit, Toyota Tsusho provided a spreadsheet showing that the company estimates costs relating to [REDACTED] at [REDACTED] (**Confidential Attachment 8**).

We amended Toyota Tsusho's importer transaction form to [REDACTED]. [confidential information – cost details]

4.3.3 Importation costs

Under the heading of 'Australian importation costs' in the importer transaction form, Toyota Tsusho recorded customs entry and broker fees, port service charges, transport and delivery charges, bank charges, administration fees and agent fees.

Broker fees, including customs entry and port service charges

Toyota Tsusho provided customs broker invoices that listed all relevant charges relating to broker service, customs entry and port service charges for each of the 12 selected shipments (**Confidential Attachment 7**). We obtained proof of payment for each of the 12 invoices and are satisfied that the values recorded in the importer transaction form are accurate.

Transport and delivery

Toyota Tsusho provided copies of invoices to support the delivery charges recorded in the importer transaction form for each selected shipment (**Confidential Attachment 7**).

The invoiced charges reconciled to the costs recorded in the importer transaction form and we are satisfied that the delivery charges are accurate.

Administration fees

In its importer transaction form, Toyota Tsusho had recorded administration fees under Australian importation costs. [redacted]
[redacted] [confidential information – fee details].

During the verification visit, Toyota Tsusho explained that these administration fees encompass [redacted], interest expenses, trade credit insurance and overhead costs. Toyota Tsusho further explained that:

[redacted]

[redacted]

[redacted]

[redacted]

[confidential information – cost details]

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Following the visit, Toyota Tsusho provided a spreadsheet that showed the breakdown of the administration fees for shipments 2, 3, 6 and 12 (**Confidential Attachment 8**). The [redacted] [confidential information – fee details].

To enable detailed analysis of the cost data, we amended the importer transaction form to separately list the costs relating to [redacted] (previously discussed in section 4.3.2 of this report), interest expenses and credit insurance.

[redacted] [confidential information – cost details].

Commissions

Toyota Tsusho recorded agent commissions under Australian importation costs in its importer transaction form.

During the verification visit, Toyota Tsusho advised that it had a commercial agreement with [redacted] [confidential information – commercial details]. Under this commercial agreement, Toyota Tsusho [redacted] [confidential information – commercial details].

Toyota Tsusho provided a copy of the commercial agreement which showed that the [redacted] from steel mills based in India (**Confidential Attachment 9**).

Toyota Tsusho also advised that it had a commercial agreement with [redacted] [redacted]. This agent facilitated negotiations between Toyota Tsusho and [redacted] [confidential information – commercial details].

Toyota Tsusho also provided a copy of this commercial agreement which showed that Toyota Tsusho [redacted] [redacted] [confidential information – commercial details] (**Confidential Attachment 9**).

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4.4 Shipment and importation costs summary

Using the verified data in the importer transaction form, weighted average post-shipment and importation costs (in AUD per tonne) have been calculated and are shown in Table 4.4 below.

Table 4.4 – Summary of post-CFR shipment and importation costs (excluding GST)

Cost	Weighted average cost (AUD per tonne) - India	Weighted average cost (AUD per tonne) - Vietnam
Customs entry and broker fees		
Port service charges		
Transport and delivery		
Credit insurance		
Interest costs		
Commissions		

For shipments on terms, additional costs incurred are summarised in Table 4.4.1 below.

Table 4.4.1 – Summary of post-shipment costs (excluding GST)

Cost	Weighted average cost (AUD per tonne)

4.5 Selling, general and administrative (SG&A) costs

During the verification visit, we advised Toyota Tsusho that SG&A expenses relating to the sales of the goods are usually expressed as a percentage of sales revenue. Toyota Tsusho was further advised that the estimate of SG&A costs is usually derived from profit and loss statements or other management reports.

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Following the verification visit, Toyota Tsusho provided a copy of its audited profit and loss statement for the financial year ended 31 March 2014. Toyota Tsusho also provided a detailed profit and loss statement for its metals division and a separate profit and loss statement for all other divisions. These profit and loss statements were linked to Toyota Tsusho's audited profit and loss statement for the year ended 31 March 2014. These profit and loss statements form part of **Confidential Attachment 10**.

We estimated SG&A costs by dividing the total SG&A expenses by the total sales revenue for Toyota Tsusho's metals division. This resulted in an SG&A costs estimate of [REDACTED] per cent of sales revenue. In the importer transaction form, we applied this rate to the sales revenue for each shipment.

Using the verified data in the importer transaction form, we calculated a weighted average SG&A cost of [REDACTED] per tonne.

4.6 Forward orders

Toyota Tsusho provided a list of its forward orders from [REDACTED] over the period August 2014 to September 2014 (refer to **Confidential Attachment 11**). The volume and the weighted average unit prices of these forward orders is summarised in **Table 4.6** below.

Table 4.6 – Summary of forward orders – August to September 2014

Supplier	Quantity (tonnes)	Weighted average [REDACTED] unit price (AUD/tonne)	Weighted average [REDACTED] unit price (AUD/tonne)
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

During the visit, Toyota Tsusho confirmed there were no forward orders for products from [REDACTED] suppliers. Toyota Tsusho stated there had been some issues with supply from the [REDACTED] mills and therefore it is not planning to order from these mills in the future, although it may continue to order from [REDACTED], which is one of the few mills that can manufacture galvanised steel at [REDACTED].

5 WHO IS THE IMPORTER AND EXPORTER

5.1 Who is the importer?

We reviewed the documents provided by Toyota Tsusho in respect of the 12 selected shipments and noted that, for imports from all suppliers, Toyota Tsusho:

- negotiates with the suppliers;
- is named as the customer on supplier invoices;
- is named as the consignee on the bill of lading;
- arranges Customs clearance and logistics of the goods after they are delivered to the Australian port;
- retains ownership of the goods until they are delivered to its customers; and
- bears the risk of its customers defaulting on purchase agreements with Toyota Tsusho.

We consider Toyota Tsusho to be the beneficial owner of the goods at the time of importation and therefore the importer.

