BEFORE THE
UNITED STATES DEPARTMENT OF COMMERCE
AND THE
UNITED STATES INTERNATIONAL TRADE COMMISSION

DOC Inv. Nos. A-570-228, C-570-229, A-583-883, A-489-857
USITC Inv. Nos. 701-TA-___ & 731-TA-___

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PUBLIC VERSION

PETITION FOR THE IMPOSITION OF ANTIDUMPING DUTIES ON TIN MILL PRODUCTS FROM CHINA, TAIWAN, AND TURKEY AND COUNTERVAILING DUTIES ON TIN MILL PRODUCTS FROM CHINA

ON BEHALF OF
UNITED STATES STEEL CORPORATION AND UNITED STEEL, PAPER AND FORESTRY, RUBBER, MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND SERVICE WORKERS INTERNATIONAL UNION

VOLUME I: GENERAL INJURY

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I. INTRODUCTION

These petitions are filed by United States Steel Corporation ("U. S. Steel") and the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union ("United Steelworkers" or "USW") on behalf of the U.S. industry producing certain tin- and chromium-coated steel sheet products.[1] For purposes of this petition, subject merchandise is used interchangeably with "tin mill products" or "tin mill."

The petitions seek the imposition of antidumping duties on U.S. imports of tin mill products from China, Taiwan, and Turkey, pursuant to Section 731 of the Tariff Act of 1930, as amended (the "Tariff Act"), codified at 19 U.S.C. § 1673. The petitions present evidence that imports of tin mill products from each subject country are being sold in the United States at less than normal value. The petitions also seek the imposition of countervailing duties on U.S. imports of tin mill products from China, pursuant to Section 701 of the Tariff Act, codified at 19 U.S.C. § 1671. The petitions present evidence that imports of tin mill products from China are benefiting from countervailable subsidies.

The petitions also demonstrate that dumped and subsidized imports from the subject countries have: (1) taken sales from the domestic industry, (2) prevented domestic producers from obtaining a reasonable rate of return on their operations, (3) caused plant closures, and (4) otherwise endangered the competitiveness of the domestic tin mill industry. In short, trade relief is essential to prevent further harm to the remaining domestic producers of tin mill products.

The petitions contain separate volumes for the allegations of dumping from China (Volume II), Taiwan (Volume IV), and Turkey (Volume (V), and a separate volume for the

[1] For the full scope of these investigations, *see* Section II.C.

allegations of subsidies from China (Volume III). This volume (Volume I) contains general information relating to all the petitions, as well as required information concerning material injury and threat of material injury to the domestic industry. The allegations contained in these petitions consist of information that is reasonably available to the Petitioners to support the allegations made. The petitions are being filed in conformity with the requirements of Section 351.202 of the regulations of the U.S. Department of Commerce ("Commerce") and Section 207.11 of the regulations of the U.S. International Trade Commission ("the Commission").

II. GENERAL INFORMATION

A. The Petitioners and the Degree of Industry Support for the Petitions

1. *The Petitioners*

There are two Petitioners in these investigations: U. S. Steel and the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers Union ("USW").[2] U. S. Steel is a domestic producer of tin mill products. U. S. Steel's tin mill production facilities are located at Gary Works in Gary, Indiana and the Midwest Plant in Portage, Indiana. Thus, U. S. Steel is an interested party within the meaning of the Tariff Act.[3]

Contact information for U. S. Steel is as follows:

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[2] *See* Section 771(9)(C) of the Tariff Act, 19 U.S.C. § 1677(9)(C) (defining "interested party" to include "a manufacturer, producer, or wholesaler in the United States of a domestic like product"); Section 771(9)(D) of the Tariff Act, 19 U.S.C. § 1677(9)(C) (defining "interested party" to include "a certified union or recognized union or group of workers which is representative of an industry engaged in the manufacture, production, or wholesale in the United States of a domestic like product").

[3] *See* Section 771(9)(C) of the Tariff Act, 19 U.S.C. § 1677(9)(C).

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600 Grant Street
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The USW is a union representing 850,000 workers employed in metals, mining, pulp and paper, rubber, chemicals, glass, auto supply, and the energy-producing industries, along with a growing number of workers in health care, public sector, higher education, tech, and service occupations. The USW represents workers at all major facilities in the United States where tin mill products are produced, including facilities operated by U. S. Steel.[4] Thus, the USW is an interested party within the meaning of the Tariff Act.[5] Contact information for the USW is provided below:

United Steelworkers
60 Boulevard of the Allies
Pittsburgh, PA 15222
Contact: Roy Houseman, Legislative Director
rhouseman@usw.org
(412) 562-2400
https://www.usw.org

2. *Other U.S. Producers*

In 2024, the Commission issued its final determination and staff report in the fourth five-year review of the antidumping order on tin mill products from Japan.[6] In that report,

[4] *See* **Exhibit I-1** (Declaration of Roy Houseman).

[5] *See* Section 771(9)(D) of the Tariff Act, 19 U.S.C. § 1677(9)(D).

[6] *See Tin- and Chromium-Coated Steel Sheet from Japan,* Inv. No. 731-TA-860 (Fourth Review), USITC Pub. 5507 (May 2024) (hereinafter *2024 Five-Year Review*).

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Commission Staff identified two other U.S. producers[7] of tin mill products other than U. S. Steel: Cleveland-Cliffs and Ohio Coatings Company.[8] The Commission reported that "{o}n April 20, 2024, Cleveland-Cliffs indefinitely idled its {tin mill} plant in Weirton, West Virginia," although it maintained the production equipment for a re-start of production.[9]

Contact information for these companies is provided below:

Cleveland-Cliffs Inc.
200 Public Square, Suite 3300
Cleveland, OH 44114
(216) 694-5408
https://www.clevelandcliffs.com

Ohio Coatings Company
2100 Tin Plate Place
Yorkville, OH 43971
(740) 859-5519
https://www.ohiocoatingscompany.com

3. *Industry Support for the Petitions*

Commerce considers a petition supported if: (1) domestic producers or workers backing it represent at least 25% of total domestic production; and (2) they account for over 50% of the production from those producers or workers who express support or opposition.[10] Here, the Petitioners satisfy the statutory threshold.

Specifically, the petitions are supported by U. S. Steel and the USW, the latter of which represents all domestic workers producing tin mill products.[11] In 2024, Cleveland-Cliffs idled its

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[7] *See* 19 C.F.R. § 207.11(b)(2)(ii) and 19 C.F.R. § 351.202(b)(2).

[8] *2024 Five-Year Review* at 19-20.

[9] *Id.* at 20.

[10] *See* 19 U.S.C. § 1673a(c)(4)(A); 19 C.F.R. § 351.202(b)(3).

[11] *See* **Exhibit I-1** (Declaration of Roy Houseman)

Weirton facility and laid off all the employees, although it maintained the production equipment in a state of potential re-start.[12] As Cleveland-Cliffs fully idled the facility and began an initiative to repurpose it into an electric transformer facility, which was subsequently halted, based on the information reasonably available to petitioners, there was no production of tin mill products at Weirton in 2025.[13] Therefore, the petition is supported by 100% of the domestic producers or workers of the total domestic production of tin mill products. In addition, as shown in **Exhibit I-2**, [INFORMATION CONCERNING DOMESTIC PRODUCTION]. Therefore, there is no question that these petitions have the requisite industry support.

B. Related Proceedings and Previous Requests for Relief

1. *The Antidumping Order on Tin Mill Products from Japan*

On October 28, 1999, petitions were filed by Weirton Steel Corporation, the Independent Steelworkers Union, and the USW, alleging material injury and threat of material injury to an industry in the United States by reason of dumped imports from Japan.[14] On August 9, 2000, following Commerce's determination that imports of tin mill products from Japan were being sold at less than fair value, the Commission determined that the domestic industry producing tin mill products was materially injured by reason of dumped imports from Japan.[15]

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[12] *2024 Five-Year Review* at 20.

[13] **Exhibit I-3** (Cleveland-Cliffs Weirton Plant).

[14] *2024 Five-Year Review* at I-2.

[15] As noted below in n. 29, *infra*, the scope of these investigations is different than the scope in the investigation that gave rise to the Japan antidumping duty order insofar as it does not include the list of exclusions. *See Tin- and Chromium-Coated Steel Sheet from Japan*, Inv. No. 731-TA-860 (Final), USITC Pub. 3337 (August 2000) ("*Original Determination*"). In September 2000, the Japanese respondents appealed the Commission's affirmative determination to the U.S. Court

(footnote continued on next page)

In June 2006, the Commission initiated its first five-year review of the order on tin mill imports from Japan.[16] In that review, which was a full review, the Commission determined that revocation would likely lead to continuation or recurrence of material injury to the United States within a reasonably foreseeable time.[17] The Commission made similar determinations in its second, third, and fourth reviews of the order, which were completed in 2012, 2018, and 2024, respectively.[18] As a result of these determinations, the order on Japan remains in place.

2. *Investigations into Tin Mill Products from Canada, China, Germany, Netherlands, South Korea, Taiwan, Turkey, and United Kingdom*

On January 18, 2023, Cleveland-Cliffs and the USW filed petitions alleging material injury and threat of material injury to an industry in the United States by reason of subsidized imports of tin mill products from China and less-than-fair-value imports of tin mill products from Canada, China, Germany, Netherlands, South Korea, Taiwan, Turkey, and the United Kingdom.[19] On February 28, 2024, following affirmative final determinations by Commerce as

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of International Trade ("CIT"). After a series of remands and appeals, the U.S. Court of Appeals for the Federal Circuit directed the CIT to "reinstate the Commission's affirmative material injury determination" in the investigation. For a detailed history of the appellate proceedings, see id. at I-2 and I-3; see also *Nippon Steel Corp. v. United States*, 458 F.3d 1345 (Fed. Cir. 2006).

