

STAFF REPORT

**Formal Investigation of Safeguard Measure Case
Against Importation of Steel Angle Bars from Various Countries
HS Heading Nos. 7216.2100 (2007 AHTN Subheading No. 7216.21.00)
7216.5011 (2007 AHTN Subheading No. 7216.50.10) and
7216.5091 (2007 AHTN Subheading No. 7216.50.10)**



(SG Investigation No. 01-2009)

27 April 2009

1. TERMS OF REFERENCE

1.1 The Application for General Safeguard Measure

On 06 August 2008, the Secretary of the Department of Trade and Industry (DTI) officially accepted a properly documented petition for the imposition of safeguard measures against imports of steel angle bars under Republic Act (RA) 8800 (otherwise known as the "Safeguard Measures Act"). The domestic industry, represented by Cathay Metal Corporation, Dragon Asia Rolling Mills, Inc. and Lunar Steel Corporation, alleged that increased imports of steel angle bars which began in 2003 and continued until 2007 had contributed significantly to the serious injury suffered by the domestic industry.

The petition covered imported steel angle bars from various countries classified under HS Heading Nos. 7216.21.00 (2007 AHTN Subheading No. 7216.21.00), 7216.50.11 (2007 AHTN Subheading No. 7216.50.10) and 7216.50.91 (2007 AHTN Subheading No. 7216.50.10)

1.2 The Preliminary Investigation

The Bureau of Import Services (BIS) of DTI initiated the preliminary investigation on 11 August 2008. The investigation showed that increased imports of the product under consideration had caused serious injury to the domestic industry, particularly in terms of declining market share, domestic sales, capacity utilization, production, profitability and productivity.

The DTI Secretary, following the BIS' positive preliminary determination, issued on 12 January 2009 a Department Order (DO) imposing a provisional safeguard measure in the form of a cash bond amounting to ₱1.00/MT for a period of two hundred (200) days from the date of issuance of the Bureau of Customs of the relevant Customs Memorandum Order (CMO) or fifteen (15) days after the publication of the DTI Order in two (2) newspapers of general circulation, whichever comes earlier. The Order covers specific sizes of imported steel angle bars (20mm x 20mm, 25mm x 25mm, 30mm x 30mm, 38mm x 38mm, 50mm x 50mm, 63mm x 63mm, 63.5mm x 63.5mm and 75mm x 75mm with thicknesses ranging from 2.0mm to 12 mm) classified under AHTN Subheading Nos. 7216.21.00, 7216.50.10 and 7216.50.90. Excluded from the imposition of the provisional measure are imports from developing countries and separate customs territories listed in Annex A of said DTI Order and covered by Rule 8.8 of the Implementing Rules and Regulations (IRRs) of RA 8800.

On 19 February 2009, the DTI Secretary endorsed the case to the Tariff Commission (Commission) for the conduct of formal investigation to determine the merits of imposing a definitive duty on subject articles pursuant to Section 9 of RA 8800 and its IRRs.

2. THE FORMAL INVESTIGATION

Section 9 of RA 8800 provides that:

“Within five (5) working days from receipt of the request from the Secretary, the Commission shall publish the notice of the commencement of the investigation, and public hearings which shall afford interested parties and consumers an opportunity to be present, or to present evidence, to respond to the presentation of other parties and consumers and otherwise be heard. Evidence and positions with respect to the importation of the subject article shall be submitted to the Commission within fifteen (15) days after the initiation of the investigation by the Commission

The Commission shall complete its investigation and submit its report to the Secretary within one hundred twenty (120) calendar days from receipt of the referral by the Secretary, except when the Secretary certifies that the same is urgent, in which case the Commission shall complete the investigation and submit the report to the Secretary within sixty (60) days.”

2.1 Notifications

2.1.1 Commencement of Formal Investigation

Notice of formal investigation was published on 24 February 2009 in *The Manila Times* and *Manila Standard Today*. Individual notices were sent to all identified interested parties: i) Cathay Metal Corporation, Dragon Asia Rolling Mills, Inc., Lunar Steel Corporation, ii) Rivera Santos Maranan Law Office (counsel for the petitioners), iii) importers and exporters, iv) governments/embassies of exporting countries, i.e., Japan, Republic of Korea, Canada, Chinese Taipei, Republic of France, Republic of Singapore, People’s Republic of China, Hong Kong, Russian Federation, Republic of Ukraine and the United States of America, v) steel and constructions industry associations/organizations, vi) other known manufacturers, and vii) concerned government agencies.