5.2 Who is the exporter?

The Commission will generally identify the exporter as:

- a principal in the transaction, located in the country of export from where the goods were shipped, who gave up responsibility by knowingly placing the goods in the hands of a carrier, courier, forwarding company or its own vehicle for delivery to Australia; or
- a principal in the transaction, located in the country of export, who owns, or previously owned, the goods but need not be the owner at the time the goods were shipped.

It is common for traders and other intermediaries to play a role in the exportation of the goods. These parties will typically provide services such as arranging transportation, conducting price negotiations, arrange contacts with the producer etc.

In such cases, the trader typically acts as an intermediary who, although one of the principals, is essentially a facilitator in the sale and shipment of the goods on behalf of the manufacturer. Typically the manufacturer as a principal who knowingly sent the goods for export to any destination will be the exporter.

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Therefore, depending on the facts, the Commission considers that only in rare circumstances would an intermediary be found to be the exporter. Typically this will occur where the manufacturer has no knowledge that the goods are destined for export to any country and the essential role of the intermediary is that of a distributor rather than a trader.

Based on information to date, we are satisfied that the following entities are exporters of galvanised steel:



To our knowledge, these entities are principals in the country of export, which manufactured the goods and gave up the goods for shipment directly to Toyota Tsusho.

6 AUSTRALIAN MARKET AND SALES

6.1 General

During the verification visit, Toyota Tsusho discussed the Australian galvanised steel market.

Toyota Tsusho claimed that the Australian market for galvanised steel has significantly decreased in size since the global financial crisis. Toyota Tsusho believes that this trend is partly due to demand shifting to importing finished / fully-manufactured product as opposed to manufacturing products in Australia using galvanised steel.

Toyota Tsusho stated that BlueScope is the price-setter in the Australian market for galvanised steel as it holds over 90 per cent of this market.

Toyota Tsusho claimed that BlueScope chooses not to supply some customers in the Australian market and therefore some customers, particularly those in competition with Bluescope's downstream operations, have no choice but to source supply from overseas mills.

Toyota Tsusho asserted that since the imposition of anti-dumping measures in early 2013 on galvanised steel exported from China, Korea and Taiwan, there already had been an emerging shift to sourcing supply from Vietnamese steel mills even before measures were put in place. Toyota further stated that the shift to sourcing steel from India was probably in response to the imposition of anti-dumping measures on exports from China, Korea and Taiwan.

Toyota Tsusho believes that there is no injury to the Australian industry.

6.2 Sales

In its response to **Part C – Sales** (sales spreadsheet) of the importer questionnaire, Toyota Tsusho provided a detailed listing of its sales of galvanised steel to Australian customers during the investigation period. Toyota Tsusho also provided details of product specifications (including base metal thickness, coating mass, standard/grade, width and finish) for all goods sold during the investigation period (**Confidential Attachment 3**).

The following table summarises Toyota Tsusho's quarterly sales volumes, values and weighted average unit prices for FY2014.

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**Table 6.2 – Summary of Toyota Tsusho’s sales volume and value –
1 July 2013 to 30 June 2014**

Quarter	Quantity sold (tonnes)	Total invoiced value (AUD)	Weighted average unit price (AUD per tonne)
Sep-2013			
Dec-2013			
Mar-2014			
Jun-2014			
Total			

6.2.1 Selling and distribution arrangements

As discussed in Section 4.2 of this report, Toyota Tsusho receives product and price offers from overseas mills on a monthly basis. Based on these price offers, Toyota Tsusho determines pricing for its Australian customers, after allowing for its costs and a profit margin. Once customer orders are confirmed, Toyota Tsusho places orders with the mills, arranges importation of the goods and delivers and sells the goods to its customers under agreed delivery and credit terms.

Toyota Tsusho advised that delivery terms to its Australian customers are on a [redacted] basis, [redacted] [confidential information – commercial details].

6.2.2 Rebates and discounts

During the visit, Toyota Tsusho advised that it does not offer rebates, settlement discounts or volume discounts to its customers and that the invoiced price is the price paid.

As part of the verification process, we selected one sales invoice and were provided with proof of payment that confirmed the invoiced price was the price paid.

6.3 Sales verification

6.3.1 Accuracy – verification to source documents

Toyota Tsusho provided the Commission with a line by line list of its sales transactions over the investigation period. This was provided in response to **Part C – Sales** (sales spreadsheet) of the importer questionnaire (**Confidential Attachment 3**).

Prior to the verification visit, Toyota Tsusho provided copies of commercial invoices for the sales relating to the 12 shipments selected for verification (**Confidential Attachment 7**). These related sales were also recorded in the sales spreadsheet.

We were able to reconcile the invoice details (including quantity, value, customer name, delivery terms and credit terms) with the relevant sales transaction details provided by Toyota Tsusho in its response to the importer questionnaire.

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During the visit, we selected one shipment and requested that Toyota Tsusho provide a copy of the remittance advice or bank statement that proved that Toyota Tsusho had been paid the invoiced amount. Following the visit, Toyota Tsusho provided a copy of the customer's remittance advice for this shipment that confirmed that Toyota Tsusho had been paid the invoiced amount and that the invoiced price was the price paid for the goods.

Based on Toyota Tsusho's sales invoices linked to the 12 shipments, we are satisfied that the sales data provided in the sales spreadsheet is accurate.

6.3.2 Relevance and completeness – verification to Toyota Tsusho's accounts

To verify the relevance and completeness of Toyota Tsusho's submitted sales data, we requested Toyota Tsusho provide us with documents to conduct a reconciliation of the company's sales of galvanised steel (as recorded in the sales spreadsheet) to its audited financial statements.

Following the visit, Toyota Tsusho provided a copy of a SAP extract detailing the quantity of galvanised steel sold over the investigation period. This extract showed disaggregated data by supplier, customer and product type (**Confidential Attachment 12**).

We compared the total volume of sales recorded in Toyota Tsusho's sales spreadsheet to the total volume of galvanised steel recorded in the SAP extract. We found a discrepancy of approximately [REDACTED], which represents less than 1 per cent of the sales recorded in the sales spreadsheet.

