

**Anti-Dumping Questionnaire for Producer**  
**Transition review of anti-dumping measures**  
**Case TD0011: Certain cold rolled flat steel**  
**products exported from the People's Republic of China**  
**and the Russian Federation**

<b>Period of Investigation (POI):</b>	1/04/2020-31/03/2021
<b>Injury period:</b>	1/04/2017-31/03/2021
<b>Deadline for response:</b>	28 June 2021
<b>Contact details:</b>	<a href="mailto:TD0011@traderemedies.gov.uk">TD0011@traderemedies.gov.uk</a>
<b>Completed on behalf of:</b>	<a href="#">Tata Steel UK Ltd.</a>

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](http://www.trade-remedies.service.gov.uk)) by **28 June 2021**.

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# Introduction

## About us, this case and this questionnaire

The Trade Remedies Investigations Directorate (TRID) of the UK's Department for International Trade investigates whether trade remedies are needed to prevent injury to UK industry. TRID was established within the Department for International Trade in March 2019 to give the UK its own independent trade remedies system. Under the Trade Act 2021, the Trade Remedies Authority (TRA) will shortly be established as an independent Arm's Length Body, taking over the functions exercised by TRID.

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 the anti-dumping measure for **certain cold rolled flat steel products exported from the People's Republic of China and the Russian Federation**— a customs duty on imports that protects against dumping – is necessary or sufficient to offset dumping and whether there would be injury to the UK industry if this measure was removed.

## Why should I take part?

We are asking domestic producers of **certain cold rolled flat steel products** to complete this questionnaire to inform our review of whether the current anti-dumping measure should be maintained, 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 **28 June 2021**. 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 [TD0011@traderemedies.gov.uk](mailto:TD0011@traderemedies.gov.uk).

You can also find out more about the regulatory basis of our investigations. TRID 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

### Preparing your response

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

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

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

### How to answer the questions

Please read and follow all the instructions carefully. Your company will need to substantiate all claims with relevant data and information. You may be asked to attach supporting documents in appendices to supplement your responses. To help us verify your information, please retain all these documents, your completed spreadsheet 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. 23/05/2019).
- Unless otherwise stated, 'year' or 'calendar year' refers to the period 1 January – 31 December and 'quarter' refers to the associated three-month periods e.g. 1 January – 31 March, 1 April – 30 June, etc.
- Identify all units of measurement and currencies used in tables, calculations and lists, if not provided by the corresponding instructions, and use units of measurement consistently (e.g. do not use kg and metric tonnes interchangeably).
- For all numerical figures, where appropriate please express every third number with a comma (e.g. '1,300' for one-thousand three hundred, '1,300,000' for one million and three-hundred thousand). Please ensure that all numbers which represent increasing costs and sales are reported as positive figures, and decreasing costs and sales are reported as negative figures.
- 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 recoverable tax unless otherwise stated.
- Please refer to the case number, TD0011, in any correspondence with TRID.

## Preparing confidential and non-confidential copies

You will need to submit one confidential version and one non-confidential version of your questionnaire and the corresponding spreadsheet annex by the due date. 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, TRID may disregard the information you give us.
- Please ensure that you remove or redact any personal data (including but not limited to names, signatures, contact details and job titles) from the non-confidential version of the questionnaire, which is to be uploaded to the public file by TRID. Where personal data has been removed, please note this in the non-confidential summary/version of the questionnaire.

All information provided to TRID 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](http://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 this 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; and
- the Case Team may contact you to arrange a visit to verify the information contained in your responses.

## Verifying the information you supply

TRID 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.

We are unable to host a verification on the below dates due to month end commitments and annual leave of key responders:

August – 2nd, 3rd, 4th, 5th, 6th, 9th to 13th & 23rd to 30th

September - 1st, 2nd, 3rd, 6th, 7th, 8th

October – 1st, 4th, 5th, 6th, 7th, 8th, 15th 18th & 25th

November – 1st, 2nd, 3rd, 4th, 5th, 8th

December – 1st, 2nd, 3rd, 6th, 7th, 8th & 20th to 31st

Appendix reference:

Once verification is complete, TRID will prepare a report and share a draft with you. TRID 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 flat-rolled products of iron or non-alloy steel, or other alloy steel but excluding of stainless steel, of all widths, cold-rolled (cold-reduced), not clad, plated or coated and not further worked than cold-rolled (cold-reduced), but not including:

- flat-rolled products of iron or non-alloy steel, of all width, cold-rolled (cold-reduced), not clad, plated or coated, not further worked than cold-rolled, whether or not in coils, of all thickness, electrical,
- flat-rolled products of iron or non-alloy steel, of all width, cold-rolled (cold-reduced), not clad, plated or coated, in coils, of a thickness of less than 0,35 mm, annealed (known as 'black plates'),
- flat-rolled products of other alloy steel, of all width, of silicon-electrical steel, and
- flat-rolled products of alloy steel, not further worked than cold-rolled (cold-reduced), of high-speed steel.

These cold-rolled flat steel products, originating in the People's Republic of China and the Russian Federation, are currently classifiable within the following TARIC codes:

72 09 15 00 90  
72 09 16 90 00  
72 09 17 90 00  
72 09 18 91 00  
72 11 23 30 99  
72 11 23 80 19  
72 11 23 80 95  
72 09 26 90 00  
72 09 27 90 00  
72 09 28 90 00  
72 11 23 30 10  
72 25 50 80 00  
72 26 92 00 10  
72 11 23 80 99  
72 11 29 00 19  
72 11 29 00 99  
72 11 23 30 91  
72 09 18 99 90  
72 09 25 00 90

72 26 92 00 90<sup>1</sup>

These commodity codes are only given for information.

In this questionnaire, these goods will be referred to as **the goods subject to review**. Any reference to the 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

This questionnaire asks for information about your company's production and sales of goods which are **like** the goods subject to review. Any reference to '**like goods**' in this questionnaire refers to goods produced in the UK or imported to the UK from a country other than the People's Republic of China and the Russian Federation which are like the goods subject to review in all respects, or with characteristics closely resembling them.

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

## Product Control Numbers

TRID 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.

Field description	Field format	Explanation	Field length
<b>Product Type</b>	Alphabetical + Numerical	C1 = Cold rolled, in coils, annealed C2 = Cold rolled, in coils, unannealed S1 = Cold rolled, not in coils, annealed S2 = Cold rolled, not in coils, unannealed	2
<b>Product Quality</b>	Alphabetical	P = Prime (i.e., tested as per the relevant standards specification and compliant with that relevant specification)	1

<sup>1</sup> As set out in the UK Global Tariff. For more details on the UK Global Tariff, and the commodity codes above, please [click here](#).

		N = Non-prime or second (i.e., not compliant with relevant standard specifications with regard to chemical composition, mechanical properties, dimensional tolerances or non-standard dimensions)	
<b>Grade of the product (EN)</b>	Numerical	<p>Indicate the steel grade by reference to the EN norms as listed below (when available)-</p> <p>The <u>first two</u> digits refer to the steel type category-</p> <p>01 = steel for cold forming  02 = structural steel  03 = high strength low alloy steel/ bake hardening steel/ Interstitial-Free High Strength steels/ Solid solution steels (EN 10268)  04 = steel with guaranteed mechanical properties  05 = atmospheric corrosion resistant steel  06 = blued steel  07 = steel for enamelling (EN 10209 2013)  08 = high strength steel for light weight gas containers (PrEN 10338 2009)  09 = TRIP steels/ Dual Phase steels/ Complex phase steels (PrEN 10338 2012)  10 = Other</p> <p>The <u>last two</u> digits refer to the following grade-</p> <p><u>For 01</u>  01 = DC01, DC03, DC04, DC05  02 = DC06, DC07</p> <p><u>For 03</u>  01 = HC260LA, HC300LA, HC340LA, HC380LA  02 = HC420LA, HC460LA, HC500LA</p>	4