[16] *See Tin- and Chromium-Coated Steel Sheet from Japan*, Inv. No. 731-TA-860 (Review), USITC Pub. 3860 (June 2006) ("*First Review*").

[17] *Id.*

[18] *See Tin- and Chromium-Coated Steel Sheet from Japan*, Inv. No. 731-TA-860 (Second Review), USITC Pub. 4325 (May 2012); *Tin- and Chromium-Coated Steel Sheet from Japan,* Inv. No. 731-TA-860 (Review), Inv. No. 731-TA-860 (Third Review), USITC Pub. 4795 (June 2018) ("*2018 Five-Year Review*"); *2024 Five-Year Review.*

[19] *See Tin Mill Products From Canada, China, Germany, Netherlands, South Korea, Taiwan, Turkey, and United Kingdom; Institution of Anti-Dumping and Countervailing Duty Investigations and Scheduling of Preliminary Phase Investigations*, 88 Fed. Reg. 4,206 (Jan. 24, 2023). As noted below in n. 29, *infra*, the scope of these investigations is different than the scope of the antidumping duty order on tin mill products from Japan. The scope of the investigations in the 2023 investigations was the same as the Japan antidumping duty order.

to China, Canada, South Korea, and Germany,[20] the Commission determined that the domestic industry producing tin mill products was not materially injured or threatened with material injury by reason of those imports, and further found imports from South Korea to be negligible, resulting in no antidumping or countervailing duty orders.[21]

3. *Other Tariff Measures*

In accordance with Section 301 of the Trade Act of 1974, 19 U.S.C. § 2411, and effective September 1, 2019, U.S. imports of tin mill products from China have been subject to Section 301 duties. The United States Trade Representative included tin mill products in its $300 Billion Trade Action (List 4 or Tranche 4, Annex A rather than Annex C) of products originating in China subject to an initial 10 percent *ad valorem* duty[22] which was subsequently raised to 15

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[20] *See Tin Mill Products From the Republic of Korea: Final Affirmative Determination of Sales at Less Than Fair Value*, 89 Fed. Reg. 1,545 (Jan. 10, 2024); *Tin Mill Products From Germany: Final Affirmative Determination of Sales at Less Than Fair Value and Final Negative Determination of Critical Circumstances*, 89 Fed. Reg. 1,529 (Jan. 10, 2024); *Tin Mill Products From the People's Republic of China: Final Affirmative Determination of Sales at Less-Than Fair Value and Final Affirmative Determination of Critical Circumstances*, 89 Fed. Reg. 1,538 (Jan. 10, 2024); *Tin Mill Products From Canada: Final Affirmative Determination of Sales at Less Than Fair Value and Final Negative Determination of Critical Circumstances*, 89 Fed. Reg. 1,542 (Jan. 10, 2024); *Tin Mill Products From the People's Republic of China: Final Affirmative Countervailing Duty Determination and Final Affirmative Critical Circumstances Determination, in Part*, 89 Fed. Reg. 1,532 (Jan. 10, 2024); *see also Tin Mill Products From the Netherlands, Taiwan, Turkey, and the United Kingdom Termination of Investigations*, 89 Fed. Reg. 3,694 (Jan. 19, 2024).

[21] *See Tin Mill Products From Canada, China, Germany, and South Korea; Determinations*, 89 Fed. Reg. 14,902 (Feb. 29, 2024).

[22] *Notice of Modification of Section 301 Action: China's Acts, Policies, and Practices Related to Technology Transfer, Intellectual Property, and Innovation*, 84 Fed. Reg. 43,304 (Aug. 20, 2019).

percent *ad valorem*, with the same effective date of September 1, 2019.[23] Since February 14, 2020, the applicable rate of 7.5 percent, *ad valorem*, applies to tin mill products imported from China.[24]

Tin mill products imported from China, Taiwan, and Turkey are also subject to tariffs imposed pursuant to Section 232 of the Trade Expansion Act of 1962, 19 U.S.C. § 1862.[25] From 2018, these imports were subject to a tariff of 25 percent, *ad valorem*.[26] Effective June 4, 2025, tin mill imports are subject to a tariff of 50 percent, *ad valorem*, pursuant to Section 232.[27] Because tin mill products are subject to Section 232, these imports are not also subject to the 10 percent *ad valorem* tariffs recently imposed pursuant to Section 122 of the Trade Act of 1974.[28]

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[23] *Notice of Modification of Section 301 Action: China's Acts, Policies, and Practices Related to Technology Transfer, Intellectual Property, and Innovation*, 84 Fed. Reg. 45,821 (Aug 30, 2019).

[24] *Notice of Modification of Section 301 Action: China's Acts, Policies, and Practices Related to Technology Transfer, Intellectual Property, and Innovation*, 85 Fed. Reg. 3,741 (Jan. 22, 2020) (effective February 14, 2020).

[25] *See Adjusting Imports of Steel Into the United States*, 83 Fed. Reg. 11,625 (Mar. 15, 2018).

[26] *Id.* Tin mill imports from Turkey were subject to a 50 percent *ad valorem* tariff from August 13, 2018 through May 20, 2019. *See Adjusting Imports of Steel Into the United States*, 83 Fed. Reg. 40,429 (Aug. 15, 2018).

[27] *Adjusting Imports of Aluminum and Steel Into the United States*, 90 Fed. Reg. 24,199 (June 9, 2025).

[28] *Imposing a Temporary Import Surcharge To Address Fundamental International Payments Problems*, 91 Fed. Reg. 9,339 (Feb. 25, 2026) (effective through July 24, 2026).

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C. Scope of Investigation and Description of the Merchandise

1. *Scope of the Investigation and Tariff Classification*

The following language describes the imported merchandise that Petitioners intend to be included in the scope of these investigations:[29]

> The products within the scope of these investigations are tin mill flat-rolled products that are coated or plated with tin, chromium, or chromium oxides. Flat-rolled steel products coated with tin are known as tinplate. Flat-rolled steel products coated with chromium or chromium oxides are known as tin-free steel or electrolytic chromium-coated steel. The scope includes all the noted tin mill products regardless of thickness, width, form (in coils or cut sheets), coating type (electrolytic or otherwise), edge (trimmed, untrimmed or further processed, such as scroll cut), coating thickness, surface finish, temper, coating metal (tin, chromium, chromium oxide), reduction (single- or double-reduced), and whether or not coated with a plastic material.
>
> The merchandise subject to these investigations is currently classified in the Harmonized Tariff Schedule of the United States (HTSUS), under HTSUS subheadings 7210.11.0000, 7210.12.0000, 7210.50.0020, 7210.50.0090, 7212.10.0000, 7212.50.0000, if of non-alloy steel and under HTSUS subheadings 7225.99.0090, and 7226.99.0180 if of alloy steel. Although the subheadings are provided for convenience and customs purposes, the written description of the scope of the investigations is dispositive.

The General Duty rate of tariffs under each of these subheadings and statistical reporting numbers is "Free."[30]

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[29] The scope here differs from the scope in the antidumping duty order on *Tin- and Chromium-Coated Steel Sheet from Japan*. *See 2024 Five-Year Review* at 5, n. 13. The current scope does not include the list of exclusions specific to the products under investigation in that proceeding.

2. *Description of the Merchandise*

The regulations require Petitioners to provide a "detailed description of the subject merchandise that defines the requested scope of the investigation, including the technical characteristics and uses of the merchandise."[31] This information is provided below.

i. *Physical Characteristics and Use*

Tinplate is a tin-coated flat-rolled steel product made from black plate, an uncoated flat-rolled steel that is the basic material used to produce tin mill products.[32] To produce tinplate, a cold-rolled product called "black plate" is coated on both sides with commercially pure tin via electrolytic deposition.[33] Tin coatings vary by thickness, depending on intended end use. A common commercial weight for tin is 20 pounds/base box.[34] In addition, tinplate is available with different coating weights on the two sides of the sheet. Single-reduced electrolytic tinplate is commonly produced by cold rolling in thicknesses of 0.49 mm and lighter while double-reduced electrolytic tinplate is normally produced by cold rolling and annealing, followed by further cold reduction in thicknesses of 0.29 mm and lighter.[35] Tinplate is commonly manufactured to standard specifications issued by the American Society for Testing and Materials ("ASTM"), including A623, A624, and A626.[36] Single-reduced tinplate is produced

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[31] 19 C.F.R. § 351.202(b)(5).

[32] USITC Pub. 5507 (May 2024) at I-29.

[33] *Id.*

[34] *See* Relevant pages from HTS Chapter 72, attached as **Exhibit I-4**.

[35] *Id.*

[36] *See* **Exhibit I-5** (ASTM Standards).

with five basic surface finishes available.[37] Double reduced tinplate is customarily supplied with a stone finish; however, it is also available with an un-melted tin coating.[38]

Chromium-coated steel sheet is known in the industry as "tin-free steel" or "TFS." TFS is generally produced from cold-rolled black plate that is further processed by the electrolytic deposition of chromium metal and chromium oxide on both sides.[39] Like tinplate, single-reduced chromium-coated steel sheet is commonly available in thicknesses of 0.38 mm and lighter, while double-reduced chromium-coated steel sheet is normally available in thicknesses of 0.28 mm and lighter.[40] Minimum and maximum coating weights for chromium-coated steel sheet range from 3 to 13 milligrams per square foot of metallic chromium and 0.7 to 2.5 milligrams per square foot of chromium oxide.[41] Chromium-coated steel sheet is manufactured to ASTM Standard Specification A657. Some TFS can also be surface coated, lacquered, or laminated.[42]

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[37] *Id.* at I-30 ("Bright finish– Consists of a surface provided by a flow-brightened tin coating on a smooth finish steel base. Bright finishes are normally for general use; Light stone finish– Consists of a surface provided by a flow-brightened tin coating on a steel base finish characterized by a light directional pattern; Stone finish– Consists of a surface provided by a flow-brightened tin coating on a steel base finish characterized by a directional pattern. This type of finish makes the scratches of printing and can making less conspicuous; Matte finish– Consists of a surface provided by an un-melted coating normally on a shot blast finish steel base. This is dull type of finish and mainly used for making bottle crowns; Silver finish– Consists of a matte finish product which has been flow melted. This type of finish is also called satin finish. This is a rough dull finish mainly used for making artistic cans.").

