OTTAWA, August 19, 2026

OCTG6 2026 IN

STATEMENT OF REASONS

Concerning the final determination with respect to the dumping of

OIL AND GAS WELL CASING AND GREEN TUBE CASING, MADE OF CARBON OR ALLOY STEEL, WELDED OR SEAMLESS, HEAT-TREATED OR NOT HEAT-TREATED, REGARDLESS OF END FINISH, HAVING AN OUTSIDE DIAMETER FROM 4 ½" INCHES TO 9 5/8" INCHES (114.3 MM TO 245.2 MM), MEETING OR SUPPLIED TO MEET AMERICAN PETROLEUM INSTITUTE (API) SPECIFICATION 5CT OR EQUIVALENT AND/OR ENHANCED PROPRIETARY STANDARDS, IN ALL GRADES, ORIGINATING IN OR EXPORTED FROM THE REPUBLIC OF AUSTRIA

DECISION

On August 4, 2026, pursuant to paragraph 41(1)(b) of the *Special Import Measures Act*, the Canada Border Services Agency made a final determination respecting the dumping of certain oil country tubular goods originating in or exported from the Republic of Austria.

Cet *Énoncé des motifs* est également disponible en français.
This *Statement of Reasons* is also available in French.

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SUMMARY

[1] As a result of a written complaint from Tenaris Canada (Calgary, Alberta), on February 2, 2026, pursuant to subsection 31(1) of the *Special Import Measures Act* (SIMA), the CBSA initiated an investigation respecting the dumping of certain oil and gas well casing originating in or exported from the Republic of Austria (Austria). Oil and gas well casing is a subset of the industry category "oil country tubular goods".

[2] Upon receiving notice of the initiation of the investigation, the Canadian International Trade Tribunal (CITT) commenced a preliminary injury inquiry, pursuant to subsection 34(2) of SIMA, into whether the evidence discloses a reasonable indication that the dumping of the above mentioned are threatening to cause injury to the Canadian industry producing the like goods.

[3] On April 2, 2026, pursuant to subsection 37.1(1) of SIMA, the CITT made a preliminary determination that there is evidence that discloses a reasonable indication that the dumping of certain oil and gas well casing from Austria is threatening to cause injury to the domestic industry.

[4] On May 4, 2026, as a result of the CBSA's preliminary investigation and pursuant to subsection 38(1) of SIMA, the CBSA made a preliminary determination of dumping of certain oil and gas well casing originating in or exported from Austria.

[5] Based on the available evidence, the CBSA is satisfied that oil and gas well casing originating in or exported from Austria has been dumped. Therefore, on August 4, 2026, the CBSA made a final determination of dumping pursuant to paragraph 41(1)(b) of SIMA in respect of those goods.

[6] The CITT's inquiry into the question of injury to the Canadian industry is continuing, and the CITT will issue its decision by September 1, 2026.

PERIOD OF INVESTIGATION

[7] The Period of Investigation (POI) for the investigations is December 1, 2024 to November 30, 2025.

PROFITABILITY ANALYSIS PERIOD

[8] The Profitability Analysis Period (PAP) is September 1, 2024 to November 30, 2025.

INTERESTED PARTIES

[9] Refer to the Initiation *Statement of Reasons* for additional information on interested parties.

Exporters

[10] One exporter, Voestalpine Tubulars GmbH & Co KG (VAT) of Austria, provided a substantially complete response to the CBSA's dumping RFI and permitted verification in sufficient time to be considered for the final determination.[1]

[11] One related input supplier to VAT, Voestalpine Stahl Donawitz GmbH (VASD), also provided information related to the costing of a significant factor input provided to VAT for their production of oil and gas well casing.[2]

Importers

[12] The CBSA identified one importer of the subject goods from CBSA import documentation and from information submitted in the complaint. The importer, Trimark Tubulars Ltd., was sent the CBSA's Importer request for information (RFI) in respect of imports of oil and gas well casing from Austria, and it provided a response to the Importer RFI.[3]

PRODUCT INFORMATION

PRODUCT DEFINITION

[13] For the purpose of this investigation, subject goods are defined as:

