**Anti-Circumvention Inquiry 671**

**Exporter Questionnaire**

**Case number:** 671

**Product:** Concrete Underlay Film

**From:** Malaysia

**Inquiry period:** From 1 July 2019 to 31 March 2025 (the period)

**Response due by:** 30 May 2025

**Email enquiries to:** [investigations@adcommission.gov.au](mailto:investigations@adcommission.gov.au)

**Anti-Dumping Commission website:** [www.adcommission.gov.au](http://www.adcommission.gov.au)

**Responses to the exporter questionnaire must be submitted via SIGBOX. Please contact the commission on the above email address to request access to SIGBOX.**

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# Instructions

**Why you have been asked to fill out this questionnaire?**

The Anti-Dumping Commission (the commission) is conducting an anti-circumvention inquiry in relation to a dumping duty notice (the original notice) applying to concrete underlay film (the goods) exported to Australia from Malaysia. The Anti-Dumping Notice No 2025/035[[1]](#footnote-2), available on the commission’s website, provides details of the goods under consideration, the application and the investigation procedures.

The initiation of this inquiry follows an application lodged by LCM General Products Pty Ltd (Cromford Film, or the applicant), a producer of like goods in Australia. Cromford Film alleges that there has been circumvention activity involving a slight modification of goods exported to Australia from Malaysia, within the meaning of subsection 48(2) of the *Customs International (Obligations) Regulation 2015* (the Regulation). Specifically, Cromford Film alleges that goods exported to Australia have been slightly modified to the colour grey so as to slightly fall outside the black colour described in the original notice.

The commission will examine, as part of this inquiry, grey colour concrete underlay film (the circumvention goods).

The commission will use the information you provide to determine whether a circumvention activity has occurred and to make recommendations about potential alterations to the original notice should a circumvention activity be found to have occurred.

The ADC will collect and use information in accordance with the ADC Collection and Use of Information Policy.

**Inquiry process**

The anti-circumvention inquiry will examine whether a circumvention activity involving a slight modification of goods exported to Australia from Malaysia has occurred.

The commission will examine alleged circumvention goods exported to Australia from Malaysia for the period 1 July 2019 to 31 March 2025 to determine whether the alleged circumvention activity has occurred.

After the inquiry, the Commissioner of the Anti-Dumping Commission (the Commissioner) will provide a report and recommendations to the Minister, unless the inquiry is terminated earlier. This report will recommend to the Minister that the original notice:

* remain unaltered; or
* be altered following a finding that circumvention activity in relation to the original notice has occurred, and alterations be made.

After considering the report and any other information that the Minister considers relevant, the Minister may leave the original notice unaltered or alter the original notice, specifying different goods that are subject to the notice/s, and altering variable factors in respect of certain exporters subject to the notice.

The inquiry will be carried out in accordance with Part XVB of the *Customs Act 1901* (**the Act**).

**If you do not manufacture the goods**

If you play a role in the export of the goods but do not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods), it is important that you forward a copy of this questionnaire to the relevant manufacturers and inform the commission of the contact details for these manufacturers **immediately**.

The commission will still require your company to complete this exporter questionnaire except Section G – Cost to make and sell.

**What happens if you do not respond to this questionnaire?**

You do not have to complete the questionnaire. However, if you do not respond, do not provide all the information sought, do not provide information within a reasonable time period, or do not allow the commission to verify the information, we may deem your company to be an uncooperative exporter. In that case the commission may have regard to any other matters or information that it considers relevant including the information submitted by the applicant in its application.

Therefore, it is in your interest to provide a complete and accurate response to this exporter questionnaire, capable of verification.

**Extension requests**

If you require a longer period to complete your response to this exporter questionnaire, you must submit a request to the commission, in writing, for an extension to the due date for all or part of the questionnaire. This request must be made prior to the due date. A request for extension will be rejected if received after the due date.

When considering the extension request, the commission will have regard to:

* the commission’s responsibility to conduct the case in a timely and efficient manner
* the reasons why you could not provide a response within the whole period and not only the period remaining between the request and the due date
* ordinary business practices or commercial principles
* the commission’s understanding of the relevant industry
* previous correspondence and previous dealings with your company and
* information provided by other interested parties.

More information on extensions can be found in the *Customs (Extension of Time and Non-cooperation) Direction 2015* at <https://www.legislation.gov.au/Details/F2015L01736>.

You will be informed of the decision whether your request for an extension has been rejected, granted in full or granted in part. For example, you may be granted an extension to submit all sections except for Section A or you may be granted a shorter extension than you requested.

A summary of any requests and grants of extensions to submit a response to this exporter questionnaire will be published in the public record.