[38] *Id.* at I-31.

[39] *Id.* at I-31.

[40] *Id.*

[41] *Id.*

[42] *Id.* at I-32.

Tinplate is used primarily to manufacture welded cans for food, aerosol, paint, filtration and general line applications.[43] Chromium-coated steel sheet is used primarily for two-piece drawn cans and ends for food cans, as well as caps and closures for glass containers.[44] Tinplate is used for the can itself because it imparts a shinier surface than chromium coating while chromium-coated steel sheet, with its duller surface finish, is considered adequate for use in the can ends.[45]

ii. *Manufacturing processes*

Commission Staff has explained that both tinplate and chromium-coated steel sheet are manufactured in five major steps. Producers need not engage in all five production steps, as steel inputs can be obtained from outside a tin mill production facility.[46] The five major production steps are described below.

- Hot rolling and cold reduction:[47] Both tinplate and chromium-coated steel sheet are produced from molten steel that is either cast into slabs or poured as ingots that are rolled into slabs in a separate mill. While hot, the slabs are reduced in thickness and greatly elongated by further rolling through a series of roughing and finishing stands in a hot-strip mill. The hot strip passes between rolls in successive roll stands being reduced to a predetermined thickness, typically between 1.6 and 2.5 mm. On leaving the last finishing stand, the strip is coiled. After cooling, the hot-rolled strip is uncoiled and pickled by passing it through a series of tanks or sprays of diluted acid to remove the oxide scale formed during the hot-rolling process. The pickled strip is then typically dried, oiled, and recoiled.[48] The hot-rolled and pickled strip is cold reduced by passing it through a

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[43] *Id.* at I-33.

[44] *Id.*

[45] *Id.*

[46] *Id.* at I-34. For example, Ohio Coatings does not produce its steel substrate and instead, it purchases black plate and begins its production process with the coating step.

[47] *Id.* at I-36.

[48] The oil serves as protection against rusting prior to and as a lubricant during cold reduction. *Id.* at I-36.

series of rolls, in much the same manner as in the hot-rolling operation, except that a lubricant is applied between the stands as an aid in reduction and to prevent undue heating of the rolls and strip.

- Annealing:[49] Annealing is a heat treatment process that changes the physical (and sometimes the chemical) properties of a material to increase ductility and reduce the hardness to make the material more workable. There are two basic types of annealing operations for cold-rolled strip: batch annealing[50] and continuous annealing.[51]

- Temper rolling:[52] After annealing, single-reduced strip is rolled in one or more passes through a temper mill. The object of temper rolling is to improve mechanical and surface properties by imparting the desired degree of stiffness and hardness, minimizing fluting and stretcher straining, and producing the desired surface type or texture.

- Additional cold reduction:[53] Double-reduced strip is typically not temper rolled; instead, it is subjected to a second cold-reduction process after annealing to impart mechanical and surface properties to the steel. This reduction is accomplished by passing the strip through either a single roller, or a series of rollers, using a suitable lubricant. This second cold reduction supplies the final thickness and finish and the desired stiffness, strength, and flatness. It also produces a stronger, lighter weight product. After final reduction, the coils are ready to be trimmed and sheared, which occurs in a series of operations. This product, known as "black plate," is highly susceptible to rusting in storage and transportation. Therefore, it is typically oiled – or chemically treated and then oiled – after cold reduction. The oil is later removed prior to coating.

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[49] *Id.* at I-36.

[50] In batch annealing, the coiled strips are placed in a sealed container and slowly heated to, and cooled from, a subcritical temperature to soften the steel and to relieve stresses produced during rolling. To reduce oxidation, an inert or slightly reducing gas is introduced into the container during the operation. Batch annealing produces a steel product with a relatively bright surface finish and relatively greater flexibility than continuous annealing.

[51] Continuous annealing takes place by passing the cold-reduced strip through a series of vertical passes within a furnace consisting of heating, soaking, and cooling zones. The strip is heated rapidly to the desired temperature and cooled before leaving the process. This process results in a product with less flexibility than batch-annealed steel.

[52] USITC Pub. 5507 (May 2024) at I-36.

[53] *Id.* at I-37.

- Coating:[54] In the electroplating process, the temper-rolled or double-reduced coiled strip travels through a lower and upper plating unit where individual plating cells are arranged in tandem. The plating cells contain the plating solution – either a stannous tin-containing sulphonic acid for tinplate, or a chromate solution for chromium-coated steel sheet. A conductor roll at the end of each cell rides along the top surface of the strip and serves as the cathode, while the tin- or -chromium-coating material is deposited in the bottom of each cell and serves as the anode. The coating material dissolves into the plating solution and is electrochemically deposited on the steel substrate. The electroplating process is followed by rinsing, drying, quenching, and applying a lubricating film.

Tinplate and chromium-coated steel sheet are produced in varying coating weights and can be differentially coated, where the heavier coated surface is employed as the more protected inside of containers.[55] Most producers that manufacture both tinplate and chromium-coated steel sheet do so in the same mill, but on different coating lines.[56] While the coating process is similar for both products, it is impractical to shift production to another line because of the expense that would be involved in retrofitting the production line.[57]

D. Producers and Exporters of the Subject Merchandise

In accordance with 19 CFR 351.202(b)(7)(i)(A) and based on information reasonably available, Petitioners provide the names, addresses, and contact information of the companies that the Petitioners believe may have produced and exported the subject merchandise in **Exhibit I-6**.

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[54] *Id.* at I-37 to I-39.

[55] *Id.* at I-39.

[56] *Id.*

[57] *Id.*

E. Names and Addresses of U.S. Importers

In accordance with 19 C.F.R. § 351.209(b)(9), the names, addresses, and contact information of the companies that the Petitioners believe may have imported the subject merchandise into the United States during the most recent twelve-month period preceding the filing of the petitions are listed in **Exhibit I-7**. This information has been compiled primarily from the subscription service [NAME].[58] The list was compiled based upon entities listed as consignees on bills of lading that identify shipments of tin mill products from China, Taiwan, and Turkey.

F. Volume and Value of Subject Merchandise

The volume and value of subject merchandise imported into the United States during the period 2023 through 2025 can be found in **Exhibit I-8**.

III. THE DOMESTIC TIN MILL INDUSTRY HAS BEEN MATERIALLY INJURED AND IS THREATENED WITH MATERIAL INJURY BY REASON OF UNFAIRLY TRADED SUBJECT IMPORTS FROM CHINA, TAIWAN, AND TURKEY

A. Legal Standard

The Commission must determine whether a domestic industry is materially injured or is threatened with material injury by reason of the dumped imports.[59] The statute defines "material injury" as "harm which is not inconsequential, immaterial, or unimportant."[60] The Commission examines the "significance" of the volume and price effects of the dumped and/or subsidized imports, and the impact of those imports on the condition of the domestic industry, when

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[58] **Exhibit I-21** ([ ]).

[59] Sections 701(2) and 731(2) of the Tariff Act, 19 U.S.C. §§ 1671(2) and 1673(2).

[60] Section 771(7)(A) of the Tariff Act, 19 U.S.C. § 1677(7)(A).

investigating if a domestic industry is materially injured or threatened with material injury "by reason of" dumped and/or subsidized imports.[61] The Commission's analysis must consider the prevailing conditions of competition in the U.S. market.[62]

Under the "by reason of" standard, the Commission must "ensure that subject imports are more than a minimal or tangential cause of injury and that there is a sufficient causal, not merely a temporal, nexus between the subject imports and material injury."[63] At the same time,

> The "by reason of" standard {does not} require that unfairly traded imports be the "principal" cause of injury or contemplate that injury from unfairly traded imports be weighed against other factors, such as non-subject imports, which may be contributing to overall injury to an industry. It is clear that the existence of injury caused by other factors does not compel a negative determination.[64]

As demonstrated below, based on the information reasonably available to Petitioners, the U.S. tin mill industry is suffering material injury, and is threatened with continued material injury, by reason of dumped imports from China, Taiwan, and Turkey.

B. The Domestic Like Product and the Domestic Industry

1. *The Domestic Like Product Is Comprised of All Tin Mill Products Covered by the Scope*

The domestic like product is defined as the product that is "like, or in the absence of like, most similar in characteristics and uses with the article subject to investigation."[65] In these petitions, the "article subject to investigation" includes all items covered by the scope. As

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[61] Section 771(7)(B)(i) of the Tariff Act, 19 U.S.C. § 1677(7)(B)(i).

[62] Section 771(7)(C)(iii) of the Tariff Act, 19 U.S.C. § 1677(7)(C)(iii).

[63] *Boltless Shelving Units Prepackaged for Sale from China*, Inv. Nos. 701-TA-523 and 731-TA-1259 (Final), USITC Pub. 4565 (Oct. 2015) at 10 (*citing Mittal Steel Point Lisas Ltd. v. United States*, 542 F. 3d 867, 873 (Fed. Cir. 2008)).

[64] *Id.* at 11-12.

[65] Section 771(10) of the Tariff Act, 19 U.S.C. § 1677(10).

described in more detail below, the Commission has consistently found that the tin mill products included in the scope of this investigation constitute a single domestic like product.[66]

By statute, the Commission's analysis of the domestic like product begins with the "article subject to an investigation," *i.e.*, the subject merchandise as determined by Commerce.[67] Therefore, the scope of the imported merchandise is the starting point for the Commission's analysis.[68] The Commission then defines the domestic like product in light of the imported articles covered by the scope.

