



Australian Government
Department of Industry,
Science and Resources

Anti-Dumping Commission

Importer Questionnaire

Case number: 691

Product: Aluminium Windows and Doors

From: The People's Republic of China

Investigation period: 1 July 2024 to 30 June 2025 (the period)

Section	Response due by
A	2 December 2025
B & C	16 December 2025
D & E	23 December 2025

Email response to: investigations1@adcommission.gov.au

Anti-Dumping Commission website: www.adcommission.gov.au

Table of contents

TABLE OF CONTENTS	2
INSTRUCTIONS	3
GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES	5
SECTION A COMPANY AND SUPPLIER INFORMATION	7
SECTION B IMPORTS & FORWARD ORDERS	8
SECTION C SALES AND SG&A	9
SECTION D FURTHER COMPANY AND IMPORT INFORMATION	9
SECTION E FURTHER SALES INFORMATION	12

Instructions

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the commission) is conducting an investigation into aluminium windows and doors (the goods) exported to Australia from the People's Republic of China (China). The Anti-Dumping Notice No 2025/115 available on the commission's website, provides details of the goods under consideration, the application, and the investigation procedures.

This questionnaire seeks information in relation to your imports and sales of the goods exported to Australia. This information will be used to assist in determining export prices and non-injurious prices, to construct the Australian market for the goods, and in the assessment of the applicant's injury claims.

The commission will collect and use information in accordance with its [Collection and Use of Information Policy](#).

If you do not import the goods or unsure whether you import the goods

Our records indicate that your company is an importer of the goods, and as such, your company is being asked to complete this importer questionnaire. If this is incorrect and your company is not an importer of the goods, or if you are unsure whether the products imported by your company are the goods, please contact the commission as soon as possible.

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, or do not allow the commission to verify the information, this may affect how the dumping margin and subsidy margin applicable to your supplier is determined.

Extension requests

If you require a longer period to complete all or parts of your response to this importer 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
- 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.

Submitting a response to the importer questionnaire

Responses to the importer questionnaire should be lodged by email listed on the cover page. In submitting the response to the importer questionnaire, you must answer all questions and include all attachments and spreadsheets.

Verification of the information that you supply

The commission may visit your company to verify the information your company provides. We will be in further contact with your company to negotiate a mutually convenient visit timeframe, if required.

For such a visit to run smoothly, the commission representatives will need to speak with key company personnel, such as those responsible for imports, sales and company accounts. It would be appreciated if all relevant company records requested, including import documentation, sales information, financial data and any working papers were made available to the commission officers.

The commission appreciates that some of these documents, particularly financial statements, may be confidential to your business and understands a possible reluctance to supply such sensitive information. If the commission cannot gain access to the relevant documentation, it may not be able to use your cost and sales information and may have to rely on other information to establish export prices and assess the Australian industry's injury claims.

It is important that you fully understand the dumping and subsidisation investigation process, and the role of the commission in carrying out the investigation. To this end, the proposed visit to your company will be useful for us to explain in detail the investigation procedures and related issues.

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 importer 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. units, square metres, kg) and currencies (e.g. AUD) used. Apply the same units of 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 D-18)
- 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.
- 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 to this process (for example, via email), 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.

Goods under consideration

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices and/or in receipt of countervailable subsidies, are:

Aluminium windows and doors, whether fully or partially assembled, including their frames, panels, and sashes, with or without glass, whether or not thermally broken, whether or not including hardware, up to the following dimensions:

- *for window assemblies or partial assemblies (including window frames, panels and sashes), up to and including 3.0 metres high and up to and including 4.0 metres wide; and*
- *for door assemblies or partial assemblies (including door frames, panels and sashes), up to and including 3.0 metres high and up to and including 7.0 metres wide.*

Further Information

“Fully assembled” refers to a complete window or door unit in which all frames and the applicable panels and/or sash are joined together to form a complete and functional window or door assembly, whether or not glazed, whether or not thermally broken, whether or not including hardware.

“Partially assembled” refers to a fabricated aluminium frame, panel, or sash assembly that is supplied individually or connected to other frame, panel, or sash assemblies, where the combination does not yet form a complete window or door unit, whether or not glazed, whether or not thermally broken, whether or not including hardware.

Exclusions

Excluded are curtain wall products.