> Oil and gas well casing and green tube casing, made of carbon or alloy steel, welded or seamless, heat-treated or not heat-treated, regardless of end finish, having an outside diameter from 4 ½" inches to 9 5/8" inches (114.3 mm to 245.2 mm), meeting or supplied to meet American Petroleum Institute (API) specification 5CT or equivalent and/or enhanced proprietary standards, in all grades, originating in or exported from the Republic of Austria but excluding the following:
>
> - drill pipe;
> - pup joints;
> - unattached couplings;
> - coupling stock;
> - insulated tubing and vacuum insulated tubing; and
> - stainless steel casing containing 10.5 percent or more by weight of chromium

[14] For additional product information, the production process, the classification of imports, like goods and classes of goods, and information on the Canadian industry, refer to the Initiation *Statement of Reasons*.

[1] Exhibits 37 (PRO) and 38 (NC) – Response to Exporter dumping RFI from VAT.
[2] Exhibits 39 (PRO) and 40 (NC) – Response to Part D of Exporter dumping RFI (input supplier) from VASD.
[3] Exhibits 35 (PRO) and 36 (NC) – Response to Importer RFI from Trimark Tubulars Ltd.

IMPORTS INTO CANADA

[15] The following table presents the CBSA's analysis of imports of oil and gas well casing for the purposes of the final determination:

Table 1: Import Volume of certain oil and gas well casing
(December 1, 2024 to November 30, 2025)

Country	% of total import volume
Austria	11.6 %
United States	40.6 %
Mexico	31.2 %
Other	16.6 %
Total	**100 %**

INVESTIGATION PROCESS

[16] Information was requested from all known and potential exporters, producers, vendors and importers, concerning shipments of certain oil and gas well casing released into Canada during the POI.

[17] Exporters/producers were also notified that failure to submit all required information and documentation, including non-confidential versions, failure to comply with all instructions contained in the RFI, failure to permit verification of any information or failure to provide documentation requested during the verification may result in the margin of dumping and the assessment of dumping duties on subject goods being based on facts available to the CBSA. Further, they were notified that a determination on the basis of facts available could be less favorable to them than if complete, verifiable information was made available.

[18] After reviewing the RFI responses, supplemental RFIs (SRFIs) were sent to responding parties, in order to clarify information provided in the responses and request additional information, where necessary.

[19] Details pertaining to the information submitted by the exporter in response to the dumping RFI as well as the results of the CBSA's investigation are provided in the *Results of the Dumping Investigation* section of this document.

[20] As part of the final phase of the investigation, case arguments were filed by counsel representing the exporter.[4] Counsel for the complainant made two representations in advance of the case arguments.[5] No reply submissions were provided by counsel for either party. A summary of the representations is provided in **Appendix 1**.

DUMPING INVESTIGATION

[21] The following section presents the final results of the investigation into the dumping of certain oil and gas well casing originating in or exported from Austria.

NORMAL VALUE

[22] Normal values are generally determined based on the domestic selling prices of like goods in the country of export, in accordance with section 15 of SIMA, or on the aggregate of the cost of production of the goods, a reasonable amount for administrative, selling and all other costs, plus a reasonable amount for profits, in accordance with paragraph 19(b) of SIMA.

[23] Where, in the opinion of the CBSA, sufficient information has not been furnished or is not available, normal values are determined pursuant to a ministerial specification in accordance with subsection 29(1) of SIMA.

EXPORT PRICE

[24] The export price of goods sold to importers in Canada is generally determined in accordance with of section 24 of SIMA based on the lesser of the adjusted exporter's sale price for the goods or the adjusted importer's purchase price. These prices are adjusted where necessary by deducting the costs, charges, expenses, duties and taxes resulting from the exportation of the goods as provided for in subparagraphs 24(a)(i) to 24(a)(iii) of SIMA.