The decision regarding the appropriate domestic like product is a factual determination, and the Commission has applied the statutory standard of "like" on a case-by-case basis.[69] When making its domestic like product determination, the Commission typically considers several factors, including the following: (1) the physical characteristics and uses of the products; (2) their interchangeability; (3) their channels of distribution; (4) customer and producer perceptions of the products; (5) whether they are produced using similar manufacturing facilities, production

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[66] *See 2024 Five-Year Review* at 11 ("In its original determination and prior five-year reviews, the Commission defined a single domestic like product consisting of all {tin mill products} corresponding with Commerce's scope. There is no new information on the record of this review indicating that the pertinent characteristics and uses of {tin mill products} have changed since the prior review so as to warrant the Commission's reconsideration of the domestic like product definition. No party has argued for a different definition. Accordingly, we again define a single domestic like product consisting of all {tin mill products} coextensive with the scope of the review.").

[67] *See Thermal Paper from Germany, Japan, Korea, and Spain*, Inv. Nos. 731-TA-1546-1549 (Final), USITC Pub. 5237 (Nov. 2021) at 4 (hereinafter *Thermal Paper*).

[68] *Id.*

[69] *Id.* at 5.

processes, and production employees; and, where appropriate, (6) price.[70] No single factor is dispositive, and the Commission may consider other factors it deems relevant based on the facts of a particular investigation.[71] The Commission looks for clear dividing lines among possible like products and disregards minor differences.

The products included in the scope are generally the same products covered by the scope of the existing antidumping duty order on tin mill imports from Japan and the same products that were covered by the scope of the 2023 investigations concerning tin mill imports from Canada, China, Germany, and Korea. In December 1999, the Commission issued its preliminary determination regarding tin mill products from Japan.[72] In that determination, the Commission found that there was a single like product covering the tin mill products in that case. In support of this conclusion, the Commission made the following findings:

- ***Physical characteristics and uses.*** "Tin-coated and chromium-coated steel sheet are physically similar in that they consist of a flat steel substrate covered by a layer of another metal, and are generally sold in similar thicknesses, widths, coating thicknesses, tempers, and surface finishes. They are both used primarily in the production of metal cans for storing food, paints, and other substances."[73]
- ***Interchangeability.*** "Although tin- and chromium-coated steel sheet are rarely interchanged in particular applications, they are theoretically interchangeable."[74]

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[70] *See Nippon Steel Corp. v. United States*, 19 C.I.T. 450, 455 (1995); *Timken Co. v. United States*, 913 F. Supp. 580, 584 (Ct. Int'l Trade 1996).

[71] *Thermal Paper* at 5.

[72] *Tin- and Chromium-Coated Steel Sheet from Japan*, Inv. Nos. 731-TA-860 (Prelim.), USITC Pub. 3264 (Dec. 1999).

[73] *Id.* at 5.

[74] *Id.*

- ***Channels of distribution.*** "The channels of distribution {for tin mill products} are the same – direct from the manufacturer to customers who fabricate the steel sheet into consumer goods."[75]

- ***Customer and producer perceptions of the products.*** "{B}oth the producers and customers group tin- and chromium-coated steel into a single class of 'tin mill products.'"[76]

- ***Common manufacturing facilities, production processes and production employees.*** "Most companies that produce tin-coated steel also produce chromium-coated steel, using the same production facilities, workers, and production process."

- ***Price.*** "There is some overlap in prices."[77]

In that investigation, none of the parties advocated that the Commission alter its like product finding from the preliminary phase of the investigation, and therefore the Commission reaffirmed its finding in the preliminary determination that the domestic like product consists of both tin- and chromium-coated steel sheet corresponding to Commerce's definition of the scope of the investigation[78]

In applying these factors in the most recent investigations, the Commission explained:

> Tinplate and TFS share the same basic physical characteristics, as both are produced from black plate, and both are used to make cans. While they are ultimately coated in different materials, the processes used in their production are otherwise the same, and they are produced in the same manufacturing facilities by the same employees. They share identical channels of distribution, and are theoretically interchangeable in the same applications. Conference testimony indicates that producers and customers view them as a single product category, and quarterly pricing data indicate that they overlap in price. Based on the preponderance of similarities between tinplate and TFS, and in the absence of

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[75] *Id.*

[76] *Id.*

[77] *Id.*

[78] *Tin- and Chromium-Coated Steel Sheet from Japan*, Inv. Nos. 731-TA-860 (Final), USITC Pub. 3337 (August 2000) at 5.

> contrary argument, we define a single domestic like product consisting of TMPs, coextensive with the scope of these investigations.[79]

The only difference between the 1999 antidumping duty order, the 2023 investigations, and this petition is that the scope in these investigations removes specifically enumerated exclusions from the scope in the Japan antidumping duty order that were carried forward into the 2023 investigations. There is no clear dividing line among tin mill products defined by the scope of these investigations.

Accordingly, the Commission should find that there is a single domestic like product in these investigations, covering all tin mill products included in the scope.

2. *The Domestic Industry Includes All U.S. Producers of Tin Mill Products*

The statute defines the domestic industry as the domestic "producers as a whole of a domestic like product, or those producers whose collective output of a domestic like product constitutes a major proportion of the total domestic production of the product."[80] Accordingly, the domestic industry consists of all domestic producers of tin mill products. As described *supra*, United States Steel Corporation, Cleveland-Cliffs, and Ohio Coatings Company are the only

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[79] *Tin Mill Products from Canada, China, Germany, Netherlands, South Korea, Taiwan, Tirkey, and United Kingdom*, Inv. Nos. 701-TA-685 and 731-TA-1599-1606 (Preliminary), USITC Pub. 5413 (Mar. 2022) ("*2024 Preliminary Investigation*") at 14 *unchanged in Tin Mill Products from Canada, China, Germany, and South Korea*, Inv. Nos. 701-TA-685 and 731-TA-1599-1601 and 1603 (Final), USITC Pub. 5492 (Feb. 2024) ("*2024 Final Investigation*") at 15 ("In the final phase of these investigations, there is no new information on the record that would warrant the Commission's reconsideration of its finding in the preliminary determinations that all TMPs comprise a single domestic like product, and no party has argued to the contrary. Accordingly, we again define a single domestic like product consisting of all TMPs, coextensive with Commerce's scope.").

[80] Section 771(4)(A) of the Tariff Act, 19 U.S.C. § 1677(4)(A).

domestic producers of the domestic like product during the purported period of investigation (*i.e.*, 2023 through 2025).

C. Subject Imports Surpass the Negligibility Threshold

Pursuant to section 771(24)(A)(i) of the Tariff Act, 19 U.S.C. § 1677(24)(A)(i), imports from any single country are generally considered "negligible" if they account for less than three percent of the total import volume of the merchandise under consideration in the most recent 12-month period for which data are available preceding the filing of the petitions. Information on subject imports for the most recent 12-month period for which Census data are available at the time the petitions are filed is contained in **Exhibit I-9**. These data establish that imports are not negligible from any of the subject countries.

D. The Commission Should Cumulate Unfairly Traded Imports from All Subject Countries

When deciding whether subject imports are materially injuring a domestic industry, the Commission must cumulatively assess the volume and effect of imports of the subject merchandise from all countries with respect to which petitions were filed on the same day, if such imports compete with each other and with the domestic like product in the U.S. market.[81] In assessing whether imports compete with each other and with the domestic like product, the Commission generally has considered the following four factors:

- The degree of fungibility between the imports from different countries and between imports and the domestic like product;
- The presence of sales or offers to sell in the same geographic markets of imports from different countries and the domestic like product;

[81] Section 771(7)(G) of the Tariff Act, 19 U.S.C. § 1677(7)(G).

- The existence of common or similar channels of distribution for imports from different countries and the domestic like product; and
- Whether the imports are simultaneously present in the market.[82]

While no single factor is determinative and the list of factors is not exclusive, these factors provide the Commission with a framework for determining whether the subject imports compete with each other and with the domestic like product.[83] When assessing whether it should cumulate subject imports from multiple countries, the Commission looks only for a reasonable overlap of competition.[84]

Here, the statutory criteria for cumulation are met. *First*, the petitions covering imports of tin mill products from China, Taiwan, and Turkey are being filed on the same day. *Second*, as detailed below, there is a reasonable overlap of competition among imports from the subject countries and the domestic like product. As a result, the Commission should find that subject imports from the subject countries compete with one another and the domestic like product and should cumulate them.

- ***Fungibility.*** The subject and domestic tin mill products generally share basic characteristics and product specifications. As the Commission has previously explained, "{a}ll {tin mill products} are commonly manufactured to ASTM standard specifications, namely A623, A624, and A626 for tinplate and A657 for TFS."[85] Thus, the Commission should find that the subject and domestic tin mill products are fungible with one another and the domestic like product.

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[82] *See Certain Cast-Iron Pipe Fittings from Brazil, the Republic of Korea, and Taiwan, Inv. Nos. 731-TA-278-280* (Final), USITC Pub. 1845 (May 1986), aff'd, Fundicao Tupy, S.A. v. United States, 678 F. Supp. 898 (Ct. Int'l Trade), aff'd, 859 F.2d 915 (Fed. Cir. 1988).

[83] *Granular Polytetrafluoroethylene (PTFE) Resin from India and Russia*, Inv. Nos. 701-TA-663-664 & 731-TA-1555-1556 (Final), USITC Pub. 5285 (March 2022) at 16-17.

