



Anti-Dumping Questionnaire (Importer) Case AD0071: Hot-rolled steel plates exported from the Republic of Korea

Period of Investigation (POI):	<input type="text" value="1 April 2024 to 31 March 2025"/>
Injury period:	<input type="text" value="1 April 2021 to 31 March 2025"/>
Deadline for response:	<input type="text" value="26 August 2025"/>
Contact details:	<input type="text" value="AD0071@traderemedies.gov.uk"/>
Completed on behalf of:	<input type="text" value="Duferco UK LTD"/>

When you have completed this form, indicate the **confidentiality status** of this document by placing an X in the relevant box below:

- Confidential
 Non-Confidential – will be made publicly available

Your completed response must comprise this questionnaire and the corresponding annex. Please note that you will have to provide a **Confidential** and a **Non-Confidential** version of both the questionnaire and annex, as well as any additional documents you append. All documents should be uploaded to the Trade Remedies Service (www.trade-remedies.service.gov.uk) by **11 August 2025**.



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Introduction

About us, this case and this questionnaire

The Trade Remedies Authority (TRA) investigates whether trade remedies are needed to prevent injury to UK industry. The TRA has been established to provide the UK with its own independent trade remedies system.

This case is investigating the allegation that hot-rolled steel plates (alternative names for the same product – hot-rolled plates, quarto plates, reversing mill plates) from the Republic of Korea are being dumped (exported to the United Kingdom (UK) at prices less than their normal value) and that this dumping is causing injury to the UK industry for these goods.

Why should I take part?

We are seeking your cooperation as a UK importer of the goods concerned to identify whether an anti-dumping duty may be required to counteract the effect of dumping.

The information your company provides will help us to reach a fair and proportionate decision.

How do I respond?

Detailed guidance on how to complete the questionnaire is provided in the [instructions](#) section below.

Please provide all the information requested by 11 August 2025. We may need to issue a deficiency notice if we determine that the information supplied in the questionnaire is incomplete or inadequate. We may also send a notice requesting clarification or supplementary information if necessary. Therefore, please provide as much detail as possible in your responses.

Where can I find more information?

Our [trade remedies guidance](#) provides general information about our investigations and processes we follow.

If you have any specific questions relating to the case, now or while you're completing the questionnaire, please contact the Case Team at AD0071@traderemedies.gov.uk

You can also find out more about the regulatory basis of our investigations. The TRA investigates cases under the provisions of [Trade Remedies \(Dumping and](#)



[Subsidisation\) \(EU Exit\) Regulations 2019 as Amended by the Trade Remedies \(Amendment\) \(EU Exit\) Regulations 2019](#) and under the [Taxation \(Cross-border Trade\) Act 2018](#).

Instructions on completing this questionnaire

Preparing your response

This section sets out guidance on how to complete this questionnaire.

If you think you won't be able to complete the questionnaire within the required time, please contact the Case Team ahead of the deadline using the contact details on the cover of this questionnaire. You should outline the length of extension you need and the reasons why. We will notify you of our decision.

If we can accommodate an extension, we will publish a note on our [public file](#) to record both the request and the extension granted.

How to answer the questions

Please read and follow all the instructions carefully. Your company will need to substantiate all claims with relevant data and information. You may be asked to attach supporting documents in appendices to supplement your responses. To help us verify your information, please retain all these documents, your completed spreadsheet annex and any calculations you made when developing your responses.

Please also note the following points:

- **Do not leave any questions blank.** If the question is not relevant to your organisation, please explain why.
- If the answer to a question is “zero”, “no” or “none”, please write this rather than leaving the answer blank.
- Please complete the spreadsheet annex as requested. Annex are named to correspond to the relevant sections of this questionnaire and must be completed with reference to the instructions provided. If you feel you cannot present the information as requested, please contact your Case Team as soon as possible.
- Please **provide all formulas and calculations** used within your questionnaire response.
- If there is insufficient space in any part of the questionnaire to provide the details requested, or we ask for copies of additional information, please submit this information as appendices. Please ensure that any attachments are given a corresponding appendix reference in the title of the document and that these are referenced in the boxes provided.
- Any documents not in English should be accompanied by an English translation.
- Please provide all dates in the format DD/MM/YYYY (e.g., 23/05/2019).



- Unless otherwise stated, ‘year’ or ‘calendar year’ refers to the period 1 January – 31 December and ‘quarter’ refers to the associated three-month periods (e.g., 1 January – 31 March, 1 April – 30 June, etc).
- Identify all units of measurement and currencies used in tables, calculations and lists, if not provided by the corresponding instructions, and use units of measurement consistently (e.g., do not use kg and metric tonnes interchangeably).
- For all numerical figures, where appropriate please express every third number with a comma (e.g., ‘1,300’ for one-thousand three hundred, ‘1,300,000’ for one million and three-hundred thousand).
- Please limit all sales/currency/income figures to two decimal places, apply a full point as a decimal separator and use the appropriate currency symbol or abbreviation (e.g., £1,300.00).
- Provide all costing figures as actual amounts. Where actual amounts cannot be provided and you have reported standard costing instead, please indicate this in the relevant answer, and explain the variance from actual costs, if any.
- All figures should be reported net of tax unless otherwise stated.
- Please refer to the case number, AD0071, in any correspondence with the TRA.

