

# Transition review into countervailing measures (UK Producer Questionnaire) Case TS0055: Certain Organic Coated Steel products originating in the People's Republic of China

Period of Investigation:	<input type="text" value="01 April 2023 – 31 March 2024"/>
Injury Period:	<input type="text" value="01 April 2020 – 31 March 2024"/>
Deadline for response:	<input type="text" value="8 July 2024"/>
Case team contact:	<input type="text" value="TS0055@traderemedies.gov.uk"/>
Completed on behalf of:	<input type="text" value="Tata Steel UK Ltd"/>

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

- Confidential  
 Non-Confidential – will be made publicly available

Your completed response must comprise this questionnaire and the corresponding annex. Please note that you will have to provide a **Confidential** and a **Non-Confidential** version of both the questionnaire and annex, as well as any additional documents you append. All documents should be uploaded to the Trade Remedies Service ([www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk)) by **8 July 2024**.

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# Introduction

## About us, this case and this questionnaire

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

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

This transition review will consider whether the importation of Organic Coated Steel originating in the People's Republic of China and injury to the UK Industry would be likely to continue or recur if the countervailing amount currently applicable were no longer applied to those goods.

## Why should I take part?

We are asking domestic producers of organic coated steel to complete this questionnaire to inform our review of whether the current countervailing 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 08 July 2024. 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 are completing the questionnaire, please contact the Case Team at [TS0055@traderemedies.gov.uk](mailto:TS0055@traderemedies.gov.uk).

You can also find out more about the regulatory basis of our investigations. The TRA investigates cases under the provisions of *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 as Amended by the Trade Remedies (Amendment) (EU Exit) Regulations 2019* and under the *Taxation (Cross-border Trade) Act 2018*.

## Instructions on completing this questionnaire

### Preparing your response

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

If you think you will not 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 in the annex. 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., 23/05/2023).
- Unless otherwise stated, 'year' or 'calendar year' refers to the period 1 January – 31 December and 'quarter' refers to the associated three-month periods (e.g., 1 January – 31 March, 1 April – 30 June, etc).
- Identify all units of measurement and currencies used in tables, calculations, and lists, if not provided by the corresponding instructions, and use units of measurement consistently (e.g., do not use kg and metric tonnes interchangeably).
- For all numerical figures, where appropriate please express every third number with a comma (e.g., '1,300' for one-thousand three hundred, '1,300,000' for one million and three-hundred thousand).
- Please limit all sales/currency/income figures to two decimal places, apply a full point as a decimal separator and use the appropriate currency symbol or abbreviation (e.g., £1,300.00).
- Provide all costing figures as actual amounts. Where actual amounts cannot be provided and you have reported standard costing instead, please indicate this in the relevant answer, and explain the variance from actual costs, if any.
- All figures should be reported net of recoverable tax unless otherwise stated.
- Please refer to the case number, TS0055, in any correspondence with the TRA.

## Preparing confidential and non-confidential versions

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

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

In preparing your response, please note the following:

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

All information provided to the TRA in confidence will be treated accordingly and only used for this investigation (except in limited circumstance as permitted by regulation 46 of the *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019*) and will be stored in protected systems. The non-confidential version of your submission will be placed on the public file, which is available on [www.trade-remedies.service.gov.uk/public/cases](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 a Producer questionnaire. Please make sure you provide your subsidiaries with access to it.
- Where your subsidiaries or associated companies are not producers but are involved in the sales of the like goods, your questionnaire response should include information from those companies.

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

## What happens next

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

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

## Verifying the information you supply

The TRA will verify, as far as possible, the information provided to 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.

Due to annual leave of the relevant personnel, TSUK will not able to host a verification visit on the following dates:
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12 – 30 August
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2 – 13 September
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Appendix reference:
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Once verification is complete, the TRA will prepare a report and share a draft with you. The TRA will then ask you to prepare a non-confidential copy of the report for the public record. If you feel some information in the report should be kept confidential, please provide your reasons for this.

# The scope of this review

## Goods subject to review

This review covers **organic coated steel** exported from **the People's Republic of China**, described as:

Organic coated steel products, such as flat-rolled products of non-alloy and alloy steel (not including stainless steel) which are painted, varnished or coated with plastics on at least one side, excluding so-called 'sandwich panels' of a kind used for building applications and consisting of two outer metal sheets with a stabilising core of insulation material sandwiched between them, excluding those products with a final coating of zinc-dust (a zinc-rich paint, containing by weight 70% or more zinc), and excluding those products with a substrate with a metallic coating of chromium or tin.

