

## Case TS0018

# Transition review of a countervailing measure applying to certain hot-rolled flat and coil products originating in the People's Republic of China

## Commodity codes in scope of a countervailing measure

### Note to public file

The [Notice of Initiation](#) describes the goods subject to review, certain hot-rolled flat and coil products (HRFC), as:

*Certain flat-rolled products of iron, non-alloy steel or other alloy steel whether or not in coils (including 'cut-to-length' and 'narrow strip' products), not further worked than hot-rolled, not clad, plated or coated.*

*The following product types are excluded:*

- *products of stainless steel and grain-oriented silicon electrical steel;*
- *products of tool steel and high-speed steel;*
- *products, not in coils, without patterns in relief, of a thickness exceeding 10mm and of a width of 600mm or more;*
- *products, not in coils, without patterns in relief, of a thickness of 4.75mm or more but not exceeding 10mm and of a width of 2.05m or more.*

The [Notice of Initiation](#) also details the commodity codes that are in scope of the countervailing measure that applies to HRFC (Table 1).

**Table 1: Commodity codes in scope of the countervailing measure on HRFC, previous reporting.**

1) 72 08 10 00 00	11) 72 08 40 00 10	21) 72 11 19 00 10
2) 72 08 26 00 00	12) 72 08 52 99 00	22) 72 25 30 90 00
3) 72 08 27 00 00	13) 72 08 53 10 00	23) 72 25 40 60 90
4) 72 08 36 00 00	14) 72 08 53 90 00	24) 72 25 40 90 00
5) 72 08 37 00 10	15) 72 08 37 00 90	25) 72 08 54 00 00
6) 72 26 19 10 90	16) 72 08 38 00 10	26) 72 08 38 00 90
7) 72 11 13 00 00	17) 72 26 91 91 00	27) 72 08 40 00 90
8) 72 08 39 00 10	18) 72 08 39 00 90	28) 72 11 14 00 10
9) 72 26 91 99 00	19) 72 11 14 00 90	29) 72 11 19 00 90
10) 72 08 25 00 00	20) 72 08 52 10 00	30) 72 25 19 10 90

The commodity code 72 26 19 10 90 was replaced by commodity codes 72 26 19 10 91 and 72 26 19 10 95 on 9 July 2021.

These commodity codes correspond to the commodity codes previously detailed in the [Taxation Notice 2020/15](#), and subsequently reproduced in the [Statement of Essential Facts](#).

To assist with the implementation of the countervailing measure on HRFC by His Majesty's Revenue and Customs (HMRC) following the conclusion of this transition review, the commodity codes that are in scope of the countervailing measure on HRFC will now be reported as the following 35 10-digit commodity codes (Table 2):

**Table 2: Commodity codes in scope of the countervailing measure on HRFC, current reporting.**

1) 72 08 10 00 00	13) 72 08 40 00 90	25) 72 11 19 00 91
2) 72 08 25 00 00	14) 72 08 52 10 00	26) 72 11 19 00 95
3) 72 08 26 00 00	15) 72 08 52 99 00	27) 72 25 19 10 90
4) 72 08 27 00 00	16) 72 08 53 10 00	28) 72 25 30 90 00
5) 72 08 36 00 00	17) 72 08 53 90 00	29) 72 25 40 60 90
6) 72 08 37 00 10	18) 72 08 54 00 00	30) 72 25 40 90 00
7) 72 08 37 00 90	19) 72 11 13 00 11	31) 72 26 19 10 91
8) 72 08 38 00 10	20) 72 11 13 00 19	32) 72 26 19 10 95
9) 72 08 38 00 90	21) 72 11 14 00 10	33) 72 26 91 91 11
10) 72 08 39 00 10	22) 72 11 14 00 91	34) 72 26 91 91 19
11) 72 08 39 00 90	23) 72 11 14 00 95	35) 72 26 91 99 00
12) 72 08 40 00 10	24) 72 11 19 00 10	

Where differences exist between previous and current reporting of 10-digit commodity codes, they arise because of:

- a) the presentation of 10-digit commodity codes; and
- b) the changes in 10-digit commodity codes that followed the publication of the [Taxation Notice 2020/15](#), as first published on 31 December 2020.

Differences in presentation of 10-digit commodity codes arise where an 8-digit commodity code splits into multiple 10-digit commodity codes and all of these 10-digit commodity codes are in scope of the countervailing measure. This applies to eight 10-digit commodity codes under previous reporting, as detailed in Table 3 below.

**Table 3: Commodity codes in scope of the countervailing measure: comparison between previous and current reporting.**

Previous reporting	Current reporting
<b>Discrepancies where 8-digit commodity code splits into multiple 10-digit commodity codes and they are all in scope of measure.</b>	
72 08 37 00 00	72 08 37 00 10
	72 08 37 00 90
72 08 38 00 00	72 08 38 00 10
	72 08 38 00 90
72 08 39 00 00	72 08 39 00 10
	72 08 39 00 90
72 08 40 00 00	72 08 40 00 10
	72 08 40 00 90
72 11 13 00 00	72 11 13 00 11
	72 11 13 00 19
72 11 14 00 00	72 11 14 00 10
	72 11 14 00 91
	72 11 14 00 95
72 11 19 00 00	72 11 19 00 10
	72 11 19 00 91
	72 11 19 00 95
72 26 91 91 00	72 26 91 91 11
	72 26 91 91 19
<b>Discrepancies where 10-digit commodity code was replaced by new 10-digit commodity codes after the publication of the Taxation Notice 2020/17.</b>	
72 26 19 10 90	72 26 19 10 91
	72 26 19 10 95

For example, 8-digit commodity code 72 08 37 00 splits into two 10-digit commodity codes: 72 08 37 00 10 and 72 08 37 00 90. Previously, we reported 10-digit commodity code 72 08 37 00 00 to be in scope of the measure. Currently, we report 10-digit commodity codes 72 08 37 00 10 and 72 08 37 00 90 to be in scope of the measure.

Differences also arise because of the changes in 10-digit commodity codes that followed the publication of the [Taxation Notice 2020/15](#), first published on 31 December 2020 and updated at later dates. The [Taxation Notice 2020/15](#) was updated with the following wording, and this wording was subsequently used in the [Notice of Initiation](#) and the [Statement of Essential Facts](#).

*‘The commodity code 72 26 19 10 90 was replaced by commodity codes 72 26 19 10 91 and 72 26 19 10 95 on 9 July 2021.’*

Further information is available from the [UK Integrated Online Tariff](#) tool, which confirms that on 7 July 2021 goods previously classified under commodity [72 26 19 10 90](#) have been moved to the following codes (Table 4):

**Table 4: Changes affecting commodity code 72 26 19 10 90.**

Classification	Description	Transfer date
<a href="#">72 26 19 10 91</a>	Of a width not exceeding 350 mm and of a thickness of 50 mm or more	7 July 2021
<a href="#">72 26 19 10 91</a>	Other	7 July 2021
<a href="#">72 26 19 10 95</a>	Other	7 July 2021

The differences between previous and current reporting of 10-digit commodity codes in scope of the countervailing measure on HRFC do not impact on the description of the goods subject to review nor do they impact on any previous findings and conclusions of this transition review.