

Anti-Dumping Transition Review Questionnaire (UK Producer)

Case TD0031: Corrosion Resistant Steels exported from the People's Republic of China

Period of Investigation (POI):	<input type="text" value="1 January 2022 to 31 December 2022"/>
Injury period:	<input type="text" value="1 January 2019 to 31 December 2022"/>
Deadline for response:	<input type="text" value="24 April 2023"/>
Contact details:	<input type="text" value="TD0031@traderemedies.gov.uk"/>
Completed on behalf of:	<input type="text" value="Tata Steel UK"/>

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 **24 April 2023**.

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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.

As part of our work, we are carrying out a transition review of each trade remedy measure active under the EU system that the United Kingdom (UK) has decided to maintain after EU exit.

This transition review will consider whether dumping of **Corrosion Resistant Steels** originating in the **People's Republic of China** and injury to the UK industry would be likely to continue or recur if the anti-dumping amount currently applicable were no longer applied to those goods.

Why should I take part?

We are asking domestic producers of Corrosion Resistant Steels to complete this questionnaire to inform our review of whether the current anti-dumping measure should be varied or revoked.

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 **24 April 2023**. 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 TD0031@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)* and under the *Taxation (Cross-border Trade) Act 2018*.

Instructions on completing this questionnaire

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 annexes 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.
- Please complete the spreadsheet annexes as requested. Annexes 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. 23/05/2022).

- Unless otherwise stated, 'year' or 'calendar year' refers to the period 1 January – 31 December and 'quarter' refers to the associated three-month periods (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, **TD0031**, in any correspondence with the TRA.

Preparing confidential and non-confidential versions

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. This is so that we can publish the non-confidential version of your information on our 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 subject to review.

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 producer of like goods, they should **also** complete a Producer questionnaire. Please make sure you provide your subsidiaries with access to it.
- Where your subsidiaries or associated companies are not producers but are involved in the sales of 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(es) 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.
- 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 it. 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 visits may be conducted remotely.

Please indicate any dates when you would be unable to host a verification visit, from August – October 2023.

If possible, we would prefer to host a verification visit at the following dates:

- June: 19-21, 26-28;
- September: 11 to 13, 25 to 27;
- October: 16 to 18, 23 to 25.

As most of TSUK's relevant personnel will be on annual leave in August, we would strongly prefer to avoid this month for a verification visit.

Appendix reference:

Once verification is complete, the TRA will prepare a report and share a draft with you. The TRA 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.

The scope of this review

Goods subject to review

This review covers Corrosion Resistant Steels exported from the People's Republic of China, described as:

Flat-rolled products of iron or alloy steel or non-alloy steel; plated or coated by hot dip galvanisation with zinc and/or aluminium and/or magnesium, whether or not alloyed with silicon; chemically passivated; with or without any additional surface treatment such as oiling or sealing; containing by weight: not more than 0.5 % of carbon, not more than 1.1 % of aluminium, not more than 0.12 % of niobium, not more than 0.17 % of titanium and not more than 0.15 % of vanadium; presented in coils, cut-to-length sheets and narrow strips.

Products excluded are those:

- *of stainless steel, of silicon-electrical steel, and of high-speed steel,*
- *not further worked than hot-rolled or cold-rolled (cold-reduced).*

These Corrosion Resistant Steels are currently classifiable within the following CN code(s):

- | | | |
|------------------|------------------|------------------|
| • 72 10 41 00 20 | • 72 12 30 00 30 | • 72 25 99 00 23 |
| • 72 10 41 00 30 | • 72 12 50 61 20 | • 72 25 99 00 41 |
| • 72 10 49 00 20 | • 72 12 50 61 30 | • 72 25 99 00 92 |
| • 72 10 49 00 30 | • 72 12 50 69 20 | • 72 25 99 00 93 |
| • 72 10 61 00 20 | • 72 12 50 69 30 | • 72 26 99 30 10 |
| • 72 10 61 00 30 | • 72 12 50 90 14 | • 72 26 99 30 30 |
| • 72 10 69 00 20 | • 72 12 50 90 92 | • 72 26 99 70 13 |
| • 72 10 69 00 30 | • 72 25 92 00 20 | • 72 26 99 70 93 |
| • 72 10 90 80 92 | • 72 25 92 00 30 | • 72 26 99 70 94 |
| • 72 12 30 00 20 | • 72 25 99 00 22 | |

These codes are provided for information only.

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

Like goods

Any reference to ‘**like goods**’ in this questionnaire refers to goods which are like the goods subject to review in all respects, or with characteristics closely resembling them and which are sold on the domestic market of the People’s Republic of China, the UK market or to third countries.

Please follow the instructions for each question to provide the appropriate information regarding the like goods or goods subject to review.

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 annexes, you will be asked to construct PCNs representing the different types of products you produce. When giving 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 above.

The PCN table is set out on the page below.

Field Description	Field Format	Explanation
Form	1 letter	C : Coil / Strip
		S : Sheet
Steel quality (indicative grades)	1 letter	D : Steel for drawing / cold forming (grade DX51D, DX52D)
		L : Structural steel low yield point (grade S220GD, S250GD, S280GD, S320GD)
		H : Structural steel high yield point (grade S350GD, S390GD, S420GD, S450GD)
		N : Non prime / Off grade
Type of coating	2 letters	ZN : zinc
		ZA : zinc / aluminium alloy
		AZ : aluminium / zinc alloy
		ZM : zinc / magnesium
		AL : aluminium or aluminium alloy without zinc
		AS : aluminium / silicon
		XO : other
Coating mass (two sides)	1 letter, 2 numbers	C13 : less than 140 g/m ²
		C14 : 140-200 g/m ²
		C20 : 201 - 275 g/m ²
		C27 : greater than 275 g/m ²
Width	1 letter, 2 numbers	W05 : less than 600 mm
		W06 : 600-799 mm
		W08 : 800-899 mm
		W09 : 900-1099 mm
		W11 : 1100-1299 mm
		W13 : 1300- 1500 mm
		W15 : greater than 1500 mm
Thickness	1 letter, 2 numbers	T02 : less than 0.30 mm
		T03 : 0.30 - 0.39 mm
		T04 : 0.40 - 0.59 mm
		T06 : 0.60 - 0.79 mm
		T08 : 0.80 - 0.99 mm
		T10 : 1.00 - 1.24 mm
		T12 : 1.25 - 1.50 mm
		T15 : greater than 1.50 mm
Surface quality (according to EN103046:2009)	2 letters	MA : MA/A - Standard
		MB : MB/B/MC - Improved surface / Best quality

An example of what a PCN could look like is: **CLZAC20W08T04MA**

1. Do you agree with the scope of this review?

Yes

No

If you have answered no to the above question, please explain why.

N/A

Appendix reference:

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

Characteristics that are not included in the PCN structure but are included in the pricing of Corrosion Resistant Steels (CRS) are as follows:
HSLA grades: HX220LAD to HX420LAD (which are not very common);
MB & MC grouped together will lose the difference in price between surface B & C;
Dimensional Tolerances: normal (£0/t price extra); special & 50% tolerances (c. £10/t price extra).

Appendix reference:

3. 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 the end range thickness categories, which may prevent a fair comparison; and
- specialised products which may unduly influence the comparison.

The proposed PCN structure has captured the main physical & technical attributes of steel products. Please refer to our comments above with respect to certain characteristics.

Appendix reference:

4. Please provide details of any manufacturing process differences which you feel may influence the PCN structure and the price comparison between the goods subject to review and the like goods.

Manufacturing processes are broadly similar, i.e. the same heavy end producing the steels, pickling/cold rolling process is basically the same technology; metallic coatings are produced in the same way; sheet is extra processing to coil which has an impact on costs.