[25] Where there are sales between associated persons and/or a compensatory arrangement exists, the export price is based on the importer's resale price of the imported goods in Canada to unrelated purchasers, less deductions for all costs incurred in preparing, shipping and exporting the goods to Canada that are additional to those incurred on the sales of like goods for use in the country of export, all costs included in the resale price that are incurred in reselling the goods (including duties and taxes) or associated with the assembly of the goods in Canada and an amount representative of the average industry profit in Canada as provided for in paragraphs 25(1)(c) and 25(1)(d) of SIMA.

[26] Where, in the opinion of the CBSA, sufficient information has not been furnished or is not available, export prices are determined pursuant to a ministerial specification under subsection 29(1) of SIMA.

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[4] Exhibit 71 (NC) – Case arguments on behalf of VAT.
[5] Exhibits 63 (NC) – Tenaris Canada comments + 16 attachments on VAT submission in Exhibit 38 (PRO); Exhibits 64 (PRO), 65 (NC) – Tenaris Canada comments on reasonable amount for profit for VAT.

MARGIN OF DUMPING

[27] The margin of dumping by exporter is equal to the amount by which the total normal value exceeds the total export price of the goods, expressed as a percentage of the total export price. All subject goods imported into Canada during the POI are included in the calculation of the margins of dumping of the goods. Where the total normal value of the goods does not exceed the total export price of the goods, the margin of dumping is zero.

RESULTS OF THE DUMPING INVESTIGATION

VOESTALPINE TUBULARS GMBH & CO KG

[28] Voestalpine Tubulars GmbH & Co KG (VAT) is a producer and exporter of subject goods located in Kindberg, Austria. VAT produces seamless tubular products with an outside diameter up to 7 5/8 inches.

[29] Subject goods exported by VAT represent all subject goods shipped to Canada during the POI. All subject goods exported by VAT were to an arm's length importer.

[30] VAT provided substantially complete responses to the CBSA's RFIs. Supplemental RFIs (SRFIs) were sent to VAT to gather additional information and seek clarification regarding their original response. Responses were received and found to be substantially complete.

[31] Voestalpine Stahl Donawitz GmbH (VASD), a related input supplier to VAT, also provided information related to their sales and costing of a significant factor input provided to VAT for their production of OCTG in its RFI and SRFI responses. These responses were also found to be substantially complete.

[32] Both VAT and VASD/s information was verified by way of by way of onsite verifications, conducted in May 2026.

[33] During the POI, VAT did not have sufficient sales of like goods in the domestic market that met the conditions of sections 15 and 16 of SIMA.[6] Due to insufficient information to determine a reasonable amount for profits under paragraph 11(1)(b) of the SIMR, normal values could also not be determined pursuant to paragraph 19(b) of SIMA. Due to the lack of information to enable the determination of normal values as provided in sections 15 to 23 of SIMA, normal values were determined pursuant to a Ministerial Specification under subsection 29(1), using a paragraph 19(b) methodology, based on the aggregate of the cost of production of the goods, a reasonable amount for administrative, selling and all other costs, and a reasonable amount for profits.

[6] Domestic sales were low volume so as to not permit a proper comparison with the goods exported to Canada (paragraph 16(1)(a)), were not in the ordinary course of trade for use in the country of export.

[34] The cost of production was determined in accordance with paragraph 11(1)(a) of the SIMR, based on VAT's cost data associated with the subject goods shipped to Canada. The cost of inputs from the related supplier were determined under SIMR 11.2(1)(a). The amount for profits was based upon information submitted by VAT.

[35] Export prices for the subject goods were determined in accordance with section 24 of SIMA, based on the lesser of the exporter's selling price and the importer's purchase price, adjusted by deducting the costs, charges and expenses incurred in preparing the goods for shipment to Canada and resulting from the exportation and shipment of the goods.

[36] For the final determination, the total normal value compared to the total export price resulted in a margin of dumping of 17.6% for VAT, expressed as a percentage of the export price.

Table 2: Summary of Margin of Dumping for Cooperative Exporters

Country	Exporter	Sufficient Domestic Sales of like goods	Normal Values (SIMA Section)	Margin of Dumping (% of Export Price)
Austria	Voestalpine Tubulars (VAT)	No	29(1)	17.6%

[37] During the period of investigation, all of the subject goods exported to Canada by VAT were sold to an unrelated importer. Export prices were determined using section 24 of SIMA, based on the lesser of the exporter's selling price and the importer's purchase price, adjusted by deducting the costs, charges and expenses incurred in preparing the goods for shipment to Canada and resulting from the exportation and shipment of the goods.

