A-421-818
Investigation
~~Proprietary Document~~
E&C/V: RJ/MB
PUBLIC VERSION

April 3, 2025

MEMO TO: The File

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RE: Less-Than-Fair-Value Investigation of Certain Corrosion-Resistant Steel Products from the Netherlands

SUBJECT: Preliminary Determination Analysis Memorandum for Tata Steel IJmuiden BV and Wuppermann Staal Nederland BV

I. PRELIMINARY DETERMINATION MARGIN STATISTICS

Total U.S. Quantity Sold:	[ ] metric tons (MT)
Total Value U.S. Sales:	$[ ] U.S. dollars (USD)
Total Amount of Dumping:	$[ ] USD
Weighted Average Margin:	22.59%

II. BACKGROUND

The U.S. Department of Commerce (Commerce) is conducting the less-than-fair-value investigation of certain corrosion-resistant steel products (CORE) from the Netherlands in accordance with section 733(b) of the Tariff Act of 1930, as amended (the Act). The period of investigation (POI) is July 1, 2023, through June 30, 2024. Tata Steel IJmuiden BV (Tata) and Wuppermann Staal Nederland BV (Wuppermann) (collectively, Tata-Wuppermann) are the mandatory respondents in this review.[1] We conducted the preliminary analysis for Tata-

[1] As explained in the accompanying Preliminary Decision Memorandum (PDM), the Tata-Wuppermann Collapsing Memorandum, and the Tata/Multisteel Collapsing Memorandum, we are preliminarily collapsing Service Center Maastricht BV (Multisteel), Tata, and Wuppermann. *See* Memorandum, "Decision Memorandum for the Preliminary Affirmative Determination in the Less-Than-Fair-Value Investigation of Certain Corrosion-Resistant Steel Products from the Netherlands," dated concurrently with this memorandum at 4-5; *see also* Memorandum, "Preliminary Affiliation and Collapsing Memorandum for Tata Steel IJmuiden BV and Wuppermann Staal

Wuppermann by comparing the respondent's sales price to the United States to normal value (NV). During the POI, Tata-Wuppermann, made export price (EP) and constructed export price (CEP) sales to the United States.

In the preliminary determination margin calculation for Tata-Wuppermann, Commerce used Tata-Wuppermann's most recently submitted home market (HM) sales databases, U.S. sales databases, and cost of production (COP) databases.[2]

To merge Tata and Wuppermann's data, we created three programs, "CORE INV COP Data Combine," "CORE INV HM SALES Data Combine," and "CORE INV US SALES Data Combine."

We used the following data files in "CORE INV COP Data Combine":

Tata's COP database: tsnlcp04_net.sas7bdat (barcode: 4739641-02)
Wuppermann's COP database: wsncop02b.sas7bdat (barcode: 4738915-04)

We used the following data files in "CORE INV HM SALES Data Combine":

Tata's HM sales database: tsnlhm04.sas7bdat (barcode: 4739641-03)
Wuppermann's HM sales database: wsnhm03.sas7bdat (barcode: 4738902-08)

We used the following data files in "CORE INV US SALES Data Combine":

Tata's U.S. sales database: tsnlus04.sas7bdat (barcode: 4739641-04)
Wuppermann's U.S. sales database: wsnus02.sas7bdat (barcode: 4738902-09)

These programs generated the following combined datasets, which we used in the margin calculation:

Home Market Sales Databases	tatawupphmprelim.sas7bdat
U.S. Sales Databases	tatawuppUSprelim.sas7bdat
Cost of Production Database:	tatawuppCOPprelim.sas7bdat
Exchange Rate	euro.sas7bdat

See Attachment I for the combination programs; Attachment II for the combined databases; Attachment III for home market program, log and results; Attachment IV for the margin program, log and results; and Attachment V for the SAS ME Macros, Common Macros and Exchange Rates

Nederland BV," dated concurrently with this memorandum (Tata-Wuppermann Collapsing Memorandum); and Memorandum, "Preliminary Affiliation and Collapsing Memorandum for Tata Steel IJmuiden BV and Service Center Maastricht BV," dated concurrently with this memorandum (Tata/Multisteel Collapsing Memorandum).

[2] *See* Tata's Letter, "TSIJ Second Supplemental Sections B-C Questionnaire Response," dated March 27, 2025, at Exhibits SBC-40b (HM sales), SBC-41b (U.S. sales), and SBC-42b (COP); *see also* Wuppermann's Letters, "Supplemental Section C Questionnaire Response," dated March 27, 2025, at Exhibits SCQ-13.1 (U.S. sales) and SCQ-13.3 (HM sales), and "Supplemental Section D Questionnaire Response," dated March 27, 2025, at Exhibit SDQ-1b.3 (COP).