[84] *Granular Polytetrafluoroethylene (PTFE) Resin from India and Russia*, Inv. Nos. 701-TA-663-664 & 731-TA-1555-1556 (Final), USITC Pub. 5285 (March 2022) at 16-17.

[85] *2024 Final Investigations* at 22.

- ***Channels of Distribution.*** Imports from all of the subject countries are sold in the same channels of distribution in the U.S. market. As the Commission has noted in its prior determinations involving tin mill imports from Japan, the vast majority of imported tin mill products, including the subject imports, and the domestic like product are sold directly to end users, who are typically can manufacturers.[86] Petitioners believe that this continues to be the case for the subject imports here.

- ***Geographic Markets.*** As the Commission has also indicated in its prior determinations, the U.S. market for tin mill products is "national in scope" and subject and domestic producers sell their products throughout the United States.[87] In fact, the available evidence indicates that subject imports enter the U.S. market through ports in all the major regions of the country.[88] Importantly, the domestic producers are well-positioned to serve customers in these same regions. United States Steel Corporation's facilities are located in northern Indiana and through truck and rail distribution networks can reach customers throughout the country. Meanwhile, Ohio Coatings facility is located along the Ohio River in Yorkville, Ohio making it a central location to service customers. These facts strongly indicate that imports from each subject country will compete with each other and the domestic like product throughout the United States.

- ***Simultaneous Presence.*** The domestic producers sold substantial volumes of tin mill products in the U.S. market from 2023 through 2025.[89] Moreover, significant and growing volumes of subject imports from the subject countries have been present in the U.S. market throughout this same period.[90]

The evidence available to Petitioners demonstrates that there is a reasonable overlap of competition between imports from each of the subject countries and the domestic like product. Accordingly, the Commission should cumulate all subject imports for the purpose of assessing whether subject imports have materially injured the domestic industry.

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[86] *2018 Five-Year Review* at II-1.

[87] *2018 Five-Year Review* at 11.

[88] **Exhibit I-10** (Geographic Distribution of the Subject Imports).

[89] *See* infra at Table 5.

[90] **Exhibit I-8** (Census Data (2023–2025)).

E. Conditions of Competition

1. *Demand for Tin Mill Products Is Tied to Downstream Uses*

Demand for tin mill products is derived from the demand for which tin mill products are used, including food packaging, filtration products, aerosol spray, and paint cans.[91] With respect to food packaging, innovations in can design enhance convenience, such as easy-open features and portion control. The growth of the ready-to-eat and convenience food sector is also driving demand for tin-plated cans. Additionally, certain advances in coating technologies improve product longevity and safety. In oil filtration, there is also growth because of more stringent environmental regulations that require the adoption of advanced filtration products. Aerosol spray cans are also driving demand for tin mill products in personal care and cosmetics application due to rising disposable incomes and interest in easy-to-use, portable packaging. Over the POI, based on information reasonably available to the Petitioners, demand grew by an estimated [20] percent.[92]

2. *The U.S. Tin Mill Products Market Is Supplied by Multiple Sources*

The U.S. market is supplied by nonsubject sources, the domestic industry, and subject imports, in that order. Because Cleveland-Cliffs idled its Weirton, West Virginia facility, United States Steel Corporation and Ohio Coatings Company account for all remaining U.S.-produced tin mill products. Due to increasing volumes supplied by subject imports and domestic industry closures, the portion of the U.S. market supplied by domestic production has declined.

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[91] *See 2024 Five-Year Review* at 17.

[92] *See*, *infra*, Table 2. Growth in demand may be overstated, as Petitioners do not possess Cleveland-Cliffs' commercial shipments data whilst it was operational at the beginning of the presumptive period of investigation. However, even if these shipment data were available, Petitioners expect the data to corroborate an increasing demand environment over the period.

Nonsubject sources, particularly from Canada, Germany, the Netherlands and to a lesser extent the United Kingdom, Spain, and South Korea, also supply the U.S. market.

3. *All Tin Mill Products Are Substitutable and Price Is a Significant Purchasing Factor*

In the recently completed investigations concerning tin mill products the Commission found that "there is a moderate degree of substitutability between the domestic like product and cumulated subject imports, although substitutability is higher for {tin mill products} of the same specification and quality."[93] The Commission reasoned that "{tin mill products}, regardless of source, are commonly produced to ASTM standards, and the record indicates that the domestic like product and cumulated subject imports overlap in terms of width, product type, base weights, and finishes."[94] The Commission also found that "{t}he record also shows that that price is an important factor in {tin mill} purchasing decisions."[95]

F. Subject Imports Have Caused Material Injury to the Domestic Industry

When assessing whether the domestic industry has been materially injured by reason of imports of subject merchandise, the Commission considers: (1) the volume of imports of the subject merchandise, (2) the effect of imports of subject merchandise on prices in the United States for domestic like products, and (3) the impact of imports of such merchandise on producers of the domestic like product in the context of production operations within the United

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[93] *2024 Final Investigation* at 33.

[94] *Id.*

[95] *Id.* at 34.

States.[96] As shown below, each of these statutory factors shows that subject imports have caused material injury to the domestic industry.

1. *The Volume of Cumulated Subject Imports Is Significant and the Volume Increased Significantly Relative to Consumption and Production*

The Commission considers "whether the volume of imports of the merchandise {under investigation}, or any increase in that volume, either in absolute terms or relative to production or consumption in the United States, is significant."[97] Here, the volume of subject imports of tin mill products, and the increase in that volume, are significant both in absolute terms and relative to U.S. consumption and production.

U.S. Census data under HTSUS categories 7210.11.0000, 7210.12.0000, 7210.50.0020, 7212.50.0090, 7112.10.0000, 7212.50.0000, 7225.99.0090, and 7226.99.0180 represent the best information reasonably available to the Petitioners regarding subject import volumes. As shown in **Table 1** below, the volume of subject imports ***increased by 177 percent***, from 128,998 short tons in 2023 to 357,890 short tons in 2025.

[96] Section 771(7)(B)(i) of the Tariff Act, 19 U.S.C. § 1677(7)(B)(i). The Commission may also consider "such other economic factors as are relevant to the determination regarding whether there is material injury by reason of imports." Section 771(7)(B)(i) of the Tariff Act, 19 U.S.C. § 1677(7)(B)(ii).

[97] Section 771(7)(C)(i) of the Tariff Act, 19 U.S.C. § 1677(7)(C)(i).

Table 1: Imports of Tin Mill Products by Country Source			
	2023	**2024**	**2025**
China	68,714	106,399	147,300
Taiwan	54,552	85,801	131,888
Turkey	5,731	27,403	78,702
Subject Imports	**128,997**	**219,603**	**357,890**
Nonsubject Sources	1,073,999	1,302,014	1,465,326
Total Imports	1,202,997	1,521,618	1,823,216
Source: **Exhibit I-8**			

The rapid increase in subject import volumes translated into market share gains at the expense of the domestic industry.[98] As shown in **Table 2** below, subject import market share increased from [ ] percent in 2023 to [17] percent in 2025, ***a [ ] percentage point increase***. Such market share gains [TREND AND DATA] percentage points of market share, from [30] percent in 2023 to [ ] percent in 2025. Over the same period, during a period of increasing demand, nonsubject imports also increased in volume and share, but at a much slower pace than subject imports.

[98] Petitioners do not have access to Cleveland-Cliffs' or Ohio Coatings' shipment data. Insofar as Cleveland-Cliffs' and Ohio Coatings' commercial shipments are not included, [ ].

Table 2: Imports of Tin Mill Products and Market Shares			
Short tons	**2023**	**2024**	**2025**
Apparent U.S. Consumption	[1700000]	[ ]	[2200000]
USS	[ ]	[ ]	[ ]
Imports			
Subject Imports	128,997	219,603	357,890
Nonsubject Sources	1,073,999	1,302,014	1,465,326
Total Imports	1,202,997	1,521,618	1,823,216
Market Share (%)			
USS	[30]	[ ]	[ ]
Subject Imports	[7.5]	[ ]	[17]
Nonsubject sources	[ ]	[68]	[68]
Source: U. S. Steel and **Exhibit I-8**			

Relative to domestic production, the volume of subject imports — and the increase in that volume — are even more significant. As shown in **Table 3**, subject imports as a share of U.S. production increased from [ ] percent in 2023 to [ ] percent in 2025.

Table 3: Subject Imports as a Share of Domestic Production			
	2023	**2024**	**2025**
USS Production	[ ]	[ ]	[ ]
Subject imports	128,997	219,063	357,890
Subject imports as a share of domestic production	[25]	[ ]	[10S]
Source: U. S. Steel and **Exhibit I-8**			

In sum, subject import volumes—and the increase in subject import volumes—are significant, both in "absolute terms" and "relative to production or consumption in the United States," pursuant to 19 U.S.C. § 1677(7)(C)(i).

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2. *The Significant and Increasing Volume of Cumulated Subject Imports Caused Adverse Price Effects on the Domestic Like Product*

Section 771(7)(C)(ii)(I) of the Tariff Act, 19 U.S.C. § 1677(7)(C)(ii)(I), instructs the Commission to consider whether there was "significant price underselling" by subject imports compared to the pricing of the domestic like product. Dumped subject imports of tin mill products compete directly with the domestic like product on price and maintain a significant and increasing share of the U.S. market.

As shown in **Table 4**, subject imports' customs value (measured using the average unit values for each year) undersold the domestic industry's average selling prices (measured by U. S. Steel's average commercial shipment value) of tin mill products throughout the period of investigation, and indeed underselling intensified as subject imports gained more and more market share.