Preparing confidential and non-confidential copies

You will need to submit one confidential version and one non-confidential version of your questionnaire and the corresponding spreadsheet annex by the due date. We will publish the non-confidential version on the public file. **Please ensure that each page of information you provide is clearly marked either “Confidential” or “Non-Confidential” in the header.**

Please see our guidance on [how to submit information](#) for further details on what can be considered confidential and how to prepare a non-confidential version of this questionnaire.

In preparing your response, please note the following:

- It is your responsibility to ensure that the non-confidential version does not contain any confidential information.
- Remember to include a statement explaining why information obtained in your response should be treated as confidential (e.g., the data is commercially sensitive).
- Provide the source for all information or data you don’t own and clearly state any restrictions on sharing it.
- If you do *not* provide a non-confidential summary (or a statement of reasons why you cannot provide this) each time you provide confidential information, the TRA may disregard the information you give us.

All information provided to the TRA in confidence will be treated accordingly and only used for this investigation (except in limited circumstance as permitted by regulation 46 of the *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019*)



and will be stored in protected systems. The non-confidential version of your submission will be placed on the public file, which is available on www.trade-remedies.service.gov.uk/public/cases.

Providing information from subsidiaries or associated parties

Section A of this questionnaire includes detailed questions about your company structure. Although this questionnaire is intended for your company, our investigation covers all subsidiaries and any other associated companies involved in the import, production, sale, R&D, distribution and/or supply of the like good and/or goods concerned.

Please note, both natural persons (individuals) and legal persons (e.g. companies) are considered to be associated where they meet the definition of 'Related Persons' in [Regulation 128 of the Customs \(Import Duty\) \(EU Exit\) Regulations 2018](#).

- If any of your subsidiaries or associated companies are also a UK importer of the goods concerned or the like goods, they should **also** complete an Importer questionnaire. Please make sure you provide your subsidiaries with access to it.
- If your subsidiaries or associated companies are not UK importers but are involved in the downstream sales of the goods concerned or the like goods, your questionnaire response should include information from those companies.

If you have any queries about this part of the process, please contact the Case Team using the details provided on the cover of this questionnaire.

What happens next

Once you have completed your questionnaire responses including the corresponding annex and any additional documents requested, you must upload confidential and non-confidential versions through our [Trade Remedies Service](#). Following this:

- you will receive an email confirming the documents have been uploaded successfully;
- the Case Team will contact you if further information is required
- the non-confidential responses will be placed on the public file; and
- the Case Team may contact you to arrange a visit to verify the information contained in your responses.

Verifying the information you supply

The TRA will verify, as far as possible, the information provided to us. As part of this process, we may conduct verification visits. If we need to verify information that you provide by visiting your premises, the Case Team will contact you to arrange this.

Visits can last several days, during which we will want to speak to management and staff to help establish the completeness, relevance and accuracy of the information provided.



Please keep a record of formulas and steps used in your calculations and other related material/documentation as it may be asked for during verification. In some circumstances, verification may be conducted remotely.

We are intending to conduct verification visits between October 2025 and February 2026. Please indicate any dates when you would be **unable** to host a verification visit.

December 2025 (all dates).

Appendix reference:

Once verification is complete, the TRA will prepare a report and share a draft with you. We will then ask you to prepare a non-confidential copy of the report for the public record. If you feel some information in the report should be kept confidential, please provide your reasons for this.



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The scope of this investigation

Goods concerned

This investigation covers hot-rolled steel plates (alternative names for the same product – hot-rolled plates, quarto plates, reversing mill plates) exported from the Republic of Korea, described as:

Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated, not in coils; not further worked than hot-rolled, of a thickness exceeding 4.75mm, excluding tool steel. Including perforated or not further worked than surface-treated or simply cut into shapes other than rectangular; and/or

Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad; and/or

Flat-rolled products of other alloy steel, of a width of 600mm or more, not further worked than hot-rolled, not in coils, of a thickness of 4.75 mm or more.

These hot-rolled steel plates are currently classifiable within the following CN code(s). These codes are only given for information.

7208 5120	7208 5191	7208 5198
7208 5210	7208 5291	7208 5299
7208 9020	7208 9080	7210 9030
7225 4040	7225 4060	

In this questionnaire, these goods will be referred to as '**the goods concerned**'. Any reference to 'goods concerned' in this questionnaire refers to the goods description above, regardless of the commodity code under which they are exported.

Like goods

In addition to seeking information about your company's export sales to the UK of the goods concerned, this questionnaire will also ask about your sales of like goods in your domestic market and to third countries. Any reference to '**like goods**' in this questionnaire refers to goods which are like the goods concerned in all respects, or with characteristics closely resembling them.

Please follow the instructions for each question to provide the appropriate information.

Product Control Numbers



The TRA uses Product Control Numbers (PCNs) to define and distinguish the different types of products that fall under the goods description above.

PCNs, which come in the form of an **alphanumeric code**, help to create a categorisation system so that comparisons can be made between goods produced in the domestic UK market and those produced in foreign markets.