2.1.2 Preliminary Conference

A preliminary conference was held on 04 March 2009 to discuss the following: schedules and procedures of the public consultations; nature of administrative and fact-finding proceedings; non-applicability of the technical rules of procedures in the Rules of Court; submission/presentation of parties’ documentary evidences and position papers; confidentiality of information; timeframe of the formal investigation; and other relevant matters necessary for the expeditious and/or otherwise orderly conduct of the hearing.

In attendance were representatives from: Cathay Metal Corporation, Dragon Asia Rolling Mills, Inc., Lunar Steel Corporation, Rivera Santos

Maranan Law Office, Steel Angles, Shapes and Sections Manufacturers Association of the Philippines, Inc. (SASSMAPI), Global Steel, Remington Industrial Sales Corporation, Philippine Iron and Steel Institute (PISI), Philippine Iron and Steel Traders Association (PISTA), Jocelyn Forge, Inc., TKL Hardware and Construction Supply Corporation, Henro Steel Corporation, KEPPEL Philippines Marine, Inc., APMSI, Grandspan Development Corporation, Business World, Embassies of Japan, Canada, China and Ukraine, Board of Investments (BOI) and DTI-BIS.

Matters taken up and agreed upon by the parties during the preliminary conference were contained in the Order issued by the Commission on 05 March 2009.

2.2 Plant Visit and/or Verification of Data

Ocular inspection and/or verification of data were conducted for the following companies: Lunar Steel Corporation (11 March and 03 April 2009), Dragon Asia Metal Corporation (16 March and 01 April 2009), Cathay Metal Corporation (19 March 2009) and Jocelyn Forge, Inc. (18 March 2009).

3. PARTICIPANTS' VIEWS

3.1 The Domestic Industry's Case

Petitioners Cathay Metal Corporation, Dragon Asia Rolling Mills, Inc., and Lunar Steel Corporation made the following claims:

- imported steel angle bars and the locally produced steel angle bars are comparable
- importations of steel angle bars surged from 2003 to 2007
- domestic industry suffered serious injury
- causal linkage existed between the continuing surge in imports of steel angle bars and serious injury suffered by the domestic industry
- imposition of safeguard measure will give the local industry a chance to regain its market share and adjust to import competition.

Submission of Adjustment Plan

Rule 4.1 of the IRRs of RA 8800 defines adjustment plan as an *“action plan which a domestic industry is required to submit, that describes a set of quantified goals, specific plans, and timetables that a concerned industry commits to undertake in order to facilitate positive adjustment of the industry to import competition.”*

Petitioners, following the Commission's directive contained in the Commission Order dated 05 March 2009, submitted on 07 April 2009 its adjustment plan for 2009-2012. The following are the priority measures they will adopt to facilitate positive adjustment to import competition:

- ✓ Cathay Metal Corporation: upgrade plant facilities; minimize cost and maximize production output; provide better and wider range of product choices; adopt more aggressive marketing strategy; and implement stringent quality control
- ✓ Dragon Asia Rolling Mills: improve plant automation; introduce additional product lines; and achieve economies of scale by optimizing the production capacity of the machineries, shifting schedule, increase sales and competitive pricing and ISO alignment
- ✓ Lunar Steel Corporation: upgrade plant facilities, reduce electricity cost; and reduce fuel consumption

3.2 The Opposing Case

Oppositors to the application for safeguard action submitted the following arguments to support their position:

3.3.1 Philippine Iron and Steel Traders Association (PISTA)

- petition and the consequent imposition of a provisional safeguard measure on the importation of steel angle bars are unjustifiable, capricious and arbitrary
- alleged injury is not caused by the import surge in steel angle bar products, but by the confluence of events which is detached from the incidental realization held by importers of steel angle bar products that for them it is more stable, economical and profitable to import
- locally produced steel angle bars are not only expensive and inferior in quality but their prices also fluctuate, resulting to a vague and unstable market forecast for dealers and retailers

3.3.2 Jocelyn Forge, Inc.

- company's importations of steel angle bars are used to produce pole line products and not for resale in the domestic market
- standard specifications of steel angle bars required by its major customers are not available in the local market