Table 4: U. S. Steel's Commercial U.S. Shipment Average Unit Value and Subject Import Average Unit Values

($/ST)	2023	2024	2025
U. S. Steel's Commercial U.S. Shipment AUVs	[ ]	[ ]	[ ]
Average Unit Customs Cost of Chinese Imports	1,120	1,016	975
Margin of Under/(-over) selling (%) by China	[5%]	[ ]	[47%]
Average Unit Customs Cost of Taiwan Imports	1,177	1,134	1,177
Margin of Under/(-over) selling (%) by Taiwan	[ ]	[50%]	[56%]
Average Unit Customs Cost of Turkish Imports	1,083	1,052	1,057
Margin of Under/(-over) selling (%) by Turkey	[8%]	[ ]	[75%]

Source: U. S. Steel and **Exhibit I-8**

In addition to the evidence above regarding underselling, further evidence suggests that the effects of subject imports "otherwise depresses prices to a significant degree or prevents price

increases, which otherwise would have occurred, to a significant degree."[99] As demonstrated above, subject imports are now entering the U.S. market in significant volumes and taking sales and market share from domestic producers by offering aggressively low prices to purchasers in the marketplace. Where apparent domestic consumption grew and unit costs of goods sold [TREND] significantly since 2023, the domestic industry should have been in position to price tin mill products at levels that generated much greater revenues and returns, but for the increasing volumes of low-priced subject imports. Given that the Commission has long recognized that price is an important factor in purchasing decisions of tin mill products, and that the U.S. market for tin mill products is price sensitive,[100] it is clear that the low prices being offered by the subject imports have had a significant adverse impact on the pricing levels of the domestic industry.

The Commission will need to collect detailed information regarding sales of the domestic like product and the subject merchandise to assess the extent of underselling in this investigation. The Petitioners request that the Commission collect quarterly quantity (units) and value ($) data for the following pricing products, on an FOB point-of-shipment basis.[101]

Product 1: Single reduced, electrolytic tinplate with base box weights of 75 lbs.–95 lbs. inclusive, in coils.

Product 2: Double reduced, electrolytic tinplate with base box weights of 55 lbs.–65lbs. inclusive, in coils.

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[99] 19 U.S.C. § 1677(7)(B)(ii)(II).

[100] *2024 Five-Year Review* at 24.

[101] These are the same pricing products for which data has been collected in the original investigation and subsequent five-year reviews concerning the antidumping duty order covering tin mill from Japan. Petitioners believe these are the most appropriate definitions to elicit price comparisons in these investigations.

Product 3: Single reduced, electrolytic chromium-coated steel with base box weights of 65 lbs.–80 lbs. inclusive, in coils.

Product 4: Double reduced, electrolytic chromium-coated steel with base box weights of 55 lbs.–65 lbs. inclusive, in coils.

In addition, U. S. Steel's pricing intelligence gleaned from sales negotiations with significant purchasers of tin mill products further corroborate underselling by subject imports on the domestic like product throughout the period of investigation. Petitioners submit the Commission's Lost Sales / Lost Revenue Worksheet to allege lost sales and lost revenues by U. S. Steel that are attributable to dumped imports of subject tin mill products.[102]

3. *The Subject Imports Have Had A Significant Adverse Impact on the Domestic Industry's Condition*

Finally, the Commission is directed to assess whether the subject imports have had a significant adverse impact on the industry's production operations in the United States.[103] When examining the impact of subject imports, the Commission is directed to evaluate all relevant economic factors which have a bearing on the state of the industry in the United States, including, but not limited to:

- actual and potential decline in output, sales, market share, gross profits, operating profits, net profits, ability to service debt, productivity, return on investments, return on assets, and utilization of capacity,
- factors affecting domestic prices,
- actual and potential negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital, and investment, and

[102] *See* **Exhibit I-11**. Petitioners will also transmit the worksheet to the Commission electronically.

[103] Section 771(7)(B)(iii) of the Tariff Act, 19 U.S.C. § 1677(7)(B)(iii).

- actual and potential negative effects on the existing development and production efforts of the domestic industry, including efforts to develop a derivative or more advanced version of the domestic like product.[104]

The Commission must evaluate all relevant economic factors within the context of the business cycle and conditions of competition that are distinctive to the affected industry.[105]

During the period of investigation, U. S. Steel idled its UPI facility in Pittsburg, California and Cleveland-Cliffs idled the Weirton, West Virginia plant. Yet even as U. S. Steel [FINANCIAL AND OPERATIONAL PERFORMANCE]. As surviving producers in a period of increasing demand, the domestic industry should have performed better. However, as shown in **Table 5**, for [TRENDS CONCERNING FINANCIAL AND OPERATIONAL PERFORMANCE] during the period of investigation. While [COST TRENDS] allowed U. S. Steel's tin mill business to remain profitable, its sales revenues were nearly [TREND] from 2023 to 2025 and operating income declined by nearly [TREND] during the same period.

[104] Section 771(7)(C)(iii) of the Tariff Act, 19 U.S.C. § 1677(7)(C)(iii).

[105] *Id.*

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Table 5: U. S. Steel's Operating and Financial Performance (2023-2025)			
	2023	2024	2025
Net Sales (ST)	[ ]	[350000]	[ ]
Net Sales ($000s)	[ ]	[ ]	[ ]
COGS ($000s)	[ ]	[400000]	[ ]
COGS unit value	[ ]	[ ]	[ ]
SG&A ($000s)	[45000]	[ ]	[ ]
Operating Income (loss) ($000s)	[ ]	[ ]	[ ]
Operating Income (loss) (%)	[ ]	[ ]	[ ]
COGS / Net Sales ($)	[ ]	[70]	[ ]
Capacity (ST)	[850000]	[ ]	[540000]
Production (ST)	[ ]	[ ]	[ ]
Capacity utilization (%)	[60]	[ ]	[ ]
PRWs	[500]	[ ]	[300]
Source: U. S. Steel			

With the inclusion of financial performance data from Cleveland-Cliffs and Ohio Coatings Company, these indicators [TRENDS]. Indeed, this is not a domestic industry in recovery; rather, it is a domestic industry injured by reason of cumulated subject imports.

4. *Each Statutory Factor Establishes Evidence of Material Injury by Reason of Imports*

As shown above, each statutory factor that the Commission considers with respect to material injury – the volume of subject imports, the adverse price effect of subject imports, and the adverse impact of subject imports – is significant. Thus, there can be no question that these petitions allege evidence showing that subject imports have caused material injury to the domestic industry during the period of investigation.

G. Subject Imports Threaten the Domestic Industry with Further Material Injury Going Forward

While the domestic industry is currently being materially injured by reason of subject imports, it is also threatened with material injury in the imminent future. Without the discipline

of an antidumping duty order against unfairly traded tin mill imports from China, Taiwan, and Turkey, and a countervailing duty order against subsidized tin mill imports from China, the domestic industry's condition will continue to deteriorate.

The Commission considers several factors when evaluating whether a domestic industry is threatened with material injury by reason of subject imports. Pursuant to Section 771(7)(F) of the Tariff Act, 19 U.S.C. § 1677(7)(F), these factors include:

- Existing unused production capacity or potential increases in production capacity in the exporting country;
- Rate of increase of the volumes of subject imports;
- Pricing of subject imports and whether they are likely to have a significant depressing or suppressing effect on domestic prices;
- The potential for product-shifting if the production facilities in the foreign country used to produce subject merchandise are also used to produce other products.

Based on information reasonably available to Petitioner, these criteria establish that the domestic industry is threatened with continued material injury.

1. *The Tin Mill Industries in China, Taiwan, and Turkey Have Ample Production Capacity*

All three countries have substantial production capacity. In China, the tin mill industry produces more tinplated steel than there is domestic demand.[106] But that has not stopped additional investments from coming online. Reports indicate that as of November 2025, "China's effective tinplate and TFS capacity reached 10.98 million tons, an 11% year-on-year

[106] *See* **Exhibit I-12**, SMM News, "2020 (10th) Tin Industry Chain Trading Summit Invites You to Explore the Future Trend of Tin Market!," October 29, 2020, (reporting China's tinplate industry has a total capacity of 9.1 million metric tons and demand for tinplate in China is only 3.77 million metric tons).

increase."[107] These reports state that new tinplate capacity added this year alone amounts to 1.35 million tons across 6 production lines and planned capacity expansions that will be on-line in 2026 total another 1 million tons.[108] And such expansion is not done; "there are 10 approved but not yet constructed project lines, with an estimated capacity of 2.2 million tons."[109] In Turkey, Tosyali Toyo doubled its tinplate production to 650 thousand metric tons through a $200 million investment that came online at the end of 2023 and immediately began assaulting the U.S. market.[110] And in Taiwan, Ton Yi has an annual capacity of 300,000 metric tons, which it claims to be the "most sophisticated in the steel industry."[111]

2. *The Subject Producers Are Export Oriented*

All three country sources are export oriented with total exports from all three countries increasing year-over-year.[112] And China's tinplate producers will have every incentive to continue to assault the U.S. market with Chinese tin mill products as both the European Union[113] and the United Kingdom[114] separately announced the imposition of antidumping duty measures

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[107] *See* **Exhibit I-13**, RIC Package, "December Tinplate Market Report from RIC PACKAGE" (Dec. 10, 2025).

[108] *Id.*

[109] *Id.*

[110] *See* **Exhibit I-14**, Tosyali Holding, "Tosyali Toyo Doubles Its Tin Production Capacity" (last accessed April 6, 2026).

[111] *See* **Exhibit I-15**, Ton Yi Industrial Corp., "TMBP & SPCC;" *see also* **Exhibit I-16**, Ton Yi Industrial Group, "Tinplates & TFS."

[112] **Exhibit I-17** (Tin Mill Export Data from Each Subject Country).

[113] **Exhibit I-18**, European Commission, "EU acts against dumped imports of tinplate from China" (May 28, 2025).