In this questionnaire and the corresponding annex, you will be asked to assign PCNs representing the different types of products you import. When stating your PCNs, please do not use any spaces, dashes or other means of separation, and ensure you follow the order of characteristics outlined in the table below. Please use this PCN structure consistently throughout your questionnaire response, including the corresponding spreadsheet annex.

Category	Subcategory	Code	Description
Prime/non-prime		P1	Prime - Material meets specifications
		P2	Non-prime - Off specification material, seconds, etc
Manufacturing Process		M1	Rolled as individual plate (quarto mill plate, four-high mill plate, etc.)
		M2	Cut-to-length from steel coils ('cut-to-length plate')
Steel Strength Class (Minimum yield strength as specified by product grade)		S1	< 235 MPa
		S2	≥ 235 MPa to < 275 MPa
		S3	≥ 275 MPa to < 355 MPa
		S4	≥ 355 MPa to < 420 MPa
		S5	≥ 420 MPa to < 460 MPa
		S6	≥ 460 MPa
Steel Type (as sold)		A1	Non-alloy
		A2	Alloy
Width		W01	≤ 900 mm
		W02	> 900 mm to ≤ 1300 mm
		W03	> 1300 mm to ≤ 1600 mm
		W04	> 1600 mm to ≤ 1850 mm
		W05	> 1850 mm to ≤ 2100 mm
		W06	> 2100 mm to ≤ 2500 mm
		W07	> 2500 mm to ≤ 2750 mm
		W08	> 2750 mm to ≤ 3000 mm
		W09	> 3000 mm to ≤ 3300 mm
		W10	> 3300 mm to ≤ 3600 mm
		W11	> 3600 mm to ≤ 3900 mm
		W12	> 3900 mm to ≤ 4200 mm
		W13	> 4200 mm to ≤ 4500 mm
		W14	> 4500 mm to ≤ 5300 mm



Thickness	T01	≥ 4.75 mm to < 8 mm	
	T02	≥ 8 mm to < 9 mm	
	T03	≥ 9 mm to < 12 mm	
	T04	≥ 12 mm to ≤ 15 mm	
	T05	> 15 mm to ≤ 20 mm	
	T06	> 20 mm to ≤ 30 mm	
	T07	> 30 mm to ≤ 40 mm	
	T08	> 40 mm to ≤ 50 mm	
	T09	> 50 mm to ≤ 60 mm	
	T10	> 60 mm to ≤ 70 mm	
	T11	> 70 mm to ≤ 80 mm	
	T12	> 80 mm to ≤ 100 mm	
	T13	> 100 mm to ≤ 120 mm	
	T14	> 120 mm to ≤ 150 mm	
	T15	> 150 mm to ≤ 200 mm	
	T16	> 200 mm to ≤ 250 mm	
	T17	> 250 mm to ≤ 350 mm	
Supply condition	N1	Normalised during rolling	
	N2	Normalised in furnace	
	N3	Not normalised	
Surface condition	<i>For Manufacturing Process Code M1 (individual rolled plate)</i>	C11	Not descaled
		C12	Descaled (e.g., shot blasted) but not subsequently coated (e.g. by primer coating)
		C13	Descaled and subsequently coated (e.g. by primer coating)
	<i>For Manufacturing Process Code M2 (cut-to-length plate)</i>	C21	Untreated
		C22	Pickled and not subsequently surface protected (e.g. oiled)
		C23	Pickled and subsequently surface protected (e.g. oiled)

For example, a prime, non-alloy steel plate of width 1,800mm and thickness 25mm rolled as an individual plate to minimum yield strength 275 MPa which was normalised during rolling and not descaled would be PCN:

P1M1S3A1W04T06N1C11

1. Please provide details of any technical or physical characteristic not included in the PCN structure that may affect the price comparison between products.

None.



2. Please comment on the suitability of the PCN structure in regard to your product range. This may include areas such as:
- Categorisation of features
 - Number of Products included under “Other” which may exclude a fair comparison
 - Specialised products which may unduly influence the comparison

None.

3. Please provide details of any manufacturing process differences which you feel may influence the PCN structure and the price comparison between the goods concerned and the like goods.

None.



SECTION A: Company structure and operations

A1 Identity and contact details

1. Please complete the table below, ensuring that the point of contact given has the authority to provide this information:

Legal name of company:	DUFERCO UK LIMITED
Legal structure (e.g., Joint Stock Corporation (JSC), Limited Liability Corporation (LLC), etc)	Limited Company
Year of establishment:	1998
Other operating names:	PINCO 1055 LIMITED
Company registration number:	03538773
Place of registration:	Leeds, West Yorkshire
Name (point of contact):	Jake Barford
Position:	Junior Trader
Address:	Aldermary House, London, EC4N 1TX
Telephone No:	+44(0)20 3828 8896
Email:	Jake.barford@dith.com
Website:	https://dith.com/dith/Duferco-UK.html

2. If you have appointed an external party to act on your behalf in this investigation and you have not already provided us with this information, please provide their details and attach a letter confirming the TRA should contact them directly:

Name:	N/A
Address:	N/A
Telephone No.:	N/A
Email:	N/A
Confirm they have signed authority to act (Yes/No):	N/A
Appendix reference:	



A2 About your company

1. Please describe the role of your company, in the UK market, for the like goods and/or goods concerned, (e.g., buying or selling agent, importer/distributor, importer/wholesaler, importer/retailer or importer/end user).