[REDACTED] [confidential information – accounting practice].

To further test the relevance and completeness of the sales transactions listed in the sales spreadsheet, we compared the volume of sales in Toyota Tsusho's sales listing with the volume of imports as recorded in the ACBPS import database (**Confidential Attachment 13**).

A variance of approximately 5 per cent of the quantity recorded in the ACBPS import database was observed. In particular, it appears that some of the importations relating to [REDACTED] have not been included in Toyota Tsusho's sales spreadsheet.

We queried Toyota Tsusho on this observed variance. Toyota Tsusho explained that it was mostly an oversight on their part and updated its sales spreadsheet to include missing sales transactions (**Confidential Attachment 14**). [REDACTED]

[REDACTED] [confidential information – accounting practice].

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We reviewed the updated sales spreadsheet and found that the total quantity recorded in the ACBPS import database matched the quantity recorded in the sales spreadsheet.

We are satisfied that Toyota Tsusho's sales spreadsheet is a complete and relevant list of all of its sales of galvanised steel during the investigation period.

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6.4 Profitability of sales

We calculated the profitability for each of the 12 selected shipments in the importer transaction form (**Confidential Attachment 2**).

This demonstrated that [redacted] [confidential information – profitability of sales]. The range of profitability for the selected transactions was [redacted], with an average profit of [redacted] per cent.

7 ARMS LENGTH

In determining export prices under paragraph 269TAB(1)(a) and normal values under subsection 269TAC(1), the Act requires that the relevant sales are arms length transactions.

Section 269TAA outlines the circumstances in which the price paid or payable shall not be treated as arms length. These are where:

- there is any consideration payable for in respect of the goods other than price;
- the price is influenced by a commercial or other relationship between the buyer, or an associate of the buyer, and the seller, or an associate of the seller; and
- in the opinion of the Parliamentary Secretary, the buyer, or an associate of the buyer, will, directly or indirectly, be reimbursed, be compensated or otherwise receive a benefit for, or in respect of, the whole or any part of the price.

As discussed in Section 3.3 of this report, Toyota Tsusho advised that it has no relationship with its suppliers of galvanised steel other than being a buyer and seller in arms length transactions. Toyota Tsusho stated that it does not receive any reimbursement, rebates or other support from its suppliers in respect of the goods. Toyota Tsusho advised that the invoice price was the price paid to its suppliers, which was verified as accurate during the verification visit.

We reviewed the documentation for the selected shipments and did not find any evidence that, in respect of the purchase of galvanised steel:

- there was any consideration payable for, or in respect of, the goods other than price;
- the price was influenced by a commercial or other relationship between Toyota Tsusho, or an associate of Toyota Tsusho, and its suppliers or an associate of the supplier; and/or
- Toyota Tsusho, or an associate of Toyota Tsusho, was directly or indirectly reimbursed, compensated or otherwise received a benefit for or in respect of the whole or any part of the price.

Further, we calculated the total profit for each of the 12 selected shipments (refer to Section 6.4 of this report). We consider the resulting indications of profitability are not such that would cause us to question the arms length nature of the transactions between Toyota Tsusho and its suppliers of galvanised steel. We noted the profitability of sales ranged from [REDACTED] per cent, with a weighted average profit of [REDACTED] per cent.

We are satisfied that transactions between Toyota Tsusho and its suppliers are at arms length in terms of section 269TAA.

8 RECOMMENDATIONS

Based on the information available, we are of the opinion that, for the goods imported by Toyota Tsusho from [REDACTED]

- the goods have been exported to Australia otherwise than by the importer (Toyota Tsusho);
- the goods have been purchased by the importer from the exporters; and
- the purchases of the goods by the importer were arms length transactions.

Subject to further inquiries with these exporters, we recommend that the export price for galvanised steel exported by [REDACTED] can be established under paragraph 269TAB(1)(a) of the Act, using the invoiced price, less deductions, to the FOB level as required.

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9 ATTACHMENTS

Attachment 1	Table of TCOs applicable to tariff subheadings
Confidential Attachment 1	Response to Part A – importer questionnaire
Confidential Attachment 2	Response to Part B – importer questionnaire
Confidential Attachment 3	Response to Part C – importer questionnaire
Confidential Attachment 4	Verification visit agenda
Confidential Attachment 5	Copy of presentation slides
Confidential Attachment 6	Copy of Toyota Tsusho’s financial report for the year ended 31 March 2014
Confidential Attachment 7	Copies of source documents for 12 selected shipments
Confidential Attachment 8	Spreadsheet outlining costs relating to shipments
Confidential Attachment 9	Copies of commission agreements
Confidential Attachment 10	Copies of Toyota Tsusho’s profit and loss statements for financial year ended 31 March 2014
Confidential Attachment 11	List of Toyota Tsusho’s forward orders
Confidential Attachment 12	Copy of SAP extract for galvanised steel sold during investigation period
Confidential Attachment 13	List of Toyota Tsusho’s galvanised steel imports over the investigation period (extracted from the ACBPS import database)
Confidential Attachment 14	Updated sales spreadsheet

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Attachment 1

TCOs applicable to 7210.49.00	
TC 1404843	<p>COILS, non-alloy steel, flat-rolled, hot dipped galvanized zinc coated, having ALL of the following:</p> <ul style="list-style-type: none">(a) yield strength NOT less than 195 MPa;(b) tensile strength NOT less than 340 MPa;(c) elongation NOT less than 34%;(d) coating mass NOT less than 30 g/m² on each side;(e) thickness 0.70 mm AND width 1 565 mm. <p>For the purposes of this Order, tolerances allowable for specification (e) are as follows:</p> <ul style="list-style-type: none">(i) thickness +/- 10%;(ii) width +/- 1%.
TC 1404844	<p>COILS, non-alloy steel, flat-rolled, hot dipped zinc coated, having ALL of the following:</p> <ul style="list-style-type: none">(a) yield strength NOT less than 240 MPa and NOT greater than 300 MPa;(b) tensile strength NOT less than 340 MPa;(c) elongation NOT less than 34%;(d) coating mass NOT less than 50 g/m² and NOT greater than 80 g/m² on each side;(e) thickness 0.65 mm AND width 1 475 mm. <p>For the purposes of this Order, tolerances allowable for specification (e) are as follows:</p> <ul style="list-style-type: none">(i) thickness +/- 10%;(ii) width +/- 1%.
TC 1341633	<p>STEEL, flat rolled, non-alloy, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none">(a) yield strength NOT less than 160 MPa and NOT greater than 325 MPa;(b) tensile strength NOT less than 270 MPa;(c) elongation NOT less than 35% and NOT greater than 50%;(d) coating mass NOT less than 45 g/m² and NOT greater than 65 g/m² each side;(e) thickness 1.20 mm and width 793 mm. <p>For the purposes of this order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none">(a) thickness +/- 10%;(b) width +/- 1%.