Appendix reference:

SECTION A: Company structure and operations

A1 Identity and contact details

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

Legal name of company:	Tata Steel UK Limited
Legal structure (limited company, sole trader, partnership etc.):	Private Limited Company
Year of establishment:	1988
Other operating names:	-
Company registration number:	02280000
Place of registration:	London
Name (point of contact):	[Personal details redacted]
Position:	[Personal details redacted]
Address:	18, Grosvenor Place, SW1X 7HS
Telephone No:	[Personal details redacted]
Email:	[Personal details redacted]
Website:	www.tatasteeleurope.com

2. If you have appointed an external party to act on your behalf in this review, please provide their details and attach a letter confirming the TRA should contact them directly:

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

A2 About your company

1. Describe the role of your company in the UK market for the like goods (e.g. producer, producer / exporter, producer / importer or producer / distributor).

TSUK is a major UK steel producer and the sole producer of the like goods for both the UK and export markets, including steel distribution and further processing businesses based in the UK.

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
N/A		

+Add additional rows as required.

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

None specific to the product concerned.

Appendix reference:

4. List all international production standards (BS / EN etc.) your company currently conforms to, for the like good.

TSUK supplies the like goods to BS EN 10346:2015 and dimensional tolerances are supplied to the EN 10143 standard. TSUK also supplies to a range of customer-specific and trade group standards (e.g. VDA) agreed on a customer by customer basis.

Appendix reference:

5. Please describe all the other products (not including the like goods) produced or sold by your company in the UK.

TSUK produces a number of steel goods in addition to the like goods. Please see a breakdown per production facility below:

- Port Talbot: steelmaking and processing mills at Port Talbot producing hot rolled, hard iron for further process and cold rolled soft via the CAPL and Batch processes on site.
- Llanwern: finishing hot rolled steel into further products in the production chain, including hot rolled skin passed and pickled, cold rolled full hard coil and galvanising coil.
- Shotton: galvanised metallic and pre-finished (organic coated) steel at Shotton in North Wales.
- Trostre: tinsplate and other packaging steels at Trostre near Llanelli in South Wales.
- Corby and Hartlepool: a wide variety of steel tubes are manufactured at Corby in the English East Midlands and Hartlepool on Teesside.

Appendix reference:

6. State whether your company is a member of any representative organisations (e.g. trade bodies, associations, Chambers of Commerce). If so, please provide a copy of the relevant documentation.

TSUK is a member of UK Steel – the trade association that represents the UK steel sector. TSUK is also a member of a number of other business organisations but none that is considered relevant to this investigation.

Appendix reference:

A3 Organisational structure

Please answer the questions below about the internal structure of your company and any associations with other companies. Both natural persons (individuals) or legal persons (e.g. companies) are associated where they meet the definition of 'Related Persons' in Regulation 128 of the *Customs (Import Duty) (EU Exit) Regulations 2018*.

1. 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.

Please refer to TSUK's legal structure and organisational structure in Appendices.

Appendix reference: A3.1(1) & A3.1(2)

2. Please provide a written summary and a diagram / flow chart, if available, of your production process for the like goods that you produce in the UK. Clearly indicate the different production stages carried out by your company.

TSUK provides a simple flow diagram in Appendix A3.2 and highlighted the flow for the like goods. Please see a description of the process below.

For Steel Manufacturers, there are typically three distinct processing areas. A heavy end, a steel plant and rolling/finishing mills.

In a heavy end, basic raw materials, coal, coke, iron ore and limestone transformed into a homogenous material called hot metal. This is a liquid iron product that is the core ingredient into all our steel.

[Non-confidential summary: information about TSUK's purchases of raw materials]

This liquid iron is passed to the steel plant. At this stage scrap is added and carbon driven out of the iron to make the steel. [Non-confidential summary: information about TSUK's purchases of raw materials]. TSUK is then able to use finishes and fluxes made up of alloys and other elements to chemically change the quality of the steel. This liquid steel now starts to take on properties that will define the areas in which it can be used. Now the material is "Cast" into slabs. These slabs will vary in length and width and will, as a result, also define their usages. [Non-confidential summary: information about TSUK's purchases of raw materials]

As the material moves into the mills, the first mill that all products go through is a hot mill. This process reheats the slab and shapes it to a width (which is partly determined by the slab width) and gauge and the weight is the remaining factor of the slab length. This product, hot rolled coil, can be sold, further processed to skin pass or pickle to be sold as hot rolled or can be sent for further processing.

All coil sales must pass through the hot mill. As a result, if TSUK decides to see more longer leg products, hot rolled sales will fall, while if there is no market for longer leg products, hot rolled sales may increase.

[Non-confidential summary: information about TSUK's internal use of the like goods for downstream products]

Appendix reference: A3.2

3. Please complete **Annex 1 – Associated companies** for your company's worldwide corporate structure and affiliations.

A4 Understanding the UK market

1. Please explain the end use of the goods subject to review and the like goods. If there are multiple uses for the like goods, list them and, where possible, estimate what proportion of your sales goes to each.

[Non-confidential summary: TSUK's sales of the like goods per sector:

- 1) Construction [>50%];
- 2) Manufactured Goods [<50%];
- 3) Automotive (<10%);
- 4) Organic Coated Steel substrate [<10%];
- 5) Lifting & Excavating [<10%];
- 6) General Trade & Services [<10%];
- 7) Energy & Power [<10%]

8) [<10%] of sales do not have a clear market sector match.]

The percentage split into market applications is based on TSUK deliveries of the like goods to the UK market during the POI. The data does not include like goods that were imported and re-sold by TSUK. Also data excludes CRS produced in Shotton works that are then converted into OCS material at the same location and subsequently sold as OCS products.

Appendix reference:

2. Who are the general users / consumers / customers within the UK market for the goods subject to review and the like goods?

The goods subject to review and the like goods are generally supplied to two broad categories of customers:

- 1) end customers who further process the goods, manufacture and assemble components, or
- 2) stockholders/service centres who further process the goods and supply the processed goods to end customers.

TSUK supplies CRS products via a number of different channels, including directly to end customers (route 1 described above) and TSUK owned end customers (route 1 described above); along with supply to TSUK-owned distribution businesses (route 2 through related customers); and to independent stockholders/service centres (route 2 through independent customers).

End customers of CRS are mainly construction companies, manufacturers of domestic appliances, electrical goods, general engineering goods, etc.

Appendix reference:

3. Provide a general description of the nature of competition within the international and UK markets for the goods subject to review and the like goods.

There is direct competition between the goods subject to review and the like goods. TSUK and exporting producers from China compete on product offering, price, quality and service.

The ability of the Chinese exporting producers to compete without dumping is limited. For this reason, currently the main competitors are other steel suppliers and distributors of the like goods. These are made up of EU based competitors such as Arcelor Mittal, TKS, voestalpine, SSAB and steel manufacturers from countries outside the EU such as China, India, Vietnam, South Korea.

Appendix reference:

4. How price-sensitive is demand for the goods subject to review and like good? In other words, to what extent will the overall demand for Corrosion Resistant Steels change in response to changes in price?

Although price remains a key factor for all steel purchases, the importance of price will also depend on the end market application and customer types. Stockholder

market is more price sensitive, although this doesn't tend to impact the overall long-term demand. Price does impact the short term buying behaviour of stockholders and the 'apparent' demand.

Appendix reference:

5. What do you consider to be the key factors that influence customer purchase decisions (e.g. price, quality, accessibility, manufacturing processes)?

Stockholders supplying more generic products focus on the price of CRS above anything else and price is the key factor that influences their decisions. A limited number of end users in certain market applications may take into account a range of other factors. However, if most of these factors are comparable (or the price is significantly low), price becomes the main driver of the decision even for such customers.

Appendix reference:

6. To what extent is it feasible for producers to change their level of production in response to changing market conditions such as increases in prices?

If a producer of CRS has any spare capacity for the like goods or goods subject to review, there are no obstacles to change the level of production in response to changing market conditions and it can be done very quickly. The same applies to producers that can shift capacity from another product to like goods, which can be the case for automotive and non-automotive steel grades manufactured at the same facility.