Duferco UK are importers, stockists, and distributors of ferrous products, including those of the goods concerned, and like goods.

Appendix reference:

2. Please provide details of any changes in the legal form of your business over the past 5 years, for example, mergers, acquisitions and/or sales.

Date	Legal form	Explanation of change

+Add additional rows as required.

3. List and explain all authorisations your company has been required to obtain to import, sell or distribute the goods concerned and the like goods. These may include licences, permits or permissions. Indicate if your company is subject to any direct or indirect, quantitative or other, restrictions on any of these activities.

CARES for Rebar / PC-Strand / PC-Wire (Structural Steels)

Appendix reference:

4. State whether your company is a member of any representative organisations. If so, provide a copy of the relevant documentation.

International Steel Trading Organisation (ISTA); North Eastern Association of Steel Stockholders (NEAS)

Appendix reference:

A3 Organisational structure

1. Please complete **Annex A3 – Operational Structure** for your company’s worldwide corporate structure and affiliations.



Please see additional notes in the annex for assistance on how to complete it.

2. Please explain, or demonstrate in a diagram, the legal structure of your company showing the internal hierarchical and organisational structure, all sites/locations and departments which are involved in the production, sales, R&D, supply and distribution of the like goods for domestic and export markets. Clearly indicate the different production stages carried out by your company, if any.

See appendix: QA3.2

Appendix reference: QA3.2

A4 Board members and principal shareholders

1. Please complete the table below for any shareholder with >5% holding in the company who also has interest in any organisation related to the production, marketing, administration, and sale of the like good in the UK or the Republic of Korea.

Name	Shareholding in company	Name of Other Companies in which person holds interest	Activity of other companies
Duferco International Trading Holding S.A.	100%	See group structure attached (<i>Appendix: QA4.1</i>)	Production, marketing, distribution, sale and processing of steel and metal products

+Add additional rows as required

2. Please complete the table below for any members of the Board of Directors who also has interest in any organisation related to the production, marketing, administration and sale of the like good in the UK or the Republic of Korea.

Name	Position on Board of Directors	Name of Other Companies in which person holds interest	Activity of other companies
N/A	N/A	N/A	N/A



A5 Operational links with other companies or persons

1. Complete the table below if your company has established long-term agreements and/or relationships with any company/companies located in the UK, the Republic of Korea or in third countries for the production (e.g., sub-contracting), supply and sale of the like goods, or other licensing, technical patent or compensatory agreements

If your company has long-term agreements with other companies for the supply of goods destined for internal sale, (e.g., captive use), please provide the contract to demonstrate this.

Company name and address	Nature of agreement	Company registration number and place of registration	Appendix Number of contract
N/A	N/A	N/A	N/A

+Add additional rows as required

A6 Accounting practices

1. Give the address where your company's accounting records are kept. If records are maintained in different locations, please indicate which records are kept at which location. If records are digital and do not have a physical location, please mark as N/A.

Records address	What records are held?
Duferco House, Bromsgrove, B60 3DX	All physical records / archives

+Add additional rows as required

2. Please give the financial year convention your company uses for its accounts (e.g., 1 January – 31 December). If any changes have occurred with respect to this period or in your accounting practices over the last five financial years, please describe these changes.

1 st October – 30 th September
Appendix reference:



- 3. For your company and any associated parties involved in the production, marketing, or sales of your goods, please attach a copy of your annual reports, covering the injury period, including the financial statements and audit report.

Please see attached

Appendix reference: A6-3

- 4. If your accounts are unaudited, please attach a copy of your unaudited financial statements for the injury period.

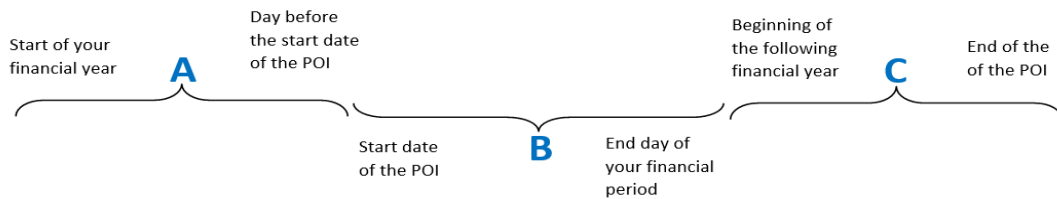
Not applicable

Appendix reference:

- 5. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the POI (1 April 2024 to 31 March 2025). If your financial year is fully aligned with the POI, this is all that is required.

Where your financial period is not aligned with the POI, please provide trial balances (in original and spreadsheet form) to cover the following periods:

- A.** the trial balance which starts from the beginning of your financial year and ends on 31 March 2024;
- B.** the trial balance which starts from 1 April 2024 to the end of your financial year; and
- C.** the trial balance which starts from the beginning of your following financial year and ends on 31 March 2025.