		<p>03 = HC180B, HC220B, HC260B, HC300B  04 = HC180Y, HC220Y, HC260Y  05= HC220P, HC260P, HC300P</p> <p><u>For 07</u>  01 = DC01EK, DC04EK, DC05EK, DC06EK  02 = DC03ED, DC04ED</p> <p><u>For 08</u>  01 = HCT600X</p> <p><u>For 09</u>  01 = HCT450X, HCT500X, HCT600X  02 = HCT780X, HCT980X  03 = HCT600C, HCT780C</p> <p><u>For 02/04/05/06/09/10</u>  01 = default</p> <p><b><u>Example-</u></b>  High strength, low alloy steel type with HC340LA grading would be codified as <b>0301</b>For products without EN grades use XXXX.</p> <p>If more than 5% of your domestic sales or more than 5% of your export sales to the UK do not have EN grades, please contact us.</p>	
<b>Thickness</b>	Alphabetical	<p>A = thickness &lt; 0.30mm  B = 0.30mm &lt;= thickness &lt; 0.40mm  C = 0.40mm &lt;= thickness &lt; 0.50mm  D = 0.50mm &lt;= thickness &lt; 0.60mm  E = 0.60mm &lt;= thickness &lt; 0.70mm  F = 0.70mm &lt;= thickness &lt; 0.80mm  G = 0.80mm &lt;= thickness &lt; 0.90mm  H = 0.90mm &lt;= thickness &lt; 1.00mm  I = 1.00mm &lt;= thickness &lt; 1.25mm  J = 1.25 mm &lt;= thickness &lt; 1.50mm  K = 1.50mm &lt;= thickness &lt; 1.75mm</p>	1

		L = 1.75mm <= thickness < 2.00mm M = 2.00mm <= thickness < 3.00mm N = thickness >= 3.00mm	
<b>Width</b>	Alphabetical	Z = width < 500mm Y = 500mm <= width < 600mm X = 600mm <= width < 700mm W = 700mm <= width < 800mm V = 800mm <= width < 900mm U = 900mm <= width < 1300mm T = 1300mm <= width < 1800mm S = 1800mm <=width < 2000mm R = width >= 2000mm	1
<b>Edges</b>	Alphabetical	M = Mill edged S = Slit edged T = Trimmed edged O = Other	1
<b>Finishing</b>	Alphabetical	BR = Brite SB = Semi-Brite NR = Normal RG = Rough VR = Very Rough  If the finishing of the product in question cannot be classified into any of the above, then use XX. If more than 5% of your domestic sales or more than 5% of your export sales to the UK would be designated as XX, please contact us.	2

Please do not use any separator within the PCN code.

### Example:

For a product with annealed coils, prime grade, high strength, low-alloy steel type with HC340LA steel grade, a thickness of 0.50mm, a width of 1250mm, with a trimmed edged and rough finishing, the PCN is the following: **C1P0301DUTRG**

Please review the PCN structure for this investigation shown in the table above. Please include any comments on the PCN structure in the box provided. These comments may include but not be limited to whether the structure should enable us to differentiate between different product characteristics and costs.

N/A

## SECTION A: Company structure and operations

### A1 Identity and contact details

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

Legal name of company:	Tata Steel UK Limited
Legal structure (e.g. 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

### 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).

Tata Steel UK Ltd. (TSUK) is a domestic producer of the like goods. TSUK also occasionally imports insignificant volumes of the like goods from the EU.

Appendix reference:

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

Reply: There have been no such changes.

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

TSUK produces a number of steel goods, apart from the goods under review. Please see a breakdown per production facility below:

- Strip Products UK - Steelmaking and processing mills at Port Talbot producing hot rolled and cold rolled coil; galvanising and pickling lines in Llanwern, Newport.
- Colors - Galvanised metallic and pre-finished (organic coated) steel at Shotton in North Wales.
- Packaging steel - Tinsplate and other packaging steels at Trostre near Llanelli in South Wales.
- Tubes - Wide variety of steel tubes are manufactured at Corby in the English East Midlands and Hartlepool on Teesside.

Appendix reference:

5. State whether your company is a member of any representative organisations (e.g. trade bodies, associations, Chambers of Commerce).  
If so, 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. Clearly indicate the different production stages carried out by your company.

Please refer to a diagram outlining the current organisational and simplified legal structure in Appendix A3-1.a, A.3-1.b).

Tata Steel UK Limited (TSUK) is part of the Tata Steel Europe (TSE) Group. The bulk of TSE's manufacturing and sales activities are in Europe. More details can be found on the website <http://www.tatasteeleurope.com/en/>.

[Non-confidential summary: information on the operating model of TSE]

A detailed and strictly confidential overview of TSUK's production stages and processes for the like goods and other goods was provided to the TRA before the initiation of the transition review.

Appendix reference: A3-1a and A3-1b

2. Please complete **Annex 1 – Associated companies**.
  - Include your company's worldwide corporate structure and affiliations, including parent companies, subsidiaries and/or other associated companies.
  - If your company is the subsidiary of another company, please give the name of this company, as well as that of your company's ultimate controlling entity, their registration number(s) and place(s) of registration.
  - Please provide the name, address, email address and telephone number for an appropriate representative from each company identified.
  - Please list the activities carried out by each company (e.g. manufacturing, administration, sales).
  - Indicate the shareholdings you have in each company and the shareholdings that each company has in your company.

## A4 Board members and principal shareholders

1. Please complete **Annex 2 – Shareholdings**, providing a list of all your company's shareholders that owned more than 5% of its shares during the period of investigation (POI), 1/04/2020-31/03/2021. Where known, provide details of their activities. Also include, for the last five years:
  - your company's registered capital;
  - the scope of business; and

- the composition of the Board of Directors and/or shareholders, including their roles and rights.

Please provide this information for your company and for all its predecessor legal entities.

- Explain your procedure for appointing the members of the Board of Directors.

Appendix A4-3a is confidential by nature and is not included in the non-confidential version of our response.

Appendix reference: [A4-3a](#)

- If applicable to your company, please attach the latest copy of the following documents (in the original language and in English):
  - articles of association and all related documents;
  - business licence; and
  - proof of registration of the company with the competent authorities.

Please describe what you are submitting and provide appendix references for your attachments in the box below. Earlier copies from the date of establishment of the company until the present should be available upon request during any verification visit.

Please refer to [Appendix A4-3.a](#) for the Articles of Association and [Appendix A4-3.b](#) for the Certificate of Incorporation, which includes historical name changes.

Appendix reference: [A4-3a](#), [Appendix A4-3b](#)

## A5 Operational links with other companies or persons

- Please indicate if your company has established long term agreements with any company/companies located in the UK, the People's Republic of China and the Russian Federation or in third countries for the production (e.g. sub-contracting), supply and sale of the like goods, or other licensing, technical patent or compensatory agreements.

Include:

- the name and address of the company;
- an explanation of the nature of the agreement; and
- if your company has long-term agreements with other companies for the supply of goods destined for internal sale, e.g. captive use, please provide the contract to demonstrate this.

Company name and address	Nature of agreement	Company registration number	Place of registration
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	PO Box 22, Texturing Technology Ltd Central Road, Tata Steel Site Margam, Port Talbot, West Glamorgan, Wales, SA13 2YJ
			Appendix reference:

+Add additional rows as required

## A6 Accounting practices

1. Give the address where your company's accounting records are kept and can be verified by TRID. 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 non susceptible of summary]	[This information is confidential and non susceptible of summary]
[This information is confidential and non susceptible of summary]	[This information is confidential and non 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 five financial years, please describe these changes with reference to any restatements in your financial accounts, including dates and reasons for them.

Our accounting financial year is 1<sup>st</sup> April to 31<sup>st</sup> March. No changes have occurred during the period of the response.

Appendix reference:

3. For your company and any associated parties involved in the production, marketing or sales of your goods, please attach a copy of your annual reports covering the injury period. This may include a statement of financial position; statement of profit and loss and other comprehensive income; statement of changes in equity; cash-flow statement; notes to the accounts and all reports; and auditor's opinion on these documents.

Attached are copies of the Tata Steel UK Ltd accounts for financial years 2018, 2019 and 2020. [Non-confidential summary: TSUK does not produce a cash flow statement]

Appendix reference: A6.3a, A6.3b and A6.3c

4. If your accounts are unaudited, please attach a copy of your unaudited financial statements for the injury period 1/04/2017-31/03/2021.

Attached are copies of the Tata Steel UK Ltd accounts for the injury period 1/04/2020 – 31/03/2021. These documents have not yet been published.

Appendix reference: A6.4a and A6.4b

5. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the POI and the most recent financial year. This includes:
- the trial balance which covers the beginning of the financial year to 1/04/2020;
  - the trial balance which covers the full financial year which includes 1/04/2020
  - the trial balance which covers the beginning of the financial year to 31/03/2021

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

We have included full Income Statement & Balance Sheets that reconcile to the published accounts at the lowest level of detail held.

Appendix reference: A6.5

6. For your company and any associated parties involved in the production, marketing or sales of the like goods or the goods subject to review, please attach copies of relevant management reports (e.g. profit and loss statement) for the profit centre that includes the goods and like goods and for the total organisation. 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]

Please refer to the TS UK Ltd accounts for the full implications of the interlinkages.