3.3.3 Grandspan Development Corporation

- company does not compete with local steel mills and resellers since its importations of angle bars are used to fabricate steel structure for exports
- sources its material requirements in the construction of steel components from local suppliers also in case clients do not provide the materials

4. THE DOMESTIC INDUSTRY AND MARKET

4.1 The Domestic Product

Subject angle bars or simply angles are right angle-shaped solid steel that is L-shaped in cross section, used for trusses, roof frames, steel frames, steel structures of billboards, transmission towers, bridges, sheds and other structures. They may have equal or unequal legs/sides. The Bureau of Product Standards provides for the Philippine national standards (PNS 657-2008) for equal-leg angle bars having sizes ranging from 20mm x 20mm up to 180mm x 180mm, of varying thickness (2mm to 12mm).

The locally available angle bars are of equal type with sizes covering 20 mm x 20mm, 25mm x 25mm, 30mm x 30mm, 38mm x 38mm, 50mm x 50mm, 63mm x 63mm, 63.5mm x 63.5mm and 75mm x 75mm; thicknesses ranging from 2mm to 12mm; and classification falling under 2004 AHTN subheadings 7216.21.00 (2007 AHTN 7216.21.00); 7216.50.11 and 7216.50.91 (2007 AHTN 7216.50.10).

The local steel angle bars are produced from steel billets or scraps by hot-rolling process.

4.2 Government Tariff Policy

Table 1. Rates of Duty on Steel Angle Bars

HS Code	AHTN (2007)	Description	2009 Rates of Duty (%)				
			MFN	CEPT	ACFTA*	AKFTA*	JPEPA
7216.21.00	7216.21.00	L sections	7	3	5	0	7
7216.50.11	7216.50.10	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	7	3	5	0	7
7216.50.91	7216.50.10						

*Subject to the issuance of Implementing EO.

The existing MFN and CEPT rates of duty for L sections (AHTN 2007 7216.21.00) and other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm (AHTN 2007 7216.50.10) are 7% and 3%, respectively.

Preferential rates on subject articles are at 5% under the ASEAN-China Free Trade Agreement (ACFTA) and 0% under the ASEAN-Korea Free Trade Agreement (AKFTA). Rate of duty under the Japan-Philippines Economic Partnership Agreement (JPEPA) is 7% until 2012.

4.3 Market Participants

4.3.1 Local Manufacturers

Table 2. Domestic Producers with Their Installed Capacity

Name of the Company	Installed Capacity (MT)
Petitioners:	
Lunar Steel Corporation	192,000
Cathay Metal Corporation	48,000
Dragon Asia Metal Corporation	24,000
Other Manufacturers	59,000
Total Installed Capacity	323,000

Source: Cathay Metal Corporation, Dragon Asia Rolling Mills and Lunar Steel Corporation

4.3.2 Importers and Exporters

(Please see Annex 1)

4.3.3 Users

The major users of steel angle bars are companies engaged in constructions of private and public housing, condominiums, malls and infrastructure projects as well as direct purchasers at the retail level.

5. DETERMINATION OF LIKE OR DIRECTLY COMPETITIVE PRODUCT

A comparison of the imported angle bars with the domestic product is necessary to determine whether they are like or directly competitive products. This is important in establishing whether the domestic industry can rightly claim relief or protection from the application of safeguard measures under the provision of RA 8800.

Section 4(h) of RA 8800 states that *“like product” shall mean a domestic product which is identical, i.e., alike in all respects to the imported product under consideration, or in the absence of such a product, another domestic product which, although not alike in all respects, has characteristics closely resembling those of the imported product under consideration.*

Section 4(e) of RA 8800 defines *“directly competitive product” as domestically-produced substitutable products.*

The product under consideration, as described by the DTI-BIS in its preliminary determination, is steel angle bars which is L-shape in cross section, used for forming the corners, or connecting or sustaining the sides of an iron structure to which it is riveted. Steel billets or steel scraps are used as raw materials in the production of steel angle bars.

The type of angle bars under investigation are limited to the following sizes: 20mm x 20mm, 25mm x 25mm, 30mm x 30mm, 38mm x 38mm, 50mm x 50mm, 63mm x 63mm, 63.5mm x 63.5mm and 75mm x 75mm with thicknesses ranging from 2.0mm to 12mm. The said sizes of equal angle bars are locally produced.