Please see attached:

- mapped trial balance for the last available financial year 01.10.23-30.09.24
- trial balance 01.10.23-31.03.24
- trial balance 01.04.24-30.09.24
- trial balance 01.10.24-31.03.25

Appendix reference: A6-5

- 6. For your company and any associated parties involved in the import, marketing or sales of the goods concerned, and the like goods, please attach copies of



relevant management reports (e.g., profit and loss statement) for the profit centre that includes the goods and like goods. Please provide these reports for the (i) POI and (ii) most recently completed financial year.

Attached company's management report (profit and loss statement) for the period Oct-Mar 25 and completed financial year 24. There is no reporting by profit centre.

Appendix reference: A6-6

7. If your company is part of a group of companies, please attach a copy of the consolidated accounts of the group for the most recently completed financial year.

Please see attached

Appendix reference: A6-7

8. Please provide a detailed description of your financial accounting system, explaining how sub-ledgers (e.g., costing, debtors, creditors) and other sales or production systems integrate with the general ledger. Please provide a description of how it links to the management accounting system, including any manual interventions. Please also attach:

- your company's chart of accounts; and
- your company's cost centres.

REDACTED

Appendix reference: A6-8

9. Have you changed your financial policies and/or accounting systems during the injury period? Please explain any changes, including dates and the reasons for those changes along with the financial impact of those changes on the goods concerned or like goods.

No changes

Appendix reference:

A7 Your company's products

1. Please complete **Annex A7 – Your company's products**.



Please see additional notes in the annex for assistance on how to complete it.

2. Explain the internal coding system your company uses to classify your range of goods concerned.

Technical documentation (such as sales catalogues, safety standards, technical data, etc.) should be attached for each model where available.

A three letter 'product code' is used. See Appendix for a more in-depth analysis.

Appendix reference: QA7.2

3. If your company does not use the same product codes across imports, sales and invoicing, please explain how they differ.

Earlier this year we have changed Galvanised coil product code from HDG -> GDC. No material / technical difference between the two codes, except HDG being phased out over next few months.

Appendix reference:

4. Please list all main categories of products produced and/or traded by your company and indicate
 - . which category covers the goods concerned
 - . which incorporate the goods concerned or like goods

- Hot-Rolled Coil / Cold-Rolled Coil
- Galvanised Coil / Aluzinc Coil / Zinc-Magnesium Coil / Electro-Zinc Coil
- Rebar / Hollow Sections / Merchant Bar (General)
- Pre-Pained Coil / Sheet
- Stainless Steel Coil / Sheet
- PC-Strand/Wire
- Hot-Rolled Plate / Reversing-Mill Plate (covers goods concerned)
- Aluminium Coil / Sheet
- Universal Beams / Columns.
- Equal / Unequal Angles
- Consumables / Ferroalloys
- Special Steels

Appendix reference:

5. Indicate in the box below any physical, commercial, or functional differences between the like goods and the goods concerned. If these differences cause distinguishable variations in price, explain those differences and the effect they have. Attach any evidence you have that is relevant.



When referring strictly to material that is < 2050mm in width, then there are no functional differences between Spartan UK's 'Like goods' and those produced by mills in Republic of South Korea.

Appendix reference:

6. Indicate the relevance of the incorporated goods concerned and/or like goods in relation to the finished product.

Please answer here

Appendix reference:

A8 Suppliers of the imported goods

- Please provide the contact details for each company that supplies you with the goods concerned. Include those suppliers from countries not under investigation, if applicable. If the supplier is not the manufacturer of the goods, please provide the details of the manufacturer in the table in section **A9** below.

Supplier name	Address	Contact details (email and phone number)	Is the supplier the manufacturer of the goods?
REDACTED	REDACTED	REDACTED	REDACTED
REDACTED	REDACTED	REDACTED	REDACTED

A9 Details of the manufacturer of the goods

- For each supplier that is not a manufacturer of the goods concerned in the table in section **A8** above, please provide the details of the manufacturer in the table below

Supplier	Manufacturer name	Manufacturer Address	Contact details (email and phone number)



REDACTED	REDACTED	REDACTED	REDACTED

+Add additional rows as required



SECTION B: Imports and forward orders

B1 Imports

1. Please complete **Annex B1- Imports** by country for the injury period for the goods concerned and like goods. Please provide the information on a CIF basis if possible.

Please see additional notes in the annex for assistance on how to complete it

2. If your imports in **Annex B1- Imports** have not been made on a CIF basis, please explain the basis on which they have been reported.

All made on CIF basis.

Appendix reference: N/A

B2 Imports reconciliation

1. Please complete the Imports reconciliation table in **Annex B2 – Imports reconciliation** starting from the bottom of the table and filling in only the white cells.

Please see additional notes in the annex for assistance on how to complete it.

B3 Details of import transactions

1. Please complete the **Annex B3 - Import transactions**, providing transaction level details of imports of the goods concerned from the Republic of Korea during the POI.

Please see additional notes in the annex for assistance on how to complete it

2. Please provide invoices and any supporting documents for two of the transactions stated within **Annex B3 – Import transactions**. Use the box below to give an overview of any supporting documents provided.