Appendix reference:

7. Please provide a general description of the trends and drivers of demand within the UK market for the goods subject to review and the like goods, including causes of demand fluctuations and any factors contributing to overall market growth or decline.

Steel product demand is influenced by a number of factors including macro-economic factors (e.g., Domestic Appliances) and government spending on infrastructure projects (e.g., Construction). Other drivers include changes in legislation impacting demand (e.g., growth of renewables to meet net zero carbon targets); Technological drivers will also influence demand (e.g., switch to off-site construction methods).

Appendix reference:

8. What are the primary distribution and marketing channels within the UK market for the goods subject to review and the like goods?

Please see TSUK's response to question 3 above. The breakdown of TSUK's sales of like goods per channel is as follows:

1. TSUK's service centres: [non-confidential: [>40%]
2. Independent service centres: [non-confidential: <30%]
3. TSUK's captive use: [non-confidential: <30%]
4. Direct sales to independent end users: [non-confidential: <15%]

Appendix reference:

9. Do the goods subject to review and like goods compete directly with one another?

Yes, there is direct competition between the goods subject to review and like goods.

Appendix reference:

10. Are there any goods which could be substituted for the goods subject to review and the like goods?

In certain cases, CRS products could be substituted by either uncoated steel products (typically cold rolled or hot rolled products if durability is not an issue, or further surface treatment is also an option – e.g., coating), or by alternative materials such aluminium in the construction market; concrete/timber in construction applications and certain high-grade plastics in general manufactured goods. It is also possible that organic coated steels could substitute CRS products where improved durability is required in construction applications). However, the extent of such substitution is limited and depends on numerous factors, including the above-mentioned durability/quality characteristics, price, availability, customer processing capabilities etc.

Appendix reference:

11. Provide a general description of any government regulations or tax incentives affecting the production or sale of the goods subject to review and the like goods.

There are no regulations or tax incentives in the UK affecting the production or sale of the like goods. The UK government's Energy Security Strategy has provided some light respite from the extremely high energy costs suffered by energy-intensive industries in the UK, but it is not an incentive.

Appendix reference:

12. Provide a general description of developments in technology affecting the characteristics, demand or the production process of the goods subject to review and the like goods.

Developments in technology include the introduction of Zinc – Aluminium – Magnesium (ZAM) coatings for like goods, providing improved corrosion resistance for a range of applications including the growing renewable energy sector e.g., Solar Power; Developments of surface treatments for CRS products to eliminate Chrome VI in order to meet legislative requirements. These technologies have been enabled by investments and enhancements to the current production process for CRS products.

Appendix reference:

13. Provide a comment on any other factors which influence the market for the like goods and goods subject to review (e.g. seasonality).

Seasonality will impact the short term demand of CRS products. For example, weather-related conditions can impact construction products with generally higher demand resulting from stock build pre-summer followed by higher activity in the summer period. Festive holiday period also results in a reduction in short term demand.

Appendix reference:

A5 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 People's Republic of China.

Name	Shareholding in company	Name of Other Companies in which person holds interest	Activity of other companies
Tata Steel Europe Limited	99.9884%		Manufacturing
Tata Steel Limited	100 (indirect)		Manufacturing

+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 People's Republic of China.

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

+Add additional rows as required.

A6 Operational links with other companies or persons

1. Please complete the table below if your company has established long term agreements or relationships with any company / companies located in the UK, the People's Republic of China or in third countries for the production (e.g. sub-contracting), supply and sale of the goods subject to review or the like goods, or other licensing, technical patent or compensatory agreements. Please provide the relevant contract for each agreement listed.

Company name and address	Nature of agreement	Company registration number and place of registration	Appendix Number of contract
Texturing Technology Limited PO Box 22, Texturing Technology Ltd Central Road, Tata Steel Site Margam, Port Talbot, West Glamorgan, Wales, SA13 2YJ	Joint venture of TSUK and Court Holdings Limited of Canada involved in preparation of rolls in Port Talbot.	02684488	A6.1(1)
Air Products Llanwern	Joint venture of TSUK and Air Products Limited	01175461	A6.2(2)

Hersham Place Technology Park, Molesey Road, Walton On Thames, Surrey, KT12 4RZ	involved in delivering technical gasses to the Llanwern site.		
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+Add additional rows as required

A7 Accounting practices

1. Give the address where your company's accounting records are kept and can be verified by the TRA. 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?
[This information is confidential and not susceptible of summary]	[This information is confidential and not susceptible of summary]
[This information is confidential and not susceptible of summary]	[This information is confidential and not susceptible of summary]

+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 four financial years, please describe these changes.

TSUK's accounting financial year is 1st April to 31st March. No changes have occurred during the period of the response.
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Appendix reference:

3. At what point are sales revenues, and purchase costs recognised in your systems? Please ensure your revenue and cost figures are applied to the POI and the IP as per your revenue / cost recognition methodology.

[CONFIDENTIAL – sensitive information related to TSUK's internal accounting practices. This information is confidential and not susceptible of summary]

Appendix reference:

4. 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, including the financial statements and audit report(s) covering the injury period.

TSUK provides copies of the annual accounts applicable to the injury period starting from 1 April 2018 up to 31 March 2022 as TSUK's financial year does not correspond to calendar years used in the injury period.

[Non-confidential summary: TSUK does not produce a cash flow statement]

Appendix reference: A7.4(1), A7.4(2), A7.4(3), A7.4(4)

5. If your accounts are unaudited, please attach a copy of your unaudited financial statements for the injury period from 1 January 2019 to 31 December 2022.

TSUK provides a copy of unaudited accounts for the period from 1 April 2022 to 31 December 2022.

Appendix reference: A7.6(3)

6. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the POI, 1 January 2022 to 31 December 2022. 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 trial balance from the first day of the financial year in which 31 Dec 2021 falls.
- A trial balance from 1 January to the end of the financial period containing 31 December 2021.
- A trial balance starting in the following financial period up to the 31 December 2022.

Non-confidential summary: information about TSUK's accounting systems and tools, as well as their functionality. TSUK provided full Income Statement & Balance Sheets that reconcile to the published accounts at the lowest level of detail held]

Instead, TSUK has included full Income Statement & Balance Sheets that reconcile to the published accounts at the lowest level of detail held, and a trial balance for each business unit that is in the TSUK legal entity.

Appendix reference: A7.6(1), A7.6(2), A7.6(3)

7. For your company and any associated parties involved in the production, marketing or sales of the like goods, please attach copies of relevant management reports (e.g., profit and loss statement) for the profit centre that

includes the like goods. Please provide these reports for the (i) POI and (ii) most recently completed financial year.

Steel making is an integrated process and many upstream facilities service a number of downstream facilities. [Non-confidential summary: information on how TSUK manages its production facilities] Instead, please refer to the TSUK's accounts for the full implications of the interlinkages.

Appendix reference:

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

Please refer to the Tata Steel Europe accounts for Financial Year 2022 (from 1 April 2021 to 31 March 2022).

Appendix reference: A7.8

9. 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
- your company's cost centres

[Non-confidential summary: information about TSUK's accounting systems and tools, as well as their functionality]

Appendix reference: A6.9(1), A6.9(2)

10. Have you changed your financial policies during the injury period? If so, please explain the changes, including dates and the reasons for those changes along with the financial impact of those changes against the like goods.

There have been no changes to accounting policies, other than changes relating to adoption of new or updated accounting standards.

Appendix reference:

SECTION B: About your goods

B1 Understanding your like goods

The goods subject to review in this review are defined in [‘the scope of this review’](#).

1. Please complete **Annex 2 – Product comparison**, If your company manufactures a range of like goods, list this information for each individual make and model in the range.
2. Please explain how your internal product coding system works. Where possible, please provide a guide to understanding the product codes that you have listed in **Annex 2**.

CRS products are categorised in line with criteria set out in the EN standards, including gauge, width, steel quality (caption or specific customer specification grades), coating type, weight and surface finish, surface treatment, coil, sheet or manufactured form.

