



Canada Border
Services Agency

Agence des services
frontaliers du Canada

HP 2025 UP1

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Henry Chih-hung Liu
Executive Director
Taipei Economic & Cultural Office in Ottawa
World Exchange Plaza
45 O'Connor Street, Suite 1960
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July 3, 2025

Dear Henry Chih-hung Liu:

The Canada Border Services Agency (CBSA) has today concluded an administrative review pursuant to the *Special Import Measures Act* (SIMA), of the normal values and export prices of certain hot-rolled carbon steel heavy plate and high-strength low-alloy steel heavy plate from the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu (Chinese Taipei) and the Federal Republic of Germany.

The administrative review is part of the CBSA's enforcement of the Canadian International Trade Tribunal's finding issued on February 5, 2021. The product definition and the applicable tariff classification numbers of the goods subject to the finding can be found on the CBSA's [Heavy plate: Measures in force](#).

For additional information on administrative reviews, refer to [Memorandum D14-1-8: Administrative Review Policy – Special Import Measures Act \(SIMA\)](#).

Normal values and export prices for future shipments of heavy plate have been determined for the participating exporters. These values will be effective for subject goods released by the CBSA on or after July 3, 2025.

For additional information, you may refer to the Notice of Conclusion of administrative review, which will be posted on the CBSA's [Dumping and subsidy administrative reviews](#) webpage.

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Should you have any questions pertaining to this administrative review, please contact Hugh Marcil, Assistant Director, SIMA Investigations Division, by email at Hugues.Marcil@cbsa-asfc.gc.ca or by phone at 613-862-0583.

Yours truly,

A handwritten signature in black ink, appearing to be 'S. Borg', written in a cursive style.

Sean Borg
A/ Executive Director
SIMA Investigations Division
Trade and Anti-dumping Programs Directorate



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Notice of conclusion of administrative review: Heavy Plate (HP 2025 UP1)

Ottawa, July 3, 2025

The Canada Border Services Agency (CBSA) has concluded an administrative review of the normal values and export prices of certain hot-rolled carbon steel heavy plate and high-strength low-alloy steel heavy plate originating in or exported from the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu (Chinese Taipei) and the Federal Republic of Germany (Germany).

The administrative review is part of the CBSA's enforcement of the Canadian International Trade Tribunal's injury finding issued February 5, 2021. The product definition and the applicable tariff classification numbers of the subject goods can be found on the CBSA's [Heavy plate: Measures in force](#).

Period of investigation

The period of investigation (POI) and the Profitability Analysis Period (PAP) for the administrative review was from January 1, 2024 to December 31, 2024.

Administrative review process

At the initiation of the administrative review, the CBSA sent a request for information (RFI) to all known importers, exporters, producers and vendors to solicit information on the costs and selling prices of subject goods and like goods. The information was requested for purposes of updating the normal values and export prices for subject goods imported into Canada.

As part of the administrative review, case briefs and reply submissions were provided by counsel representing the Canadian industry and the exporters. Details of the representations are provided in Appendix 1.

Details pertaining to the information submitted by the exporters in response to the RFIs as well as the results of the CBSA's administrative review are provided below.

Normal values and export prices

Chinese Taipei

China Steel Corporation

China Steel Corporation (China Steel) is a producer and exporter of subject goods located in Chinese Taipei. China Steel provided a response to the CBSA's Dumping RFI. Supplemental RFIs were sent to China Steel to gather additional information and to seek clarification for certain questions. China Steel's related input supplier also provided a response to the CBSA's RFI.

China Steel had domestic sales of like goods during the PAP and as a result, normal values were determined pursuant to section 15 of SIMA where possible, based on the company's domestic selling prices of heavy plate in Chinese Taipei. Where sufficient domestic sales of like goods did not meet the requirements of section 15 and 16 of the *Special Import*

Measures Act (SIMA), normal values were determined pursuant to paragraph 19(b) of SIMA, based on the aggregate of the cost of production of the goods, a reasonable amount for administrative, selling and all other costs plus a reasonable amount for profits. The amount for profit was determined pursuant to subparagraph 11(1)(b)(ii) of the *Special Import Measures Regulations (SIMR)*.

As inputs significant in the production of the goods were acquired from one or more associated suppliers, the cost of the inputs were determined pursuant to subparagraph 11.2(1) of SIMR.

For subject goods exported to Canada by China Steel during the POI, export prices were determined pursuant to section 24 of SIMA, based on the lesser of the exporter's selling price and the importer's purchase price, adjusted by deducting the costs, charges and expenses incurred in preparing the goods for shipment to Canada and resulting from the exportation and shipment of the goods.

All other exporters in Chinese Taipei

For all other exporters of subject goods originating in or exported from Chinese Taipei, normal values will be determined by ministerial specification. The normal values for future shipments determined by ministerial specification are calculated by advancing the export price of the goods by 80.6%, pursuant to subsection 29(1) of SIMA.

Germany

Aktien-Gesellschaft der Dillinger Hüttenwerke

Aktien-Gesellschaft der Dillinger Hüttenwerke (Dillinger) is a producer and exporter of subject goods and is located in Germany. Dillinger provided a response to the CBSA's dumping RFI. Supplemental RFIs were

sent to Dillinger to gather additional information and to seek clarification for certain questions. Dillinger's related input supplier also provided a response to the CBSA's RFI.