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TC 1341634	<p>STEEL, flat rolled, non-alloy, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none"> (a) yield strength NOT less than 235 MPa and NOT greater than 400 MPa; (b) tensile strength NOT less than 390 MPa; (c) total elongation NOT less than 28%; (d) total coating mass NOT less than 35 g/m² and NOT greater than 65 g/m² each side; (e) thickness 2.30 mm and width 940 mm. <p>For the purposes of this order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none"> (a) thickness +/- 10%; (b) width +/- 1%.
TC 1342242	<p>STEEL, flat rolled, non-alloy, hot dipped zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none"> (a) yield strength NOT less than 340 MPa and NOT greater than 420 MPa; (b) tensile strength NOT less than 410 MPa; (c) elongation NOT less than 21%; (d) coating mass NOT less than 60 g/m² and NOT greater than 90 g/m² on each side; (e) thickness 2.00 mm and width 1 045 mm. <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none"> (a) thickness +/- 10%; (b) width +/- 1%.
TC 1342243	<p>STEEL, flat rolled, non-alloy, hot dipped zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none"> (a) yield strength NOT less than 180 MPa and NOT greater than 240 MPa; (b) tensile strength NOT less than 300 MPa; (c) elongation NOT less than 33%; (d) coating mass NOT less than 60 g/m² and NOT greater than 90 g/m² on each side; (e) thickness 1.20 mm and width 1 020 mm. <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none"> (a) thickness +/- 10%; (b) width +/- 1%.

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TC 1328432	<p>COILS, non-alloy steel, hot rolled, zinc coated, complying with American Society for Testing and Materials Standard A653/A653M- 11 (ASTM A653/A653M-11), having ALL of the following:</p> <ul style="list-style-type: none">(a) thickness NOT less than 2.75 mm and NOT greater than 6.0 mm;(b) width NOT less than 784 mm and NOT greater than 1 263 mm;(c) minimum yield strength NOT less than 330 Mpa;(d) minimum tensile strength NOT less than 430 Mpa;(e) inside diameter NOT less than 711 mm and NOT greater than 813 mm;(f) zinc coating mass NOT less than 0.080 kg/m² per side;(g) weight NOT less than 14 metric tonnes;(h) chemical composition by weight of ALL of the following:<ul style="list-style-type: none">(i) carbon content NOT greater than 0.20%;(ii) manganese content NOT less than 0.30% and NOT greater than 0.90%;(iii) phosphorus content NOT greater than 0.03%;(iv) sulphur content NOT greater than 0.03%;(v) chromium content less than 0.30%;(vi) molybdenum content less than 0.08%;(vii) aluminium content NOT greater than 0.10%;(viii) copper content NOT greater than 0.25%;(ix) nickel content NOT greater than 0.25%;(x) titanium content NOT greater than 0.04%;(xi) vanadium content less than 0.10%;(xii) silicon content NOT greater than 0.45%.
TC 1330458	<p>STEEL, flat rolled, non-alloy, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none">(a) yield strength NOT greater than 250 MPa;(b) tensile strength NOT less than 270 MPa;(c) elongation NOT less than 36%;(d) coating mass on each side NOT less than 30 g/m² and NOT greater than 70 g/m²;(e) thickness 1.15 mm and width 1 105 mm <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none">(a) thickness +/- 10%;(b) width +/- 1%.

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TC 1330276	<p>STEEL, flat rolled, non-alloy, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none"> (a) yield strength NOT less than 115 MPa and NOT greater than 305 MPa; (b) tensile strength NOT less than 270 MPa; (c) elongation NOT less than 37% and NOT greater than 57%; (d) total coating mass NOT less than 35 g/m² and NOT greater than 65 g/m² on each side; (e) thickness 1.00 mm and width 997 mm. <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none"> (a) thickness +/- 10%; (b) width +/- 1%.
TC 1329958	<p>STEEL, flat rolled, non-alloy, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none"> (a) yield strength NOT less than 155 MPa and NOT greater than 295 MPa; (b) tensile strength NOT less than 340 MPa; (c) total elongation NOT less than 34%; (d) total coating mass NOT less than 35 g/m² and NOT greater than 65 g/m² on each side; (e) thickness 0.75 mm and width 810 mm. <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none"> (a) thickness +/- 10%; (b) width +/- 1%.
TC 1318527	<p>STEEL, flat rolled, non-alloy, hot dipped galvanized, zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none"> (a) yield strength NOT less than 120 MPa and NOT greater than 180 MPa; (b) tensile strength NOT less than 260 MPa and NOT greater than 350 MPa; (c) elongation NOT less than 37%; (d) total coating mass NOT less than 90 g/m²; (e) in ANY of the following sizes: <ul style="list-style-type: none"> (i) thickness 0.75 mm and width 1 535 mm; (ii) thickness 0.80 mm and width 1 640 mm; (iii) thickness 0.90 mm and width 1 530 mm. <p>For the purposes of this order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none"> (a) thickness +/- 10%; (b) width +/- 1%.