Appendix reference:

7. 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.

Attached is a copy of the Tata Steel Europe accounts for 1/04/2020 – 31/03/2021. Appendix A6.7 is confidential by nature and is not included in the non-confidential version of our response. These accounts have been signed but are not yet published.

Appendix reference: A6.7

8. Please provide a detailed description of your financial accounting system, explaining how sub-ledgers (e.g. costing, debtors, creditors) 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;
  - a brief description of further analysis codes available.

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

Appendix reference: A6.8

9. With reference to the chart provided in the question above, please provide the names of the system(s) you use for financial accounting, sales and production. If you use more than one system, please explain how the systems interact (including whether electronic or manual).

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

Appendix reference: A6.9

10. Describe your accounting policies, where applicable, for:
- the recognition and/or timing of income and the impact of discounts and rebates, sales returns, warranty claims and intercompany transfers;
  - the depreciation and amortisation method, and the periods used by your company for each class of asset such as intellectual property, plants,

buildings, machinery and equipment (including average useful life and the methods for calculating this);

- provisions for bad or doubtful debts;
- your inventory valuation methods for raw material, work-in-process, and finished goods, for example First In First Out (FIFO), (Last in First Out (LIFO), current cost, standard cost or weighted average cost;
- treatment of any subsidies or grants;
- treatment of foreign exchange gains and losses arising from transactions and from the translation of balance sheet items;
- restructuring costs, costs of plant closure, expenses for equipment not in current use and/or plant shut-downs;

Appendix A6.10 is confidential by nature and is not included in the non-confidential version of our response.

Appendix reference: [A6.10](#)

11. Have you changed your financial policies during the injury period? Have you deviated from your financial policies between the financial statements and the POI? 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 concerned in this review are defined in 'the scope of this review'.

We use a PCN number to help us compare the goods subject to review and the domestic like goods. When you are completing this section, you must apply the PCN system set out at the link above to describe your goods consistently throughout your responses. If you don't use the PCN table correctly, this could limit TRID's ability to use the information you provide.

1. Please detail the goods that you manufacture in the UK which are like the goods subject to review. Indicate the degree of physical likeness, commercial likeness and functional likeness. Please also provide details of your like goods and the goods concerned regarding their production processes, interchangeability, raw materials used, degree of model differentiation, tariff classifications, channels of distribution and sale, pricing and other relevant characteristics.

If your company manufactures a range of like goods, list this information for each individual make and model in the range. 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.

The production process for like goods starts in the heavy end, which consists of the coke ovens, sinter plant and blast furnaces. Coking coal is heated in the coke ovens to produce coke, which is then used in the blast furnaces. Our sinter plant agglomerates iron ore fines with reverted material for use in the furnace. Then, along with a blend of other raw materials such as iron ore pellets, granulated coal (processed in a granulator on site) and limestone which is then transformed into a material called hot metal. This material is homogenous, there is no differentiation between one torpedo of hot metal and another.

Moving on to the next stage of the production process, the hot metal, which is a liquid iron, is moved to the steel plant to make the steel. At the steel plant oxygen is blown into the steel to drive out impurities, while scrap is added to the mix to aid recycling of our own scrap generated. At the steel plant is where we create different grades of steel, which have different properties, different alloys, additions, finishing and fluxes give rise to different properties in the steel. Once the steel is made, it goes through the Casters to be "Cast" in to slabs which can be varying lengths and widths.



Once the slabs have been made, they will then pass through the mills. All coils start their life on a hot mill, this process is needed to turn the slab into a coil. [limited]. Hot rolled coil can be sold to the market, or further rolled on a cold mill, or tubed on a tube mill.

In order to make a “like” product, the coil will pass through a pickle line and a cold mill. The pickle line uses acid to remove iron oxide that will have formed on the strips surface, this product can be sold to market as a pickled and oiled hot rolled coil in situations where the pickle line is not joined to a cold reduction mill. The cold reduction mill will reduce the gauge of the coil further and will generate a product known as “hard iron”, as a result of the hard brittle product made. [limited]

[limited]

Appendix reference:

2. Explain the internal coding system your company uses to classify your range of like goods. If your company uses multiple internal reference codes across departments, cross-reference each one. Cross-reference your internal coding system with any sales (invoice codes) made via associated companies.

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

[Non-confidential summary: detailed information about TSUK’s production processes and standards used to classify the like goods]

Appendix reference:

3. Please complete **Annex 3 – PCN comparison**, indicating which of your like goods (by make or model) are comparable to each of the goods concerned.

Please substantiate your answers by providing details on any likeness and/or differences you have identified between the goods concerned and the like goods. 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.

To the best of our knowledge, all types of the like goods and the goods subject to review are like in terms of physical characteristics, production processes, functionality and commercial characteristics.  
 Costs and prices of Chinese and Russian producers are different to TSUK’s as explained in our separate written submission.

Appendix reference:

4. If you have identified differences in **Annex 3 – PCN comparison** between the goods subject to review and the goods that you manufacture, please estimate the difference in cost to make and sales price. Explain those differences and the effect they have in the text box below.

Where applicable, this should be on a per unit basis. Describe how you established your estimations and substantiate with evidence where possible.

Please refer to TSUK's separate written submission on costs in Russia and China.

Appendix reference:

## B2 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. The key sectors are automotive, drum making, tube and radiator sectors accounting for [30-50%] of sales. A large share of sales [30-40%] is made to Steel Service Centres]

Appendix reference:

2. Provide a general description of the UK market for the goods subject to review and the like goods, including the nature and conditions of competition within the overall market. In your answer please refer to:
- the nature of competition within the overall market;
  - the degree of price sensitivity;
  - the trends and drivers of demand, including causes of demand fluctuations and any factors contributing to overall market growth or decline;
  - distribution and marketing;
  - general users/consumers/customers;
  - the degree of competition between the goods subject to review and the like goods;
  - market segmentation;
  - government regulation or tax;
  - developments in technology affecting the characteristics, demand or the production process of the goods;
  - other commercially significant goods which could be substituted for your goods and the goods subject to review being imported into the UK; and
  - any other factors that influence the market (e.g. seasonality).

- the nature of competition within the overall market:

There are more than 10 steel companies supplying cold-rolled coil/sheet to the UK market. 5 European steel manufacturers account for approx. 75% market share with the remaining share split between EU and third country imports. There is fierce competition for the like goods in all market channels.

- the degree of price sensitivity;

Prices are very sensitive due to high competition, especially in largely commodity steel applications.

- the trends and drivers of demand, including causes of demand fluctuations and any factors contributing to overall market growth or decline;

Market drivers are GDP / manufacturing based and largely reliant on construction e.g. radiators, office furniture, industrial shelving, I.T systems and enclosures, domestic appliances. Other key segments are industrial packaging and automotive.

- distribution and marketing;

[Non-confidential summary: information about TSUK's distribution of the like goods. Steel Service Centres account for a large share of sales, and some sales are made directly to end users]

- general users/consumers/customers;

As explained above, SSC are the largest customers for the like goods. A smaller share of sales is made directly to end-users in the automotive, construction, engineering sectors, etc.

- the degree of competition between the goods subject to review and the like goods;

There is heavy competition between the goods subject to review and the like goods.

- other commercially significant goods which could be substituted for your goods and the goods subject to review being imported into the UK; and

Depending on the segment, competing materials can be plastic, aluminium, wood etc.

- any other factors that influence the market (e.g. seasonality).

Many steel buyers are large organisations who also have production facilities outside of the UK and can increase/decrease local production to suit them.

Appendix reference:

## SECTION C: Costs and production

### C1 Cost to make and sell

1. Complete **Annex 4 – Cost to make and sell**

- Report your total cost to make and sell the like goods domestically.
- Please clearly separate your costs to make (direct manufacturing costs and indirect costs), from your cost to sell (administrative, selling and general expenses (AS&G)).
- All values entered in the table should be totals for the POI, 1/04/2020-31/03/2021 by PCN.
- Report your total production and the total manufacturing costs for your like goods.
- All figures should be reported net of recoverable tax.
- When stating labour costs, please ensure you include all labour costs, directly or indirectly incurred by any activity related to the like good.

Note that headings of each column (e.g. raw materials, energy) can be adapted to suit the naming conventions of your own cost accounting system.

2. Please list, and explain, your labour, manufacturing overheads and AS&G costs for domestically sold like goods. Describe the individual components of these costs and provide detail on how these costs are paid.