[114] **Exhibit I-19,** SteelOrbis, "UK issues AD order on tin mill products from China" (March 13, 2026).

on imports of Chinese tin mill products and Australia is considering imposing antidumping and countervailing duties on Chinese tin mill.[115]

3. *Unfairly Priced Subject Imports Are Rapidly Increasing in Volume*

As detailed in Section F.1., *supra*, imports of subject tin mill products rapidly surged into the U.S. market, increasing from 128,998 short tons in 2023 to 357,890 short tons in 2025 – ***an increase of 177.4%***. During this period, subject tin mill prices were among the lowest in the market, declining from an average unit value of $1,142 per short ton in 2023 to $1,067 per short ton in 2025. Meanwhile, other nonsubject imports were being sold at prices well above these unfairly low prices from subject imports – ranging from $1,516 per short ton to $1,753 per short ton over the same three-year period.

4. *Subject Producers Have the Ability to Shift Production Capacity to Produce and Export More Tin Mill Products*

As shown with the capacity expansions discussed *supra*, subject producers have the demonstrated ability to shift production assets and re-purpose existing facilities to install additional tinplate steelmaking capacity. And although tin- and chromium-plating lines are generally not interchangeable with other products, the upstream process to produce black plate substrate can be utilized to produce more black plate for tinplating than for cold-rolled steel applications or dedicated as a substrate to galvanized production (*i.e.*, producing a corrosion-resistant steel product). In a prior five-year review of the tin mill antidumping duty order on Japan, the Commission found that tin mill producers have the ability to shift their production

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[115] **Exhibit I-20**, Australia's Department of Industry, Science and Resources, "Application for dumping duty notices and countervailing duty notice in relation to Certain Flat Rolled Steel Products exported to Australia from People's Republic of China and the Republic of Korea" (October 24, 2025).

facilities from the production of other, non-subject steel products, to the production of tin mill products.[116]

5. *Significant and Increasing Subject Import Volumes Will Continue to Adversely Impact the Domestic Industry*

Without relief from the unfairly traded subject imports, the domestic industry will be unable to improve its operating rates, capacity utilization, employment, and financial performance. Subject foreign producers armed with significant production capacity will continue to increase exports to the U.S. market at unfairly traded prices. The already weakened domestic industry will inevitably suffer continued price depression and suppression and other adverse impacts from the unfairly traded subject imports.

IV. CONCLUSION

As these petitions demonstrate, subject tin mill imports from China, Taiwan, and Turkey have been dumped in the U.S. market at significant rates and Chinese tin mill benefits from substantial government subsidies. The domestic tin mill industry has been "materially injured by reason of" such unfairly traded subject imports during the period of investigation. The continued and increasing surge of unfairly traded tin mill products from China, Taiwan, and Turkey is untenable for the American tin mill industry and its workers. And if the situation is not remedied, the threat of future material injury is similarly clear.

Accordingly, Petitioners request the initiation of an antidumping investigation of imported tin mill products from China, Taiwan, and Turkey, and the initiation of a countervailing duty investigation of imported tin mill products from China.

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[116] 2018 Five Year Review at 23, n. 131.

Respectfully submitted,

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April 9, 2026

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TABLE OF EXHIBITS

No.	Title	BPI?
Exhibit I-1	Declaration of Roy Houseman	No
Exhibit I-2	[DECLARATION]	Yes
Exhibit I-3	Cleveland-Cliffs' Idling of Weirton Tin Mill	No
Exhibit I-4	HTS Chapter 72 Excerpts	No
Exhibit I-5	ASTM Standards	Yes
Exhibit I-6	Identified Exporters of Tin Mill	No
Exhibit I-7	Identified Importers of Tin Mill	No
Exhibit I-8	Census Data (2023–2025)	No
Exhibit I-9	Negligibility Test	No
Exhibit I-10	Geographic Distribution of the Subject Imports	No
Exhibit I-11	Lost Sales / Lost Revenue Worksheet	Yes
Exhibit I-12	"2020 (10th) Tin Industry Chain Trading Summit Invites You to Explore the Future Trend of Tin Market!,"	No
Exhibit I-13	"December Tinplate Market Report from RIC PACKAGE"	No
Exhibit I-14	"Tosyali Toyo Doubles Its Tin Production Capacity"	No
Exhibit I-15	Ton Yi Industrial Corp., "TMBP & SPCC"	No
Exhibit I-16	Ton Yi Industrial Group, "Tinplates & TFS"	No
Exhibit I-17	Tin Mill Export Data from Each Subject Country	No
Exhibit I-18	European Commission, "EU acts against dumped imports of tinplate from China" (May 28, 2025)	No
Exhibit I-19	SteelOrbis, "UK issues AD order on tin mill products from China" (March 13, 2026)	No
Exhibit I-20	"Application for dumping duty notices and countervailing duty notice in relation to Certain Flat Rolled Steel Products exported to Australia from People's Republic of China and the Republic of Korea"	No
Exhibit I-21	[SOURCE]	Yes

BEFORE THE
UNITED STATES DEPARTMENT OF COMMERCE
AND THE
UNITED STATES INTERNATIONAL TRADE COMMISSION

DOC Inv. Nos. A-583-883

USITC Inv. Nos. 701-TA-___ & 731-TA-___

Total No. of Pages: 467

Proprietary Information Removed from Brackets at Pages 1-5, 8, and Exhibits IV-3 - IV-6, IV-11, and IV-16 - IV-17.

PUBLIC VERSION

PETITION FOR THE IMPOSITION OF ANTIDUMPING DUTIES ON TIN MILL PRODUCTS FROM TAIWAN

ON BEHALF OF
UNITED STATES STEEL CORPORATION AND UNITED STEEL, PAPER AND FORESTRY, RUBBER, MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND SERVICE WORKERS INTERNATIONAL UNION

VOLUME IV: TAIWAN AD

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April 9, 2026

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PUBLIC VERSION

I. INTRODUCTION

This petition seeks the imposition of antidumping duties on imports of certain tin mill products from Taiwan. As discussed below, Taiwanese producers and exporters have sold, or offered for sale, tin mill products in the United States for less than fair value. Accordingly, Petitioners request that Commerce initiate an investigation into whether sales are made in the United States at less than fair value. The general information required by Section 351.202 of Commerce's regulations is provided in Volume I of this petition.

II. TAIWANESE PRODUCERS AND EXPORTERS OF TIN MILL

A. Description of the Taiwanese Industry

Tin mill is manufactured in Taiwan by Ton Yi Industrial Corporation ("Ton Yi").[1] Relevant contact information is listed in Volume I: General Issues And Injury at **Exhibit I-6**. Based on publicly-available ship manifest data, Petitioners believe Ton Yi accounted for all U.S. imports of tin mill from Taiwan where the shipper was identified during the presumptive period of investigation ("POI") of April 1, 2025, through March 31, 2026.[2]

B. Production Processes of Ton Yi

Ton Yi is not a fully integrated steel producer. The company purchases hot-rolled steel and performs cold-rolling, annealing, pickling, and coating (tin plating) at its production facilities.[3]

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[1] *See* **Exhibit IV-1**.

[2] *See* **Exhibit I-21** ([SOURCE] ships' manifest data).

[3] See **Exhibit IV-2**.

C. Known Importers of Taiwanese Tin Mill

A complete list of known U.S. importers of tin mill, including Taiwanese-manufactured tin mill, is contained in Volume I: General Issues And Injury at **Exhibit I-7**.

III. DUMPING MARGIN METHODOLOGY

A. Export Price

Petitioners do not have access to specific U.S. sales prices of tin mill produced by Ton Yi and Petitioners are unaware of any publicly available price offer for Taiwanese tin mill in the United States. Accordingly, Petitioners calculated U.S. price for tin mill products from Taiwan using official U.S. import statistics covering entries into U.S. customs territory during the most recent 12-month period for which data are available.[4] The analysis relied on import data reported under HTS subheadings 7210.11.0000, 7210.12.0000, 7210.50.0020, 7210.50.0090, 7212.10.0000, 7212.50.0000, 7225.99.0090, and 7226.99.0180. The resulting U.S. price reflects a weighted-average calculation and is expressed on a short-ton basis. A detailed view of the methodology and the underlying import data is provided in **Exhibit IV-6A**.

Additionally, Petitioners calculated an alternative U.S. price based on a port-specific AUV. The combination of official Census data with [SOURCE] ship manifest data allows for values to be obtained at specific ports of entry. Specifically, Petitioners used [SOURCE] ship manifest data to identify individual shipments of tin mill from Taiwan, and these data include the port of arrival in the United States of each such shipment. From that list, Petitioners searched for

[4] In a previous investigation involving tin mill, *i.e.*, *Certain Tin Mill Products From Japan* (A-588-854), Commerce accepted the use of average unit customs value as the basis for export price. *Initiation of Antidumping Duty Investigation: Certain Tin Mill Products From Japan*, 64 Fed. Reg. 66,892 (Nov. 30, 1999). The use of average unit import values for tin mill, therefore, is consistent with Commerce's practice.

a single port of arrival for a given quantity during the presumptive period of investigation to obtain a per-short-ton unit value of the imported product.

Based on [SOURCE] data, Petitioners identified one shipment that occurred in November 2025 entering into the United States at the Baltimore, Maryland port of entry.[5] Petitioners then used the International Trade Commission's Dataweb Data Portal to search on port "Baltimore, MD," commodity "7210.11.0000, 7210.12.0000, 7210.50.0020, 7210.50.0090, 7212.10.0000, 7212.50.0000, 7225.99.0090, 7226.99.0180", country "Taiwan" and time "November 2025" as shown in **Exhibit IV-6B**. That search resulted in a reported customs value of $214,010 and a weight of 184,984 kilograms. Petitioners then derived the per-short-ton price by converting the quantity amount to short tons and then dividing the customs value by the quantity, which results in an average unit value of $1,049.55 per short ton.