[Non-confidential summary: information about TSUK’s internal coding system, interconnection between grades and EN standards and allocation of material numbers for identification purposes]

Appendix reference:

3. If there are differences in characteristics within your range of like goods which cause distinguishable differences in price, explain those differences and the effect they have. Attach any evidence you have that is relevant. This could take the form of sales brochures, input costs, research papers or any other relevant documentation.

There are a number of key product attributes that impact on the price of CRS products. Main attributes are dimensions (width, gauge combinations); steel grade; coating type; coating weights; surface quality and dimensional tolerances. These price impacts are reflected in the price list extras produced by the commercial teams. The high level relationship between product attribute and price is summarised below:

Dimensions – light gauge/narrower width have a higher price.
Steel grade – High strength steels have an increased price with a direct relationship between increased strength levels and price extra; Highly formable steels have an increased price with a direct relationship between increased formability levels and price extra.

Coating Type – Coating types with improved performance such ZAM have an increased price compared to standard Zinc coating.

Coating Weights - Increased metallic coating weights have an increased price extra.
 Surface Quality – Improved surface appearance have an increased price extra.
 Dimensional tolerances – Tighter dimensional tolerances for width and gauge will have an increased price extra.
 Test certificates – Traceability and product performance guarantee offered by test certificates bring in a price extra.

Appendix reference:

4. Indicate in the box below any physical, commercial or functional differences between your products and the goods subject to review. If these differences cause distinguishable variations in price, explain those differences and the effect they have. Attach any evidence you have that is relevant.

In general, passivated CRS products are widely available from Chinese suppliers of the goods subject to review without any notable differences compared to the like goods produced by TSUK. ZAM coatings are potentially less widely available from Chinese MCS suppliers and there are patents that may restrict the types of ZAM products that are supplied to the UK.

Appendix reference:

5. Please provide details of your like goods regarding their production processes, interchangeability, raw materials used, degree of model differentiation, channels of distribution and sale, pricing and other relevant characteristics.

Sale and distribution:

All products made by TSUK are sold via the channels described in response to question A4.2.

Production processes:

TSUK's like goods are produced in the following process routes:

Raw materials (Coke, Iron Ore & Limestone) – Iron making – Liquid steel making – Casting into steel slab – Hot rolling – Pickling – Cold rolling – Galvanising (including cleaning, annealing, coating, temper rolling and application of surface treatment).

MCS products can then be supplied as finished full width coil, slit coil, full width sheets/blanks and slit blanks.

Interchangeability and raw materials:

Raw materials used in the production are homogenous until steelmaking. However, a particular grade requires specific chemistry, which impacts the additions, finishes and fluxes consumed. Interchangeability is achievable to a point, but once grade and dimensions are set, it is harder to reallocate. At the point of coating product is even more specialised to the order of requirements making any reallocation is increasingly difficult.

Appendix reference:

SECTION C: Costs and Production

C1 Cost to make and sell

1. Please Complete **Annex 3 – Cost to make and sell** for your total goods and for the total like goods produced in the POI.
2. If your company is vertically integrated or some of the inputs (e.g. raw materials, energy) used in the production of your like goods are produced by an associated party, provide details of this arrangement, and attach documentation demonstrating any agreements you have.

N/A

Appendix reference:

3. Please state the cost allocation method for each cost type listed in **Annex 3 – Cost to make and sell**.

[Non-confidential summary: detailed information about TSUK's cost allocation methods]

Appendix reference:

C2 Cost and sales reconciliation

1. Please complete **Annex 4 – Cost reconciliation**: please only fill in the white cells and include reference to the source documents of the inserted data.

C3 Production process

1. Please provide a written summary and a diagram / flow of your production process clearly indicating the different production stages for your like goods carried out by your company.

Please refer to our response to A3.2 above.

Appendix reference:

- Identify what parts of your production process take place in the UK and explain at what stage the most value is added to your like goods in the production process. Please describe the manufacturing process of the like goods, its level of complexity and the investment of capital involved. If a production process is carried out outside the UK, please explain the nature of the activity and where this process step takes place.

Starting from the raw materials (e.g., coal, coke, iron ore, etc.), all production process for the like goods take place in the UK. Value increases in line with the level of processing and the amount of materials (e.g., zinc coating)/resources (e.g., energy) used to produce the final product. Please refer to our response to question A3.2 above for a detailed description of the production processes. In addition, proprietary technology of TSUK also contributes to the value added to the patented products.

The total investment to produce a fully processed CRS product is £1-2bn. However, this amount includes investment into production facilities required to produce upstream products that are later on used as a substrate for CRS and can be sold separately (e.g., slab, hot-rolled steel, cold-rolled steel, etc.). The galvanising line itself may cost between £100m and £250m depending on the capacity, but it is not a viable stand-alone investment.

Appendix reference:

- Please provide the physical addresses (including town / city and county) of all your company's UK sites / facilities involved in the production of the like goods.

Company name	Physical address
Tata Steel UK Limited	Port Talbot, Neath Port Talbot, SA13 2NG
Tata Steel UK Limited	Llanwern Works, Newport, NP19 4QZ
Tata Steel UK Limited	Shotton Works, Deeside Industrial Park, Weighbridge Rd, Flintshire CH5 2NH

Appendix reference:

+Add additional rows as required

C4 Raw material (RM) and major input purchases

- Please complete **Annex 5 – Raw materials and inputs**, detailing by supplier, purchases, which account for more than 5% of total cost to make and sell (or if energy more than 1%), used in the production of the like goods during the POI by your company.
- Please provide an invoice and any supporting documents for two of your suppliers stated within **Annex 5 – Raw materials and inputs**. Use the box below to give an overview of any supporting documents provided.

TSUK provides examples of invoices and supported documents for two purchases as appendices.

Appendix reference: C4.2(1), C4.2(2), C4.2(3), C4.2(4)

C5 Purchases of like goods and / or goods subject to review

1. Complete **Annex 6 – Purchases of like goods** and / or goods subject to review
This should include information relating to your company's total annual purchases of the like goods and / or goods subject to review over the injury period. All figures should be reported net of recoverable tax. Please list for each year every country you have purchased from in a separate row.
2. Describe how these purchases fit into your business model. Please attach copies of any agreements or contracts that you have relating to your purchases of like goods and / or goods subject to review.

There are three types of situations in which TSUK would purchase like goods:
[Non-confidential summary: There are several reasons for TSUK purchase the like goods. They relate to either production processes of TSUK or certain market opportunities]

Appendix reference:

SECTION D: Sales

D1 Domestic sales

1. Complete **Annex 7 – Transaction by transaction (T by T) domestic sales**

- This should include all your domestic sales net of returns for the like goods for the POI. Include the like goods you have produced, purchased and resold and / or goods subject to review that you have purchased and resold.
- Please report returns as negative (-) sales figures.
- Please ensure that you correctly categorise each sale by PCN.
- For transactions or invoices that consist of multiple PCNs, the same invoice number should be referenced.

Please contact the case team if you can't provide the relevant information in sufficient detail.

D2 Sales reconciliation

1. Please complete the sales reconciliation table in **Annex 8 – Sales reconciliation**
2. Additionally, please complete the sales forecast table in **Annex 8 – Sales reconciliation** providing quantitative estimates (e.g. projections or forecasts) for the sales revenue and quantity of like goods and of all other goods you produce on the UK market for the next five years.

D3 Distribution channels and price setting

1. If applicable, please provide copies of price lists for the like goods sold during the POI.

[Non-confidential summary: TSUK does not use price lists for the like goods but only for extras]
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Appendix reference:

2. If any price reductions have been applied to any of your sales of like goods over the POI, please provide a description. This includes discounts, rebates, credit terms, allowances and commissions.
- Explain the terms and conditions that must be met for any price reduction.
 - Indicate any price reduction not included in an invoice price. Explain how the invoice price and the price reduction have been calculated.