These **organic coated steels** are currently classifiable within the following CN code(s)

<b>72 10 70 80 11</b>	<b>72 12 40 80 21</b>	<b>72 25 99 00 91</b>
<b>72 10 70 80 91</b>	<b>72 12 40 80 91</b>	<b>72 26 99 70 11</b>
<b>72 12 40 80 01</b>	<b>72 25 99 00 11</b>	<b>72 26 99 70 91</b>

These commodity codes are only given for information. The **goods** are defined by the current description.

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

## Like goods

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 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.**

## 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

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

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

## A2 About your company

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

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

Appendix reference:

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

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

- Port Talbot: steelmaking and processing mills at Port Talbot producing hot rolled, hard iron for further process and cold rolled soft via the CAPL and Batch processes on site.
- Llanwern: finishing hot rolled steel into further products in the production chain, including hot rolled skin passed and picked, cold rolled full hard coil and galvanising coil.
- Shotton: galvanised metallic, pre-finished (organic coated) steel and building products at Shotton in North Wales.
- Trostre: tinsplate and other packaging steels at Trostre near Llanelli in South Wales.

Corby and Hartlepool: a wide variety of steel tubes are manufactured at Corby in the English East Midlands and Hartlepool on Teesside.

Appendix reference:

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

Date	Legal form	Explanation of change

+Add additional rows as required.

## A3 Organisational structure

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

1. Please explain, or demonstrate in a diagram, the legal structure of your company showing the internal hierarchical and organisational structure, all sites/locations and departments which are involved in the production, sales, R&D, supply and distribution of the like goods for domestic and export markets.

Please refer to TSUK's legal structure and organisational structure in Appendices.
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Appendix reference: A3.1(1) & A3.1(2)
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2. Please complete **Annex 1 – Associated companies** for your company's worldwide corporate structure and affiliations.

## A4 Principal shareholders and Board members

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

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

+Add additional rows as required.

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

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

+Add additional rows as required.

## A5 Operational links with other companies or persons

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

Company name and address	Nature of agreement	Company registration number and place of registration	Appendix Number of contract
Texturing Technology Limited PO Box 22, Texturing Technology Ltd Central Road, Tata Steel Site Margam, Port Talbot, West Glamorgan, Wales, SA13 2YJ	Joint venture of TSUK and Court Holdings Limited of Canada involved in preparation of rolls in Port Talbot, Llanwern and Shotton.	02684488	A5.1

+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 the TRA. If records are maintained in different locations, please indicate which records are kept at which location. If records are digital and do not have a physical location, please mark as N/A.

Records address	What records are held?
[This information is confidential and not susceptible of summary]	[This information is confidential and not susceptible of summary]
[This information is confidential and not susceptible of summary]	[This information is confidential and not susceptible of summary]

+Add additional rows as required

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

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

Appendix reference:

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

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

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

Appendix reference: A6.4(1), A6.4(2)

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

TSUK provides copies of the annual accounts applicable to the injury period starting from 1 April 2020 up to 31 March 2024 as TSUK's financial year does not correspond to calendar years used in the injury period.

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

Appendix reference: A6.5(1), A6.5(2), A6.5(3), A6.5(4)

6. If your accounts are unaudited for any period within the injury period (01 April 2020 to 31 March 2024), please attach a copy of your unaudited financial statement for the respective period(s).

[Non-confidential summary: TSUK provided a draft version of the accounts for FY24]

Appendix reference: A6.5(5)

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.

Please refer to the Tata Steel Europe accounts for Financial Year 2024 (from 1 April 2023 to 31 March 2024).

Appendix reference: A6.7

## A7 Accounting Evidence

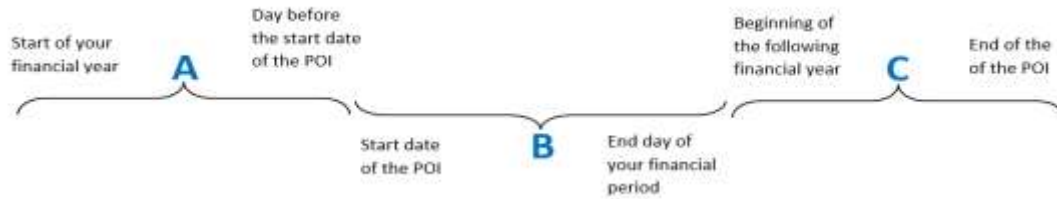
**For sections that require sales & costs reconciliation figures to be inputted into the respective Annex attached to this questionnaire, we will require supporting evidence from your accounting system. This may include, but not be limited to, Management Reports, Financial Reports and Trial Balances.**

**Where figures have been inputted (*i.e.*, total revenue, like goods sales/costs), please provide an explanation including workings identifying where in the supporting evidence the inputted figures have been extracted from.**

1. Please attach a copy of your company's trial balance (in original and spreadsheet form) covering the POI and the most recent financial year. If your financial year is fully aligned with the POI, this is all that is required.