We have provided two commercial invoices referenced in Annex B3:

REDACTED

&

REDACTED

Appendix reference: [Questionnaire B3]



3. Referring to the costs you stated in **Annex B3 – Import transactions**, for the goods concerned please indicate which costs were incurred by your company between frontier and arrival of the goods at your warehouse and categorise them as duties, import costs or post-import costs. Are these costs incurred as a percentage of the purchase price, or as a fixed amount per unit of the goods concerned?

- Discharge Costs + Shunting Costs into store. (Fixed amount).
- Customs Clearance Costs (Fixed amount).
- *(Container costs not applicable for the goods concerned as all bulk shipment).*

Appendix reference: N/A

B4 Forward orders

1. Please provide details in **Annex B4 – Forward orders** and attach copies of forward contracts/ongoing supply agreements for the goods concerned for up to one year ahead. Comment on these forward contracts – are they a usual way of doing business in your industry? Has there been any variation in the volume and value of forward contracts over time? If so, what has caused this variation?

REDACTED

Appendix reference: N/A



Trade Remedies
Authority

Trade Remedies Authority
 Confidential Non-confidential



SECTION C: Sales and selling expenses

C1 Sales of the goods concerned

1. Please complete **Annex C1 – Sales**. Provide annual sales figures for the goods concerned imported from the Republic of Korea and the like goods from all other countries imported into the UK by your company. Please state the value and quantity of these goods sold in the UK or re-exported during the injury period. Where known and if applicable, please state each source country of the like goods.

C2 Sales reconciliation

1. Please complete the Imports reconciliation table in **Annex C2 – Sales reconciliation** starting from the bottom of the table and filling in only the white cells.

Please see additional notes in the annex for assistance on how to complete it.

C3 Sales of goods incorporating the goods concerned and/or like goods

1. If applicable, please complete **Annex C3- Sales incorporating the goods** providing information on the value and volume of goods produced by your company **incorporating** the goods concerned or like goods, where the good concerned or like goods are sourced from the Republic of Korea and all other countries and the end product is sold in the UK or exported.

C4 Sales transactions

1. Please complete **Annex C4 – Sales transactions**. Please provide the requested information for the goods concerned you sold on the UK market during the POI.
2. Please provide invoices and any supporting documents for two of the transactions stated within **Annex C4 – Sales transactions**. Use the box below to give an overview of any supporting documents provided.

Included copies of both our sales orders, and commercial invoices to customers.

Appendix reference: [Questionnaire C4]
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SECTION D: Cause of injury

The purpose of this section is to collect further information as to the cause of the alleged injury. Note that the information submitted at this point can only be considered if supported by **factual evidence**.

1. Aside from the imports of the goods concerned from the country under investigation, please provide details of any other reasons that could have resulted in the alleged injury suffered by the UK industry, for example: contraction in demand or changes in the pattern of consumption of the like goods in the UK or developments in technology.

While Spartan Steel has asserted that business injury is primarily attributable to imports of hot rolled plate from South Korea, our analysis reveals multiple domestic economic factors that may significantly contribute to the company's operational challenges, and highlights that there are far more pressing aspects:

Economic and Market Context

The UK steel industry is experiencing unprecedented challenges that extend far beyond import competition. High interest rates have created substantial financial pressure across manufacturing sectors. The Bank of England's base rate increased from historic lows to 4.25% by May 2025⁽¹⁾⁽²⁾, representing a significant increase in borrowing costs that directly impacts capital-intensive operations such as steel re-rolling. This elevated cost of capital has constrained business investment and affected cash flow for companies requiring significant working capital, particularly those in the steel processing sector.

Simultaneously, demand for steel products has weakened considerably. The UK steel market experienced a 6.7% decline in total market floor area for structural frames in 2024 compared to 2023⁽³⁾. Manufacturing output has fallen at the fastest pace since mid-2020, with total orders deteriorating to their weakest levels since late 2020⁽⁴⁾. The manufacturing purchasing managers' index remained below the 50-point growth threshold for 17 consecutive months through 2024⁽⁵⁾, indicating sustained contraction in manufacturing activity. This weak demand environment has created intense competitive pressure and reduced pricing power for steel processors like Spartan Steel.

The lack of infrastructure projects has further reduced steel demand despite government commitments. While the National Infrastructure and Construction Pipeline outlined £164 billion in planned investment by 2024/25⁽⁶⁾, project delivery has faced delays due to planning constraints and economic uncertainty. The UK's manufactur-



ing sector faces a fundamental growth problem that requires long-term policy intervention(7), creating an unfavourable operating environment for domestic steel companies.

Labour Cost Pressures

Significant increases in National Insurance contributions have substantially elevated employment costs for UK manufacturers. From April 2025, employer National Insurance contributions increased from 13.8% to 15%, while the earnings threshold at which employers begin paying contributions decreased from £9,100 to £5,000 annually(8)(9). For an employee earning £36,000 per year, employer contributions increased by 25% from £3,715 to £4,655 annually(10). These changes particularly impact manufacturing companies with significant workforce requirements, creating additional cost pressures that may force businesses to raise prices to maintain margins or reduce employment levels.

The retail sector alone estimates that these changes will cost over £5 billion annually (11), demonstrating the scale of impact across industries. Manufacturing companies, including steel processors, face similar pressures that directly affect their competitiveness and operational viability. These labour cost increases coincide with weak demand conditions, creating a challenging environment where companies cannot easily pass through cost increases to customers.