[Non-confidential summary: detailed information about the TSUK's rebates scheme. Rebate agreements exist for a limited number of customers within the sales data subject to review]

In some instances, price corrections (both negative and positive) may be made after an invoice has been created. These documents are reflected in tab 7 (T-by-T) and will have the same commodity code as the original document. These documents can be therefore be aggregated at a commodity code level.

Appendix reference: D3.2(1), D3.2(2), D3.2(3), D3.2(4)

3. Please provide details of your distribution network for like goods if you have one.

Tata Steel UK supplies like goods through two main routes:

- 1) directly to customers in coil form from the Llanwern Works and Shotton Works;
- 2) through Tata Steel Distribution UK (TSDUK) service centres. TSDUK is a business unit within TSUK (i.e. not a separate entity) and its sales are reported in the sales T-by-T.

Appendix reference:

4. Do your sales usually include delivery in the price? If so, please explain how you calculate delivery costs and prices?

[Non-confidential summary: Delivery prices are commercially negotiated]

Appendix reference:

5. Does delivery price vary between customers? If this is the case then please explain what these differences may relate to.

[Non-confidential summary: Delivery prices are commercially negotiated with geographical considerations applied]

Appendix reference:

6. Attach sales contracts for the top five customers by volume in **Annex 7 – Transaction by transaction (T by T) domestic sales** that you have sold like goods to in the period of investigation.

[CONFIDENTIAL – this information is highly confidential and not susceptible of summary] Sample documents are provided in Appendices for each customer
[CONFIDENTIAL – this information is highly confidential and not susceptible of summary]

Appendix reference: D3.6(1), D3.6(2), D3.6(3), D3.6(4)

7. Select examples of domestic sales of like goods to three different customers included in **Annex 7 – Transaction by transaction (T by T) domestic sales**. Attach as an appendix a complete set of documentation for these sales. Where possible, include purchase orders, commercial invoices, order acceptances, discounts or rebates, credit and debit notes, contracts of sale, freight and insurance details, bank documentation and all other relevant documents.

TSUK provides the requested documents for three different customers in Appendices. Please note that proof of payment is provided for each customer in Appendix D4.7(10)

Appendix reference: D4.7(1), D4.7(2), D4.7(3), D4.7(4), D4.7(5), D4.7(6), D4.7(7), D4.7(8), D4.7(9), D4.7(10)

D5 Captive use

1. For products classified for internal use in **Annex 2- Product Comparison** please specify how these goods were used.

TSUK uses like goods for application in the construction market through either our Organic Coated lines or Building Systems units.

Appendix reference:

2. Please comment on whether your internal use of the like good would be affected if the existing anti-dumping measure on the goods subject to review no longer applied? Please attach evidence to support your answer where possible.

Revocation of the anti-dumping measure will result in a spike in low-priced dumped imports of the goods subject to review. As a result, it will suppress TSUK's prices for the like goods and have a negative impact on the sales volume. The reduction in sales volume will lead to a decrease in production output of the like goods, thus increasing their cost of production. Therefore, the cost of production of TSUK's

downstream products that use like goods as a substrate (e.g., Organic Coated Steels, Panels and Profiles) increases in line with the cost increase of the substrate.
[Non-confidential summary: information about TSUK's market strategy and position]

Appendix reference:

SECTION E: Injury to your company

Injury could be caused to UK industry as a result of dumped imports.

This could come in the form of:

- material injury to UK industry;
- threat of material injury to UK industry; or
- material retardation of the establishment of such an industry.

You can refer to our [guidance on how we assess injury](#) for additional detail.

1. Would your company suffer from injury if the existing anti-dumping measure on the goods subject to review no longer applied? If so, please describe the nature and degree of the injury. If your company is already suffering injury, would the nature or source of the injury change if the measures were to no longer apply?

TSUK has been suffering material injury from dumped imports of the like goods for many years and most notably during the injury period of the original investigation (2013-2016). While it is difficult to point to a specific date, dumped imports from the countries concerned clearly started to have a significant negative impact on TSUK in 2015-2016. The situation continued to gradually worsen until the imposition of definitive measures in February 2018.

The low-priced, dumped imports from the country concerned had a widespread corrosive effect on TSUK, contributing to the loss of market share and volume and the reduction of selling price and profit margins. The anti-dumping measures have helped to some extent to restore and maintain fair competition.

Please refer to TSUK's written comments for more detailed information.

Appendix reference:

2. How would your costs to make and sell change if the existing anti-dumping measure on the goods subject to review no longer applied, what measures would your company have to take to remain competitive. If possible, please provide annual estimates (e.g., projections or forecasts) for the next five years for any changes and use the text box below to explain the methods used to calculate these estimates.

TSUK's costs to make and sell are not directly impacted by imports. However, TSUK notes that revocation of the anti-dumping measure can result in a decrease in TSUK's sales and production output of the like goods. The degree of injury potentially caused to TSUK will to some extent depend on the volume and price of imports from the country concerned. Given the size of the UK CRS market and the available capacity

of the Chinese producers, there is no doubt that they would be able to supply very significant volumes of the goods subject to review and outcompete other exporters and TSUK on price through dumping. In that case, it will increase TSUK's cost of production which is correlated with the production volume.

Appendix reference:

3. Please complete **Annex 9 – Injury**. This should be completed in reference to your UK production of the like goods for the injury period.
4. Please explain how you calculated and apportioned your average net operating profit after tax (NOPAT) for the like goods.

TSUK has not been able to provide the finance costs incurred for like goods, as we only produce financial accounts at a Tata Steel UK Limited level.

TSUK has attempted to provide net operating profits before interest and tax as a proxy, as these numbers are available more readily, whereas any tax and financing costs are simply an arbitrary division of cost over sales tonnes.

Appendix reference:

5. Please explain how you assess your stock levels. Please indicate if your stock levels were abnormally high during the injury period. If so, please explain.

[Non-confidential summary: information about TSUK's stock levels and the methodology used to assess stock levels]

Appendix reference:

6. Please explain how you estimated your percentage of market share for the like goods.

Market share is based on TSUK domestic sales and imports from third countries, as there are no other domestic suppliers of CRS products. Please note that import statistics are available only at the 8-digit level, which may include certain products that are not subject to the anti-dumping measure. However, based on TSUK's knowledge of the CRS market, the data should be representative for the like goods and the goods subject to review.

Appendix reference:

7. Please explain how you calculated your production capacity and capacity utilisation for the like goods, and the cause of any significant variations.

[Non-confidential summary: information about TSUK's methodology of calculating production capacity and capacity utilisation]

Appendix reference:

8. Explain any variances between your actual and forecasted budgets over the injury period, with reference to your cash flow statements. Would your forecasted budgets be affected if the existing anti-dumping measure on the goods subject to review no longer applied? Please describe the nature of any change and substantiate your claims with evidence.

N/A

Appendix reference:

9. Please explain how you set your wages, and the causes of any significant variations.

[Non-confidential summary: information about TSUK's methodology used to set wages]
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There are no significant variation versus plan in the IP.

Appendix reference:

10. Please explain whether any of the indicators listed in **Annex 9 – Injury** would be affected if the existing anti-dumping measure on the goods subject to review no longer applied. Please substantiate your claims with evidence. Where possible, please add additional rows in **Annex 9 – Injury** to provide estimates for the next five years (e.g. projections of forecasts). Please use the text box below to explain the methods used to calculate your estimates.

If the existing anti-dumping measures are no longer applied, dumped imports from the counties concerned will certainly have a direct negative impact on a wide range of injury indicators. In particular, TSUK's production, capacity utilisation, sales, turnover and profitability will be severely impacted. Deterioration of the above-mentioned indicators will in its turn negatively affect TSUK's employment and long-term viability of the business in general. In particular:

- | |
|---|
| <ul style="list-style-type: none"> • Turnover would fall as sales volumes and prices would be adversely impacted by an increase of dumped, low-priced imports. • TSUK's domestic sales volumes would be reduced and prices could drop to uneconomic levels due to impact of a surge in low-priced imports from the country concerned. • Profitability would decline if prices fell to uneconomic levels. • Production output would reduce due to the impact of a surge in low-priced imports on both sales volumes and prices. • Capacity utilisation would reduce further as output falls |
|---|

- Market share of TSUK for the like goods declined in the last two years of the injury period and would be expected to decline further if the existing anti-dumping measures no longer applied as the UK would be at risk of a surge in imports from the country concerned.