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TC 1317486	<p>STEEL, flat rolled, non-alloy, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none"> (a) yield strength NOT less than 235 MPa and NOT greater than 400 MPa; (b) tensile strength NOT less than 390 MPa; (c) elongation NOT less than 28%; (d) coating mass NOT less than 35 g/m² and NOT greater than 65 g/m² on each side; (e) thickness 2.00 mm and width 785 mm. <p>For the purposes of this order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none"> (a) thickness +/- 10%; (b) width +/- 1%.
TC 1316841	<p>STEEL, flat rolled, non-alloy, hot dipped zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none"> (a) yield strength NOT less than 110 MPa and NOT greater than 280 MPa; (b) tensile strength NOT less than 260 MPa; (c) elongation NOT less than 37%; (d) coating mass NOT less than 45 g/m² and NOT greater than 100 g/m² on each side; (e) in ANY of the following sizes: <ul style="list-style-type: none"> (i) thickness 0.60 mm and width 1 670 mm; (ii) thickness 0.65 mm and width 960 mm; (iii) thickness 0.65 mm and width 1 075 mm; (iv) thickness 0.65 mm and width 1 160 mm; (v) thickness 0.65 mm and width 1 240 mm; (vi) thickness 0.65 mm and width 1 425 mm; (vii) thickness 0.65 mm and width 1 430 mm; (viii) thickness 0.65 mm and width 1 445 mm; (ix) thickness 0.65 mm and width 1 630 mm; (x) thickness 0.65 mm and width 1 730 mm; (xi) thickness 0.70 mm and width 810 mm; (xii) thickness 0.70 mm and width 840 mm; (xiii) thickness 0.70 mm and width 850 mm; (xiv) thickness 0.70 mm and width 890 mm; (xv) thickness 0.70 mm and width 896 mm; (xvi) thickness 0.70 mm and width 1 390 mm; (xvii) thickness 0.70 mm and width 1 400 mm; (xviii) thickness 0.70 mm and width 1 410 mm; (xix) thickness 0.70 mm and width 1 440 mm; (xx) thickness 0.70 mm and width 1 460 mm; (xxi) thickness 0.70 mm and width 1 540 mm; (xxii) thickness 0.70 mm and width 1 590 mm; (xxiii) thickness 0.70 mm and width 1 650 mm; (xxiv) thickness 0.70 mm and width 1 655 mm;

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	<p>(xxv) thickness 0.75 mm and width 1 600 mm; (xxvi) thickness 0.75 mm and width 1 695 mm; (xxvii) thickness 0.75 mm and width 1 760 mm; (xxviii) thickness 0.80 mm and width 680 mm; (xxix) thickness 0.80 mm and width 1 185 mm; (xxx) thickness 0.80 mm and width 1 300 mm; (xxxi) thickness 0.80 mm and width 1 370 mm; (xxxii) thickness 0.80 mm and width 1 325 mm; (xxxiii) thickness 0.80 mm and width 1 545 mm; (xxxiv) thickness 0.80 mm and width 1 600 mm; (xxxv) thickness 0.80 mm and width 1 695 mm; (xxxvi) thickness 0.80 mm and width 1 760 mm; (xxxvii) thickness 0.80 mm and width 1 840 mm; (xxxviii) thickness 0.90 mm and width 950 mm; (xxxix) thickness 0.90 mm and width 1 530 mm; (xl) thickness 0.90 mm and width 1 800 mm; (xli) thickness 1.20 mm and width 1 730 mm; (xlii) thickness 1 20 mm and width 1 770 mm.</p> <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <p>(a) thickness +/- 10%; (b) width +/- 1%.</p>
TC 1312163	<p>STEEL, flat rolled, non-alloy, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <p>(a) yield strength NOT greater than 250 MPa; (b) tensile strength NOT less than 270 MPa; (c) elongation NOT less than 36%; (d) coating mass on each side NOT less than 30 g/m² and NOT greater than 70 g/m²; (e) in ANY of the following sizes:</p> <p>(i) thickness 0.75 mm and width 890 mm; (ii) thickness 0.75 mm and width 970 mm; (iii) thickness 0.75 mm and width 1 450 mm; (iv) thickness 0.76 mm and width 1 220 mm; (v) thickness 0.95 mm and width 820 mm; (vi) thickness 1.15 mm and width 740 mm; (vii) thickness 1.20 mm and width 955 mm.</p> <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <p>(a) thickness +/- 10%; (b) width +/- 1%.</p>

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TC 1310746	<p>STEEL, flat rolled, non-alloy, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none"> (a) yield strength NOT greater than 250 MPa; (b) tensile strength NOT less than 270 MPa; (c) elongation NOT less than 36%; (d) coating mass on each side NOT less than 30 g/m² and NOT greater than 70 g/m²; (e) in ANY of the following sizes: <ul style="list-style-type: none"> (i) thickness 0.65 mm and width 1 640 mm; (ii) thickness 1.00 mm and width 1 588 mm; (iii) thickness 1.15 mm and width 1 628 mm; (iv) thickness 2.20 mm and width 910 mm. <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none"> (a) thickness +/- 10%; (b) width +/- 1%.
TC 1309160	<p>STEEL, flat rolled, non-alloy, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none"> (a) yield strength NOT less than 120 MPa and NOT greater than 180 MPa; (b) tensile strength NOT less than 260 MPa and NOT greater than 350 MPa; (c) total elongation NOT less than 37%; (d) total coating mass NOT less than 90 g/m²; (e) thickness 0.80 mm and width 1 640 mm. <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none"> (a) thickness +/- 10%; (b) width +/- 1%.
TC 1308125	<p>STEEL, flat rolled, non-alloy, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none"> (a) yield strength NOT less than 155 MPa and NOT greater than 295 MPa; (b) tensile strength NOT less than 340 MPa; (c) elongation NOT less than 34%; (d) coating mass NOT less than 35 g/m² and NOT greater than 65 g/m² on each side; (e) thickness 0.75 mm and width 1 600 mm. <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none"> (a) thickness +/- 10%; (b) width +/- 1%.