[Non-confidential summary: detailed information about TSUK's overheads, which include labour, fuels, loose plant and tools, operating supplies, maintenance, general expenses and depreciation]

Appendix reference:

3. Please list all inputs (e.g. raw materials, energy, labour) to the production of the like goods. Indicate the source of your inputs and whether they are imported or domestically sourced.

[Non-confidential summary: detailed information about TSUK's raw materials and sources thereof. TSUK a wide range of inputs, including coal, iron ore, natural gas and electricity]

Appendix reference:

4. 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:

5. If your company incurred any extraordinary costs (such as start-up or ramp up costs) during the POI, please provide details of these costs, explaining why they were extraordinary and how they have been included and amortised/depreciated in your accounts.

N/A

Appendix reference:

6. Please explain how you finance your production of like goods, your sources of finance, whether there is any cost of finance associated with the production of like goods, and how you have reported this in the cost to make figures and company accounts.

Our financing arrangements are at a TS UK Limited level and as such it is not possible to break down the financing cost to a particular line or coil and we do not include financing costs in our product costs, as not directly related to production. It is expensed at a far higher level in the income statement and is separately identifiable as you will have seen. In our cost of production, to try to provide what has been requested, we have calculated the finance cost for like goods through apportioning the finance costs for all goods to the like goods.

Appendix reference:

7. Please state the cost allocation method used for each PCN for the POI, including an explanation of the allocation under each subheading.

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

Appendix reference:

## C2 Cost and sales reconciliation

1. In **Annex 5 – Cost reconciliation**, please only fill in the white cells. Insert additional columns or rows as required. Please include reference to the source documents of the inserted data.

- Please give the total cost of goods made and sold as shown on your audited financial statement of the most recent accounting period.
- If the POI and your accounting period are different, please enter the difference in cost of goods sold between the periods.
- Please provide your company's total cost of goods sold over the POI, as shown on your management accounts.
- Please give the change in finished goods inventory over the POI. This usually relates to the difference between the cost of goods sold and cost of production.
- Please provide the company's total cost of production over the POI as shown on your management accounts.
- You may manufacture other products that are not under consideration. Please provide the cost of production and the production quantity of the other products that are not under consideration over the POI. Please provide the names of each product group that you have determined to be not the goods. Please add more rows if required.
- For the cells under 'Cost of production for the like goods', please enter the total cost of production and production quantity.

### C3 Production process

1. Please provide a written summary and a diagram/flow chart of your production process for the like goods that you produce in the UK.

We have attached a simple flow diagram and highlighted the flow of cold rolled material, but it is worth describing what happens.

[Non-confidential summary: detailed information about TSUK's production processes and raw materials. For Steel Manufacturers you typically have three distinct processing areas. A heavy end, a steel plant and rolling mills. TSUK purchases raw materials from a wide range of suppliers, including internationally.]

Appendix reference: C3.1

2. 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.

[Non-confidential summary: detailed information about TSUK's production processes. All production processes described take place in the UK. The complexity of production is described in (1).]

Appendix reference:

3. 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	Trostre Works, Llanelli, SA14 9SD

Appendix reference:

+Add additional rows as required

## C4 Joint products and by-products

1. Please explain any waste, scrap or by-products related to the production of the like goods. Please explain:
- how you differentiate your waste, scrap and by products;
  - what you do with your waste, scrap and by-products;
  - how any income or cost from waste, scrap or by-products is recorded; and
  - the average waste, scrap, and by-product ratio resulting from the production process of the goods subject to review and like goods.

[Non-confidential summary: detailed information about TSUK's production processes and by-products. TSUK has the following by-products from the production of the like goods: steel scrap, tar, benzole, coke oven gas, blast furnace gas and BOS gas. TSUK processes certain by-products itself and sells some externally]

Appendix reference:

2. Please explain how your costs of production (per unit) differ between the like goods and its joint products, if applicable. Comment on the reason for this difference and explain your method(s) of calculation.

[Non-confidential summary: detailed information about TSUK's production processes and joint products. Within our like goods, as we have stated, we have a variety of costs owing to grade, dimensions and processing. This level of variety would exist too in our joint products]

Appendix reference:

## C5 Raw material (RM) and major input purchases

Please complete **Annex 6 – Raw materials and input purchases**, detailing the principal purchases used in the production of the like goods during the POI by your company.

- Please provide a complete breakdown for any inputs that account for more than 5% of the cost to make and sell of your like goods. Please include all purchases of these materials used during the POI.
- For each reported purchase transaction, describe the raw material and its characteristics (e.g. grade, purity).
- If your energy costs constitute more than 1% of your production costs, please also include energy purchases in the annex.
- All figures should be reported net of recoverable tax.

Please provide an invoice and any supporting documents for two of your purchases stated within **Annex 6 – Raw materials and inputs**. Use the box below to give an overview of any supporting documents provided.

Attached are the contact agreements in place for purchases of raw materials and energy. Also, there are examples of invoices and supported documents for two purchases attached. These appendices are confidential by nature and are not provided in the non-confidential version.

Appendix reference: C5a, C5b, C5c, C5d, C5e, C5fa, C5f2, C5f3, C5f4, C5f5, C5f6, C5f6, C5f7, C5f8, C5f9, C5f10, C5g1, C5g2, C5g3, C5g4, C5h, C5i, C5j and C5k

## C6 Purchases of like goods and/or goods subject to review

1. Complete **Annex 7 – 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.

[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. TSUK purchases insignificant volumes of the like goods from a related company]

Appendix reference:



## SECTION D: Sales

### D1 – Domestic sales

1. Please complete **Annex 8 – Transaction by transaction (T by T) domestic sales**
  - These should include all your domestic sales and returns of the like goods and/or goods subject to review 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. All information in a row should refer to the individual PCN displayed in the first column of that row.

Please contact the Case Team if you can't provide the relevant information in sufficient detail.

### D2 – Export sales

1. Please complete **Annex 9 – Export sales**.
  - These should include all your export sales of like goods for the POI 1/04/2020-31/03/2021.
  - Please ensure that you correctly report your total volume and total value for your export sales per PCN.
  - All figures should be reported net of recoverable tax.
2. Please provide a list of associated customers who purchase like goods. Explain the nature of the association and any effect it has on the terms of sale to that customer.

All sales to associated customers are made at an “arms-length” basis with sales contracted on a market price based transfer pricing mechanism, we have included our transfer price policy to show this. Appendix D2.2 is confidential by nature and is not provided in the non-confidential version. Associated customers who purchase goods subject to review are:

Tata Steel Tubes BV  
Tata Steel Distribution Europe  
Norsk Staal Tynplatter  
Tata Steel Ijmuiden BV  
Tata Steel Maubeuge

Appendix reference: [D2.2](#)

## D3 Sales reconciliation

1. Please complete the sales reconciliation table in **Annex 10 – Sales reconciliation** starting from the bottom of the table.

Sales revenue and quantity of like goods during POI:

- For your like goods, enter the sales revenue and quantity for domestic and export sales during the POI as reported in Annex 8 and Annex 9.

Sales revenue and quantity of all goods during POI:

- If you produce goods other than the like goods, please provide the sales revenue and quantity of each of these goods during the POI. Please note that the headings (e.g. Sales revenue/quantity of good A during the POI, Sales revenue/quantity of good B during the POI, etc.) should be adapted to reflect the names of the goods.

Total sales revenue/quantity of all goods during the POI as stated in your management accounts:

- Please provide the total sales revenue and total quantity of all your goods during the POI as shown on your management accounts.
- If this figure does not reconcile with the totals of the sales revenue and quantity data below, the table will show a variance. Please use the text box below to provide an explanation for the shown variance.

[The POI matches our financial year, hence there is no difference.](#)

Appendix reference:

Difference in total sales revenue of all goods between POI and accounting periods:

- If the POI and your accounting period are different, please enter the difference between the total sales revenue of all goods during the POI and the total sales revenue of all goods during the accounting period as per your management accounts.

Total sales revenue of all goods as per Income Statement

- Please provide the total company sales revenue of all goods as shown on your Income Statement of the accounting period that covers the majority of the POI.
- If this figure does not reconcile with the sales revenue of all goods in the accounting period as per the management accounts, the table will show a

variance. Please use the text box below to provide an explanation for the shown variance.

The POI matches our financial year, hence there is no difference.

Appendix reference:

- Please use the text box below to reference any source documentation for the data.

N/A

Appendix reference:

- Additionally, please provide 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.

## D4 Distribution channels and price setting

1. Attach copies of distributor or agency agreements that you have relating to the sale of like goods.

N/A – TSUK does not have distributor or agency agreements related to the like goods.