TSUK will also provide more detailed information in this respect in a separate submission.

Please also note it is not possible to prepare any meaningful estimates for the next 5 years due to many variables and uncertainties affecting the world market for steel and TSUK's business specifically.

Appendix reference:

11. For your like goods only, please state what level of profit, before tax and as a percentage of turnover, your company would expect to achieve in the absence of injury and explain how you arrived at this figure. Would your level of profit, before tax, as a percentage of turnover for the like goods be affected if the existing anti-dumping measure on the goods subject to review no longer applied? Please describe the nature of any change and substantiate your claims with evidence.

TSUK considers a profit margin of 9.90% to be an appropriate minimum. This target profit was accepted as duly substantiated in the original investigation. One of the main factors of profitability for the domestic industry is its ability to reflect cost increases in the prices, or to avoid reflecting cost decreases on the selling price to maintain or increase the profitability. Profitability is also influenced by certain other factors, e.g., the level of production, and consequently the marginal fixed cost for each unit produced.

TSUK's profitability will decline if our sales prices are forced down to uneconomic levels due to a surge in low-priced imports from the country concerned. As established in the original investigation, prices of producers from the country concerned can and indeed will significantly undercut sales of TSUK leading to a fall in prices and the injurious impact on profits.

Appendix reference:

12. Explain how you set your current sales price for your like goods. Is this the same as your target sales price? If not, please explain the reasons for this. Would your sales price for your like goods be affected if the existing anti-dumping measure on the goods subject to review no longer applied? Please describe the nature of any change and substantiate your claims with evidence.

Steel is typically priced using a basis price for a standard product and then adding extras for more expensive grades/alloys, dimensions, quality, packaging, transport, certification, etc.

If the existing anti-dumping measures are no longer applied, low-priced imports from the country concerned will aggressively compete in the UK market and drive steel prices down.

In addition, significant steel overcapacity of producers in China will incentivise them to sell at dumped prices simply for contribution towards their cost base and not necessarily at a profit.

Appendix reference:

13. Complete **Annex 10 – Investments and Return on Investment**.

- For each investment category, indicate the amount of investment (apportioned, where applicable) and explain what the investment is for.
- Where possible, add columns in **Annex 10 – Investments and Return on Investments** to provide estimates (e.g. projections or forecasts) for future years assuming the measure is retained.
- For the investments you have made during the injury period, please also provide the depreciation incurred company-wide and for the like goods.

We have provided company-wide related investments, but it is not possible for us to split the investments out to show those in relation to like goods. Investments that are made in the heavy end, steel plant or hot mill would impact all production on that operating facility and would impact every product sold.

Appendix reference:

14. Please provide details of your typical source(s) of finance (e.g. loans, debt, share issues, bond issues) for each category of investment relating to your company-wide investments.

[Non-confidential summary: information about TSUK's key sources of finance]

Appendix reference:

15. Please describe any changes in your company's level and trends of returns on investment over the injury period. Please explain the nature and cause of this change and substantiate with supporting evidence e.g. funding proposals, loan approvals or other relevant financial documents.

TSUK's assets cover a range of products. Isolating ROI for the like goods would not describe the full picture of an integrated supply chain consisting of upstream and downstream products. TSUK has seen fluctuations in ROI during the injury period. This is linked to the market conditions prevalent at the point of sale which would include raw materials price movements, as well as the impact of demand and supply on the price that the customers consider reasonable.

Appendix reference:

16. Please explain whether your company's ability to make investments and / or ability to raise capital would be affected in the next five years if the existing anti-

dumping measure on the goods subject to review no longer applied. Please substantiate your claims with evidence (e.g. company investment plans, funding proposals, financial forecasts) and if you have provided estimates explain how you calculated them.

[Non-confidential summary: revocation of the anti-dumping measure will have a negative impact on TSUK's ability to raise capital and make investments]

Appendix reference:

17. Please complete **Annex 11 – Forward sales contracts**. Describe and attach copies of all forward sales contracts / ongoing supply agreements for like goods. Comment on these forward sales 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? Would your forward sales contracts be affected if the existing anti-dumping measure on the goods subject to review no longer applied? Please describe the nature of any change and substantiate your claims with evidence.

[Non-confidential summary: information about TSUK's sales strategy and forward sales deals. If anti-dumping measures were removed, TSUK would see an immediate loss of volume in forward sales contracts.]

TSUK has provided a summary of the forward orders of future deliveries contained within the system in Annex 11.

Appendix reference:

18. If your company is currently suffering from injury, please explain and indicate the degree to which this has been caused by the alleged dumping of the goods subject to review. Please also explain and indicate the degree to which any other factors might have caused the injury, for example:

- volume and prices of imports not sold at dumped prices
- contraction in demand or changes in patterns of consumption
- restrictive trade practices of, and competition between, third country and UK producers
- developments in technology; and
- export performance and the productivity of the UK.

Please substantiate your claim(s) with evidence.

Would the cause(s) or degree of injury change if the existing anti-dumping measure on the goods subject to review no longer applied? Please describe the nature of any change and substantiate your claims with evidence.

Currently, TSUK is not suffering direct injury from imports from China as they are not entering the UK in large volumes due to the existing anti-dumping measure. However, as explained above, TSUK is in a fragile condition due to the severe negative impact of the COVID-19 pandemic on the steel sector and our company specifically during the injury period, and due to the more recent macroeconomic difficulties and uncertainties related to a recessionary economic environment. In these circumstances, TSUK will indeed suffer material injury caused by the imports in question if the anti-dumping measure no longer applied. Moreover, the degree of injury may be much higher than during the original investigation due to the current vulnerable condition of TSUK.

Appendix reference:

19. Would there be any other effects on your industry and / or company if the existing anti-dumping measure on the goods subject to review no longer applied? Please substantiate your claims with evidence.

The above-described impact on various financial and production indicators of TSUK will have a direct impact on our ability to proceed with decarbonisation projects and continue to contribute to various net zero initiatives in the UK that rely on a stable supply of steel products from TSUK.

Appendix reference:

SECTION F: Dumping

Please note that all questions in this section are optional. If you choose not to provide information to a question in this section, please state this or write 'N/A' in the respective text box.

F1 Dumping

1. Do you have any information about the normal value or domestic sales prices of the goods subject to review in the People's Republic of China? Please substantiate with evidence where possible. This may include sales catalogues, price lists, invoices, quotes, market intelligence or sales correspondence, or any other documentation relating to the domestic price of the goods subject to review in the People's Republic of China.

TSUK will provide the requested information in a separate written submission.

Appendix reference:

2. Do you have any information about the export price to the UK of the goods subject to review from the People's Republic of China? Please substantiate with evidence where possible. This may include sales catalogues, price lists, invoices, quotes or sales correspondence, or any other relevant documentation relating to the export price to the UK of the goods subject to review from the People's Republic of China.

TSUK will provide the requested information in a separate written submission.

Appendix reference:

F2 Likelihood of dumping

1. Do you have any information about the capacity and capacity utilisation among exporters of the goods subject to review during the POI? Please provide estimates and substantiate with evidence where possible.

TSUK will provide the requested information in a separate written submission.

Appendix reference:

2. Do you know how capacity and capacity utilisation among exporters of the goods subject to review have changed during the POI, or might change in the next five years? Please provide evidence if available.

TSUK will provide the requested information in a separate written submission.