Dillinger had domestic sales of like goods during the PAP and as a result, normal values were determined pursuant to section 15 of SIMA where possible, based on the company's domestic selling prices of heavy plate in Germany. Where sufficient domestic sales of like goods did not meet the requirements of section 15 and 16 of SIMA, normal values were determined pursuant to paragraph 19(b) of SIMA, based on the aggregate of the cost of production of the goods, a reasonable amount for administrative, selling and all other costs plus a reasonable amount for profits. The amount for profit was determined pursuant to subparagraph 11(1)(b)(ii) of the SIMR.

As inputs significant in the production of the goods were acquired from one or more associated suppliers, the cost of the inputs were determined pursuant to subparagraph 11.2(1) of SIMR.

For subject goods exported to Canada by Dillinger during the POI, export prices were determined pursuant to section 24 of SIMA, based on the lesser of the exporter's selling price and the importer's purchase price, adjusted by deducting the costs, charges and expenses incurred in preparing the goods for shipment to Canada and resulting from the exportation and shipment of the goods.

All other exporters in Germany

For all other exporters of subject goods originating in or exported from Germany, normal values will be determined by ministerial specification. The normal values for future shipments determined by ministerial specification are calculated by advancing the export price of the goods by 68.6%, pursuant to subsection 29(1) of SIMA.

Exporter responsibility

All parties are cautioned that, where there are increases in domestic prices and/or costs, the export price should be increased accordingly to ensure that any sale made to Canada is not only above the normal value but at or above selling prices and full costs and profit of the goods in the exporter's domestic market. If exporters do not adjust export prices accordingly, retroactive assessments of anti-dumping duties may be warranted. Please refer to the *Memorandum D14-1-8: Administrative Review Policy – Special Import Measures Act (SIMA)* for details.

Importer responsibility

Importers are reminded that it is their responsibility to declare their anti-dumping and countervailing duty liability. If importers are using the services of a customs broker to clear importations, the brokerage firm should be advised that the goods are subject to anti-dumping and countervailing measures and be provided with sufficient information necessary to clear the shipments. To determine their liability for anti-dumping and countervailing duty, importers should contact the exporters to obtain the applicable normal values and amounts of subsidy. For further information on this matter, refer to *Memorandum D14-1-2: Disclosure of Normal Values, Export Prices, and Amounts of Subsidy Established under the Special Import Measures Act.*

The *Customs Act* applies, with any modifications that the circumstances require, with respect to the accounting and payment of anti-dumping and countervailing duties. As such, failure to pay the duties within the prescribed time will result in the application of the interest provisions of the Act.

Should the importer disagree with the determination made on any importation of goods, a request for re-determination may be filed. For more information on how to file a request for re-determination, please refer to the [Guide for appealing a duty assessment](#).

Contact us

Email: simaregistry-depotlmsi@cbsa-asfc.gc.ca

Appendix 1: Representations

Representations

During the course of the administrative review, counsel for the Canadian industry¹ and the exporters² discussed various concerns pertaining to the responses to the RFIs and SRFIs. Issues raised included: models of normal values, reporting of sales, discounts, rebates and allowances, cost of production reporting methodologies, relationships with other parties, other various alleged inconsistencies and deficiencies within the responses, and retroactive duty assessments.

Counsel for the complainant alleged deficiencies with respect to the submissions of the exporters and importer. Counsel for the exporters submitted that complete responses were provided, and the CBSA has sufficient information to calculate normal values.

There were a number of exporter specific issues that were raised. In order to respect the confidentiality designations made by interested parties, the CBSA is limited in the information that can be divulged in response to arguments made concerning certain topics.

CBSA respons

Due consideration has been given to submissions on the topics raised in case briefs on a case by case basis and appropriate adjustments were made, as applicable, in accordance with SIMA and SIMR. Additional information on the calculation of normal values is provided to exporters in the confidential exporter conclusion letters.

Upon completion of the administrative review, the CBSA will be conducting an analysis of subject imports from exporters of subject goods during the POI, to determine whether retroactive assessments are warranted. The analysis will rely on information provided via RFI and Supplemental RFI responses received, representations submitted by parties, and any other available relevant information.

Footnotes

- 1 Exhibits 31 (PRO) and 32 (NC) – Comments submitted by counsel for Algoma Steel Inc. (“Algoma”) regarding exhibits 009-015, Exhibits 46 (PRO) and 47 (NC) – Case brief filed on behalf of Algoma Steel Inc. (“Algoma”), Exhibits 50 (PRO) and 51 (NC) – Reply submission filed on behalf of Algoma Steel Inc. (“Algoma”)

- 2 Exhibits 48 (PRO) and 49 (NC) - Case brief filed on behalf of China Steel Corporation (CSC), Exhibits 52 (PRO) and 53 (NC) – Reply submission filed on behalf of China Steel Corporation (CSC), Exhibits 54 (PRO) and 55 (NC) – Reply submission filed on behalf of Aktien-Gesellschaft der Dillinger Hüttenwerke (“Dillinger”)

Date modified:

2025-07-03