III. DIFFERENTIAL PRICING

In order to determine whether to consider an alternative to the average-to-average comparison method for the preliminary analysis, Commerce performed a differential pricing analysis of Tata-Wuppermann's U.S. sales. The results of the differential pricing analysis are as follows.

Value of Passing Sales	Value of All Sales	U.S. Sales Passing the Cohen's *d* Test by Value
$[ ]	$[ ]	47.46%

The weighted-average dumping margins calculated using the three methodologies are shown below.

Comparison Method		
A-to-A Method for All U.S. Sales	A-to-T Method for U.S. Sales Which Pass the Cohen's *d* Test; A-to-A Method for Sales Which Do Not Pass	A-to-T Method for All U.S. Sales
22.59%	23.12%	23.32%

Based on the results of the differential pricing analysis, Commerce preliminarily finds that 47.46 percent of the value of U.S. sales pass the Cohen's *d* test, and confirms the existence of a pattern of prices that differ significantly among purchasers, regions, or time periods. Further, Commerce preliminarily determines that there is no meaningful difference between the weighted-average dumping margin calculated using the average-to-average method and the weighted-average dumping margin calculated using an alternative comparison method based on applying the average-to-transaction method to those U.S. sales which passed the Cohen's d test and the average-to-average method to those sales which did not pass the Cohen's d test. Thus, for these preliminary results, Commerce is applying the average-to-average method for all U.S. sales to calculate the weighted-average dumping margin for Tata-Wuppermann.

IV. NORMAL VALUE

All adjustments to NV are listed below.

A. Cost of Production Combination

We first brought in Tata's costs, which were based on quantities without the weight of packing materials included, made the adjustments outlined in the Cost Analysis Memorandum,[3] and converted the quantity to MT.

[3] *See* Memorandum, "Cost of Production and Constructed Value Calculation Adjustments for the Preliminary Determination – Tata Steel IJmuiden B.V. and Wuppermann Staal Nederland B.V." dated concurrently with this memorandum.

[

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The calculation of Wuppermann's cost of production is as follows:

We brought in Wuppermann's costs, made the adjustments outlined in the Cost Analysis Memorandum,[4] and converted quantity and all costs to MT.

[

[4] *Id.*

]

We revised the control number (CONNUM) field in the combined dataset to ensure that the CONNUM in the COP database has the same number of characters as the HM sales database fields:

[

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B. Cost of Production Calculation

In the comparison market program, we added one CONNUM to the combined COP database that was sold in the home market, but not reported in Tata-Wuppermann's cost submissions.

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Then, we calculated Tata-Wuppermann's COP as follows:

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C. Home Market Sales Database Combination

We first brought in Wuppermann's HM sales and converted Wuppermann's reported quantity and price fields to be on a MT basis. We also assigned all of Wuppermann's HM sales a new manufacturer code, "WSN."

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Next, we brought in Tata's HM sales. In doing so, we took several steps:

(1) We reformatted the HM CONNUM variable to the same length as the tatawuppCOPprelim database and as Wuppermann's HM sales database.
(2) We reformatted several variables to a numeric format, *i.e.*, the same basis that Wuppermann reported these variables.
(3) In order to refer to the same variable name in the program for both Tata and Wuppermann's quantities, we assigned Tata's sales quantity field (QTYNETH) the same name as Wuppermann's new sales quantity variable name (RQTYH).
(4) We assigned all of Tata's HM sales a new manufacturer code, "TSN."
(5) We deleted Tata's HM sample sale.

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Lastly, we made certain changes to the combined data (in order of appearance in the program):

(1) We set all expense variables that Tata reported but were not also reported by Wuppermann to zero because Wuppermann either did not report those expenses or defined those expenses with different variable names.
(2) We defined the new field RSHIPDATH to be equal to Wuppermann's shipment date field, SHIPDAT2H.

(3) Where Tata reported an expense field that both Wuppermann and Tata reported, but we did not use the version of that expense in the margin calculations,[5] we set Tata's reported expense to zero in order to avoid double counting the expense when we used the expense field for Wuppermann's expenses.
(4) We defined the newly created shipment date field, RSHIPDATH to be equal to Tata's shipment date field, SHIPDATH.
(5) The model matching section of the comparison market program (line 312) requires a single gross unit price variable. We created a new gross unit price variable (RGRSUPRH) and defined it as either Tata's gross unit price (GRSUPRNETH) or Wuppermann's gross unit price converted to MT (GRSUPRH*1000).
(6) For one sale, [ ], Tata reported a price of [ ] Euro/MT, but reported a post-sale billing adjustment [ ] of the merchandise. In order to keep this sale in the comparison market analysis, we defined RGRSUPRH for this one sale to equal the value of the billing adjustment.
(7) For all sales in the combined database, we reformatted the new shipment date variable, RSHIPDATH to reflect a date rather than a number.