Appendix reference:

3. Please provide any additional information that might inform our assessment of whether imports of the goods subject to review are likely to be dumped if the measure is removed. This could include:

- exports of like goods to third countries by exporters of the goods subject to review,
- whether exporters of the goods subject to review have previously circumvented or absorbed the effects of trade remedy measures,
- conditions for the exporters of the goods subject to review in their domestic market,
- inventory or stock level, of the goods subject to review or inputs to them,
- information on raw material markets and prices, including any restrictions concerning raw materials used to produce the goods subject to review,
- attractiveness of the UK market for Corrosion Resistant Steels compared to the market in third countries, and
- any other relevant factor.

Please provide supporting evidence where possible.

TSUK will provide the requested information in a separate written submission.

Appendix reference:

F3 Specificities regarding the exporting country

1. If you are aware of any factors that could mean costs or profits of the goods subject to review are not substantially determined by market forces, please provide details and any supporting evidence.

TSUK will provide the requested information in a separate written submission.

Appendix reference:

SECTION G: Economic Interest

G1 Economic interest

The economic interest test helps the TRA assess the economic impact of a measure compared to what would happen if it no longer applied. There are six factors which the TRA must consider as part of the economic interest test:

- i) The injury caused by 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 consider 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.

G2 Background

1. Please provide any known names, legal addresses and telephone numbers of the following domestic companies:
 - Those that produce Corrosion Resistant Steels in the UK;
 - Those that are involved in the importation, distribution, or sale of Corrosion Resistant Steels from third countries.

TSUK is the only domestic UK producer of like goods.
 To the best of TSUK's knowledge, all steel service centres will import like goods from third countries for processing and distribution.
 Also, end customers will import like goods from third countries for manufacture of goods and onward sale.

Appendix reference:

2. Please provide an overview of your upstream supply chain for Corrosion Resistant Steels (e.g. producers of raw materials). Where possible, please describe the number, location, and size of UK producers at each stage.

As explained above, TSUK itself is a producer of upstream products that are used for the production of the like goods and a range of other steel products.
 [CONFIDENTIAL – sensitive information about TSUK's domestic purchases of raw materials]

Appendix reference:

3. Please provide an overview of your downstream supply chain. Please indicate who the consumers of Corrosion Resistant Steels are, which industry and level of trade they relate to and whether they are companies or private individuals. Are Corrosion Resistant Steels considered to be an intermediate and / or final good?

Please refer to TSUK's answers above concerning the end users and distribution channels of the like goods. TSUK uses [non-confidential: <30%] of its total output of the like goods for downstream production of organic coated steels (OCS) and panels and profiles at its plant in Shotton. [non-confidential: >50%] of TSUK's output is sold to service centres (both affiliated and unaffiliated) in the UK that further process the material, mainly by cutting and slitting, before reselling it to the end users in various sectors (e.g., manufactured goods, domestic appliances, construction, etc.). [non-confidential: <20%] of TSUK's output is sold directly to such end-users in the UK.

Appendix reference:

G3 Your company

1. Please complete **Annex 12 – 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 the existing anti-dumping measure was revoked? Please substantiate your claims with evidence.

TSUK has provided the FTE for the total number of employees, by taking an average number for each of the years, but are unable to provide a precise number of employees for the like goods. We have tried to allocate numbers, as outlined earlier in the response as requested.

If the measures were no longer applied, the long term future of the galvanising lines have to be re-assessed, which would certainly result in further reductions to manning, reductions in volumes potentially and worst still, could result in a decision to close galvanising lines. This would have a dramatic impact on TSUK's overall numbers employed.

TSUK provides well-paid skilled jobs in several economically disadvantaged areas. These jobs would be put at risk if the existing anti-dumping measures no longer applied as TSUK would be at risk from a surge in low-priced imports of the goods subject to review from the country concerned. In addition to the risk to these direct jobs, there is a multiplier effect with each TSUK job supporting a number of other jobs, both in the supply chain and the wider local community e.g. shops, other local businesses etc. Each TSUK job is estimated to support at least 2 other jobs.

Appendix reference:

3. How would your domestic sales of Corrosion Resistant Steels be affected if the existing anti-dumping measure was revoked? Please substantiate your claims with evidence.

Excessive production capacity for the goods subject to review in the country concerned is many times the size of the entire UK market. If the existing anti-dumping measures are no longer applied, there is an extremely high risk that import volumes would increase sharply at dumped prices. In these circumstances, TSUK's domestic sales volumes would be reduced and prices could drop to uneconomic levels. It would inevitably have a knock-on effect on profitability which would also decline. TSUK will also provide more details in a separate written submission.

Appendix reference:

4. How significant is the production of Corrosion Resistant Steels relative to your company's entire UK production?

Like goods account for approximately [non-confidential: 5%-20%] of total TSUK's sales (in terms of volume and value). The total output of the production line (which can be used for products which are not like goods, i.e. automotive galvanised steel) used for the like goods accounts for approximately [non-confidential: 20%-35%] of TSUK's overall production output.

Appendix reference:

G4 Potential impact(s) of a measure

1. Please describe how you would expect a decrease in the import prices of Corrosion Resistant Steels to affect each of the following. Where possible, please support your claims with evidence:

- Domestic prices of Corrosion Resistant Steels;

TSUK's domestic prices could drop to uneconomic levels due to impact of a surge in low-priced imports from the country concerned. Dumped prices of imports China may also make other import sources uncompetitive and push them out of the market.

Appendix reference:

- Total UK production of Corrosion Resistant Steels;

If TSUK cannot sustain a healthy orderbook due to a surge in low-priced dumped imports from China, we will have to decrease our production output. This will increase the cost of production of the like goods and other products manufactured on the galvanising lines. As TSUK is the sole producer of like goods in the UK, this conclusion is applicable to the UK at large.

Appendix reference:

- total imports of Corrosion Resistant Steels from the People's Republic of China and other third countries to the UK; and

Total imports may not necessarily increase in line with the increase in imports from the countries concerned. If imports of the goods subject to review from the country concerned start to enter the UK market at dumped prices, they may take the market share of both TSUK and other suppliers from third countries in the higher price range. This is especially the case for the basic products which are part of our orderbook but can be also supplied by other exporting producers, as such products would become cheaper and would be displaced with the material from the country concerned.

Appendix reference:

- total exports of Corrosion Resistant Steels from the UK.

There is unlikely to be any immediate impact, but our ability to compete internationally would be disturbed by significant pressure on the UK market and potential need to restructure. Moreover, TSUK cannot reorient its sales of the like goods to export markets due to numerous trade restrictions in UK's main trading partners, such as the EU (safeguard measures) and the US (Section 232 measures).

Appendix reference:

2. Do you know of any related industries that would be affected if the existing anti-dumping measure on Corrosion Resistant Steels was revoked?

Please consider in particular:

- upstream industries – those who produce inputs (such as raw materials) needed for Corrosion Resistant Steels

As explained by TSUK in much detail in Section E, TSUK itself is an upstream producer of the main inputs for the like goods. Revocation of the anti-dumping measures will have a direct negative impact on TSUK as an upstream producer due to a likely significant increase in costs and surplus of upstream products. Ultimately, TSUK will have to make a decision regarding the structural configuration of the company under such conditions.

Appendix reference:

- downstream industries – those who purchase Corrosion Resistant Steels

As explained above, TSUK itself is a downstream user of the like goods with [non-confidential: <30%] of production output consumed internally. Revocation of the

anti-dumping measures may lead to an increase in costs of CRS as substrate for TSUK's downstream products, or the need to source this substrate externally. In addition, end users of CRS products may not have a viable domestic producer and become over dependant on imports.

Finally, one of TSUK's leading products which is included in the like goods, MagiZinc, is mainly used in solar panels and air source heat pumps. Production of these goods plays an important role in renewable energy projects and moving towards a net zero economy. Revocation of the anti-dumping measures may result in TSUK's inability to supply this product in sufficient volumes or at all.