**Submitting a response to the exporter questionnaire**

Responses to the exporter questionnaire should be lodged via SIGBOX, a secure online document repository. Please contact the commission on the email address listed on the cover page to request access to SIGBOX.

In submitting the response to the exporter questionnaire, you must answer all questions, include all attachments and spreadsheets, and provide a non-confidential version of your response to this exporter questionnaire.

If your response to this exporter questionnaire contains major deficiencies that, in the Commissioner’s view, cannot be quickly and easily rectified in a further response, then your company may be considered as an uncooperative exporter.

**Confidential and non-confidential responses**

You are required to lodge a confidential version (OFFICIAL: Sensitive) and a non-confidential version (for publishing on the public record) of your response to this exporter questionnaire by the due date. Please ensure that *each page* of information you provide is clearly marked either “**OFFICIAL: Sensitive**” or “**PUBLIC RECORD**”.

All information provided to the commission in confidence will be treated accordingly. The public record version of your questionnaire will be placed on the public record and must contain sufficient detail to allow a reasonable understanding of the substance of the information without breaching confidentiality.

Please be aware that, if at any stage during this inquiry you become aware that you have inadvertently received confidential information submitted by another party, you have a responsibility to:

* Notify the commission
* Delete the information from your system and
* Refrain from using, sharing or retaining the information in any way.

A person is not required to provide a summary for the public record if the commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information.

All questionnaires are required to have a bracketed explanation of deleted or blacked out information for the public record version of the questionnaire. An example of a statement to accompany deleted/blacked out text is:

[Explanation of cost allocation through the divisions, by reference to machine hours or weight].

If such an explanation is not provided, the commission may disregard the information in the submission. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be requested to resubmit your response with the required level of detail or, if deadlines have passed, the commission may not have regard to it.

**Verification of the information that you supply**

The commission may wish to conduct a verification of your questionnaire response for completeness, relevance and accuracy of the information to your company’s records.

The verification is not meant to be a chance for you to provide new or additional information. The commission expects your response to the questionnaire to be relevant, complete and accurate.

The verification may include Commission staff visiting your company to conduct on onsite verification. Any onsite verification typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with the planning of a verification, please contact the commission as soon as possible for a potential verification date to be scheduled.

The onsite verification is usually conducted over 4 days. However, in complex cases, it may be scheduled over 5 days. A verification will include a detailed examination of your company’s records and we will collect copies of relevant documents. The verification will require the participation of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility may also be required during the verification.

The commission may elect to undertake an alternative verification methodology, rather than an onsite verification, to satisfy itself of the completeness, relevance and accuracy of the data.

Note that the commission may disregard any data or information that is not verified, including new or additional information provided after the verification visit.

A report will be prepared following the verification, which details the outcomes of the verification. You will be provided with an opportunity to comment on the accuracy and confidentiality of the verification report prior to its publication on the public record.

For information on the commission’s verification procedures, refer to Anti-Dumping Notice No. 2016/30 available on the commission’s website.

**Important instructions for preparing your response**

* All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with “Not Applicable” and provide an explanation as to why.
* All questions must be answered in English. An English translation must be provided for documents not originally in English. To the extent that the foreign language version differs, the English translation will be given priority as a matter of interpretation in Australia.
* Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
* Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
* The data must be created as spreadsheet files in Microsoft Excel.
* If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
* You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the commission’s verification of your data.
* If you cannot present electronic data in the requested format contact the commission as soon as possible.
* Where possible, electronic data should be shared with the commission via SIGBOX, a secure online document repository. Please contact the commission to request access to SIGBOX if required.

# Checklist

This section is an aid to ensure that you have completed all sections of this questionnaire.

|  |  |
| --- | --- |
| **Section** | Please tick if you have responded to all questions |
| Section A Company information |  |
| Section B Export sales to Australia |  |
| Section C Exported goods & like goods |  |
| Section D Domestic sales |  |
| Section G Cost to make and sell |  |
| Exporter's declaration |  |
| Non-confidential version of this response |  |

|  |  |
| --- | --- |
| **Attachments** | Please tick if you have provided spreadsheet |
| A-5 Sales turnover |  |
| B-2 Australian sales |  |
| B-2.2 Australian sales source |  |
| B-4 Upwards sales |  |
| B-5 Upwards selling expenses |  |
| D-2 Domestic sales |  |
| D-2.2 domestic sales source |  |
| G-3.1 Domestic CTM |  |
| G-4.1 SG&A Listing |  |
| G-4.2 Dom SG&A Calculation |  |
| G-4.3 Upwards SG&A |  |
| G-5.1 Australian CTM – The goods |  |
| G-6.1 Aus CTM – The circ goods |  |
| G-6.3 Australian CTM source |  |
| G-7.2 Raw material CTM |  |
| G-7.4 Raw material purchases |  |
| G-9 Upwards costs |  |
| G-11 Capacity Utilisation |  |

# Goods subject to Anti-dumping measures

**Original notices**

On 17 December 2021, the then Minister for Industry, Energy and Emissions Reduction (the then Minister) imposed anti-dumping measures, in the form of a dumping duty notice, on exports of the goods from Malaysia following *Anti-Dumping Commission Report 554* (REP 554).[[2]](#footnote-3) The original notice applies to all exporters of the goods from Malaysia.