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

- A.** the trial balance which starts from the beginning of your financial year and ends on 31 March 2023;
- B.** the trial balance which starts from 01 April 2023 to the end of your financial year; and
- C.** the trial balance which starts from the beginning of your following financial year and ends on 31 March 2024.



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

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

Appendix reference: A7.1

2. 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 like goods. Please provide these reports for the POI. If your financial period does not align with the POI, please also provide reports for the most recently completed financial year.

N/A

Appendix reference:

## **SECTION B: The UK market and understanding your like goods**

### **B1 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: the absolute majority] of TSUK’s OCS sales are made in Construction sector. The like goods and the goods subject to review are used globally for building envelope, roof, and wall cladding systems in a wide range of industrial and commercial buildings, including warehousing, distribution, and logistics, as well as schools, offices, retail, and leisure applications amongst many others.

[Non-confidential summary: a small share] of TSUK's sales of the like goods are destined for end uses in manufactured goods, domestic appliances, etc.

Appendix reference:

2. How price-sensitive is demand for the goods subject to review and like good? In other words, to what extent will the overall demand for organic coated steel change in response to changes in price?

Price remains a key factor for the purchase of the like goods and the goods subject to review. Currently, building costs are at an all-time high. Due to elevated levels of inflation, contractors, developers and building owners want to reduce the cost of construction, including the costs associated with steel purchases. The stockholder market is more price sensitive, and this impacts short- and medium-term buying behaviour.

Appendix reference:

3. Do consumers buy from the cheapest producer, or are there other factors that influence their decision such as quality and service?

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

Appendix reference:

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

If a producer of OCS has any spare capacity for the like goods or goods subject to review, there are no obstacles to change the level of production in response to changing market conditions and it can be done very quickly.

Appendix reference:

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

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

Appendix reference:

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

TSUK supplies the like goods to the following two groups of customers:

1. Supply chain partners: these are profilers and system manufacturers who supply roof and wall solutions (in the form of profiles, single skin, built up systems, sandwich panels, and mineral wool panels);
2. Accredited Distributors: these are distributors who stock a range of our standard products in standard colours to offer quicker lead times, smaller volumes, and additional processing.

Appendix reference:

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

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

Appendix reference:

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

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

Appendix reference:

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

N/A

Appendix reference:

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

Aluminium can be used as a substitute to steel, however the cost of it is prohibitive on a large scale.

Appendix reference:

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

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

Appendix reference:

## B2 Understanding your like goods

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

1. Please complete **Annex 2 – Product comparison**, If your company manufactures a range of like goods, list this information for each individual make and model in the range.
2. Please explain the internal coding system your company uses to classify your range of like goods. If your company does not use an internal coding system, please explain how;
  - a) products in general are identified from your systems, and
  - b) how you have identified the like goods relevant to this review.

Please refer to Appendix B2.2 for a description of codes and characteristics used in Annex 2 and Annex 7.

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

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

Appendix reference: B2.2

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

There are a number of key product attributes that impact on the price of OCS products. Main attributes are dimensions (width, gauge combinations); steel grade; coating type; coating weights; surface quality and dimensional tolerances. These

price impacts are reflected in the price list extras produced by the commercial teams. The high level relationship between product attribute and price is summarised below:  
Dimensions – light gauge/narrower width have a higher price.  
Steel grade – High strength steels have an increased price with a direct relationship between increased strength levels and price extra; Highly formable steels have an increased price with a direct relationship between increased formability levels and price extra.  
Coating Type – the paint system will impact price; the thickness of the coating, the number of layers and the type of ingredients used.  
Coating Weights - Increased metallic coating weights have an increased price extra.  
Surface Quality – Improved surface appearance have an increased price extra.  
Dimensional tolerances – Tighter dimensional tolerances for width and gauge will have an increased price extra.  
Test certificates – Traceability and product performance guarantee offered by test certificates bring in a price extra.

Appendix reference:

4. List all international production standards (BS / EN etc) your company currently conforms to, for the like good. Please provide copies of this, and/or links to where this accreditation can be found on your company's website.