Imported angle bars and locally produced angle bars falling under the above sizes are identical considering that they are made of the same material, have the same description, serve the same purpose, cater to the same end-users and are classified under the same tariff headings. Both products are considered like products.

6. DETERMINATION OF VOLUME OF IMPORTS

Rule 9.4(b) of the IRRs of RA 8800 provides that the Commission shall determine *“if the product under consideration is being imported into the Philippines in increased quantities whether absolute or relative to domestic production.”*

Rule 7.2 of the IRRs of RA 8800 provides that *“import data covering the last five (5) years preceding an application for safeguard measure should be evaluated for purposes of substantiating claims of a surge in imports.”*

6.1 Period of Investigation (POI)

The investigation covered imports of steel angle bars from 2003 to 2007.

6.2 Increases in Volume of Imports in Absolute Terms

Import volumes of steel angle bars were on an uptrend during the POI with an average annual growth rate of 391%. In 2008, imports declined from 46,401 MT in 2007 to 31,847 MT or a decrease of 31%.

Table 3. Import Volume of Steel Angle Bars: 2003-2008

Year	Volume (MT)	Growth Rate (%)
2003	154	-
2004	338	119
2005	1,551	359
2006	15,200	880
2007	46,401	205
2008	31,847	(31)
Average Annual Growth Rate (2003-2007) = 391%		

Source: Bureau of Customs Electronic Import Entry Declarations (IEDs)

6.3 Increase in Volume of Imports Relative to Domestic Production

Relative to total domestic production, imports of steel angle bars amounted to less than 1% in 2003-2004 and less than 2% in 2005. The volume of imports relative to domestic production peaked in 2007 at 223.74%

Table 4. Share of Imports Relative to Domestic Production of Steel Angle Bars (2003-2008)

Year	Imports * (MT)	Domestic Production ** (MT)	Share of Imports to Total Production (%)
2003	154	88,239	0.17
2004	338	105,995	0.32
2005	1,551	106,699	1.45
2006	15,200	90,034	16.88
2007	46,401	20,739	223.74
2008	31,847	37,727	84.41

Source: * Bureau of Customs Electronic Import Entry Declarations (IEDs)

** Cathay Metal Corporation, Dragon Asia Rolling Mills and Lunar Steel Corporation

6.4 De Minimis Import Volumes from Various Countries

6.4.1 Major Country Suppliers of Imported Steel Angle Bars

China

China was the top country supplier of imported steel angle bars during the POI with import shares of 65% in 2004, 71% in 2005, 99% in 2006 and 92% in 2007. In 2008, China accounted for 70% of total Philippine imports of steel angle bars.

Taiwan

Taiwan is the second top supplier, accounting for 2% of imports in 2003 and 6% in 2004 and 2007. In 2008, Taiwan's share of imports was 30%.

Other sources

Other country suppliers of steel angle bars are Japan, Ukraine, Russia, Hong Kong and Korea.

Table 5. Imports of Steel Angle Bars by Country of Origin

Country of Origin	2003		2004		2005		2006		2007		2008	
	Qty.	% Share to Total	Qty.	% Share to Total	Qty.	% Share to Total	Qty.	% Share to Total	Qty.	% Share to Total	Qty.	% Share to Total
China	-	-	218	64.50	1,100	70.92	15,124	99.50	42,563	91.72	22,166	69.60
Taiwan	3	1.95	21	6.21	-	-	-	-	2,993	6.45	9,630	30.24
Japan	99	64.28	99	29.29	169	10.90	27	0.18	261	0.56	51	0.16
Ukraine	-	-	-	-	148	9.54	-	-	-	-	-	-
Russia	-	-	-	-	110	7.09	48	0.32	-	-	-	-
*Philippines	52	33.77	-	-	24	1.55	-	-	23	0.05	-	-
Hongkong	-	-	-	-	-	-	-	-	561	1.21	-	-
Korea	-	-	-	-	-	-	-	-	1	0.002	-	-
Total	154	100	338	100	1,551	100	15,200	100	46,401	100	31,847	100

Source: Bureau of Customs Electronic Import Entry Declarations (IEDs)