Petitioners are confident that the [SOURCE] data match official Census data because the weight reported by Census is [CORRELATED WITH SOURCE] **Exhibit IV-6B**.

From both U.S. prices, Petitioners deducted amounts for foreign brokerage and handling and foreign inland freight from Ton Yi's tin mill facilities to the nearest port.[6] *See* **Exhibit IV-7A** (year AUV) and **Exhibit IV-7B** (port-specific price). Ton Yi was selected as the reference producer for this calculation because it is the only known exporter of tin mill products from

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[5] [ ] can be found in **Exhibit IV-6C**.

[6] For both calculations, for Port of Kaohsiung was chosen, [ ]

Taiwan.[7] As the best information reasonably available, Petitioners derived the underlying cost figures from the World Bank's Doing Business publication series, a copy of which is available at **Exhibit IV-7C**. The Doing Business data are based on a study conducted in May 2019. Accordingly, Petitioners inflated the reported brokerage and handling and inland freight costs using the most recent consumer price index ("CPI") data available for Taiwan.[8] *See* **Exhibit IV-8**.

B. Normal Value

Pursuant to Section 773 of the Tariff Act, the statute's preference is for Commerce to select as normal value "the price at which the foreign like product is first sold…for consumption in the exporting country, in the usual commercial quantities and in the ordinary course of trade and, to the extent practicable, at the same level of trade as the export price.[9] The term "ordinary course of trade" means the conditions and practices which, for a reasonable time prior to the exportation of the subject merchandise, have been normal in the trade under consideration with respect to merchandise of the same class or kind.[10] The statute provides for Commerce to disregard as outside the ordinary course of trade any home market sales in which Commerce "has reasonable grounds to believe or suspect" are less than the cost of production.[11] As provided for below, Petitioners have obtained a home market price quote for tin mill offered for

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[7] The [SOURCE] ship-manifest data identify Ton Yi as the shipper declared for the referenced shipment. *See* **Exhibit IV-6B** and **Exhibit IV-6C**.

[8] CPI was used for this specific calculation because Petitioners were unable to identify producer price index ("PPI") data issued prior to 2021. Both indices are provided at **Exhibit IV-8**.

[9] 19 U.S.C. § 1677b(a)(1)(B).

[10] Section 771(15) of the Tariff Act; 19 U.S.C. § 1677(15).

[11] Section 773(b)(1) of the Tariff Act; 19 U.S.C. § 1677b(b)(1).

sale in Taiwan by Ton Yi,[12] but that price is unsuitable for the normal value because it is outside the ordinary course of trade as it is below the cost of production.[13]

1. *Home Market Price*

Petitioners secured a home market price from [HOME MARKET RESEARCHER], which contacted Ton Yi Industrial Corp., the only known producer of tin mill products in Taiwan. In response to [NAME] request for quotation, [NAME] received an *ex works* price offer of 39,990 NT$ for a purchase quantity of at least 25 metric tons for [DESCRIPTION OF PRODUCT].[14] This price offer was for an *ex works* price.

2. *Constructed Value*

Petitioners do not have access to Ton Yi's actual cost of production or Ton Yi's actual consumption rates (*i.e.*, quantities of raw materials consumed, amount of energy consumed, and number of labor hours required), and this information is not otherwise reasonably available to Petitioners through alternate sources. Consequently, Petitioners relied on U. S. Steel's actual consumption of raw materials, labor, and energy to produce tin mill with the same relevant physical characteristics as the subject merchandise. U. S. Steel is an appropriate producer to use for such estimates because it employs a production process comparable to that used by Ton Yi—specifically, U. S. Steel uses black plate substrate to electrolytically coat tin or chromium. There is a distinction, however, insofar as U. S. Steel is an integrated producer with ironmaking (blast

[12] **Exhibit IV-3**.

[13] **Exhibit IV-4**; **Exhibit IV-6**.

[14] **Exhibit IV-3**.

furnace), steelmaking (basic oxygen furnace) and hot-rolling capacity whereas Ton Yi starts its production process with purchased hot-rolled coil that it produces black plate from and subsequently electrolytically plates with tin or chromium. Therefore, to be as accurate as possible, Petitioners have derived a cost model that incorporates hot-rolled coil as the starting input to be a more accurate representation of Ton Yi's production process. The resulting cost model is incorporated into the margin calculation worksheets for each proposed U.S. price and is based on a short-ton quantity of finished product.[15] A declaration from the individual at U. S. Steel responsible for providing the usage rate information is included in **Exhibit IV-17**.

Petitioners valued direct materials, labor, and energy inputs using publicly available valuation data from Taiwan. Factory overhead, selling, general, and administrative ("SG&A") expenses, interest, and profit were derived from the financial results of Ton Yi, a known producer of identical or comparable merchandise.

i. *Direct materials*

Petitioners calculated the cost of direct materials for Taiwanese producers using the average unit import value of these materials imported into Taiwan during the most recent twelve-month period for which data are available – March 2025 to February 2026. **Exhibit IV-5B** contains the underlying raw import data obtained from Trade Data Monitor ("TDM"), while **Exhibit IV-5A** shows the resulting average unit value calculation and conversions to a short-ton basis. Consistent with Commerce's practice, Petitioners excluded imports from NMEs, countries with generally-available export subsidies, and unspecified countries. Because the import data

[15] See **Exhibits IV-4A** and **4B**.

overlap the POI, Petitioners did not inflate the data to the full POI consistent with Commerce's normal practice.

ii. *Labor*

Petitioners calculated an hourly labor rate using information published by the Economic Research Institute. *See* **Exhibit IV-13**. Because the original source is reported in local currency, Petitioners converted this value to U.S. dollars using exchange rate information published by Commerce. As reflected on Commerce's website, the most recent twelve-month period for which exchange rate data are available for Taiwan dollar is January 2025-December 2025. Accordingly, Petitioners applied the average exchange rates for calendar year 2025 in performing the currency conversion. A copy of the exchange rates is at **Exhibit IV-15**.

iii. *Energy*

Petitioners relied on the following publicly available information to value energy inputs in Taiwan:

- **Electricity and natural gas**: Petitioners derived electricity and natural gas values from business-rate pricing reported by GlobalPetrolPrices. The electricity price was converted from kilowatt-hours to megawatt-hours, and the natural gas price was converted from kilowatt-hours to MMBtu, consistent with the cost model. The electricity calculation is provided in **Exhibit IV-10**, and the natural gas calculation is provided in **Exhibit IV-12**. Sources for the applicable conversion factors are provided in **Exhibit IV-9**.

- **Steam:** Consistent with Commerce's normal practice, Petitioners valued steam as a function of the surrogate natural gas value. *See* **Exhibit IV-12**.

- **Hydrogen:** Petitioners valued hydrogen using publicly available import data from TDM. The underlying raw import data and the resulting average unit value calculation are provided at **Exhibit IV-5B** and **Exhibit IV-5A**, respectively. This input required a unit conversion, and the sources for the applicable conversion factor is provided in **Exhibit IV-9**.

- **Nitrogen:** Petitioners valued nitrogen using publicly available import data from TDM. To avoid distortion of the weighted-average AUV by low-volume transactions, Petitioners restricted the dataset to trade partners whose total import volumes, when converted, exceeded 1 Mcf during the most recent 12-month period available. A detailed view of this calculation as well as the accompanying raw data can be seen in **Exhibit IV-11.** This input required a unit conversion, and the sources for the applicable conversion factor is provided in **Exhibit IV-9**.

iv. *Financial ratios*

To calculate overhead, SG&A, interest, and profit, Petitioners used Ton Yi's unconsolidated financial statements for the fiscal year ending December 31, 2024, which is the most recent period for which financial statements are available. *See* **Exhibit IV-14A** for the financial ratio calculation worksheet, based on the audited financial statements at **Exhibit IV-14B**. To calculate interest expense, Petitioners used the information provided in Ton Yi's consolidated financial statements. *See* **Exhibit IV-14C** for the calculation and **Exhibit IV-14D** for the consolidated financial statements.

3. *Allegation of Sales Below Cost*

Based on the above constructed value calculation, Petitioners have reason to believe or suspect that Ton Yi is making sales in the home market below the full cost of production insofar as the constructed cost of production of the same type of tin mill is $2,650.38 USD/ST[16] compared to a home market price of $1,155.27 USD/ST.[17] Accordingly, Commerce should not use a below-cost home market price for the estimated dumping margin because it is outside the ordinary course of trade.

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[16] *See* **Exhibit IV-4A** and **Exhibit IV-4B**.

[17] *See* **Exhibit IV-3** and **Exhibit IV-16** (converting the home market price quote of [#] using a New Taiwan Dollar to U.S. Dollar Rate of [#], which was then converted to a US$/ST price).

C. Dumping Margin

The dumping margin based on a comparison of export price (based on the weighted-average customs value) to constructed value for the same products is provided at **Exhibit IV-4A**. The dumping margins based on a comparison of a port-specific export price to CV are provided at **Exhibit IV-4B**. As shown in these exhibits, the dumping margins for Taiwan range from 152.15 percent, *ad valorem*, to 160.37 percent, *ad valorem*, depending on the source of U.S. price.

IV. MATERIAL INJURY AND THREAT OF MATERIAL INJURY TO THE DOMESTIC INDUSTRY

Petitioners allege that imports of tin mill from Taiwan sold at less than fair value are a cause of material injury and threaten to cause material injury to the domestic industry. The factual information in support of this allegation is provided to Commerce and the Commission in Volume I of this Petition.

V. CONCLUSION

As demonstrated above, Taiwanese producers and exporters are selling tin mill products for less than fair value in the United States. Accordingly, Petitioners request that Commerce initiate an antidumping duty investigation on tin mill products from Taiwan.

PUBLIC VERSION

TABLE OF EXHIBITS