Appendix reference:

2. Provide copies of price lists for the like goods for 1/04/2020-31/03/2021.

[Non-confidential summary: TSUK does not use price lists for the like goods but only for extras]  
 A sample 'price list' for extras is attached as Appendix D4-2.

Appendix reference: D4-2.

3. 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.
  - If you have issued any credit notes that are not reflected in invoice prices, provide details of the criteria for issuing such notes and the impact that they have on prices (both past and future).

[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]

Appendix reference:

4. Please provide details of your distribution network for like goods, if you have one. Do your sales usually include delivery? How do you calculate delivery costs and prices? Does this vary between customers?

[Non-confidential summary: Logistics services are provided by 3<sup>rd</sup> party hauliers. Delivery prices are commercially negotiated with geographical considerations applied]

Appendix reference:

5. Attach sales contracts for the top five customers by volume in **Annex 8 – T by T domestic sales** that you have sold like goods to in the period of investigation.

[This information is highly confidential and not susceptible of summary]

Appendix reference: D4.5a, D4.5b, D4.5c, D4.5d, D4.5e

6. Select examples of domestic sales of like goods to two different customers included in **Annex 8 – 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.

Evidence has been provided for sales to [confidential].

Appendix reference: D4.6a & D4.6b

## D5 Captive use

1. Complete **Annex 11 – Captive sales and use**. This should include transaction-by-transaction information for the POI, 1/04/2020 - 31/03/2021 detailing your company's individual transfers of the finished like good for internal or captive use. You will need to use the [PCN table](#) to categorise each of these transfers by PCN. In the destination column, indicate any transfers for captive use that have not remained on your manufacturing site. In the "use" column, specify how the like goods were used and in the "value" column please assign a market value to the like goods transferred.

2. Please comment on whether your captive 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.

[Non-confidential summary: detailed information about TSUK's production processes and captive use of the like goods. Our cold rolling facility services not only our Cold Rolled Soft sales, but also our galvanised, OCS and tinplating facilities. Cold rolled sales make up a proportion of this output. Revocation of the anti-dumping measures will have a severe negative impact on our captive use and business in general]

Appendix reference:

## SECTION E: Injury to your company

Injury to UK industry as a result of dumped imports 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.

Type of injury	Description
Injury, material	Material injury is where there is evidence of the UK industry being injured by the dumped goods.
Injury, material retardation	This is a type of injury in which efforts to establish an industry have been materially hindered because of dumped goods. It may apply where there has been some production but not at sufficient levels to allow us to consider material injury, or where production has not even begun.
Injury, threat of	Injury which has not yet occurred but is clearly foreseen and imminent.

1. Is your company suffering from injury? If so, please describe the nature and degree of the injury. This can relate to the prices, volumes or profits associated with your production and sale of the like goods, or to wider aspects of your business. Please specify and substantiate your claims with evidence. Please estimate the date when the injury began to affect your company. Explain how it has developed since this date.

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 (2011-2015). While it is difficult to point to a specific date, dumped imports from Russia and China clearly started to have a significant negative impact on TSUK in 2012. The situation continued to gradually worsen until the imposition of the measures in July 2016.

The low-priced, dumped imports from Russia and China 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.

Indeed, following the imposition of the measures, TSUK started rapidly improving its key injury indicators. TSUK was showing a strong positive trend in its performance until 2019 which is especially clear when compared to the last year of injury period in the original investigation, that is 2016:

- Turnover related to like goods increased by [15-30]% in 2018 and by [25-40]% in 2019 as compared to 2016;

- Domestic prices were rapidly increasing (by [20-70%]) for 3 consecutive years starting from 2016;
- Value of domestic sales significantly improved due to the above-mentioned increase in prices – by [30-50]% in 2018-2019 as compared to 2015-2016;
- Production output and capacity utilisation remained stable and even slightly increased following the imposition of the measures.

The above positive dynamics in TSUK's performance after the imposition of the measures confirms that our company was suffering injury due to dumped imports from Russia and China.

The above-described positive trends slowed down in 2019 due to a sudden increase in raw materials costs. However, starting from early 2020, the domestic industry has been even more seriously affected by the COVID-19 pandemic. In particular, TSUK's production, sales and turnover for the like goods have essentially returned to their initial level before imposition of the measures or even dropped below it.

As a result, TSUK finds itself in a very fragile condition. This vulnerability of TSUK must be assessed in the context of the already established ability of dumped imports from China and Russia to cause material injury to the domestic industry. Therefore, if the measures are revoked, a rapid increase in dumped imports will inevitably lead to a further serious deterioration of the domestic industry.

Appendix reference:

2. 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? Injury can relate to the prices, volumes or profits associated with your production and sale of the like goods, or to wider aspects of your business. Please specify and substantiate your claims with evidence.

As explained above, dumped imports from Russia and China had already caused material injury to TSUK in the period of 2011-2015. Given TSUK's current fragile condition, revocation of the measures would result in a spike in dumped imports leading to significant decreases in production, sales, profitability and other key injury indicators of the domestic industry.

Appendix reference:

3. Please provide details if your cost of production of the like goods has changed significantly during the injury period. If so, please explain the cause(s) and, where possible, substantiate with evidence. How would your costs to make and sell change in the next five years if the existing anti-dumping measure on the goods subject to review no longer applied? Please describe the nature and degree of the change and provide supporting evidence. If possible, please provide annual cost of production estimates (e.g. projections or forecasts) for the next five years and use the text box below to explain the methods used to calculate these estimates.

[Non-confidential summary: detailed information about the trends of TSUK's costs during the injury period. The main players in moves in product costs are around raw materials and energy, other costs in our production processes remain constant, or decrease with efficiencies, over time]

While removal of the dumping measures would have little impact on the raw material position, if removal of the measures resulted in a decrease in demand for our products and we reduce output, then this will increase the cost of production for joint products, as they would take a greater share of the cold rolling fixed costs if volume dropped due to less viable orders. Coupled with this, if we remain in the cold rolled soft market, cost will increase, again due to line utilisation, made worse by the stop start operations we would undoubtedly have to operate under. [Non-confidential summary: negative impact on TSUK's costs and production processes]. It would have direct impacts on jobs and the long-term viability of the UK operations.

Based on a crude calculation of fixed cost apportionment, if we remained in the CR soft market on a much reduced output we could see costs rise by between [confidential]. This would then also increase the cost of our joint products that utilise the hard iron facilities by [confidential]. Therefore, CR soft would increase in cost by around [confidential].

Appendix reference: E3

4. Please complete **Annex 12 – Injury**. This should be completed in reference to your UK production of the like goods for the injury period. For the following injury factors listed in the annex, please explain in the text box below:
- How you calculated and apportioned your average net operating profit after tax (NOPAT) for the like goods;
  - How you calculated and apportioned your finance costs (e.g. interest) incurred for the like goods;
  - How you assess your stock levels. Please indicate if your stock levels were abnormally high during the injury period. If so, please explain.
  - How you estimated your percentage of market share for the like goods;
  - How you calculated your production capacity and capacity utilisation for the like goods, and the cause of any significant variations;
  - How you set your wages, and the causes of any significant variations; and,
  - How your total employees involved in the UK manufacture of like goods are split across different sites/locations.

[Non-confidential summary: information about TSUK's financial statements. TSUK provided net operating profits before interest and tax]

The production capacity has been calculated as the total production capacity to produce "hard iron". Production capacity utilisation was calculated by dividing the total production of "hard iron" by the production capacity of "hard iron". This will include



substrate being made to service the cold rolled market, as well as the substrate used in our galvanising, packaging and OCS routes.

Appendix reference:

5. Please explain whether any of the indicators listed in **Annex 12 – 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 – 12 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 Russia and China will certainly have a direct negative impact on a wide range of injury indicators. As confirmed by the original investigation, 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:

- 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 countries concerned.
- Profitability would decline if prices fell to uneconomic levels.
- Output would reduce due to the impact on both sales volumes and prices of a surge in low-priced imports.
- Market Share of TSUK for the like goods declined in the last year of the injury period due to the COVID-19 pandemic and under pressure from low-priced imports 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 countries concerned.
- Capacity utilisation would reduce further as output falls.

TSUK will also provide more detailed comments on the above-mentioned factors in a separate submission. Please 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 our business specifically.

Appendix reference:

6. 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 countries concerned. As established in the original investigation, prices of both Russian and Chinese producers can and indeed will significantly undercut sales of TSUK leading to a fall in prices and the injurious impact on profits.

Appendix reference:

7. 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 countries concerned will aggressively compete in the UK market and drive steel prices down.