* PEZA locator

7. DETERMINATION OF SERIOUS INJURY OR THREAT THEREOF

Rule 9.4(c) of the IRRs of R.A. 8800 states that the Commission shall determine “*the presence and extent of serious injury or the threat thereof to the domestic industry that produces like or directly competitive product.*”

Section 4(o) of R.A. 8800 defines “serious injury” as “*a significant impairment in the position of a domestic industry after evaluation by competent authorities of all relevant factors of an objective and quantifiable nature having a bearing on the situation of the industry concerned, in particular, the rate and amount of the increase in imports of the product concerned in absolute and relative terms, the share of the domestic market taken by increased imports, changes in levels of sales, production, productivity, capacity utilization, profits and losses, and employment.*”

7.1 Domestic Industry Requirement

Section 4(f) of R.A. 8800 defines “domestic industry” as:

“the domestic producers, as a whole, of like or directly competitive products manufactured or produced in the Philippines or those whose collective output of like or directly competitive products constitutes a major proportion of the total domestic production of those products.”

Rule 4.1 of the IRRs of R.A. 8800 further provides that:

“(1) in the case of a domestic producer which also imports the product under consideration, only its domestic production of the like or directly competitive product shall be treated as part of the domestic production, or (2) in the case of a domestic producers which produces more than one product, only that portion of its production of the like or directly competitive product may be treated as part of such domestic production.”

Petitioner companies, having 78% of the total domestic production of steel angle bars during the POI, satisfy the domestic industry requirements.

Table 6. Domestic Production of Steel Angle Bar: 2003-2007

Year	Actual Production (MT)			Share to Total Production (%)	
	Applicant Companies	Other Local Manufacturers	Total	Applicant Companies	Other Local Manufacturers
2003	88,239	24,676	112,915	78.15	21.85
2004	105,995	27,277	133,272	79.53	20.47
2005	106,699	31,667	138,366	77.11	22.89
2006	90,034	32,941	122,975	73.21	26.79
2007	20,739	2,130	22,869	90.69	9.31
Total	411,706	118,691	530,397	77.62	22.38

Source: Cathay Metal Corporation, Dragon Asia Rolling Mills and Lunar Steel Corporation

7.2 Serious Injury Factors

7.2.1 Market Share

Table 7. Market Shares: 2003-2008

Year	Domestic Sales * (MT)	Imports ** (MT)	Apparent Domestic Consumption (MT)	Market Share (%)	
				Domestic	Imports
2003	91,229	154	91,383	99.83	0.17
2004	84,417	338	84,755	99.60	0.40
2005	80,509	1,551	82,060	98.10	1.89
2006	75,638	15,200	90,838	83.27	16.73
2007	28,967	46,401	75,368	38.43	61.57
2008	30,667	31,847	62,514	49.06	50.94

Sources: * Cathay Metal Corporation, Dragon Asia Rolling Mills and Lunar Steel Corporation

** Bureau of Customs Electronic Import Entry Declarations (IEDs)

7.2.2 Production, Sales and Ending Inventory

Table 8. Production, Sales and Ending Inventory: 2003-2008

Year	Production Volume (MT)		Sales Volume (MT)				Ending Inventory (MT)	
	Total	% Change	Domestic	Exports	Total	% Change	Total	% Change
2003	88,239		91,229	-	91,229		13,548	
2004	105,995	20.12	84,417	-	84,417	(7.47)	16,826	24.20
2005	106,699	0.66	80,509	-	80,509	(4.63)	24,616	46.30
2006	90,034	(15.62)	75,638	-	75,638	(60.05)	22,412	(8.95)
2007	20,739	(76.97)	28,967	-	28,967	(61.70)	15,315	(31.67)
2008	37,727	81.91	30,667	-	30,667	5.87	16,668	8.83

Source: Cathay Metal Corporation, Dragon Asia Rolling Mills and Lunar Steel Corporation

7.2.3 Capacity Utilization

Table 9. Capacity Utilization: 2003-2008

Year	Rated Capacity (MT)	Actual Production (MT)	Utilization Rate (%)	% Change
2003	264,000	88,239	33.42	-
2004	264,000	105,995	40.15	20.14
2005	264,000	106,699	40.42	0.67
2006	264,000	90,034	34.10	(15.64)
2007	264,000	20,739	7.85	(76.98)
2008	264,000	37,727	14.29	82.04