On 6 March 2023, the Minister for Industry and Science, altered the original notice to expand the width of the goods to 1-7 metres, with effect on and after 23 June 2022 following *Anti-Dumping Commission Report 606* (REP 606).[[3]](#footnote-4)

**The goods the subject of the notices**

The goods subject to the anti-dumping measures:

*Black concrete underlay film (also marketed as builders’ film), manufactured from either recycled and/or virgin resins, with a thickness ranging between 150-230 microns, and a width from 1-7 metres.*

The goods are generally, but not exclusively, classified to the following tariff subheadings in Schedule 3 to the *Customs Tariff Act 1995*.

|  |  |  |  |
| --- | --- | --- | --- |
| **Tariff Subheading** | **Statistical Code** | | **Description** |
| 3920 | OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NONCELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS: | | |
| 3920.10.00 | Of polymers of ethylene, Of polyethylene, Not exceeding 0.08 mm in thickness | | |
| 22 | Printed, embossed or otherwise surface-worked, except merely polished | |
| 20 | Other, low density | |
| 21 | Other, other | |
| Of polymers of ethylene, Of polyethylene, Exceeding 0.08 mm in thickness: | | |
| 25 | Printed, embossed or otherwise surface-worked, except merely polished | |
| 40 | Other, low density | |
| 41 | Other, other | |
| Of polymers of ethylene, Other: | | |
| 51 | Exceeding 0.08 mm in thickness | |
| 3921 | OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS: | | |
| 3921.90.90 | Other: Other, of polymers of ethylene: | | |
| 16 | Low density polyethylene | |

# The circumvention goods

The goods subject to the anti-circumvention inquiry are described in the application as being grey concrete underlay film (also marketed as builders’ film), manufactured from either recycled and/or virgin resins, with thickness ranging between 150-230 microns, and width of 1-7 metres.

The commission will examine as part of the inquiry goods with the colour grey (the circumvention goods).

The circumvention goods are allegedly being imported into Australia from Malaysia under tariff subheading 3920.10.00, statistical code 22, 20, 21, 25, 40, 41, 51 and 3921.90.90, statistical code 16 of Schedule 3 to the *Customs Tariff Act 1995*.

**Model Control Code**

Details of the model control code (MCC) structure for the goods are in the table below. The sales data (Section C) submitted in this response must follow this MCC structure. At a minimum, the data must report sales separately for each of the mandatory MCC categories identified by the commission.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Item** | **Category** | **Sub-category** | **Identifier** | **Sales data** | **Costs data** |
| 1 | Impact Resistance | Medium | M | Mandatory | Mandatory |
| High | H |
| 2 | Actual Thickness | 150-179 microns | A1 | Mandatory | Mandatory |
| 180-230 microns | A2 |
| 3 | Nominal Thickness | 150 – 179 microns | N1 | Mandatory | Optional |
| 180 – 230 microns | N2 |

In constructing an MCC, use a ‘-’ between each category. For example: **M-A1-N1**

The MCCs will be used to match export models to the identical or comparable domestic models.

If there are models imported and sold by your company that do not align within the MCC structure above, this should be raised by lodging a submission with the commission as soon as is practicable, but no later than the time this questionnaire is due, otherwise the response may be considered deficient.

# Section A Company information

## A-1 Company representative and location

1. Please nominate a contact person within your company:

Name:

Position in the company:

Telephone:

E-mail address:

1. If you have appointed a representative, provide their contact details:

Name:

Address:

Telephone:

E-mail address:

*In nominating a representative, you are granting authority to the commission to discuss matters relating to the case with the nominated representative, including your company’s confidential information.*

1. Please provide the location of the where your company’s financial records are held.
2. Please provide the location of the where your company’s production records are held.
3. Please provide the location of your company’s production plant manufacturing the alleged circumvention goods and the goods under consideration.

## A-2 Company information

1. What is the legal name of your business?
2. Does your company trade under a different name and/or brand? If yes, provide details.
3. Was your company ever known by a different legal and/or trading name? If yes, provide details
4. Provide a list of your current board of directors and any changes in the last two years.
5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:
   1. A diagram showing the complete ownership structure and
   2. A list of all related companies and its functions
6. Is your company or parent company publicly listed?