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

Appendix reference:

8. Complete **Annex 13 – Investments**.

- Please include information relating to all company-wide investments, which includes investments that relate to the like goods, and investments that relate to like goods only.
- The last row should show aggregate investment totals per year.
- 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 – 13 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.

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

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:

9. 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. Please also 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, etc) and if you have provided estimates explain how you calculated them.

[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]

Appendix reference:

10. Please complete **Annex 14 – Return on fixed assets** related to the production of the like goods.
  - Indirectly related assets are used in the upstream process for the production of the like goods. For these assets, please explain in the text box below how you apportion the corresponding values to the production of the like good.
  - If you can't provide information for indirectly related assets, explain the reasons for this. Please describe the effects this has on the level and trend of return of the like goods.

It is not possible for us to provide figures for fixed assets that are directly or indirectly related to the production of like goods, instead we have provided figures for Tata Steel UK Limited as a whole. The assets upstream are used across all products and the cold rolling facilities are shared with other downstream routes.

We have provided the net profit or loss before tax figure including the restructuring costs in this case as it does not specify the point in the income statement what is expected clearly, please inform if you would like this changed.

The value of fixed assets is the value of property, plant and equipment for Tata Steel UK and the accumulated depreciation figure is the depreciation related to the property, plant and equipment.

Appendix reference:

11. Please complete **Annex 15 – Cash flow for the like goods.**

- Ensure the depreciation you state for the POI in this annex matches the figure stated in **Annex 4 – Cost to make and sell.**
- The figures for inventory should relate to the numbers in the section on stocks in **Annex 12 – Injury.**
- If you have an alternative cash flow calculation for the injury period, please attach it and explain how it has been calculated in the box below.

[Non-confidential summary: TSUK provided figures for Tata Steel UK Limited]

Appendix reference:

12. Explain any variances between your actuals and budgets over the injury period, 1/04/2017-31/03/2021 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:

13. Please complete **Annex 16 – 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.

TSUK reported forward sales contracts and ongoing supply agreements in Annex 16. We did not include annual/ongoing contracts as the prices would not reflect current levels. The data in the annex shows contracted sales for FQ3 2021 (Jul-Sep) extracted from the system as of 26th July 2021.

Please refer to Appendices E.13 for forward sales contracts with domestic customers [confidential].

TSUK's orders for the like goods would be affected negatively if the measures were to be revoked. Please also refer to TSUK's responses above.

Appendix reference: E.13a, E.13b, E.13c, E.13d, E.13e, E.13f, E.13g, E.13h

14. If your company is 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 Russia and China as they are not entering the UK in large volumes due to the existing anti-dumping measures. 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. In these circumstances, TSUK will indeed suffer material injury caused by the imports in question if the anti-dumping measures 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:

15. Is your company under threat of injury? If so, please describe the threat, its cause and how the injury is clearly foreseen and imminent. Please describe the nature and immanency of any threat and substantiate your claims with evidence.

TSUK is under a clear threat of injury from a surge in low-priced imports of the like goods from the countries concerned if the current measures were no longer applied. Removing the measures would leave the UK vulnerable to becoming a target for exports from the countries concerned, particularly so if the measures were continued in the EU. The countries concerned have significant capacity available and already export high volumes to other countries at low, dumped prices. For instance, the US imposed anti-dumping measures on Chinese imports of cold-rolled flat steel products in 2016 at the striking level of 265%. In 2017, India imposed anti-dumping measures

on imports of the product concerned from China having found a dumping margin of 85-90%. More recently, in 2019, Malaysia imposed anti-dumping measures of CRFS imports from China at the level of 4.8-26.3%. Moreover, Mexico maintains anti-dumping measures on imports of CRFS from both Russia and China. The above-mentioned capacities could easily be diverted to exports for the UK should the measures no longer be applied. As such the threat is both clearly foreseen and imminent. TSUK will also provide the necessary evidence on a likely recurrence of dumping in a separate written submission.

Appendix reference:

16. Would there be any indirect effects on your industry and/or business if trade remedies are imposed on the goods subject to review? In your answer please also comment on the effect of no measures. 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.

Please see TSUK's responses above.

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.

TSUK: Please note that TSUK will provide detailed comments on dumping in a separate submission.

### F1 Dumping

1. Do you have any information about the normal value of the goods subject to review in the People's Republic of China and the Russian Federation? 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 concerned in the People's Republic of China and the Russian Federation.

TSUK intends to provide this information in a separate 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 and the Russian Federation? 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 concerned from the People's Republic of China and the Russian Federation.

TSUK intends to provide this information in a separate 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 intends to provide this information in a separate 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 5 years? Please provide evidence if available.

TSUK intends to provide this information in a separate 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;
  - conditions for the exporters of the goods subject to review in their domestic market;
  - information on raw material markets and prices, including any restrictions concerning raw materials used for the production of the goods subject to review;
  - attractiveness of the UK market for goods compared to the market in third countries; and
  - any other relevant factor.
- Please provide supporting evidence where possible.

- exports of like goods to third countries by exporters of the goods subject to review; Exports of like goods by Russian and/or Chinese producers are proved to be dumped in a number of jurisdictions:
  - the United States: AD duties imposed on CRFS imports China in 2016 at the level of 265%;
  - India: Chinese imports of CRFS are subject to a fixed AD duty of USD 576 per tonne imposed in 2017;
  - Vietnam: AD duties in the range from 4.43% to 25.22% apply to Chinese imports of CRFS from 2020;
  - Malaysia: Chinese exporters of CRFS are subject to AD duties in the range from 4.82% to 26.38% imposed in 2019.

The above-mentioned countries, as well as Brazil, Thailand and Mexico, also maintain a range of AD orders on various downstream and upstream products originating in China and Russia.

- conditions for the exporters of the goods subject to review in their domestic market; To the best of TSUK's knowledge, consumption of CRFS in Russia has been increasing since 2017 due to an increasing demand for imports and amid several sharp declines in production of domestic producers. Therefore, Russia exporters of the goods subject to review are losing their market share in their domestic market and are incentivized to seek export opportunities. Domestic consumption of CRFS in China is unstable. It followed a downward trend in the period from 2017 to 2019 but then increased significantly in 2020, together with a spike in imports. It must be noted that there that domestic consumption in China is not even close to being able to absorb the existing spare capacities which are estimated at the level of 20 million tonnes.



- information on raw material markets and prices, including any restrictions concerning raw materials used for the production of the goods subject to review; Please refer to TSUK's separate submission on raw material markets and prices in Russia and China.

- attractiveness of the UK market for goods compared to the market in third countries; and

As explained above, Russia and especially China have limited access to other export markets due to anti-dumping measures on the goods subject to review and other upstream and downstream products. In addition, due to other protectionists measures, such as the safeguard measures in the EU and Section 232 measures in the US, Chinese and Russian producers are not able to increase their exports to the largest consumers of CRFS. In these circumstances, the UK market becomes extremely attractive as it would be an obvious outlet for Chinese and Russian exports if the measures are repealed.

In addition, both Russia and China have already proved their significant interest and ability to export CRFS to the UK in very large quantities. Indeed, for a long time before the imposition of the measures, these two countries were the largest suppliers of the goods subject to review to the UK. It is clear that the UK market is indeed attractive to them.

Appendix reference:

### F3 Adjustments

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.

Please refer to TSUK's separate submission on raw material markets and prices in Russia and China.

Appendix reference:

### F4 Particular market situation

1. Do you have knowledge of any market distortions in the exporting countries affecting the **production of the goods** subject to review during the POI? Please describe the nature of the market distortions in detail, specifically with respect to the goods subject to review, and provide evidence to substantiate your claims.

In your response, please also include any evidence concerning the impacts of any market distortions on the level of production of the goods subject to review.

Please refer to the submission of UK Steel. TSUK also intends to provide this information in a separate submission. However, at this stage, TSUK notes the following:

## China

Costs of the steel industry in China are not defined by market force due to market distortions. The TRA has already confirmed this in the transition review of anti-dumping measures applicable to imports of certain welded tubes and pipes from, among others, China. In particular, the TRA concluded that there was sufficient evidence of “*of state control affecting the prices of key inputs to WTP, such as labour, energy and HRC*”. There is no basis, either legal or factual, for reaching any other conclusion in the present case, especially given that there are no cooperating Chinese producers.

## Russia

The Russian steel industry is affected by multiple significant distortions due to a high degree of state control, which is explained in detail in the European Commission’s report on significant distortions in the economy of the Russian Federation for the purposes of trade defence investigations. For instance, RZD is a natural railway monopoly that provides beneficial freight tariffs to one of the largest CRFS producers in Russia, NLMK. Moreover, the government highly regulates the electricity sector and, most notable, the natural gas market. This results in gas and electricity prices that are not substantially determined by market forces. Please also refer to TSUK’s separate submission on raw material markets and prices in Russia and China and to the submission of UK Steel.