TSUK supplies the like goods to the following EN standards:

- EN 10169 2022. Continuously organic coated (coil coated) steel flat products — Technical delivery conditions. This covers the paint layer of the products that we manufacture.
- EN 13523-0 2014. There are 27 parts to this standard which contains the list of test methods (Film thickness, Gloss, etc.) for material supplied to EN 10169 2022.
- EN 10204:2004 Metallic products — Types of inspection documents. This covers the information we declare on the Inspection Certificates.

Appendix reference:

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

There are no major physical, commercial or functional differences between the products supplied by TSUK and those of the Chinese producers.

Appendix reference:

## SECTION C: Costs and production

### C1 Cost to make and sell

1. Please complete **Annex 3 – Cost to make and sell** for your total goods and for your total like goods. Please ensure inputted figures can be traced back to supporting documentation, i.e., management reports, trial balance, as requested in [Section A7, 'Accounting Evidence'](#).
2. If your company is vertically integrated or some of the inputs (e.g., raw materials, energy) used in the production of your like goods are produced by an associated party, provide details of this arrangement, and attach documentation demonstrating any agreements you have.

N/A
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Appendix reference:
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3. Please state the cost allocation method for each cost type listed in **Annex 3 – Cost to make and sell**.

[Non-confidential summary: detailed information about TSUK's cost allocation methods]
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Appendix reference:
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### C2 Cost and sales reconciliation

1. Please complete **Annex 4 – Cost reconciliation**: please only fill in the white cells and include reference to the source documents of the inserted data. Please ensure inputted figures can be traced back to supporting documentation, i.e., management reports, trial balance, as requested in [Section A7, 'Accounting Evidence'](#).

Please refer to Annex 4 – Cost reconciliation.
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Appendix reference:
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### C3 Production process

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

used, degree of model differentiation channels of distribution and sale, pricing and other relevant characteristics.

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

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

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

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

Appendix reference: 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.

Starting from the raw materials (e.g., coal, coke, iron ore, etc.), all production process for the like goods take place in the UK. Value increases in line with the level of processing and the amount of materials (e.g., zinc coating)/resources (e.g., energy) used to produce the final product. Please refer to our response to question C3.1 above for a detailed description of the production processes. In addition, proprietary technology of TSUK also contributes to the value added to the patented products.

The total investment to produce a fully processed OCS product is £1-2bn. However, this amount includes investment into production facilities required to produce upstream products that are later on used as a substrate for OCS and can be sold separately (e.g., slab, hot-rolled steel, cold-rolled steel, etc.). The galvanising line itself may cost between £100m and £250m depending on the capacity, but it is not a viable stand-alone investment. Similarly, our paint facilities would also cost between £100 and £250m depending on capacity, again, not stand-alone investments without upstream supply.

Appendix reference:

## C4 Raw material (RM) and major input purchases

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

TSUK provides examples of invoices and supported documents for one example of zinc, electricity, gas, coal, coke and iron purchases.

Appendix reference: C4.2(1), C4.2(2), C4.2(3), C4.2(4), C4.2(5), C4.2(6), C4.2(7), C4.2(8), C4.2(9), C4.2(10), C4.2(11), C4.2(12), C4.2(13), C4.2(14), C4.2(15), C4.2(16)

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

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

[Non-confidential summary: TSUK may purchase the like goods for further processing]

TSUK does not purchase like goods for further resale. TSUK only sells like goods that have been produced by TSUK itself.

Appendix reference:

## SECTION D: Sales

### D1 – Domestic sales

1. Please complete **Annex 7 – Transaction by transaction (T by T) domestic sales**
  - These should include all your domestic sales and returns of the like goods for the POI. Include the like goods you have produced, purchased and resold and/or goods subject to review that you have purchased and resold.
  - Please report returns as negative (-) sales figures.
  - Please ensure that you correctly categorise each sale by commodity code.
  - For invoices that consist of multiple commodity codes, the same invoice number should be referenced against each transaction.

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

### D2 Sales reconciliation

1. Please complete the sales reconciliation table in **Annex 8 – Sales reconciliation**. Please ensure inputted figures can be traced back to supporting documentation, i.e., management reports, trial balance, as requested in [Section A7, 'Accounting Evidence'](#)
2. Additionally, please complete the sales forecast table in **Annex 8 – Sales reconciliation** providing quantitative estimates (e.g., projections or forecasts) for the sales revenue and quantity of like goods and of all other goods you produce on the UK market for the next five years.

### D3 Distribution channels and price setting

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

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

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

TSUK supplies the like goods directly to independent customers. All such transactions are made at arm's length. Please refer to TSUK's response to question B1.6 above concerning the main two routes to the market.