If yes, please provide:

* 1. The stock exchange where it is listed and
  2. Any principle shareholders[[4]](#footnote-5)

If no, please provide:

1. A list of all principal shareholders and the shareholding percentages.
2. What is the overall nature of your company’s business? Include details of the products that your company manufactures and sells and the market your company sells into.
3. If your business does not perform all of the following functions in relation to the goods and/or the alleged circumvention goods under consideration, then please provide names and addresses of the companies which perform each function:
4. produce or manufacture
5. sell in the domestic market
6. export to Australia and
7. export to countries other than Australia.
8. Provide your company’s internal organisation chart.
9. Describe the functions performed by each group within the organisation.
10. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.

## A-3 General accounting information

1. What is your financial accounting period?
2. Are your financial accounts audited? If yes, who is the auditor?
3. What currency are your accounts kept in?
4. What is the name of your financial accounting system?
5. What is the name of your sales system?
6. What is the name of your production system?
7. If your financial accounting, sales and production systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.
8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.
9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.

## A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods and/or the alleged circumvention goods.
2. If the financial statements in A-4.1 are audited, provide a copy of the audit management letters from your auditor accompanying the audited financial statements.
3. If the financial statements in A-4.1 are unaudited, provide for each company:
   1. the tax returns relating to the same period and
   2. reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.
4. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls for:
5. the most recent financial year and
6. 1 April 2024 to 31 March 2025.
7. If the period of 1 April 2024 to 31 March 2025 is different to your financial period, please provide:
   1. Income statements directly from your accounting information system covering the most recent financial period and the period of 1 April 2024 to 31 March 2025 or
   2. Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period of 1 April 2024 to 31 March 2025.
8. Please provide a copy of your company’s trial balance (in Excel) covering the period of 1 April 2024 to 31 March 2025 and the most recent financial year.
9. Please provide your company’s chart of accounts (in Excel).

*If any of the documents are not in English, please provide a complete translation of the documents.*

## A-5 Sales turnover

* 1. Provide the sales turnover for all products, concrete underlay film (the goods) and grey concrete underlay film (alleged circumvention goods), in the worksheet A-5, for the period 1 July 2019 to 31 March 2025.

# Section B Export sales to Australia

This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory. Export prices are usually assessed at FOB point, but the commission may also compare prices at the ex-factory level.

You should report prices of all goods currently the subject of the anti-dumping notice (the goods) and the goods the subject of this anti-circumvention inquiry (the circumvention goods) and shipped to Australia from 1 April 2024 to 31 March 2025.

## B-1 Australian export sales process

1. For each customer in Australia to whom you shipped either the goods subject to the original notice and/or the alleged circumvention goods in the inquiry period list the following details:

* name of customer
* address
* contact name and phone number
* level of trade (for example: distributor, wholesaler, retailer, end user, original equipment manufacturer etc.).

1. Provide details (and diagrams if appropriate) of the export sales process of your company and representatives (e.g. agents) including:
   1. Marketing and advertising activities
   2. Price determination and/or negotiation process
   3. Order placement process
   4. Order fulfilment process and lead time
   5. Delivery terms and process
   6. Invoicing process
   7. Payment terms and process

Please provide these details separately for the goods and the alleged circumvention goods and note any differences (in terms of the export sales process) between the two classes of goods.

1. In what currency do you invoice your customers for the goods and/or the alleged circumvention goods exported to Australia? If it is not in your local currency:
   1. Do your customers pay you into a foreign currency denominated account? If yes, provide details
   2. Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details
   3. How is the exchange rate determined in your accounting system and how often is it updated?
2. Are there any customers of the goods and/or alleged circumvention goods exported to Australia related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
3. If sales are in accordance with price lists or price extras list, provide copies of these lists. Further, if sales are in accordance with supply agreements or contracts, please provide copies these contracts.
4. Do your export selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.
5. Did you provide on-invoice discounts and/or off-invoice rebates to any customer or an associate of the customer in relation to the sale of the goods and/or the circumvention goods exported to Australia for the period 1 April 2024 to 31 March 2025. If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount and/or rebate.
6. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods and/or the alleged circumvention goods exported to Australia for the period 1 April 2024 to 31 March 2025. If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
7. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
   1. What date are you claiming as the date of sale?
   2. Why does this date best reflect the material terms of sale?

## B-2 Australian sales listing

1. Complete the worksheet named “B-2 Australian sales”

* This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods and the alleged circumvention goods invoiced from 1 April 2024 to 31 March 2025. This includes exports to Australia sold through a domestic customer.
* You must provide this list in electronic format using the template provided.
* If you have used formulas to complete this worksheet, these formulas must be retained.
* If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.