Appendix reference:

2. Please describe how any market distortions affected the **price of goods** subject to review, including any raw materials and inputs, in the exporting countries during the POI. Provide examples and evidence to support your response, including any evidence concerning the following:
  - situations/distortions in the domestic market of the exporting countries where prices of the goods subject to review are artificially low; and
  - situations/distortions in the domestic market of the exporting countries where prices of the goods subject to review reflect non-commercial factors.

Please refer to TSUK’s separate submission on raw material markets and prices in Russia and China and to the submission of UK Steel.

Appendix reference:

3. Please describe how any market distortions affected the level of exports of the goods subject to review during the POI. In your response, you may refer to any international markets, that you may be aware of, which are affected by differential levels of exports of the goods subject to review by the exporting country.

Please provide evidence to support your response.

Please refer to TSUK's separate submission on raw material markets and prices in Russia and China and to the submission of UK Steel.

Appendix reference:

4. Please provide **any additional information** which you think could assist the assessment of market distortions in the exporting country; this could include:
- situations/distortions in the domestic market of the exporting countries where there is significant barter trade;
  - situations/distortions in the domestic market of the exporting countries where there are subsidies involved in the production of the goods subject to review;
  - any other reason, which could evidence that the comparable price cannot be used to determine the normal value of the goods subject to review.

Please provide evidence to support your response.

Please refer to TSUK's separate submission on raw material markets and prices in Russia and China and to the submission of UK Steel.

Appendix reference:

## SECTION G: Economic Interest Test

### G1 Economic interest

The economic interest test helps TRID assess the economic impact of a measure compared to what would happen if it no longer applied. There are six factors which TRID 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 TRID 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.

1. Please provide the names, legal addresses and telephone numbers of all known domestic companies that produce the like goods and/or are involved in the importation, distribution or sale of the goods subject to review.

Liberty Performance Steels Limited is the only other producer of the like goods in the UK with a registered office at 40 Grosvenor Place, 2nd Floor, London, United Kingdom, SW1X 7GG.

Tata Steel Distribution, a business unit within TSUK, is involved in the distribution of, among others, the goods subject to review.

To the best of our knowledge, Stemcor Distribution Limited was a major importer of the goods subject to review before the imposition of the anti-dumping measures. TSUK would expect any other major importers with an interest in the present investigation to be registered as interested parties, as they are generally well-aware of trade remedies and anti-dumping measures specifically.

Appendix reference:

2. Please provide an overview of your supply chain for the like goods, from raw materials through to final customers. Where possible, please describe the number, location and size of UK producers and customers at each stage.

[Non-confidential summary: detailed information about TSUK's supply chain starting from raw materials and up to the end user. TSUK's supply chain starts in a heavy end

where basic raw materials, such as coal, coke, iron ore and limestone transformed into a homogenous material called hot metal. As the material moves into the mills, the first mill that all products go through is a hot mill. Our cold rolled, galvanised and organic coated materials will all pass through a common pickling and rolling facility to make a “hard iron” product, this is the base product that can be sold, annealed and sold, galvanised and sold or galvanised, painted and sold. A large share of sales is made to SSC who carry out first-stage processing (e.g., slitting or cutting the like goods). Some SSC are owned by steel producers (e.g., Tata Steel Distribution), while others are independent. SSC then resell the material to a wide range of smaller consumers (often SMEs). The remaining share of sales is made directly to end users, who are typically large manufacturers. The key sectors consuming the like goods are office furniture, racking, automotive components and mechanical engineering (e.g., domestic appliances, radiators, drums, etc.).

Appendix reference:

3. Please provide total annual employment figures in FTE (full-time equivalents) for the injury period for all your company’s business activities relating to production of the like goods. Using the figures in **Annex 12**, where possible, provide sub-totals for each of your company’s sites or facilities. Please indicate how these employment figures would be affected if the existing anti-dumping measure no longer applied? Please substantiate your claims with evidence. Where possible, please provide estimates (e.g. projections or forecasts) for the next five years and explain the method used to calculate them.

We have provided the FTE for the total number of employees, by taking an average number for each year, 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.

We have also provided a schedule detailing out where our employees are employed, but location does not determine completely if they are or are not part of the manning required to make or sell the like products.

If the measures were no longer applied then if the situation returned back to where we were pre-measures, the long term future of our cold rolled offering would have to be reassessed, this would certainly result in further reductions to manning, reductions in volumes potentially and worst still, could result in a decision to move to a single blast furnace operation, which could have huge impacts on our 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 countries 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 : G1.3

4. Please provide the median annual gross wages for all your company's sites involved in the production of the like goods during the injury period. If you are unable to provide median figures, please provide mean figures. Please indicate how would these wages 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 provide estimates (e.g. projections or forecasts) for the next five years and explain the assumptions made.

We do not have a median wage readily available, instead we have provided calculated an average wage based on total employees, we are not able to isolate at a like goods level. This should be a reasonable proxy, given the total FTE and the rigid salary structure in place across the UK.

Average wages in TSUK are well above the national wage levels and are even higher locally. These wages and the jobs themselves would be put under pressure 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 countries concerned.

Appendix reference:

5. Please state your share of the domestic market for goods based on sales volumes (including imports of the goods subject to review and like goods as well as domestically produced like goods). Indicate how this share would be affected if the existing anti-dumping measure no longer applied? Please substantiate your claims with evidence. Where possible, please provide estimates (e.g. projections or forecasts) for the next five years and explain the method used to calculate them.

TSUK's market share for the like goods in the UK is approx. [40-50%]. If the existing anti-dumping measures are no longer applied, TSUK is very likely to lose its market share due to a surge in low-priced imports. This will have an even more significant impact on TSUK due to the already decreased market share in the last year of the injury period amid the COVID-19 pandemic.

Appendix reference:

6. Please comment on how significant production of the like goods is in relation to your company's entire UK production. Within your response, please state the share of total production value represented by the like goods during the POI.

[Non-confidential summary: information about TSUK's production of the like goods. An integrated steelworks is dependent on having a balanced flow of production and regular outlets. It is extremely difficult to turn up or down production by significant volumes quickly]

Appendix reference:

7. For the like goods and/or subject to review, please state (by value) the proportion of your total sales that was exported during the POI.

[50%-70%]

Appendix reference:

8. Please indicate who the consumers of the like goods are, which industry and level of trade they relate to and whether they are companies or private individuals. Are the like goods considered to be an intermediate and/or final good?

All consumers of the like goods are companies. The like goods normally require certain first-stage processing (such as slitting or cutting) or they can be further processed into downstream products, including in the steel sector.

[Non-confidential summary: Please refer to TSUK's response to B2-2]

Appendix reference:

9. Would any other industries, markets or products be affected if the existing anti-dumping measure on the goods subject to review no longer applied?

As explained by TSUK in detail above, revocation of the measures may have a strong negative impact on TSUK's internal supply chain and other products, most notably HRC.

As to the impact on other industries and markets, if TSUK has to decrease its production output under the pressure from low-priced imports, it may result in a narrower choice of suppliers for SSC and downstream users of the like goods. At the same time, continuation of the measures will have no negative consequences for such industries and markets.

Appendix reference:

10. Please describe how you would expect the following to be affected if the existing anti-dumping measure on the goods subject to review no longer applied:

- market price of the like goods in the UK;



- total UK output of the like goods;
- total imports of the goods subject to review or third country like goods to the UK; and
- total exports of the like goods from the UK.

Where possible, please provide estimates for the next five years (e.g. projections or forecasts) to support your claims.

TSUK would expect the following likely developments to take place if the anti-dumping measures are repealed:

- market price of the like goods in the UK

this could drop to uneconomic levels due to impact of a surge in low-priced imports from the countries concerned.

- total UK output of the like goods;

as explained in detail in Section E, TSUK's (and therefore total UK) output will inevitable decrease due to a decrease in prices and demand.

- total imports of the goods subject to review or third country like goods to the UK; and

will rapidly increase as both Russian and Chinese producers had very significant presence in the UK market before the imposition of the measures, as confirmed by HRMC import data.

- total exports of the like goods from the UK.

TSUK is unlikely to increase its exports due to a very high level of protectionist measures in place in its main export markets and large economic in general (such as safeguard measures in the EU, Section 232 measures and anti-dumping duties on imports of CRFS from the UK in the US)

Appendix reference:

11. Do you know of any related industries that would be affected if the existing anti-dumping measure on the goods subject to review no longer applied?