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[5] Based on Commerce's request to modify its sales reported to exclude the weight of packing from its calculation of expenses, Tata reported multiple versions of each HM expense.

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D. Net Home Market Price Calculation

We calculated Tata-Wuppermann's HM sale prices as follows:

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V. U.S. PRICE

A. U.S. Sales Database Combination

First, we brought in Wuppermann's U.S. sales and made certain modifications to Wuppermann's data:

(1) To make variables consistent, we renamed Wuppermann's sale type variable to RSALEU and reformatted the variable length.
(2) For the model matching portion of the margin program, we defined IMPORTER as Wuppermann's customers' names.
(3) We converted Wuppermann's reported quantity and price fields to MTs.
(4) We assigned all of Wuppermann's U.S. sales a new manufacturer code, "WSN."

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Next, we brought in Tata's U.S. sales database. In doing so, we made certain adjustments to Tata and Wuppermann's databases for consistency and we made adjustments to Tata's U.S. price.

(1) We revised the length format of the U.S. CONNUM variable to be consistent with Wuppermann's U.S. CONNUM variable.
(2) We revised several variables to be on a numeric basis, *i.e.*, the same basis in which Wuppermann reported these variables.
(3) In order to refer to the same variable name in the program for both Tata and Wuppermann's quantities, we assigned Tata's sales quantity field (QTYNETU) the same name as Wuppermann's new sales quantity variable name, RQTYU.
(4) We assigned a payment date to one sale missing a payment date.
(5) As discussed in in the PDM, we recalculated Tata's credit expenses (CREDITNETU) and U.S. inventory carrying expenses (INVCARNETU) using the bank prime rate.
(6) We renamed Tata's sale type variable (SALEU) to match Wuppermann's new sale type variable, RSALEU.
(7) As discussed in the PDM, we are calculating commission expenses (COMMU) for Tata's EP sales: ([ ] * (price + billing adjustments)).
(8) We assigned all of Tata's HM sales a new manufacturer code, "TSN."

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Finally, we made certain changes to the combined data:

(1) We set all expense variables that Tata reported but were not also reported by Wuppermann to zero because Wuppermann either did not report those expenses or defined those expenses with different variable names.
(2) We defined the new field RSHIPDATU to be equal to Wuppermann's shipment date field, SHIPDAT2U.
(3) Where Tata reported an expense field that both Wuppermann and Tata reported, but we

did not use the version of that expense in the margin calculations,[6] we set Tata's reported expense to zero to avoid double counting the expense when we used the expense field for Wuppermann's expenses.

(4) We defined the new shipment date field name, RSHIPDATU, to be equal to Tata's shipment date field, SHIPDATU, consistent with revision to Wuppermann's shipment date.

(5) For all sales in the combined database, we reformatted the new shipment date variable, RSHIPDATU to reflect a date rather than a number.

(6) The model matching section of the margin program (line 403) requires a single gross unit price variable. We created a new gross unit price variable (RGRSUPRU) and defined it as either Tata's gross unit price (GRSUPRNETU) or Wuppermann's gross unit price converted to MT (GRSUPRU *1000).

[

[6] Based on Commerce's request to modify its sales reported to exclude the weight of packing from its calculation of expenses, Tata reported multiple versions of each U.S. expense.

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B. Net U.S. Price

Tata-Wuppermann Reported both EP and CEP sales. All adjustments to U.S. price are listed below. We capped freight revenue according to our practice and we removed any negative inventory carrying costs from the calculation. The calculation of net price for Tata-Wuppermann's sales is as follows:

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List of Attachments

I. CORE INV COP Data Combine, CORE INV HM SALES Data Combine, and CORE INV US SALES Data Combine (BPI)
II. Tata-Wuppermann Combined Datasets
III. Comparison Market Program, Log, and Results (BPI)
IV. Margin Program, Log, and Results (BPI)
V. Common Macros, ME Macros, Exchange Rates (Public)

ATTACHMENT I

Contains Business Proprietary Information
Not Capable of Public Summary
Located in Accompanying Data Files

ATTACHMENT II

Contains Business Proprietary Information
Not Capable of Public Summary
Located in Accompanying Data Files

ATTACHMENT III

Contains Business Proprietary Information
Not Capable of Public Summary
Located in Accompanying Data Files

ATTACHMENT IV

Contains Business Proprietary Information
Not Capable of Public Summary
Located in Accompanying Data Files

ATTACHMENT V

Public Information
Located in Accompanying Data Files