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TC 1308121	<p>STEEL, flat rolled, non-alloy, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none"> (a) yield strength NOT less than 160 MPa and NOT greater than 325 MPa; (b) tensile strength NOT less than 270 MPa; (c) elongation NOT less than 35% and NOT greater than 50%; (d) coating mass NOT less than 45 g/m² and NOT greater than 65 g/m² on each side; (e) in ANY of the following sizes: <ul style="list-style-type: none"> (i) thickness 1.00 mm and width 878 mm; (ii) thickness 1.20 mm and width 801 mm; (iii) thickness 1.20 mm and width 1 049 mm; (iv) thickness 1.40 mm and width 1 030 mm; (v) thickness 1.60 mm and width 870 mm; (vi) thickness 1.60 mm and width 1 172 mm; (vii) thickness 1.80 mm and width 960 mm; (viii) thickness 1.80 mm and width 1 175 mm; (ix) thickness 2.00 mm and width 1 070 mm. <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none"> (a) thickness +/- 10%; (b) width +/- 1%.
TC 1308073	<p>STEEL, flat rolled, non-alloy, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none"> (a) yield strength NOT less than 235 MPa and NOT greater than 400 MPa; (b) tensile strength NOT less than 390 MPa; (c) elongation NOT less than 28%; (d) coating mass NOT less than 35 g/m² and NOT greater than 65 g/m² on each side; (e) in ANY of the following sizes: <ul style="list-style-type: none"> (i) thickness 1.00 mm and width 1 150 mm; (ii) thickness 1.00 mm and width 1 225 mm; (iii) thickness 1.20 mm and width 940 mm; (iv) thickness 1.20 mm and width 970 mm; (v) thickness 1.20 mm and width 1 050 mm; (vi) thickness 1.40 mm and width 930 mm; (vii) thickness 1.40 mm and width 960 mm; (viii) thickness 1.40 mm and width 975 mm; (ix) thickness 1.40 mm and width 1 110 mm; (x) thickness 1.60 mm and width 1 080 mm; (xi) thickness 1.60 mm and width 1 165 mm; (xii) thickness 1.60 mm and width 1 300 mm; (xiii) thickness 1.60 mm and width 1 318 mm; (xiv) thickness 1.80 mm and width 1 082 mm; (xv) thickness 2.00 mm and width 792 mm;

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	<p>(xvi) thickness 2.00 mm and width 850 mm; (xvii) thickness 2.00 mm and width 990 mm; (xviii) thickness 2.00 mm and width 1 020 mm; (xix) thickness 2.00 mm and width 1 280 mm; (xx) thickness 2.00 mm and width 1 282 mm; (xxi) thickness 2.00 mm and width 1 310 mm.</p> <p>For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1%.</p>
<p>TC 1308115</p>	<p>STEEL, flat rolled, non-alloy, hot dipped galvanized zinc coated, in coils, having ALL of the following: (a) yield strength NOT less than 115 MPa and NOT greater than 305 MPa; (b) tensile strength NOT less than 270 MPa; (c) elongation NOT less than 37% and NOT greater than 57%; (d) coating mass NOT less than 35 g/m² and NOT greater than 65 g/m² on each side; (e) in ANY of the following sizes: (i) thickness 0.55 mm and width 1 117 mm; (ii) thickness 0.55 mm and width 1 201 mm; (iii) thickness 0.60 mm and width 1 473 mm; (iv) thickness 0.65 mm and width 895 mm; (v) thickness 0.65 mm and width 1 275 mm; (vi) thickness 0.65 mm and width 1 595 mm; (vii) thickness 0.70 mm and width 870 mm; (viii) thickness 0.75 mm and width 1 090 mm; (ix) thickness 0.75 mm and width 1 450 mm; (x) thickness 0.80 mm and width 1 214 mm; (xi) thickness 0.80 mm and width 1 700 mm; (xii) thickness 1.00 mm and width 815 mm; (xiii) thickness 1.00 mm and width 1 180 mm; (xiv) thickness 1.40 mm and width 933 mm (xv) thickness 1.40 mm and width 1 070 mm; (xvi) thickness 1.80 mm and width 835 mm; (xvii) thickness 1.80 mm and width 1 022 mm.</p> <p>For the purposes of this Order, tolerances allowable for specification (e) are: (a) thickness +/- 10%; (b) width +/- 1.</p>

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TC 1307948	<p>STEEL, flat rolled, non-alloy, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none"> (a) yield strength NOT less than 190 MPa; (b) tensile strength NOT less than 340 MPa; (c) elongation NOT less than 32%; (d) coating mass NOT less than 30 g/m² and NOT greater than 70 g/m² on each side; (e) in EITHER of the following sizes: <ul style="list-style-type: none"> (i) thickness 0.70 mm and width 1 740 mm; (ii) thickness 1.00 mm and width 1 225 mm. <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none"> (a) thickness +/- 10%; (b) width +/- 1%.
TC 1304297	<p>STEEL, flat rolled non-alloy, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none"> (a) yield strength NOT less than 275 MPa and NOT greater than 380 MPa; (b) tensile strength NOT less than 440 MPa; (c) elongation NOT less than 30%. (d) coating mass NOT less than 45 g/m² and NOT greater than 65 g/m² on each side; (e) thickness 2.00 mm and width 792 mm. <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none"> (a) thickness +/- 10%; (b) width +/- 1%.
TC 1248929	<p>STEEL, flat rolled, non-alloy steel, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none"> (a) yield strength NOT greater than 210 MPa; (b) tensile strength NOT less than 270 MPa; (c) total elongation NOT less than 40%; (d) total coating mass NOT less than 30 g/m² and NOT greater than 70 g/m² on each side; (e) in ANY of the following sizes: <ul style="list-style-type: none"> (i) thickness 0.75 mm and width 1 390 mm; (ii) thickness 0.75 mm and width 1 450 mm; (iii) thickness 0.75 mm and width 1 475 mm; (iv) thickness 0.75 mm and width 1 530 mm; (v) thickness 0.75 mm and width 1 565 mm; (vi) thickness 0.75 mm and width 1 640 mm; (vii) thickness 0.76 mm and width 1 220 mm; (viii) thickness 0.80 mm and width 1 350 mm; (ix) thickness 0.95 mm and width 820 mm;