1. Complete worksheet “B-2.2 Australian sales source” showing the relevant source of the data used for each column of worksheet “B-2 Australian sales”.

## B-3 Sample export documents

1. Select the two largest invoices by value and provide the following documentation:

* Contracts
* Purchase order and order confirmation
* Commercial invoice and packing list
* Proof of payment and accounts receivable ledger
* Documents showing bank charges
* Invoices for inland transport
* Invoices for port handling and other export charges
* Bill of lading
* Invoices for ocean freight & marine insurance (if applicable)
* Country of origin certificates (if applicable)

*If the documents are not in English, please provide a translation of the documents.*

1. For each document, please annotate the documents or provide a table reconciling the details in the “B-2 Australian sales” listing to the source documents in B-3.1.

## B-4 Reconciliation of sales to financial accounts

1. Please complete the worksheet named “B-4 Upwards sales”, for the sale of the goods and the alleged circumvention goods from 1 April 2024 to 31 March 2025 to demonstrate that the sales listings in B-2, D-2 and F-2 are complete.

* You must provide this list in electronic format using the template provided.
* Please use the currency that your accounts are kept in.
* If you have used formulas to complete this worksheet, these formulas must be retained.

1. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.
2. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:

* the name of the source document, including the relevant page number, in column D of the worksheet and
* highlight or annotate the amount shown in the source document and
* provide the account code and sub-account code (if applicable) at column E of the worksheet.

## B-5 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named “B-5 Upwards selling expense” to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.

* You must provide this list in electronic format using the template provided.
* Please use the currency that your accounts are kept in.
* If you have used formulas to complete this worksheet, these formulas must be retained.

1. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-5 Upwards selling expense” worksheet. If the documents include spreadsheets, all formulas used must be retained.
2. For any amount in the “B-5 Upwards selling expense” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:

* the name of the source document, including the relevant page number, in column C of the worksheet and
* highlight or annotate the amount shown in the source document.

## B-6 Exports of the alleged circumvention goods

The following questions relate to identifying differences (if any) between your exports of the goods and the alleged circumvention goods.

1. Does your company manufacture both grey concrete underlay film (the alleged circumvention goods) and concrete underlay film (the goods) for export to Australia?
2. When did your company commence exporting the alleged circumvention goods to Australia from Malaysia, and to which customer(s)?
3. Did your company sell the goods subject to the original notice to any of the same customers prior to selling the alleged circumvention goods to those customers?
4. If your company manufacturers both the goods and the alleged circumvention goods, did your Australian customer(s) specifically request to purchase the alleged circumvention goods instead of the goods? If so, what was this shift in response to, and what were the reasons?
5. Are the alleged circumvention goods part of your standard product offering to Australia, or are these goods available only in special circumstances or only available to specific customers?
6. Do you have any minimum order requirements for the goods and the alleged circumvention goods?
7. Is there a difference in the selling price between your exports of the goods with the alleged circumvention goods (taking into account any difference in dumping duty payable on the goods)? Provide details.
8. If the answer to the above is yes, please quantify the price difference. Provide any documents that support this price difference (e.g. price lists, comparable invoices, etc.).
9. In general, are there any specific purposes and/or end uses that the goods is suitable for that the alleged anticircumvention goods are not suitable for? Provide specific product details and any supporting evidence where relevant.
10. Are there any purposes and/or end uses that the goods and the alleged circumvention goods can be used interchangeably for?
11. What standards/specifications are the goods manufactured/supplied to when exporting to Australia when compared to the alleged circumvention goods? If no difference, please indicate so.
12. If your customer(s) changed their preference from sourcing the goods to the alleged circumvention goods, please indicate what factors may have contributed, e.g. price, end use, quality etc.
13. Are end users likely to perceive any differences between the goods and the alleged circumvention goods? If so, does this have any impact on how the product is marketed or used?

# Section C Exported goods & like goods

The commission considers the MCC structure in and of itself is not likely to be commercially sensitive information. Any claim that disclosing the MCC information is confidential or would adversely affect your business or commercial interests must be raised by lodging a submission as soon as practicable, but no later than the time this questionnaire is due.

## C-1 Models exported to Australia

1. Fully describe all of the goods, including the alleged circumvention goods, your company exported to Australia from 1 April 2024 to 31 March 2025. Identify the form, standard and include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the goods exported to Australia.

## C-2 Models sold in the domestic market

1. Fully describe all like goods your company sold on the domestic market from 1 April 2024 to 31 March 2025 including goods that are like to the alleged circumvention goods. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the like goods sold on the domestic market.

## C-3 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes? If yes, provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.