Please consider in particular:

- upstream industries – those who produce inputs needed for the like goods or goods subject to review
- downstream industries – those who purchase the like goods or goods subject to review

- upstream industries – those who produce inputs needed for the like goods or goods subject to review

As explained by TSUK in much detail in Section E, TSUK itself is an upstream producer of hot-rolled coil, which is the main input for cold-rolled coil. 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 hot-rolled coil.

- downstream industries – those who purchase the like goods or goods subject to review



For stockists, distributors and other intermediaries, the continuation of anti-dumping measures would have little impact. Firstly, the anti-dumping measures are not intended to exclude imports from the market, but only to restore fair competition and ensure they are not sold at injuriously dumped prices. Secondly, other alternative sources exist: TSUK has underutilised capacity for the like goods and is focused on supplying its domestic market, and other import sources will continue to be unaffected. This is confirmed by the fact that the UK downstream industries did not experience any shortages of the like goods whatsoever in the last 5 years. Were the measures to be terminated, this would create disruption and uncertainty in the market, with the only beneficiaries likely to be opportunists without any regard to the longer-term consequences for the market.

Appendix reference:

12. To what extent would you expect any changes in prices for the goods subject to review or like goods to be passed onto final consumers?

The comment below refers to all steel in a car.  
 CRFS would account for approx. 6% of the overall steel weight of a typical car although design preferences vary depending on OEM.  
 A typical steel panel radiator is 25kg although there are many designs and sizes. A steel panel radiator is >95% CRFS.  
 A typical steel drum is 20kg and is >95% CRFS.  
 The change in cost of steel in an end product (e.g. a car) would be passed onto end customers (whether an increase or decrease), but typically an end product price is not largely influenced by the steel input cost. For instance, a £30,000 car may have a quantity of steel that cost £500-£1,000 (steel cost at 1.7%-3.4% of final car price).

Appendix reference:

13. Please explain any effects on your plans for the next five years investment or expansion in the UK if the existing anti-dumping measure no longer applied. Please state how this would affect different sites/locations of your company and support your claims with evidence.

[Non-confidential summary: Please refer to Section E]

Appendix reference:

14. As a public body, TRID 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.

If you have any information that could assist us in our consideration of whether the continuation of the existing anti-dumping duty might disproportionately affect any of these groups, please provide it in the box below.

N/A

Appendix reference:

15. Please explain how continuing a trade remedy measure could affect the following aspects of the competitive market environment and structure for the like goods and goods subject to review in the UK:
- the range of suppliers of this type of goods in the UK;
  - the ability of suppliers to compete in this market;
  - the incentives for suppliers to compete vigorously;
  - consumer choices and availability of information.

Please provide evidence to support your answer.

If the antidumping measures are repealed, the countries in question have already shown their capacity to export at dumped prices, so the likelihood of a surge in low-priced imports and injurious dumping in the UK strong. This would have negative impacts as follows:

- the range of suppliers of this type of goods in the UK:

This could reduce if TSUK and other suppliers currently present in the market were forced out of the market by a surge in low-priced imports. In fact, HRMC 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 Ukraine, India, South Korea and Vietnam started to appear in the UK in significant volumes) which had not been able to compete with the dumped imports from China and Russia.

- the ability of suppliers to compete in this market:

TSUK would be forced to reduce prices to uneconomic and unsustainable levels in order to maintain sales against unfair dumped imports

- the incentives for suppliers to compete vigorously:

The UK market for the like goods is already very competitive. If there is a surge in low-priced imports this is likely to push TSUK and other quality suppliers out of the market. SPUK past and present investments in productivity, quality and mindset of continuous improvement, give us confidence that, given a fair competitive

environment, which the measures would help to maintain, we can maintain our current activity levels, helping to ensure that consumers continue to have a local, reliable and competitive source of supply.

- consumer choices and availability of information:

For end-users and consumers, the continuation of antidumping measures will help to ensure they have a long-term and reliable source of local supply. The measures in place have had very little impact on costs for end-user industries: the product concerned generally represents a very low proportion of the total cost of the applications it is used for. There is no evidence that the measures have resulted in any reduction in demand or impact on employment in these end-user industries. 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 termination 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:

16. Please describe the nature and degree of any regional impacts that you would expect if the existing anti-dumping measure on the goods subject to review no longer applied.

As noted previously, if the anti-dumping measures no longer applied, it would not only put in jeopardy the future of production of the like goods but would inevitably result in heavy negative consequences for TSUK's upstream production and internal supply chain. This would have a significant negative impact on Port Talbot and other regions in Wales, where TSUK is one of the major employers.

Appendix reference:

17. If there are any additional economic factors that you consider to be relevant for the economic interest test in this review, please provide details here and any supporting evidence.

TSUK will provide more detailed information in a separate submission.

Appendix reference:

## SECTION H: Next steps and declaration

### Next steps

Once you have completed all parts of the questionnaire the declaration on the following page should be signed by an authorised official of your company.

The questionnaire, spreadsheet annex and any appendices should be submitted through the Trade Remedies Service ([www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk)) by **28 June 2021**. The checklist in Section I of this questionnaire may help ensure your submission is complete.

A confidential and non-confidential version of the questionnaire and spreadsheet annex(es) must be submitted. You can find guidance on how to complete confidential and non-confidential versions in our guidance on [how to submit information](#).

## Declaration

By signing this declaration, you agree that all information supplied in this questionnaire is complete and correct to the best of your knowledge and belief and understand that the information submitted may be subject to verification by TRID.

Please ensure that you remove or redact any personal data (including but not limited to names, signatures, contact details and job titles) from the non-confidential version of the questionnaire, which is to be uploaded to the public file by TRID. Where personal data has been removed, please note this in the non-confidential summary/version of the questionnaire.

Company name: [limited]

[limited]

28 July 2021

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Date

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Signature of authorised official

[limited]

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Name and title of authorised official

## SECTION I: Checklist and appendices

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

Section	Please tick if you have responded to all questions
Section A – Company structure and operations	✓
Section B – About your goods	✓
Section C – Costs and production	✓
Section D - Sales	✓
Section E – Injury to your company	✓
Section F – Dumping	✓
Section G – Economic Interest Test	✓
Section H – Next steps and declaration	✓

+Add additional rows as required

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

Appendix reference	
A3-1a and A3-1b	A3-1.1 TSUK Organisation OPEN
A4-3a and A4-3b	These appendices are confidential by nature and are not provided in the non-confidential version.
A6-3a, A6-3b and A6-3c, A6-3d, A6-3e, A6-3f, A6-3g	A6-3a – March 2018 TSUK, A6-3b – March 2019 TSUK and A6-3c – March 2020 TSUK. Appendices A6-3d-A6-3g are confidential by nature and are not provided in the non-confidential version.
A6.4a and A6.4b	These appendices are confidential by nature and are not provided in the non-confidential version.
A6.5	These appendices are confidential by nature and are not provided in the non-confidential version.
A6.6	These appendices are confidential by nature and are not provided in the non-confidential version.

A6.7	These appendices are confidential by nature and are not provided in the non-confidential version.
A6.8a, A6-8b	These appendices are confidential by nature and are not provided in the non-confidential version.
A6.9	These appendices are confidential by nature and are not provided in the non-confidential version.
A6.10	These appendices are confidential by nature and are not provided in the non-confidential version.
C1.7	These appendices are confidential by nature and are not provided in the non-confidential version.
C3.1	These appendices are confidential by nature and are not provided in the non-confidential version.
C5a, C5b, C5c, C5d and C5e	These appendices are confidential by nature and are not provided in the non-confidential version.
C5h, C5i, C5j and C5k	These appendices are confidential by nature and are not provided in the non-confidential version.
C5f1-C5f10	These appendices are confidential by nature and are not provided in the non-confidential version.
C5g1-C5g4	These appendices are confidential by nature and are not provided in the non-confidential version.
D2.2	These appendices are confidential by nature and are not provided in the non-confidential version.
D4.2	These appendices are confidential by nature and are not provided in the non-confidential version.
D4.5	These appendices are confidential by nature and are not provided in the non-confidential version.

D4.6a and D4.6b	These appendices are confidential by nature and are not provided in the non-confidential version.
E3	These appendices are confidential by nature and are not provided in the non-confidential version.
E16	These appendices are confidential by nature and are not provided in the non-confidential version.
G1.3	These appendices are confidential by nature and are not provided in the non-confidential version.
Annex 6(1), Annex 6(2)	These appendices are confidential by nature and are not provided in the non-confidential version.

+Add additional rows as required