Pricing Strategy Concerns

Evidence suggests that Spartan Steel has implemented notable pricing increases that may have contributed to its competitive disadvantage. Industry data indicates that UK steel companies have implemented multiple price increases throughout 2024 and 2025. British Steel announced a £30 per tonne price increase in June 2024(12)(13), while other UK service centres implemented £50 per tonne increases in early 2025(14). These pricing actions, while potentially necessary to offset cost increases, may have positioned domestic producers at a disadvantage relative to imported materials.

The UK steel market is experiencing price pressures due to global oversupply and subdued demand(15). Industry analysis suggests that UK steel prices may experience modest fluctuations with potential for slight declines rather than significant increases(16). Companies implementing aggressive pricing strategies during periods of weak demand risk losing market share to both domestic competitors and imports, regardless of the origin of those imports.

Market participants have noted that service centres are "barely covering costs before thinking of replacement costs"(17), indicating that the entire value chain is under pressure. In this environment, companies that increase prices twice within six



months may find themselves pricing out of competitive markets, particularly when customers have alternative supply sources available.

Conclusion

The evidence demonstrates that Spartan Steel's business challenges likely result from a combination of domestic economic factors rather than solely from South Korean imports. High interest rates, weak domestic demand, reduced infrastructure investment, increased labour costs through National Insurance changes, and potentially counterproductive pricing strategies have created a challenging operating environment for UK steel processors. These factors warrant careful consideration in any assessment of injury to the domestic industry and the appropriate policy response.

Annex

1. <https://www.bankofengland.co.uk/monetary-policy-summary-and-minutes/2025/may-2025>
2. <https://www.money.co.uk/mortgages/bank-of-england-base-rate>
3. <https://www.bdonline.co.uk/buildings-design-and-specification/steel-remains-the-preferred-choice-for-structural-framing-forecasting-steady-growth-ahead/5134384.article>
4. <https://www.business-humanrights.org/en/latest-news/uk-manufacturing-output-total-orders-drops-to-pandemic-levels-amid-decline-in-demand/>
5. <https://news.sky.com/story/uk-manufacturing-sector-shrinks-for-17th-month-in-a-row-13040868>
6. <https://www.gov.uk/government/publications/national-infrastructure-and-construction-pipeline-2023/analysis-of-the-national-infrastructure-and-construction-pipeline-2023-html>
7. <https://www.makeuk.org/insights/reports/manufacturing-outlook-q1-2024>
8. <https://taxscape.deloitte.com/measures-autumn-budget-2024/increase-to-employer-nic-rate-and-lowering-of-the-secondary-threshold.aspx>
9. <https://www.sage.com/en-gb/blog/employers-national-insurance-rise/>
10. <https://taxscape.deloitte.com/press-releases-autumn-budget-2024/nic-changes-difficult-for-employers-in-low-wage-sectors.aspx>
11. <https://brc.org.uk/news-and-events/news/corporate-affairs/2025/ungated/labour-costs-will-harm-employment/>
12. <https://www.tomrods.co.uk/news/post/british-steel-price-increase-10th-june-2024>
13. <http://www.tomrods.co.uk/news/post/british-steel-price-increase-10th-june-2024/>
14. <https://www.argusmedia.com/en/news-and-insights/latest-market-news/2652221-uk-service-centre-usp-announces-ps50-t-sheet-increase>
15. <https://www.schsiteservices.co.uk/post/steel-prices-in-the-uk-what-s-driving-costs-future-predictions-and-how-sch-site-services-is-adapt>



16. https://www.linkedin.com/posts/aurora-profiles_uk-steel-prices-outlook-2025-globally-activity-7282331419685662721-4BHN
17. <https://eurometal.net/uk-hrc-price-increases-2025-outlooks-contingent-on-demand/>

Appendix reference:



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SECTION E: Economic Interest Test

The Economic Interest Test helps the TRA assess the economic impact of a measure compared to what would happen if it the measure was not in place. There are six factors which the TRA must consider as part of the Economic Interest Test:

- i) The injury caused by the importation of the dumped goods to UK industry and the benefits to that industry in removing the injury.
- ii) The economic significance of affected industries and consumers in the UK.
- iii) The likely impact on affected industries and consumers in the UK.
- iv) The likely impact on particular geographic areas, or particular groups, in the UK.
- v) The likely consequences for the competitive environment and for the structure of markets for goods in the UK.
- vi) Other matters that the TRA considers relevant.

The questions in this section will contribute to this assessment. Please provide information broken down by each of your company's UK sites/facilities, where relevant and possible.

E1 Background

1. Please provide the names, legal addresses and telephone numbers of the following domestic companies:
 - Those that produce hot-rolled steel plates in the UK;
 - Those that are involved in the importation, distribution, or sale of hot-rolled steel plates from third countries.

Producers: Spartan UK Limited - Ropery Road, Teams, Gateshead, Tyne And Wear, NE8 2RD

Appendix reference:

2. Please provide the physical addresses (including postcode) of all your company's UK sites/facilities involved in the importation of hot-rolled steel plates.