# Section D Domestic sales

## D-1 Domestic sales process

1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:
   1. Marketing and advertising activities
   2. Price determination and/or negotiation process
   3. Order placement process
   4. Order fulfilment process and lead time
   5. Delivery terms and process
   6. Invoicing process
   7. Payment terms and process
2. Are any domestic customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
3. If sales are in accordance with price lists or price extras list, provide copies of these lists.
4. Do your domestic selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.
5. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods from 1 April 2024 to 31 March 2025? If yes, provide a description; and explain the terms and conditions that must be met by the customer to obtain the discount and/or rebate.
6. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the like goods from 1 April 2024 to 31 March 2025? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
7. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
   1. What date are you claiming as the date of sale?
   2. Why does this date best reflect the material terms of sale?

## D-2 Domestic sales listing

1. Complete the worksheet named “D-2 Domestic sales”

* This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods (including goods like to the alleged circumvention goods) invoiced from 1 April 2024 to 31 March 2025, even if there are models not exported to Australia
* If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
* You must provide this list in electronic format using the template provided.
* If you have used formulas to complete this worksheet, these formulas must be retained.
* If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-2 above, add a column for each item. For example, certain other selling expenses incurred.

1. Complete worksheet “D-2.2 domestic sales source” listing the source of the data used for each column in worksheet “D-2 domestic sales”.

## D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:

* Contracts
* Purchase order and order confirmation
* Commercial invoice and packing list
* Proof of payment and accounts receivable ledger
* Documents showing bank charges
* Delivery invoices

*If the documents are not in English, please provide a translation of the documents.*

1. For each document, please annotate the documents or provide a table reconciling the details in the “D-2 Domestic sales” listing to the source documents in D-3.1.

## D-4 Reconciliation of sales to financial accounts

**This section is not required if you have completed B-4.**

1. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listings in D-2 and F-2 are complete.

* You must provide this list in electronic format using the template provided.
* Please use the currency that your accounts are kept in.
* If you have used formulas to complete this worksheet, these formulas must be retained.

1. Please provide all documents, other than those in A-4, D-2 and F-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.
2. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:

* the name of the source document, including the relevant page number, in column D of the worksheet and
* highlight or annotate the amount shown in the source document and

# Section G Cost to make and sell

## G-1. Production process

1. Describe the production process for the goods and provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.
2. Describe the production process for the alleged circumvention goods and provide a flow chart of the process. Include details of all products manufactured using the same production facilities as those used for the alleged circumvention goods. Also specify all scrap or by-products that result from producing the goods.
3. At what stage of the process (described at questions 1 and 2 above) is the colour determined?
4. What alterations (if any) to the production process were made in order for your company to manufacture the alleged circumvention goods? What are the costs?
5. What standards/specifications are the goods and the alleged circumvention goods manufactured to? What are the relevant tolerances that apply to the manufacture of the products?
6. Are any of your suppliers related to your company (regardless of whether it is relevant to the manufacture of the goods)? If yes, please provide details including the product or services supplied by the related company.

## G-2. Cost accounting practices

1. Is your company’s cost accounting system based on actual or standard costs (budgeted)?
2. If your company uses standard costs:
3. Were standard costs used as the basis of actual costs in your responses G-3, G-5.1 and G-6.1?
4. Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
5. How were those variances allocated?
6. Provide details of any significant or unusual cost variances that occurred from 1 April 2024 to 31 March 2025.
7. Briefly explain your cost accounting practices (e.g. job costing, process costing).
8. Do you have different cost centres in your company’s cost accounting system? If yes, list the cost centres, provide a description of each cost centre and the allocation methodology used in your accounting system.
9. To what level of product specificity (models, grades etc.) does your company’s cost accounting system normally record production costs?
10. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.
11. Has your company engaged in any start-up operations in relation to the goods and/or the circumvention goods? If yes:
12. Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
13. State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation it its accounting records.
14. What is the method of valuation for raw material, work-in-progress, and finished goods inventories (e.g. last in first out – LIFO, first in first out – FIFO, weighted average)?
15. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?
16. What are the valuation methods for scrap, by products, or joint products?
17. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details

## G-3 Cost to make on domestic market

1. Complete the worksheet named "G-3 Domestic CTM".

* This worksheet lists the quarterly cost to make the domestic models of like goods (including goods that are like to the circumvention goods) manufactured from 1 April 2024 to 31 March 2025, even if there are models not exported to Australia.
* The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
* If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as ‘other costs’ if not already included, for example, under material costs.
* You must provide this list in electronic format using the template provided.
* If you have used formulas to complete this worksheet, these formulas must be retained.
* If you have claimed in in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

1. Complete worksheet titled “G-3.2 Domestic CTM source” listing the source of the data for each column of worksheet “G-3.1 Domestic CTM”.