Appendix reference:

- industries for complimentary goods – those which would typically be bought alongside Corrosion Resistant Steels (if any); and

TSUK uses the same galvanising line for the production of the like goods (passivated CRS products) and non-passivated CRS (automotive grades). While these two types of products are not necessarily complimentary goods, their production in the UK would be heavily affected as TSUK cannot produce automotive grades (i.e. non-passivated CRS) without producing like goods at the same time. [Non-confidential summary: information related to TSUK's product offering]

Appendix reference:

- industries for substitute goods – those which might be bought instead of Corrosion Resistant Steels (if any).

It is difficult to estimate the impact on industries for substitute goods, but TSUK does not expect it to be significant.

Appendix reference:

3. To what extent would you expect any changes in prices for Corrosion Resistant Steels to be passed onto final consumers?

It would be very difficult for TSUK to pass any cost increases (which may occur due to lower production output) because of the high level of competition in the market. Importantly, while revocation of the anti-dumping measure may lead to an overall price decrease in the UK market, it is unlikely to result in lower prices for the consumers, as the price difference will only contribute to the profitability of intermediaries (e.g., distributors, steel service centres and users).

Appendix reference:

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

[Non-confidential summary: detailed information about TSUK's investments. The level of investments varied over the injury period. If the existing anti-dumping measures are repealed, the environment around which investment decisions are made would become far more uncertain, and potentially risky, than would otherwise be the case. This may result in the postponement or cancellation of investment plans that would otherwise improve the competitive position of the company, and the possible deferment of R&D expenditure in new or improved products, that would also be of benefit to end-users. TSUK also considers its ability to grow environmental investments essential for the sustainable future of business. However, if the measures are revoked, such investments will be put at risk.]

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 existing anti-dumping measure might disproportionately affect any of these groups or any other particular group.

N/A

Appendix reference:

6. Please explain whether and how continuing a trade remedy measure could affect the number or range of suppliers in the Corrosion Resistant Steels market.

The range of suppliers is unlikely to change if the measures remain in place. HMRC data confirms that the imposition of the measures resulted in a more diversified supply of the like goods from third countries (for instance, imports from South Korea, India and Vietnam started to appear in the UK in more significant volumes) which previously had not been able to compete to the same extent with the dumped imports from the country concerned. In 2019, i.e. after the imposition of the anti-dumping measures, total imports decreased only by 150kt (or around 10%), 100kt of which were accounted for by the EU (and which obviously were not impacted by

the measures). This confirms that the measures did not result in any meaningful decrease, let alone shortage, in imports.

However, the range of suppliers will be reduced if the anti-dumping measures are revoked, forcing TSUK and other suppliers currently present in the market out of the market by a surge in low-priced imports. Importantly, the country concerned have already shown its capacity to export at dumped prices, so the likelihood of a surge in low-priced imports and injurious dumping in the UK is strong.

Appendix reference:

7. Please explain whether and how continuing a trade remedy measure could affect suppliers' ability to differentiate their products by price, quality, service or innovation in the Corrosion Resistant Steels market.

Extension of the measure will allow TSUK continue working on and developing commercial services and technical know-how (quality systems and technological service are provided by TSUK to customers or in partnership), innovation and R&D (including in cooperation with customers), new products and application development. Revocation of the measure will have a negative impact on all these activities.

Appendix reference:

8. Please explain whether and how continuing a trade remedy measure could affect the cost of switching between suppliers in the Corrosion Resistant Steels market.

Extension of the measures will have no any impact on the cost of switching between suppliers of the like goods for several reasons. First, the market very quickly and easily adapted to the reduction in imports from the country concerned back in 2018. Second, all other sources for the like goods will remain available, including TSUK, as we are focused on our domestic market, which is also confirmed by the ratio of domestic and export sales.

Appendix reference:

9. Please explain whether and how continuing a trade remedy measure could enable suppliers to set agreed prices between themselves or for certain consumers or products.

Extension of the measures cannot lead to such an outcome. TSUK strictly complies with UK competition rules and would not engage in this type of behaviour under any circumstances due to numerous compliance concerns. Moreover, as TSUK did not attempt to set agreed prices together with other suppliers in the last 5 years, it is unclear why we would try to do that if the measures are extended. Finally, while TSUK cannot guarantee that other suppliers (e.g. exporting producers from third countries) do not set agreed prices, it seems highly unlikely as there are numerous

suppliers to the UK market (e.g., several EU countries, several non-EU countries, TSUK).

Appendix reference:

10. Please explain whether and how continuing a trade remedy measure could affect choices of Corrosion Resistant Steels available to consumers.

Extension of the measures will have no negative impact on choices of CRS available to consumers. Revocation of the measures, to the contrary, will likely force out certain suppliers from the market, potentially including TSUK, with a knock-on effect on choices.

Appendix reference:

11. Please explain whether and how continuing a trade remedy measure could affect the ability of consumers to make informed decisions.

Extension of the measures will not have any negative impact on the ability of consumers to make informed decisions. It should be also noted that for end-users and consumers, the continuation of anti-dumping measures will help to ensure they have a long-term and reliable source of local supply. Moreover, there is no evidence that the measures have resulted in any reduction in demand or impact on employment in the end-user industries or had any negative impact on consumers. As noted above, there is also no risk to supplies from the continuation of measures as sufficient capacity exists both in the UK and in other third countries. No significant positive effect would be generated by the revocation of the measures as the capacity of the producers already on the market largely exceeds demand. Furthermore, any price reduction in the final products at consumer level would be negligible.

Appendix reference:

12. Are there any additional economic factors that you consider to be relevant for the economic interest test in this review?

TSUK notes that in addition to our employees, we also support 2,500 direct contractors and a further 20,000 through our supply chains. While not all of these contractors are directly related to the goods subject review (although a large share of them are), given the importance of CRS for the long-term sustainability of our downstream businesses and the company generally, revocation of the measures will have a direct impact on our contractors as well.

Moreover, all other factors should be analysed in a wider economic context with the current economic uncertainty and its impact not only on our company, but also on our employees, contractors and customers.

Appendix reference:

SECTION H:

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	x
Section B – About your goods	x
Section C – Costs and production	x
Section D - Sales	x
Section E – Injury to your company	x
Section F – Dumping	x
Section G – Economic Interest	x

+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
A3.1(1) [confidential and not susceptible of summary]	A3.1(1)
A3.1(2) [confidential and not susceptible of summary]	A3.1(2)
A3.2 [confidential and not susceptible of summary]	A3.2
A6.1(1) [confidential and not susceptible of summary]	A6.1(1)
A6.1(2) [confidential and not susceptible of summary]	A6.1(2)
A6.9(1) [confidential and not susceptible of summary]	A6.9(1)
A6.9(2) [confidential and not susceptible of summary]	A6.9(2)
A7.4(1)	A7.4(1)
A7.4(2)	A7.4(2)
A7.4(3)	A7.4(3)

A7.4(4)	A7.4(4)
A7.6(1) [confidential and not susceptible of summary]	A7.6(1)
A7.6(2) [confidential and not susceptible of summary]	A7.6(2)
A7.6(3) [confidential and not susceptible of summary]	A7.6(3)
A7.8 [confidential and not susceptible of summary]	A7.8
C4.2(1) [confidential and not susceptible of summary]	C4.2(1)
C4.2(2) [confidential and not susceptible of summary]	C4.2(2)
C4.2(3) [confidential and not susceptible of summary]	C4.2(3)
C4.2(4) [confidential and not susceptible of summary]	C4.2(4)
D3.2(1) [confidential and not susceptible of summary]	D3.2(1)
D3.2(2) [confidential and not susceptible of summary]	D3.2(2)
D3.2(3) [confidential and not susceptible of summary]	D3.2(3)
D3.2(4) [confidential and not susceptible of summary]	D3.2(4)
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D4.7(8) [confidential and not susceptible of summary]	D4.7(8)
D4.7(9) [confidential and not susceptible of summary]	D4.7(9)
D4.7(10) [confidential and not susceptible of summary]	D4.7(10)

+Add additional rows as required