Appendix reference:

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

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

Appendix reference:

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

Please refer to Appendices.

Appendix reference: D3.5(1), D3.5(2), D3.5(3), D3.5(4), D3.5(5)

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

Examples of a [Confidential] invoice (901202834) and a [Confidential] invoice (901186673) with associated sets of documentation have been attached.

Appendix reference: D3(6)i and D3(6)ii

## D4 Goods transferred for Internal Use

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

TSUK uses like goods for application in the construction market through either our Organic Coated lines or Building Systems units. These production facilities take painted products and make products designed for the construction industry that are no longer flat steel. They may be shaped, or even formed into sandwich boards to be used in the fabric of buildings.

Appendix reference:

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

Revocation of the anti-dumping measure will result in a spike in low-priced dumped imports of the goods subject to review. As a result, it will suppress TSUK's prices for the like goods and have a negative impact on the sales volume. The reduction in sales volume will lead to a decrease in production output of the like goods, thus increasing their cost of production. Therefore, the cost of production of TSUK's downstream products that use like goods as a substrate (e.g., Building Systems) increases in line with the cost increase of the substrate. [Non-confidential summary: information about TSUK's market strategy and position]

Appendix reference:

## SECTION E: Injury to your company

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

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

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

[Non-confidential summary: description of the approach taken by TSUK to provide net operating profits before interest and tax]

Appendix reference:

3. Market Share: Please explain how you estimated your percentage of market share for the like goods.

As TSUK is the only domestic producer of OCS, we have calculated our market share as follows:  $\text{TSUK's domestic sales} / (\text{TSUK's domestic sales} + \text{total imports}) * 100$ .

Appendix reference:

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

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

Appendix reference:

5. Employees & Wages: Please explain how you calculated your number of employees for the like goods, and how your wages for these employees are set (with explanations for any significant variations).

[CONFIDENTIAL – sensitive information related to salary negotiations and TSUK’s calculation of the number of employees for the like goods]

Appendix reference:

6. Capacity & Utilisation: Please explain how you calculated your production capacity and capacity utilisation for the like goods, and the cause of any significant variations.

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

Appendix reference:

7. Cashflow: Explain any variances between your actual and forecasted budgets over the injury period, with reference to your cash flow statements. Would your forecasted budgets be affected if the existing countervailing 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:

8. 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 countervailing 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 6.70% to be an appropriate minimum. This target profit was accepted as duly substantiated in the original investigation. One of the main factors of profitability for the domestic industry is its ability to reflect cost increases in the prices, or to avoid reflecting cost decreases on the selling price to maintain or increase the profitability. Profitability is also influenced by certain other factors, e.g., the level of production, and consequently the marginal fixed cost for each unit produced.

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

Appendix reference:

9. 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 countervailing measure on the goods subject to review no longer applied? Please describe the nature of any change and substantiate your claims with evidence.

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

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

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

Appendix reference:

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

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

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

Appendix reference:

11. 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.

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

Appendix reference:

12. 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.

[Non-confidential summary: the level of investments varied over the injury period. Importantly, TSUK demonstrated a constant increase in social/health & safety investments, reflecting Tata's strong commitment to health and safety.]

Appendix reference:

13. Please explain whether your company's ability to make investments and/or ability to raise capital would be affected in the next five years if the existing countervailing 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: revocation of the anti-dumping measure will have a negative impact on TSUK's ability to raise capital and make investments]

Appendix reference:

14. Please complete **Annex 11– Forward sales contracts**. Describe and attach copies of all forward sales contracts/ongoing supply agreements for like goods. Comment on these forward sales contracts – are they a usual way of doing business in your industry? Has there been any variation in the volume and value of forward contracts over time? If so, what has caused this variation? Would your forward sales contracts be affected if the existing countervailing measure on the goods subject to review no longer applied? Please describe the nature of any change and substantiate your claims with evidence.

[Non-confidential summary: information about TSUK's sales strategy and forward sales deals. If anti-dumping measures were removed, TSUK would see an immediate loss of volume in forward sales contracts. TSUK has provided a summary of the forward orders of future deliveries contained within the system in Annex 11.]

Appendix reference:

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

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

- Turnover would fall as sales volumes and prices would be adversely impacted by an increase of dumped, low-priced imports.
- TSUK's domestic sales volumes would be reduced and prices could drop to uneconomic levels due to impact of a surge in low-priced imports from the country concerned.
- Profitability would decline if prices fell to uneconomic levels.
- Production output would reduce due to the impact of a surge in low-priced imports on both sales volumes and prices.
- Capacity utilisation would reduce further as output falls
- Market share of TSUK would be expected to decline further if the existing anti-dumping measures no longer applied as the UK would be at risk of a surge in imports from the country concerned.