ALL EXPORTERS: AUSTRIA

[38] As discussed above, exports of subject goods by Voestalpine represent 100% of the volume of subject goods exported to Canada from Austria during the POI. Accordingly, there are no other exporters, or goods, for which the CBSA must estimate a margin of dumping.

[39] In the event that the CITT renders a finding of injury and goods from a new exporter are released from customs in the future, anti-dumping duty will be assessed by advancing the export price of the goods by 38.4% pursuant to a ministerial specification under subsection 29(1) of SIMA.

[40] In establishing the methodology for determining normal values and export prices for other potential exporters, the CBSA considered all the information on the administrative record, including the complaint filed by the domestic industry, the CBSA's estimates at the initiation of the investigation and information submitted by the exporter of subject goods from Austria.

[41] The CBSA decided that the normal values determined for the exporter whose submission was substantially complete for the final determination, rather than the information

provided in the complaint or estimated at initiation, would be used to establish the methodology for determining normal values for all other potential exporters, since it reflects the exporter's actual trading practices during the POI.

[42] The CBSA examined the difference between the normal value and the export price determined for each individual transaction of VAT for the POI, and considered that the highest amount by which the normal value exceeded the export price found on an individual transaction (expressed as a percentage of the export price), was an appropriate basis for determining normal values.

[43] The transactions were examined to ensure that no anomalies were considered, such as very low volume and value, effects of seasonality or other business factors. No such anomalies were identified. This methodology relies on information related to goods that originated in Austria and limits the advantage that an exporter may gain from not providing necessary information requested in a dumping investigation as compared to an exporter that did provide the necessary information.

[44] Using the above methodology, should subject goods be exported from Austria by an exporter other than VAT, the margin of dumping would be 38.4%, expressed as a percentage of the export price.

SUMMARY OF RESULTS – DUMPING

[45] A summary of the results of the dumping investigation respecting subject goods released into Canada during the POI are as follows:

Table 3: Summary of Results – Dumping
(December 1, 2024 to November 30, 2025)

Country	**Exporter**	**% of Total Imports for POI** (by volume)	**Margin of Dumping** (% of Export Price)
Austria	Voestalpine Tubulars (VAT)	11.6%	17.6%
USA		40.6%	N/A
Mexico		31.2%	N/A
All other countries		16.6%	N/A
Total		**100%**	

[46] In order to make a final determination of dumping, the CBSA must be satisfied that:

i. the subject goods have been dumped; and
ii. that the margin of dumping of a particular exporter is not insignificant.

[47] Under paragraph 41(1)(a) of SIMA, the CBSA is required to terminate an investigation in respect of any goods of an exporter if it is satisfied that the goods have not been dumped or the margin of dumping of the goods of that exporter is insignificant, meaning a margin of dumping that is less than 2% of the export price of the goods.

[48] The margin of dumping determined for the exporter of subject goods originating in or exported from Austria is greater than the threshold of 2% and are therefore not considered insignificant. As a result, the legislative requirements are satisfied for making a final determination of dumping respecting oil and gas well casing from Austria.

DECISION

[49] On August 4, 2026, pursuant to paragraph 41(1)(b) of SIMA, the CBSA made a final determination respecting the dumping of oil and gas well casing from Austria.

FUTURE ACTION

[50] Pursuant to subsection 8(1) of SIMA, provisional duties may be payable by the importer in Canada and applied to dumped imports of subject goods that are released from the CBSA during the period commencing on the day the preliminary determination was made and ending on the earlier of the day on which the CBSA causes the investigation in respect of any goods to be terminated, in accordance with subsection 41(1), or the day on which the CITT makes an order or finding.

[51] The CITT is expected to issue its decision by September 1, 2026. Since the CBSA did not consider the imposition of provisional duties to be necessary to prevent threat of injury, no provisional duties are being collected between the date of the preliminary determination and the day on which the CITT makes an order or finding.