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	Cost Data
1	Door/Window	Door	D	Mandatory	Mandatory
		Window	W		
2	Assembly	Fully Assembled	FA	Mandatory	Optional
		Partially Assembled	PA		
3	Type	Sliding window	ASW	Mandatory	Optional
		Fixed window	AFW		
		Awning window	AAW		
		Sliding door	ASD		
		Stacker door	ASTD		
		Louvre window	ALW		
		Other door	AOD		
		Other window	AOW		
4	Height millimetres (mm)	Up to and including 1,543	H1	Mandatory	Optional
		>1,543 up to and including 1,820	H2		
		>1,820 up to and including 2,100	H3		
		>2,100 up to and including 2,400	H4		
		>2,400 up to and including 3,000	H5		
5	Width (mm)	Up to and including 1,210	W1	Mandatory	Optional
		>1,210 up to and including 1,810	W2		
		>1,810 up to and including 2,410	W3		
		>2,410 up to and including 3,610	W4		
		>3,610 up to and including 7,000	W5		
6		Thermally broken	TB	Mandatory	Optional

	Thermal break	Not thermally broken	NTB		
7	Glaze	Single	SG	Mandatory	Optional
		Insulated unit	IG		
		Other material	OM		
		No glass	NG		
8	Coating	Coated	C	Mandatory	Optional
		Not coated	NC		
		Other material	OM		
		No glass	NG		
9	Safety	Toughened	TG	Mandatory	Optional
		Laminated	LM		
		Float	F		
		Other material	OM		
		No glass	NG		

In constructing an MCC, use a '-' between each category. For example, W-FA-AAW-H2-W3-NTB-IG-NC-F is a fully assembled awning window of height greater than 1,543mm and up to and including 1,820mm and width greater than 1,810mm and up to and including 2,100mm, not thermally broken, insulated unit, not coated and containing float glass.

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 and supplier information

- Please nominate a contact person within your company:
Name:
Position in the company:
Telephone:
E-mail address:
- 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.

3. Provide the address of where your company's importation, sales and financial records are held.
4. What is the legal name of your business and Australian Business Number?
5. Does your company trade under a different name and/or brand? If yes, provide details.
6. Was your company ever known by a different legal and/or trading name? If yes, provide details.
7. What is the overall nature of your company's business? Include details of the products that your company imports and sells.
8. Does your company undertake all functions of the importation of the goods, including lodging the import declarations, paying importation costs (e.g. duties, broker's fees, port charges), transportation from the port of discharge? If no, please provide details of the other company and the importation functions undertaken by that company.
9. What is the role of your company in the Australian market for the goods? Include details of whether your company can be described as a trader, distributor, retailer or an end-user of the goods.
10. Complete the worksheet named 'A-10 Supplier information'.
 - This worksheet lists your suppliers and manufacturers (if different), their contact details and an estimation of the import volumes from each supplier of the goods over the period.
11. The commission may seek to visit your company to discuss the case and to verify the data submitted in your import questionnaire responses from January 2026 onwards, are there any dates that are unsuitable for this visit?
 - A visit by the commission is typically half a day but may take up to a full day.
 - Please consider the availability of key staff, such as your accountant, purchasing officer and sales staff.

Section B

Imports & forward orders

1. After receiving Part A of the questionnaire, the commission will provide you with a full list of import declarations from the Australian Border Force import database of the goods imported by your company during the period. Please review this spreadsheet and confirm whether this is a complete listing of the importation of the goods during the period according to your company's records.
 - If the import listing provided does not include all your importations of the goods over the period, or you have identified any other issues, please contact the case manager as soon as possible.
2. Complete the worksheet named 'B-2 Cost to import and sell' in relation to the selected importations highlighted in the import listing provided to you in question B.1 above.
 - This worksheet lists the cost to import and sell of selected importations of the goods.
 - Please provide the costs excluding GST.
 - 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.
3. Complete the worksheet named 'B-3 Forward Orders'.

- This worksheet lists your current forward orders of the goods.
- You must provide this list in electronic format using the template provided.

Section C

Sales and SG&A

1. Does your company on-sell your imports in the same condition in which they were imported?
If no:
 - Provide details on the products that you sell that contains the goods.
 - You do not need to complete remaining questions in this section. Go to Section D.If yes:
 - Complete the remaining questions in this section.
2. Complete the worksheet named 'C-2 Sales' in relation to importation of the goods that are subsequently sold by your company in the condition in which they were imported over the period.
 - This worksheet lists all your sales (i.e. transaction by transaction) of the goods invoiced within the period.
 - If you import the goods from multiple countries, please identify the country of origin of each sale. You only need to provide the sales of the goods imported from the subject countries.
 - If any of your customers are related to your company, please contact the case manager as soon as possible. The commission may require your related company to also complete this worksheet if that company also subsequently sells the goods in the same condition in which they were imported.
 - This worksheet also requests order details where the sale can be directly linked to an importation.
 - 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.
3. Complete the worksheet named 'C-3 SG&A listing'.
 - This worksheet lists all selling, general and administration (SG&A) expenses by account 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).
 - Exclude any SG&A amount in respect of:
 - unrealised foreign exchange gains/loss
 - provision for doubtful debt
 - any other income/expense not directly/indirectly related to the import or sale of the goods
 - 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.
4. Complete the worksheet named 'C-4 SG&A calculation'.
 - This worksheet calculates your company's SG&A expenses as a percentage of revenue.
 - You must provide this list in electronic format using the template provided.
 - Please use the formulas provided.