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

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

Appendix reference:

16. If your company is suffering from injury, please explain and indicate the degree to which this has been caused by the alleged subsidisation 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 subsidised 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 countervailing measure on the goods subject to review no longer applied? Please describe the nature of any change and substantiate your claims with evidence.

Currently, TSUK is not suffering direct injury from imports from China as they are not entering the UK in large volumes due to the existing anti-dumping measure.

However, as explained above, TSUK is in a fragile condition due to the severe negative impact of the COVID-19 pandemic on the steel sector and our company specifically during the injury period, and due to the more recent macroeconomic difficulties and uncertainties related to a recessionary economic environment.

In these circumstances, TSUK will indeed suffer material injury caused by the imports in question if the anti-dumping measure no longer applied. Moreover, the degree of

injury may be much higher than during the original investigation due to the current vulnerable condition of TSUK.

Appendix reference:

## SECTION F: Subsidies

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

### F1 Subsidies

The programmes being reviewed from the previous EC investigation are listed in the table below.

#### Subsidy programmes

No.	Subsidy type	Subsidy description
1	Provisions of goods and services for less than adequate remuneration	<ul style="list-style-type: none"><li>- The provision of hot-rolled and cold rolled steel for less than adequate remuneration.</li><li>- The provision of land-use rights for less than adequate remuneration</li><li>- The provision of electricity for less than adequate remuneration</li></ul>
2	Direct transfer of funds	<ul style="list-style-type: none"><li>- Preferential lending and interest rates</li></ul>

		<ul style="list-style-type: none"> <li>- Debt for equity swaps</li> <li>- Grants and ad-hoc subsidies</li> <li>- Export subsidies</li> </ul>
3	Government revenue forgone or not collected that is otherwise due	<ul style="list-style-type: none"> <li>- Income and other direct tax programmes and policies</li> <li>- Indirect tax and import tariff programs and policies</li> </ul>

+Add/remove additional rows as required.

1. Please complete **Annex 13 – Subsidies** providing as much information for each of the above listed subsidies as possible. Please substantiate with any evidence if possible.

Add additional lines for any further subsidy you would like the TRA to consider into the relevant tables depending on the type of subsidy it is (i.e., grants, loans etc).

Please provide any further information on any other subsidy programmes that you believe relate to the production and/or sale of the goods subject to review, and that you feel is relevant to the investigation.

The various subsidy programmes available to OCS producers in China have been laid out in Annex 13.

The following appendices have been provided to support the information in Annex 13.

**Appendices A** provides evidence on the State ordering of steel production in China and specificity of the subsidy programmes.

Appendix F-A.1 THINK!DESK China’s State-Business Nexus 2021

Appendix F-A.2 THINK!DESK China’s State-Business Nexus 2022

Appendix F-A.3 Regional and City 14th Five Year Plans

Appendix F-A.4 Summary of Regional and City 14th Five Year Plans

**Appendices B** provide evidence on the continuation of subsidisation of OCS production in China during the investigation period.

Appendix F-B.1 Bank policy lending to the steel sector

Appendix F-B.2 Credit ratings of Chinese OCS producers

Appendix F-B.3 Report on 23 OCS producers benefitting from range of subsidies

Appendix F-B.4 Links to Producers’ Annual Reports

Appendix F-B.5 Report on tax privileges enjoyed by leading Chinese manufacturers

## SECTION G: Economic Interest Test

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

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

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

### G1 Background

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

TSUK is the only domestic UK producer of OCS.

To the best of TSUK's knowledge, both distributors and manufacturers can import OCS either for stock and re-sale or further manufacturing.

Appendix reference:

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

As explained above, TSUK itself is a producer of upstream products that are used for the production of the like goods and a range of other steel products.

TSUK also purchases the following raw materials externally:

[CONFIDENTIAL – sensitive information about TSUK’s domestic purchases of raw materials]

Appendix reference:

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

Please refer to TSUK’s response to question B.1(6) above.

Appendix reference:

## G2 Your company

4. Please complete **Annex E1– Economic Interest Test**, providing employment figures in full-time equivalents (FTE) for each of your company’s UK sites or facilities.
5. How would these employment figures be affected if the existing countervailing measure was no longer to apply? Please support your claims with evidence.