[52] For further details on the application of provisional duty, refer to the *Statement of Reasons* issued at the preliminary determination.

[53] If the CITT finds that the dumped goods have not caused injury and do not threaten to cause injury, all proceedings will be terminated.

[54] If the CITT finds that the dumped goods have caused injury, imports released by the CBSA after the date of the CITT's finding will be subject to anti-dumping duty equal to the margin of dumping.

[55] The importer in Canada shall pay all applicable duties. If the importers of such goods do not indicate the required SIMA code or do not correctly describe the goods in the customs documents, an administrative monetary penalty could be imposed. The provisions of the *Customs Act* apply with respect to the payment, collection or refund of any duty collected under SIMA. As a result, failure to pay duty within the prescribed time will result in the application of interest.

RETROACTIVE DUTY ON MASSIVE IMPORTATIONS

[56] Under certain circumstances, anti-dumping duty can be imposed retroactively on subject goods imported into Canada. When the CITT conducts its inquiry on material injury to the Canadian industry, it may consider if dumped goods that were imported close to or after the initiation of the investigation constitute massive importations over a relatively short period of time and have caused injury to the Canadian industry. Should the CITT issue a finding that there were recent massive importations of dumped goods that caused injury, imports of subject goods released by the CBSA in the 90 days preceding the day of the preliminary determination could be subject to anti-dumping duty.

PUBLICATION

[57] A notice of this final determination of dumping will be published in the *Canada Gazette* pursuant to paragraph 41(3)(a) of SIMA.

CONTACT US

[58] This *Statement of Reasons* is available through the CBSA's website at the address below. For further information, please contact the email address identified below:

E-mail: trade_remedies_registry-registre_recours_commerciaux@cbsa-asfc.gc.ca.

Web site: www.cbsa-asfc.gc.ca/sima-lmsi

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ATTACHMENTS

Appendix 1: Representations

APPENDIX 1 – REPRESENTATIONS

During the investigation, representations were received on behalf of the complainant, Tenaris Canada.[7]

Following the closing of the record, case arguments were received on behalf of VAT.[8]

No reply submission was provided in response to VAT's case arguments.

The material issues raised by the parties are summarized as follows:

Completeness and Accuracy of VAT's Cost of Production Information

Counsel for the complainant, Tenaris Canada, alleged that VAT had failed to "identify subsidies in its RFI response" that it likely benefited from that could materially impact its cost of production.

The representations suggest that subsidies received by VAT may lead to an underreporting of costs of production in the calculation of normal values:

"SIMA s 11(1(a)(i) provides that the cost of production, for the purpose of s 19(b) means the aggregate of all costs that are "attributable to, or in any manner related to, the production of the goods." To the extent that a subsidy reduces (or is reported in a way that effectively reduces) a cost input in the production of subject goods, it must be accounted for in the exporter's reporting of its production costs. Otherwise, the exporter's *actual* costs of production will be obscured. To do otherwise would mean that "all costs" are not captured in the normal value calculations."[9]

Further, counsel for Tenaris Canada noted:

"The aforementioned subsidies could materially impact production costs for OCTG and, to the extent they were received and attributable to the production of subject goods, must be offset in s 19(b) normal value calculations." [10]

Counsel for VAT noted that the submission on behalf of the complainant was made only six days prior to the CBSA's onsite verification of VAT and 100 days after the investigation had been initiated. Counsel argued that these comments on alleged subsidies "should be rejected on the basis of their extraordinary lateness alone" given that VAT had already provided two additional supplemental RFI responses beyond the original RFI response by that point. [11]

[7] Exhibit 63 (NC) – Tenaris Canada comments + 16 attachments on VAT submission in Exhibit 38 (PRO); May 15, 2026; Exhibits 64 (PRO), 65 (NC) – Tenaris Canada comments on reasonable amount for profit for VAT.
[8] Exhibit 71 (NC) – Case arguments on behalf of VAT.
[9] Exhibit 63 (NC) – Comments from Tenaris Regarding VAT Submission, page 2 of 7.
[10] Exhibit 63 (NC) – Comments from Tenaris Regarding VAT Submission, page 7 of 7.
[11] Exhibit 7 (N)C – VAT case arguments, paragraph 7.