Section D

Further company and import information

1. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint ventures)? If yes, provide:

- (a) A diagram showing the complete ownership structure; and
 - (b) A list of all related companies and its functions
2. Is your company or parent company publicly listed?
- If yes, please provide:
- (a) The stock exchange where it is listed; and
 - (b) Any principal shareholders¹
- If no, please provide:
- (a) A list of all principal shareholders and the shareholding percentages.
3. Provide your company's internal organisation chart.
4. Describe the functions performed by each group within the organisation.
5. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.
6. Are your financial accounts audited? If yes, who is the auditor?
7. What is the name of your financial accounting system?
8. Do you have an electronic system to track your sales and generate invoices? If yes, what is the name of this sales system?
9. Do you have an electronic system to track your costs of imports? If yes, what is the name of this costing system?
10. If your financial accounting, sales and costing systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.
11. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.
12. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.
13. Please provide the two most recently completed annual reports and/or financial statements for your company.
14. If the financial statements for your company are unaudited, provide for each company:
- (a) the tax returns relating to the same period; and
 - (b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.
15. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods fall into for:
- (a) the most recent financial year; and
 - (b) the period.
16. If the period is different to your financial period, please provide:
- (a) Income statements directly from your accounting information system covering the most recent financial period and the period; or
 - (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.
17. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.

¹ Principal shareholders are those who can cast, or control the casting of, 5% or more of the maximum number of votes that could be cast at a general meeting of your company.

18. Please provide your company's chart of accounts (in Excel).
19. Does your company use product codes or stock keeping unit (SKU) codes?
If yes:
 (a) 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.
 (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
 (c) Provide a table of showing the product or SKU codes for each MCC.
If no:
 (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.
20. Provide details (and diagrams if appropriate) of the importation process of your company and representatives (e.g. agents) including:
 (a) Price determination and/or negotiation process
 (b) Order placement process
 (c) Order fulfilment process and lead time
 (d) Delivery terms and process
 (e) Invoicing process
 (f) Payment terms and process
21. Do you purchase the goods in Australian Dollars? If not:
 (a) Do you pay your suppliers from a foreign currency denominated account? If yes, provide details
 (b) Do you use forward contracts to lock in the foreign exchange rate on the purchases? If yes, provide details
 (c) How is the exchange rate determined in your accounting system and how often is it updated?
22. Are there any suppliers of the goods related to your company? If yes, please provide a list of each related supplier and provide details on how the selling price is set.
23. If purchases of the goods made in accordance with price lists or price extras list, provide copies of these lists.
24. Did you receive on-invoice discounts and/or off-invoice rebates from any suppliers or associates of the suppliers in relation to the importation of the goods during the period? If yes, provide a description and explain the terms and conditions that must be met to obtain the discount and/or rebate.
25. Were you given any credit or debit notes (directly or indirectly) from any suppliers or associates of the suppliers in relation to the importation of the goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
26. Is your company provided compensation or reimbursement for any of the costs associated with the importation of the goods from your supplier? If yes, provide details describing the operation of the compensation or reimbursement arrangements and relevant supporting documentation.
27. In relation to the selected importations highlighted in the full import listing provided in question B.2, provide the following documentation:
 • Contracts
 • Purchase order and order confirmation
 • Commercial invoice and packing list
 • Proof of payment to your supplier and the relevant accounts payable ledger
 • Bill of lading
 • Documents showing any bank charges
 • Invoices for all importation expenses, including:
 ○ Import broker's fees

- Import duties
- Port handling charges
- Inland transport expenses from the port
- Invoices for ocean freight & marine insurance (if applicable, for example where purchases are made on an ex-works or free-on-board basis)
- Invoices for all exportation expenses, such as inland transport and port handling charges (if applicable, for example where purchases are made on an ex-works basis)
- Country of origin certificates (if applicable)

Section E

Further sales information

If you do not subsequently sell the goods in the same condition in which they were imported, you do not need to complete this section (i.e. you answered 'No' in question C.1).

1. Provide details (and diagrams if appropriate) of the sales process of your company and any other related entities including:
 - (a) Marketing and advertising activities
 - (b) Price determination and/or negotiation process
 - (c) Order placement process
 - (d) Order fulfilment process and lead time
 - (e) Delivery terms and process
 - (f) Invoicing process
 - (g) Payment terms and process
2. Are any customers of the goods 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 selling prices of the goods 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 goods during the period? If yes, provide a description; and explain the terms and conditions that must be met by the customer to obtain the discount.
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 during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
7. Complete worksheet 'E-7 Sales source' showing the relevant source of the data used for each column of worksheet 'C-2 Sales'.
8. Select the two largest sales 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
9. For each document, please annotate the documents or provide a table reconciling the details in the 'C-2 Sales' listing to the source documents in E.8.

10. Please complete the worksheet named 'E-10 Upwards sales' to demonstrate that the 'C-2 Sales' listing is 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.
11. Please provide all documents, other than those already provided in Section D, required to complete the 'E-10 Upwards sales' worksheet. If the documents include spreadsheets, all formulas used must be retained.
12. For any amount in the 'E-10 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.