## G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".

* This worksheet lists all selling, general and administrative expenses by accounting code for the most recent accounting period and the period. The SG&A must also include:
  + finance expenses
  + taxes and surcharges (except income/profit tax).
* In the column “Is it a direct selling expense”, identify expenses related to direct selling expenses (e.g. inland transport) that has been reported in B-2 Australian sales and/or D-2 Domestic sales.
* In the column “Is it provisional or unrealised?”, identify any accounts that are not actual or realised, such as:
  + unrealised foreign exchange gains/loss
  + provision for doubtful debt
* In the column “Is it only related to exports or non-goods?”, identify any accounts that are related only to either:
  + export sales
  + products that are not the goods under consideration.
* You must provide this list in electronic format using the template provided.
* If you have used formulas to complete this worksheet, these formulas must be retained.

1. Complete the worksheet named "G-4.2 Domestic SG&A calculation".

* This worksheet calculates the unit domestic SG&A.
* You must provide this list in electronic format using the template provided.
* Please use the formulas provided.

1. Complete the worksheet named "G-4.3 Upwards SG&A" to demonstrate that the SG&A listing in G-4.1 is complete by reconciling the SG&A listing to the trial balance and the audited income statement.

* You must provide this list in electronic format using the template provided.
* Please use the formulas provided.
* If you have used formulas to complete this worksheet, these formulas must be retained.

## G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5.1 Australian CTM".

* This worksheet lists the quarterly cost to make the Australian models of the goods the subject of the original notice manufactured within the period 1 April 2024 to 31 March 2025.
* The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
* If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as ‘other costs’ if not already included, for example, under material costs.
* You must provide this list in electronic format using the template provided.
* If you have used formulas to complete this worksheet, these formulas must be retained.
* If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period 1 April 2024 to 31 March 2024.

## G-6 Cost to make the alleged circumvention goods

1. Complete the worksheet named "G-6.1 Aus CTM – Circ goods".

* This worksheet lists the quarterly cost to make the Australian models of the alleged circumvention goods manufactured within the period 1 April 2024 to 31 March 2025. If the alleged circumvention goods were not manufactured during this period, provide costs for the circumvention goods in the most recent annual period these goods were manufactured instead.
* The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
* If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as ‘other costs’ if not already included, for example, under material costs.
* You must provide this list in electronic format using the template provided.
* If you have used formulas to complete this worksheet, these formulas must be retained.
* If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of 1 April 2024.

1. Complete worksheet titled “G-5.3 Australian CTM source” listing the source of the data for each column of worksheet “G-5.1 Australian CTM” and “G-6.1 Aus CTM – Circ goods”.

## G-7 Cost allocation method

1. What is the allocation method used to complete in G-5.1 Australian CTM and G-6.1 Aus CTM –Circ goods for:
   1. Raw materials
   2. Labour
   3. Manufacturing overheads
2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period 1 April 2024 to 31 March 2025 and provide worksheets demonstrating the allocation method described in G-7.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

## G-8 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?
2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named “G-8.2 Raw material CTM” for these raw materials.

* This worksheet lists the quarterly cost to make the raw material manufactured within the period 1 April 2024 to 31 March 2025.
* The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
* If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as ‘other costs’ if not already included, for example, under material costs.
* You must provide this list in electronic format using the template provided.
* If you have used formulas to complete this worksheet, these formulas must be retained.

1. Using the cost data in G-5.1 Australian CTM and G-6.1 Aus CTM – The circ goods, calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.
2. For each raw material identified in G-8.3 which individually account for 10% or more of the total cost to make, complete the worksheet named “G-8.4 Raw material purchases”

* This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period from 1 April 2024 to 31 March 2025.
* You must provide this list in electronic format using the template provided.
* If you have used formulas to complete this worksheet, these formulas must be retained.

1. Provide a table listing the source of the data for each column of the “G-8.4 Raw material purchases” listing.
2. For each raw material:
   1. Select the two largest invoices by value and provide the commercial invoice and proof of payment.
   2. Reconcile the total value listed in “G-8.4 Raw material purchases” listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.
3. Are any of the suppliers in “G-8.4 Raw material purchases” listing related to your company? If yes, please provide details on how the price is set.

## G-9 Reconciliation of cost to make to audited financial statements

1. Please complete the worksheet named “G-9 Upwards costs” to demonstrate that the cost listings in G-5 are complete.

* You must provide this list in electronic format using the template provided.
* Please use the currency that your accounts are kept in.
* If you have used formulas to complete this worksheet, these formulas must be retained.