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	<p style="text-align: center;">(x) thickness 1.00 mm and width 624 mm.</p> <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <p>(a) thickness +/- 10%;</p> <p>(b) width +/- 1%.</p>
TC 1248930	<p>STEEL, flat rolled, non-alloy steel, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <p>(a) yield strength NOT less than 190 MPa;</p> <p>(b) tensile strength NOT less than 340 MPa;</p> <p>(c) total elongation NOT less than 32%;</p> <p>(d) total coating mass NOT less than 30 g/m² and NOT greater than 70 g/m² on each side;</p> <p>(e) in ANY of the following sizes:</p> <p>(i) thickness 0.70 mm and width 865 mm;</p> <p>(ii) thickness 0.70 mm and width 980 mm;</p> <p>(iii) thickness 0.70 mm and width 1 225 mm;</p> <p>(iv) thickness 0.70 mm and width 1 244 mm;</p> <p>(v) thickness 0.70 mm and width 1 300 mm;</p> <p>(vi) thickness 0.70 mm and width 1 350 mm;</p> <p>(vii) thickness 0.70 mm and width 1 370 mm;</p> <p>(viii) thickness 0.70 mm and width 1 400 mm;</p> <p>(ix) thickness 0.70 mm and width 1 410 mm;</p> <p>(x) thickness 0.70 mm and width 1 455 mm;</p> <p>(xi) thickness 0.70 mm and width 1 500 mm;</p> <p>(xii) thickness 0.70 mm and width 1 585 mm;</p> <p>(xiii) thickness 0.70 mm and width 1 710 mm;</p> <p>(xiv) thickness 0.70 mm and width 1 720 mm;</p> <p>(xv) thickness 0.65 mm and width 865 mm;</p> <p>(xvi) thickness 0.65 mm and width 1 800 mm;</p> <p>(xvii) thickness 1.00 mm and width 1 160 mm.</p> <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <p>(a) thickness +/- 10%;</p> <p>(b) width +/- 1%.</p>
TC 1349350	<p>STEEL, flat rolled, non-alloy steel, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <p>(a) yield strength NOT less than 165 MPa and NOT greater than 325 MPa;</p> <p>(b) tensile strength NOT less than 270 MPa;</p> <p>(c) total elongation NOT less than 35% and NOT greater than 50%;</p> <p>(d) total coating mass NOT less than 45 g/m² and NOT greater than 65 g/m² on each side;</p> <p>(e) thickness 2.00 mm and width 1 070 mm.</p>

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	<p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none">(a) thickness +/- 10%;(b) width +/- 1%.
TC 1349351	<p>STEEL, flat rolled, non-alloy steel, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none">(a) yield strength NOT less than 115 MPa and NOT greater than 305 MPa;(b) tensile strength NOT less than 270 MPa;(c) total elongation NOT less than 37% and NOT greater than 57%;(d) total coating mass NOT less than 35 g/m² and NOT greater than 65 g/m² on each side;(e) in ANY of the following sizes:<ul style="list-style-type: none">(i) thickness 0.65 mm and width 870 mm;(ii) thickness 0.65 mm and width 930 mm;(iii) thickness 0.65 mm and width 1 150 mm;(iv) thickness 0.65 mm and width 1 640 mm;(v) thickness 0.65 mm and width 1 645 mm;(vi) thickness 0.65 mm and width 1 680 mm;(vii) thickness 0.65 mm and width 1 710 mm;(viii) thickness 0.70 mm and width 925 mm;(ix) thickness 0.70 mm and width 930 mm;(x) thickness 0.70 mm and width 1 000 mm;(xi) thickness 0.70 mm and width 1 005 mm;(xii) thickness 0.70 mm and width 1 010 mm;(xiii) thickness 0.70 mm and width 1 045 mm;(xiv) thickness 0.70 mm and width 1 455 mm;(xv) thickness 0.70 mm and width 1 485 mm;(xvi) thickness 0.70 mm and width 1 550 mm;(xvii) thickness 0.75 mm and width 1 135 mm;(xviii) thickness 0.75 mm and width 1 140 mm;(xix) thickness 0.75 mm and width 1 625 mm;(xx) thickness 0.75 mm and width 1 670 mm;(xxi) thickness 0.80 mm and width 1 060 mm;(xxii) thickness 0.80 mm and width 1 150 mm;(xxiii) thickness 0.80 mm and width 1 200 mm;(xxiv) thickness 1.00 mm and width 1 610 mm;(xxv) thickness 1.20 mm and width 1 595 mm;(xxvi) thickness 2.30 mm and width 985 mm. <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none">(a) thickness +/- 10%;(b) width +/- 1.

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TC 1349352	<p>STEEL, flat rolled, non-alloy steel, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none">(a) yield strength NOT less than 155 MPa and NOT greater than 295 MPa;(b) tensile strength NOT less than 340 MPa;(c) total elongation NOT less than 34%;(d) total coating mass NOT less than 35 g/m² and NOT greater than 65 g/m² on each side;(e) in ANY of the following sizes:<ul style="list-style-type: none">(i) thickness 0.70 mm and width 830 mm;(ii) thickness 0.70 mm and width 855 mm;(iii) thickness 0.75 mm and width 840 mm;(iv) thickness 0.75 mm and width 855 mm;(v) thickness 0.75 mm and width 1 630 mm;(vi) thickness 0.75 mm and width 1 645 mm;(vii) thickness 0.75 mm and width 1 683 mm;(viii) thickness 0.75 mm and width 1 700 mm;(ix) thickness 1.20 mm and width 1 170 mm;(x) thickness 1.20 mm and width 1 175 mm;(xi) thickness 1.20 mm and width 1 198 mm;(xii) thickness 1.60 mm and width 1 160 mm. <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none">(a) thickness +/- 10%;(b) width +/- 1%.
TC 1349354	<p>STEEL, flat rolled, non-alloy steel, hot dipped galvanized zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none">(a) yield strength NOT less than 235 MPa and NOT greater than 400 MPa;(b) tensile strength NOT less than 390 MPa;(c) total elongation NOT less than 28%;(d) total coating mass NOT less than 35 g/m² and NOT greater than 65 g/m² on each side;(e) in ANY of the following sizes:<ul style="list-style-type: none">(i) thickness 2.00 mm and width 975 mm;(ii) thickness 2.30 mm and width 948 mm;(iii) thickness 2.30 mm and width 1 030 mm;(iv) thickness 2.30 mm and width 1 190 mm;(v) thickness 2.60 mm and width 1 230 mm. <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none">(a) thickness +/- 10%;(b) width +/- 1%.