CBSA Response:

The CBSA found VAT's accounting for the cost of its OCTG production to be sound and reasonable in accordance with generally accepted accounting principles (GAAP). There was no indication that actual costs were not properly reflected in the company's accounting. As such, the CBSA did not find any evidence to suggest that any alleged subsidy programs impacted the determination of normal values or export prices in this dumping investigation

SIMA segregates dumping and subsidy investigations. In the absence of a formal subsidy complaint, the allegations made by the complainant in their representations are generally not relevant in a dumping investigation.

If the CBSA were to approach dumping investigations with consideration to subsidization in the manner suggested by the complainant, it may result in double-counting in cases where concurrent dumping and subsidy investigations had been initiated on the same goods.

Furthermore, the responses cited by the complainant from the exporter's RFI response concerned domestic market sales of OCTG.[12] Since there are no usable domestic market sales of OCTG in this investigation, these responses concerning the impact on domestic prices are not relevant to the determination of normal values.

Amount for Profits

Counsel for the complainant offered numerous options to determine the amount for profits for the calculations of normal values, suggesting primarily that VAT had sufficient domestic sales from which to permit a proper comparison under SIMR 13(a). Counsel argued that VAT's sales should not be disqualified under section 15 nor under section 16(2) of SIMA. In the alternative, counsel for the complainant suggested the CBSA should use profits based on other European OCTG producers.[13]

Counsel for VAT argued that since the amount for profit cannot be determined pursuant to paragraph 11(1)(b) of the Regulations, "the same approach adopted in OCTG 4 should be applied in this case. Specifically, VAT submits that an amount for profit should be based on the submitted and verified information from the latest profitable fiscal year report by VAT." [14]

CBSA Response:

According to SIMR 11(1)(b), the expression ***a reasonable amount for profits***, in relation to any goods, means an amount equal to:

[12] Exhibit 38 (NC) – VAT RFI Response to Questions C28 and C31.
[13] Exhibit 65 (NC) – Tenaris Canada comments on reasonable amount for profit for VAT.
[14] Exhibit 71 (NC) – Case arguments on behalf of VAT, paragraph 6.

(i) where the exporter has made in the country of export a number of sales of like goods for use in the country of export, and where those sales when taken together produce a profit and are such as to permit a proper comparison, the weighted average profit made on the sales,

(ii) where subparagraph (i) is not applicable but the exporter has made in the country of export a number of sales of goods that are of the same general category as the goods sold to the importer in Canada and are for use in the country of export, and where those sales when taken together produce a profit and are such as to permit a proper comparison, the weighted average profit made on the sales,

(iii) where subparagraphs (i) and (ii) are not applicable but producers, other than the exporter, have made in the country of export a number of sales of like goods for use in the country of export, and where those sales when taken together produce a profit and are such as to permit a proper comparison, the weighted average profit made on the sales,

(iv) where subparagraphs (i) to (iii) are not applicable but producers, other than the exporter, have made in the country of export a number of sales of goods that are of the same general category as the goods sold to the importer in Canada and are for use in the country of export, and where those sales when taken together produce a profit and are such as to permit a proper comparison, the weighted average profit made on the sales,

(v) where subparagraphs (i) to (iv) are not applicable but the exporter has made in the country of export a number of sales of goods that are of the group or range of goods that is next largest to the category referred to in subparagraph (iv) and are for use in the country of export, and where those sales when taken together produce a profit and are such as to permit a proper comparison, the weighted average profit made on the sales.

The CBSA determined that VAT had an insufficient number of domestic sales in any of the SIMR 11(1)(b) options to constitute a "proper comparison" with the subject goods and subparagraphs (iii) and (iv) were not applicable, as there were no other producers in Austria.

The CBSA determined that a reasonable approach was to base the amount for profits using the financial information submitted by VAT. This calculation formed part of the paragraph 19(b) methodology used to determine normal values under the ministerial specification.