1. Please provide any documents, other than those in A-4, G-3, G-5 and G-6, required to complete the “G-9 Upwards costs” worksheet.
2. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:

* the name of the source document, including the relevant page number, in column D of the worksheet and
* highlight or annotate the amount shown in the source document and

## G-10 Production of the goods and alleged circumvention goods

1. Describe your company’s practices for capturing the production quantities reported at worksheet G-5.1 Australian CTM and G-6.1 Aus CTM – Circ goods. Consider using a flowchart in answering this question.
2. Outline the types of source documents kept by the company in relation to production quantities and how the production quantities are entered into the accounting system. Consider using a flowchart in answering this question.
3. Briefly explain the reasons for any differences between:
   1. the production quantities reported at worksheet “G-5.1 Australian CTM and G-6.1 Aus CTM – Circ goods and the sales volumes reported at worksheet “B-2 Australian sales”
4. Describe how your company determines its volume of production for the goods, product mix of production and the factors that contribute to these decisions. How frequently are production volumes determined for the goods and/or the alleged circumvention goods? How frequently is the product mix determined for the goods?
5. What lead times are typically needed to adjust volumes of production for the goods and/or the alleged circumvention goods?

## G-11 Capacity Utilisation

* Please complete the worksheet named “G-11 Capacity Utilisation”
* You must provide this list in electronic format using the template provided.
* If you have used formulas to complete this worksheet, these formulas must be retained.

1. Explain how the production capacity and capacity utilisation has been calculated.
2. Do you have warehousing facilities for the goods? If no, what do you do with excess inventory? If yes:
   1. What is the capacity of these facilities?
   2. What was the monthly amount of inventory maintained during the investigation period?
   3. What is the average period of time that inventory is retained (describe how this is calculated)?
3. Have there been any changes to the type of capital or technology utilised by your company in the manufacturing of the goods and/or the alleged circumvention goods from 1 July 2019 to 31 March 2025.
4. List any significant investments in the period from 1 July 2019 to 31 March 2025 to either upgrade, refurbish or build any of the plants used in the production of the goods.

# Exporter's declaration

I hereby declare that.............................................................(company)

have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

**Name :.............................................................................**

**Signature :.............................................................................**

Position in

**Company :.............................................................................**

**Date :.............................................................................**

# Appendix Glossary of terms

This glossary is intended to provide you with a basic understanding of technical terms that appear in the questionnaire.

**Cost of production/manufacturing**

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

**Cost to make and sell**

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

**Country of origin**

The country in which the last significant process in the manufacture or production of the goods was performed.

**The circumvention goods**

The goods subject to the anti-circumvention inquiry as described in the application.

**Date of sale**

The commission will normally use the invoice date as recorded in the exporter or producer’s records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information.

**Direct labour cost**

Direct labour is categorised as a variable cost, i.e. the value varies with the level of production.

**Export price**

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

**Exporting country**

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

**Factory overheads**

Factory overheads consist of variable costs e.g. power, supplies, indirect labour and fixed costs e.g. factory rent, factory insurance, factory depreciation etc.

**Goods under consideration (the goods)**

The goods to which the application for anti-dumping action relates. That is, the goods that you have exported to Australia allegedly at dumped prices.

**Incoterms**

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

EXW ex works (the seller’s minimum obligation as costs relate to goods being made available at the sellers premises)

FCA free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc. paid if required)

FAS free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)

FOB free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship’s rail, pay customs formalities, taxes etc. payable upon exportation)

CFR cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc. payable upon exportation)

CIF cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance)

the terms CFR and CIF are only used where goods are carried by sea or waterway transport

CPT carriage paid to

CIP carriage and insurance paid to

the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc.

DAF delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer’s disposal)

DES delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)

DDU delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)

DDP delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc. incurred upon importation)

**The period**

A period defined by the commission over which importations of the goods are examined.

**Like goods**

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the goods or that, although not alike in all respects have characteristics closely resembling those of the goods. The term ‘like goods’ also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

**Selling, general and administration expenses (SG&A)**

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

. domestic sales of like goods

. sale of goods of the same general category by the exporter or

. sales in the industry in the country of export.

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director’s fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.

1. The Anti-Dumping Notice No 2025/035 [↑](#footnote-ref-2)
2. Electronic Public Record (EPR) [REP 554](https://www.industry.gov.au/sites/default/files/adc/public-record/554_-_048_-_report_-_final_report_-_rep_554.pdf), item 48. [↑](#footnote-ref-3)
3. EPR [REP 606](https://www.industry.gov.au/sites/default/files/adc/public-record/2023-03/606_-_16_-_report_-_final_report_-_rep_606_0.pdf), item 16. [↑](#footnote-ref-4)
4. Principal shareholders are those who are able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company. [↑](#footnote-ref-5)