Source: Cathay Metal Corporation, Dragon Asia Rolling Mills and Lunar Steel Corporation

7.2.4 Cost to Produce and Sell (COPS)

Table 10. Annual Changes in COPS: 2003-2007

Cost Components	% Changes			
	2003-2004	2004-2005	2005-2006	2006-2007
Direct Raw Materials	3.23	1.81	(7.78)	(15.33)
Direct Labor	(21.10)	(11.71)	(12.13)	11.16
Manufacturing Overhead	(10.11)	(3.91)	56.44	58.47
Cost of Production	(0.18)	0.42	(0.25)	(0.40)
Selling & Admin Expenses	6.04	(13.23)	8.98	13.15
Cost to Produce & Sell	5.52	10.01	6.47	0.67

Source: Cathay Metal Corporation, Dragon Asia Rolling Mills and Lunar Steel Corporation

7.2.5 Financial Performance

Table 11. Profitability: 2003-2007 (In ₱'000)

Particulars	2003	2004	2005	2006	2007
Sales	1,913,643	2,134,621	2,258,010	2,100,764	667,250
Cost of Sales	1,769,255	2,008,621	2,109,761	1,991,514	604,166
Gross Profit(Loss)	144,388	126,460	148,249	109,250	63,084
Operating Expenses	49,603	56,336	56,334	59,264	33,592
Income/(Loss) from Operation	94,785	70,124	91,915	49,986	29,492
Other Income/(Expenses) Net	(337)	5,259	(2,278)	(1,349)	313
Interest Expenses	81,812	57,647	83,701	88,144	61,428
Income/(Loss) Before Income Tax	12,636	12,653	5,936	(39,507)	(31,623)
Provision for Income Tax	4,258	4,032	2,351	(17,331)	(11,068)
Net Income (Loss)	8,378	8,621	3,585	(22,176)	(20,555)

Source: Cathay Metal Corporation, Dragon Asia Rolling Mills and Lunar Steel Corporation

7.2.6 Return on Sales

Table 12. Return on Sales: 2003-2007

Year	Income from Operations (₱'000)	Sales Revenue (₱'000)	Return on Sales (%)
2003	94,785	1,913,643	4.95
2004	70,124	2,134,621	3.29
2005	91,915	2,258,010	4.07
2006	49,986	2,100,764	2.38
2007	29,492	667,250	4.42

Source: Cathay Metal Corporation, Dragon Asia Rolling Mills and Lunar Steel Corporation

7.2.7 Employment

Table 13. Employment: 2003-2008

Year	Total Employees	% Change
2003	507	-
2004	519	2.37
2005	550	5.97
2006	477	(13.27)
2007	390	(18.24)
2008	356	(8.72)

Source: Cathay Metal Corporation, Dragon Asia Rolling Mills and Lunar Steel Corporation

7.2.8 Labor Productivity

Table 14. Labor Productivity: 2003-2008

Year	Production (MT)	No. of Employees	Labor Productivity	% Change
2003	88,239	507	174	
2004	105,995	519	204	17.24
2005	106,699	550	194	(4.90)
2006	90,034	477	189	(2.58)
2007	20,739	390	53	(71.96)
2008	37,727	356	106	100.00

Source: Cathay Metal Corporation, Dragon Asia Rolling Mills and Lunar Steel Corporation

7.2.9 Prices

Table 15. Landed Cost vs Domestic Selling Prices of Steel Angle Bar (2007)

Country	Wtd. Average Landed Cost * (P/MT)	Average Domestic Selling Price ** (P/MT)	Price Difference	
			(P/MT)	(%)
Major Sources:				
People's Republic of China (PROC)	22,840	32,752	9,912	43.40
Taiwan	26,140	32,752	6,612	25.29
Average Prices	24,490	32,752	8,262	33.74
Other Sources:				
Japan	39,700	32,752	(6,948)	(17.50)
Hong Kong	22,640	32,752	10,112	44.66
Philippines***	44,620	32,752	(11,868)	(26.60)
Korea	14,710	32,752	18,042	122.65
Average Prices	30,417	32,752	2,335	7.68

Sources: * Bureau of Customs Electronic Import Entry Declarations (IEDs)

** Cathay Metal Corporation, Dragon Asia Rolling Mills and Lunar Steel Corporation

*** PEZA locator