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TC 1242989	<p>COILS, non-alloy steel, hot rolled, zinc coated, complying with American Society for Testing and Materials Standard ASTM A 653/A 653M - 05a, having ALL of the following:</p> <ul style="list-style-type: none">(a) coil thickness NOT less than 3.5 mm and NOT greater than 6.0 mm;(b) coil width NOT less than 784 mm and NOT greater than 1 263 mm;(c) minimum yield strength NOT less than 330 Mpa;(d) minimum tensile strength NOT less than 430 Mpa;(e) coil inside diameter NOT less than 711 mm and NOT greater than 813 mm;(f) zinc coating mass NOT less than 0.080 kg/m² per side;(g) each coil weighing NOT less than 14 metric tonnes;(h) chemical composition by weight of ALL of the following:<ul style="list-style-type: none">(i) carbon content NOT greater than 0.20%;(ii) manganese content NOT less than 0.30% and NOT greater than 0.90%;(iii) phosphorus content NOT greater than 0.03%;(iv) sulphur content NOT greater than 0.03%;(v) chromium content less than 0.30%;(vi) molybdenum content less than 0.08%;(viii) aluminium content NOT greater than 0.10%;(ix) copper content NOT greater than 0.25%;(x) nickel content NOT greater than 0.25%;(xi) titanium content NOT greater than 0.04%;(xii) vanadium content less than 0.10%;(xiii) silicon content NOT greater than 0.45%.
TC 0939596	<p>STEEL, COIL, hot dip zinc coated, complying with Japanese Industrial Standard JIS G 3302:2007, having ALL of the following:</p> <ul style="list-style-type: none">(a) yield strength NOT less than 275 N/mm² and NOT greater than 380 N/mm²;(b) tensile strength NOT less than 440 N/mm²;(c) elongation NOT less than 29% and NOT greater than 41%;(d) coating mass NOT less than 45 g/m² and NOT greater than 65 g/m²;(e) thickness NOT less than 1.14 mm and NOT greater than 1.26 mm;(f) width NOT less than 1 590 mm and NOT greater than 1 605 mm.

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TCOs applicable to 7225.92.00	
TC 1316844	<p>STEEL, flat rolled, alloy, hot dipped zinc coated, in coils, having ALL of the following:</p> <ul style="list-style-type: none">(a) yield strength NOT less than 340 MPa and NOT greater than 700 MPa;(b) tensile strength NOT less than 590 MPa;(c) elongation NOT less than 10%;(d) coating mass NOT less than 60 g/m² and NOT greater than 120 g/m² on each side;(e) in ANY of the following sizes:<ul style="list-style-type: none">(i) thickness 1.20 mm and width 615 mm;(ii) thickness 1.20 mm and width 623 mm;(iii) thickness 1.20 mm and width 1 115 mm;(iv) thickness 1.20 mm and width 1 240 mm;(v) thickness 1.20 mm and width 1 256 mm;(vi) thickness 1.40 mm and width 900 mm;(vii) thickness 1.80 mm and width 970 mm;(viii) thickness 2.00 mm and width 889 mm;(ix) thickness 2.00 mm and width 970 mm;(x) thickness 2.00 mm and width 992 mm. <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none">(a) thickness +/- 10%;(b) width +/- 1%.
TC 1309154	<p>STEEL, flat rolled, alloy, hot dipped zinc coated, having ALL of the following:</p> <ul style="list-style-type: none">(a) yield strength NOT less than 700 MPa and NOT greater than 900 MPa;(b) tensile strength NOT less than 980 MPa and NOT greater than 1 200 MPa;(c) total elongation NOT less than 10%;(d) total coating mass NOT less than 60 g/m² and NOT greater than 90 g/m² on each side;(e) thickness 0.90 mm and width 1 020 mm. <p>For the purposes of this Order, tolerances allowable for specification (e) are:</p> <ul style="list-style-type: none">(a) thickness +/- 10%;(b) width +/- 1%.

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TCOs applicable to 7226.99.00	
TC 1330258	<p>STEEL, flat rolled, alloy, having ALL of the following:</p> <ul style="list-style-type: none"> (a) hot dipped coating of NOT less than 85% aluminium; (b) hot dipped coating silicon content NOT less than 5% and NOT greater than 11%; (c) total coating mass NOT less than 50 g/m² and NOT greater than 110 g/m² on each side; (d) yield strength NOT less than 300 MPa; (e) tensile strength NOT less than 500 MPa; (f) total elongation NOT less than 12%; (g) in BOTH of the following sizes: <ul style="list-style-type: none"> (i) thickness 1.00 mm and width 232 mm; (ii) thickness 1.40 mm and width 454 mm. <p>For the purposes of this Order, tolerances allowable for specification (g) are:</p> <ul style="list-style-type: none"> (a) thickness +/- 10%; (b) width +/- 1%.
TC 0826920	<p>STEEL PLATE, having BOTH of the following:</p> <ul style="list-style-type: none"> (a) nickel content greater than 34%; (b) width less than 600 mm.
TC 9304094	<p>BARS, flat, to specification AISI-01, having a thickness NOT exceeding 100 mm or a width NOT exceeding 300 mm.</p>
TC 9504060	<p>FLATS, high alloy, to specification DIN 100MnCrW4, BS B01 or AISI01.</p>
TC 9804815	<p>STRIP, STEEL, in coils, hardened, sharpened on one or both edges, thickness 1.5 mm to 4 mm, width 19 mm to 50 mm.</p>