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

If the measures were no longer applied, the long term future of the galvanising lines have to be re-assessed [CONFIDENTIAL – sensitive information related to the impact of an increase in low priced, dumped imports from China on TSUK]

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

Appendix reference:

6. How significant is the production of organic coated steel relative to your company’s entire UK production?

Like goods account for approximately [non-confidential summary: 5%-15%] of total TSUK’s production of finished steel products.

Appendix reference:

## G3 Potential impacts of a measure

7. Please describe how you would expect a decrease in the import prices of organic coated steel to affect each of the following. Where possible, please support your claims with evidence.

- Domestic prices of organic coated steel in the UK;

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

Appendix reference:

- Total UK production of organic coated steel;

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

Appendix reference:

- Total imports of organic coated steel from the People's Republic of China and other third countries to the UK; and

If imports of the goods subject to review from the country concerned start to enter the UK market at dumped prices, they may take the market share of both TSUK and other suppliers from third countries in the higher price range. This is especially the case for the basic products which are part of our orderbook but can be also supplied by other exporting producers, as such products would become cheaper and would be displaced with the material from the country concerned.

Appendix reference:

- Total exports of organic coated steel from the UK.

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

Appendix reference:

8. Do you know of any related industries that would be affected if the existing countervailing measure was no longer to apply?

Please consider in particular:

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

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

Moreover, there will be a direct negative impact on TSUK's external suppliers of paint, chemicals and other materials. This is due to the fact if TSUK's is forced to reduce (let alone cease) production output due to an increase in dumped Chinese imports, TSUK's demand for such materials will also decrease.

Appendix reference:

- Downstream industries – those who purchase organic coated steel;

TSUK itself is a downstream user of the like goods with approximately [non-confidential summary: <30%] of production output consumed internally (in Building Systems). Revocation of the anti-dumping measures may lead to an increase in costs of OCS as substrate for TSUK's downstream products, or the need to source this substrate externally.

In addition, end users of OCS products may not have a viable domestic producer and become over dependant on imports.

Appendix reference:

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

Some of TSUK's customers do purchase other products, such as galvanised steel (metallic coated steel), together with our OCS products.

Appendix reference:

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

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

Appendix reference:

9. To what extent would you expect any changes in prices of organic coated steel to be passed onto final consumers?

It would be very difficult for TSUK to pass any cost increases (which may occur due to lower production output) because of the high level of competition in the market. Importantly, while revocation of the anti-dumping measure may lead to an overall price decrease in the UK market, it is unlikely to result in lower prices for the

consumers, as the price difference will only contribute to the profitability of intermediaries (e.g., distributors and users).

Appendix reference:

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

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

Please provide any relevant information about whether any of these groups or any other particular group might be disproportionately affected if the existing countervailing measure was to no longer apply.

N/A

Appendix reference:

11. How would the number or range of suppliers in the organic coated steel market be affected if the existing countervailing measure was to no longer apply? Please provide an explanation.

As explained above, it is possible that the range of OCS suppliers in the UK market will decrease if the measures are revoked. This is due to the fact that China will be able to undercut not only TSUK's prices, but those of other non-UK suppliers, and will start pushing them out of the market. Importantly, the country concerned has already shown its capacity to export at dumped prices, so the likelihood of a surge in low-priced imports and injurious dumping in the UK is strong.

Appendix reference:

12. How would the suppliers' ability to differentiate their products by price, quality, service or innovation in the organic coated steel market be affected if the existing countervailing measure was to no longer apply? Please provide an explanation.

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

development. Revocation of the measure will have a negative impact on all these activities.

Appendix reference:

13. How would the cost of switching between suppliers in the organic coated steel market be affected if the existing countervailing measure was to no longer apply? Please provide an explanation.

Extension of the measures will have no any impact on the cost of switching between suppliers of the like goods for several reasons. First, the market very quickly and easily adapted to the reduction in imports from the country concerned back in 2013. Second, all other sources for the like goods will remain available, including TSUK, as we are focused on our domestic market, which is also confirmed by the ratio of domestic and export sales.

Appendix reference:

14. How would the suppliers' ability to set agreed prices between themselves or for certain consumers or products be affected if the existing countervailing measure was to no longer apply? Please provide an explanation.

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

Appendix reference:

15. How would the choices of organic coated steel available to consumers be affected if the existing countervailing measure was to no longer apply? Please provide an explanation.

As explained above, revocation of the measures will likely force out certain suppliers from the market, potentially including TSUK, with a knock-on effect on choices.