Duferco UK Limited, Aldermay House, 15 Queen Street, London, EC4N 1TX

Duferco House, Buntsford Park Road, Bromsgrove, Worcestershire, B60 3DX

Appendix reference:



3. Please provide an overview of your downstream supply chain. Please indicate who the consumers of hot-rolled steel plates are, which industry and level of trade they relate to and whether they are companies or private individuals.

REDACTED
REDACTED



REDACTED
REDACTED
REDACTED
Appendix reference:

E2 Your company

1. Please complete **Annex E1 – Economic Interest Test**, providing employment figures in full-time equivalents (FTE) for each of your company’s UK sites or facilities.
2. How would these employment figures be affected if an anti-dumping measure was imposed? Please support your claims with evidence.

<i>NO RESPONSE PROVIDED</i>
Appendix reference:

3. How would your domestic sales of hot-rolled steel plates be affected if an anti-dumping measure was imposed? Please support your claims with evidence.

<i>NO RESPONSE PROVIDED</i>
Appendix reference:



4. How significant are the imports of hot-rolled steel plates relative to your company's overall volume of imports?

NO RESPONSE PROVIDED

Appendix reference:

E3 Potential impacts of a measure

1. Please describe how you would expect an increase in the import prices of hot-rolled steel plates to affect each of the following. Where possible, please support your claims with evidence.

- Domestic prices of hot-rolled steel plates in the UK;

NO RESPONSE PROVIDED

Appendix reference:

- Total UK production of hot-rolled steel plates;

NO RESPONSE PROVIDED

Appendix reference:

- Total imports of hot-rolled steel plates from the Republic of Korea and other third countries to the UK; and

NO RESPONSE PROVIDED

Appendix reference:

- Total exports of hot-rolled steel plates from the UK.

NO RESPONSE PROVIDED

Appendix reference:

2. Do you know of any related industries that would be affected if an anti-dumping measure was imposed?

Please consider in particular:



- Upstream industries – those who produce inputs (such as raw materials) needed for the production of hot-rolled steel plates;

NO RESPONSE PROVIDED

Appendix reference:

- Downstream industries – those who purchase hot-rolled steel plates;

NO RESPONSE PROVIDED

Appendix reference:

- Industries for complimentary goods – those which would typically be bought alongside hot-rolled steel plates (such as ink being bought with printers); and

NO RESPONSE PROVIDED

Appendix reference:

- Industries for substitute goods – those which might be bought instead of hot-rolled steel plates (such as margarine instead of butter).

NO RESPONSE PROVIDED

Appendix reference:

3. To what extent would you expect any changes in prices of hot-rolled steel plates to be passed onto final consumers?

NO RESPONSE PROVIDED

Appendix reference:

4. Would your plans for investment or expansion in the UK over the next five years be affected if an anti-dumping measure was imposed? Please support your claims with evidence.

NO RESPONSE PROVIDED

Appendix reference:



5. As a public body, the TRA has an obligation under the Equality Act 2010 to ensure that the possible effects of its activities on different people are considered. This public sector Equality Duty covers the following protected characteristics:

- age,
- disability,
- gender reassignment,
- marriage or civil partnership,
- pregnancy and maternity,
- race,
- religion or belief,
- sex, and
- sexual orientation.

Please provide any relevant information about whether the imposition of an anti-dumping measure might disproportionately affect any of these groups or any other particular group.

NO RESPONSE PROVIDED

Appendix reference:

6. How would the number or range of suppliers in the hot-rolled steel plates market be affected if an anti-dumping measure was imposed? Please provide an explanation.

NO RESPONSE PROVIDED

Appendix reference:

7. How would the suppliers' ability to differentiate their products by price, quality, service or innovation in the hot-rolled steel plates market be affected if an anti-dumping measure was imposed? Please provide an explanation.

NO RESPONSE PROVIDED

Appendix reference:

8. How would the cost of switching between suppliers in the hot-rolled steel plates market be affected if an anti-dumping measure was imposed? Please provide an explanation.

NO RESPONSE PROVIDED

Appendix reference:



9. How would the suppliers' ability to set agreed prices between themselves or for certain consumers or products be affected if an anti-dumping measure was imposed? Please provide an explanation.

NO RESPONSE PROVIDED

Appendix reference:

10. How would the choices of hot-rolled steel plates available to consumers be affected if an anti-dumping measure was imposed? Please provide an explanation.

NO RESPONSE PROVIDED

Appendix reference:

11. How would the ability of downstream businesses or consumers to make informed decisions be affected if an anti-dumping measure was imposed? Please provide an explanation.

NO RESPONSE PROVIDED

Appendix reference:

12. Are there any additional economic factors that you consider to be relevant for the Economic Interest Test in this investigation?

NO RESPONSE PROVIDED

Appendix reference:



SECTION F: Checklist and appendices

This section is an aid to ensure that you have completed all sections of this questionnaire.

Section	Please tick if you have responded to all questions
Section A – Company structure and operations	✓
Section B – Imports and forward orders	✓
Section C – Sales and selling expenses	✓
Section D – Cause of Injury	✓
Section E – Economic Interest Test	

+Add additional rows as required

Please list any appendices that you have referenced in your responses and are attaching with this questionnaire.

Appendix reference	Document title

+Add additional rows as required