Appendix reference:

16. How would the ability of downstream businesses or consumers to make informed decisions be affected if the existing countervailing measure was to no longer apply? Please provide an explanation.

Extension of the measures will not have any negative impact on the ability of consumers to make informed decisions. It should be also noted that for end-users and consumers, the continuation of anti-dumping measures will help to ensure they have a long-term and reliable source of local supply. Moreover, there is no evidence that the measures have resulted in any reduction in demand or impact on employment

in the end-user industries or had any negative impact on consumers. As noted above, there is also no risk to supplies from the continuation of measures as sufficient capacity exists both in the UK and in other third countries. No significant positive effect would be generated by the revocation of the measures. Furthermore, any price reduction in the final products at consumer level would be negligible.

Appendix reference:

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

TSUK notes that in addition to our employees, we also support a high number of contractors both directly and through our supply chains. While not all of these contractors are directly related to the like goods, given the importance of OCS for the long-term sustainability of our downstream businesses and the company generally, revocation of the measures will have a direct impact on our contractors as well.

Appendix reference:

## SECTION H: Checklist and appendices

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

Section	Please tick if you have responded to all questions
Section A – Company structure and operations	x
Section B – The UK market and understanding your like goods	x
Section C – Costs and production	x
Section D - Sales	x
Section E – Injury to your company	x
Section F – Subsidies	x
Section G – Economic Interest	x

+Add additional rows as required

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

Appendix reference	Document title
A3.1(1)	A3.1(1)
A3.1(2)	A3.1(2)
A5.1	A5.1

A6.4(1)	A6.4(1)
A6.4(2)	A6.4(2)
A6.5(1)	A6.5(1)
A6.5(2)	A6.5(2)
A6.5(3)	A6.5(3)
A6.5(4)	A6.5(4)
A6.5(5)	A6.5(5)
A6.7	A6.7
A7.1	A7.1
B2.2	B2.2
C3.1	C3.1
C4.2(1)	C4.2 (1) - Coal invoice
C4.2(2)	C4.2 (2) - Coal TSGP to TSUK Invoice
C4.2(3)	C4.2 (3) - Coal TSUK to Hub Invoice
C4.2(4)	C4.2 (4) - Coal TSUK to Hub Credit
C4.2(5)	C4.2 (5) - Coke invoice
C4.2(6)	C4.2 (6) - Coke TSGP to TSUK Invoice
C4.2(7)	C4.2 (7) - Coke TSUK to Hub Invoice
C4.2(8)	C4.2 (8) - Iron invoice
C4.2(9)	C4.2 (9) - Iron TSGP to TSUK Invoice
C4.2(10)	C4.2 (10) - Iron TSUK to Hub Invoice
C4.2(11)	C4.2 (11) - Zinc Invoice
C4.2(12)	C4.2(12) - Zinc SAP
C4.2(13)	C4.2 (13) - Gas invoice - Llanwern
C4.2(14)	C4.2 (14) - Gas Invoice - Port Talbot
C4.2(15)	C4.2(15) - Electricity invoice - Llanwern
C4.2(16)	C4.2(16) - Electricity invoice - Port Talbot
D3(6)i	D3(6)i 901202834 - Commercial Invoice
D3(6)i	D3(6)i 901202834 - Order Acknowledgement
D3(6)i	D3(6)i 901202834 - Packing List
D3(6)i	D3(6)i 901202834 - Proof of Payment
D3(6)i	D3(6)i 901202834 - Purchase Order
D3(6)i	D3(6)i 901202834 - Rebate 1
D3(6)i	D3(6)i 901202834 - Rebate 2
D3(6)ii	D3(6)ii 901186673 - Commercial Invoice
D3(6)ii	D3(6)ii 901186673 - Order Acknowledgement

D3(6)ii	D3(6)ii 901186673 - Packing List
D3(6)ii	D3(6)ii 901186673 - Proof of Payment
D3(6)ii	D3(6)ii 901186673 - Purchase Order
D3(6)ii	D3(6)ii 901186673 - Rebate 1
D3(6)ii	D3(6)ii 901186673 - Rebate 2
D3(6)ii	D3(6)ii 901186673 - Rebate 3
D3.5(1)	D3.5(1)
D3.5(2)	D3.5(2)
D3.5(3)	D3.5(3)
D3.5(4)	D3.5(4)
D3.5(5)	D3.5(5)
E14(1)	E14(1)
E14(2)	E14(2)
E14(3)	E14(3)
E14(4)	E14(4)
E14(5)	E14(5)
Appendix F	Appendix F

+Add additional rows as required