**Exporter Questionnaire**

**Case number:** 509

**Product:** Aluminium extrusionstomatoes

**From:** Malaysia

**Review period:** 1 April 2018 to 31 March 20191-November-99

**Response due by:** 3 June 20197-November-99

**Case manager**: Leisa BaynhamLilly Tacksharp

**Phone:** +61 2 6276 1404

**Fax:**  +61 3 8539 2499

**Return completed** investigations4@adcommission.gov.au

**questionnaire to:**

OR

Anti-Dumping Commission

GPO Box 2013

Canberra ACT 2601

Australia

Attention: Director Operations 4Director Investigations 4

# Table of contents

[Table of contents 2](#_Toc6994294)

[Instructions 4](#_Toc6994295)

[Checklist 7](#_Toc6994296)

[Goods under consideration / Goods subject to Anti-dumping measures 8](#_Toc6994297)

[Section A Company information 12](#_Toc6994298)

[A-1 Company representative and location 12](#_Toc6994299)

[A-2 Company information 12](#_Toc6994300)

[A-3 General accounting information 13](#_Toc6994301)

[A-4 Financial Documents 13](#_Toc6994302)

[Section B Export sales to Australia 14](#_Toc6994303)

[B-1 Australian export sales process 14](#_Toc6994304)

[B-2 Australian sales listing 14](#_Toc6994305)

[B-3 Sample export documents 15](#_Toc6994306)

[B-4 Reconciliation of sales to financial accounts 15](#_Toc6994307)

[B-5 Reconciliation of direct selling expenses to financial accounts 15](#_Toc6994308)

[Section C Exported goods & like goods 16](#_Toc6994309)

[C-1 Models exported to Australia 16](#_Toc6994310)

[C-2 Models sold in the domestic market 16](#_Toc6994311)

[C-3 Internal product codes 16](#_Toc6994312)

[Section D Domestic sales 17](#_Toc6994313)

[D-1 Domestic sales process 17](#_Toc6994314)

[D-2 Domestic sales listing 17](#_Toc6994315)

[D-3 Sample domestic sales documents 17](#_Toc6994316)

[D-4 Reconciliation of sales to financial accounts 18](#_Toc6994317)

[Section E Due allowance 19](#_Toc6994318)

[E-1 Credit expense 19](#_Toc6994319)

[E-2 Packaging 19](#_Toc6994320)

[E-3 Delivery 19](#_Toc6994321)

[E-4 Other direct selling expenses 20](#_Toc6994322)

[E-5 Other adjustment claims 20](#_Toc6994323)

[Section F Third country sales 21](#_Toc6994324)

[F-1 Third country sales process 21](#_Toc6994325)

[F-2 Third country sales listing 21](#_Toc6994326)

[F-3 Differences in sales to third countries 21](#_Toc6994327)

[Section G Cost to make and sell 22](#_Toc6994328)

[G-1. Production process 22](#_Toc6994329)

[G-2. Cost accounting practices 22](#_Toc6994330)

[G-3 Cost to make on domestic market 22](#_Toc6994331)

[G-4 Selling, General & Administration expenses 23](#_Toc6994332)

[G-5 Cost to make the goods exported to Australia 23](#_Toc6994333)

[G-6 Cost allocation methodology 23](#_Toc6994334)

[G-7 Major raw material costs 23](#_Toc6994335)

[G-8 Reconciliation of cost to make to audited financial statements 24](#_Toc6994336)

[G-9 Capacity Utilisation 24](#_Toc6994337)

[Section H Countervailing 25](#_Toc6994338)

[H-1 General 25](#_Toc6994339)

[H-2 Preferential tax policies 25](#_Toc6994340)

[H-3 Financial grants 26](#_Toc6994341)

[H-4 Other Programs 26](#_Toc6994342)

[Exporter's declaration 28](#_Toc6994343)

[Appendix Glossary of terms 29](#_Toc6994344)

# Instructions

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

The Anti-Dumping Commission (the Commission) is conducting a review of the variable factors and a revocation review of the anti-dumping measures (in the form of a countervailing duty notice) applying to certain aluminium extrusions (the goods) exported to Australia from Malaysia by EverPress Aluminium Industries Sdn Bhd (EverPress).

The review will examine whether the:

* variable factors relevant to the taking of the measures (being the export price, normal value and amount of countervailable subsidies received) have changed; and
* anti-dumping measures in the form of countervailing duty are no longer warranted for exports of the goods to Australia by Everpress.

The Commission will use the information you provide to determine normal values and export prices over the review period (the period). This information will determine whether aluminium extrusions have been dumped. The Commission will also use this information to determine whether aluminium extrusions have been in receipt of countervailable subsidies over the period.

**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 case manager 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 of 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 must determine a dumping margin and/or a subsidy margin having regard to all relevant information.

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 case manager, 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 by email listed on the cover page. 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 deemed as an uncooperative exporter.

**Confidential and non-confidential responses**

You are required to lodge a confidential version (for official use only) and a non-confidential version (for 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 “FOR OFFICIAL USE ONLY” or “PUBLIC RECORD”.

All information provided to the Commission in confidence will be treated accordingly. The non-confidential version of your submission will be placed on the public record, and must contain sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

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 submissions are required to have a bracketed explanation of deleted or blacked out information for the non-confidential version of the submission. 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 deemed to have significantly impeded the case and be deemed an uncooperative exporter.

**Verification of the information that you supply**

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

The verification visit 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.

Any verification visit typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with planning of a verification visit, please contact the case manager as soon as possible for a potential verification date to be scheduled.

Verification is usually conducted over 4 days. However, in complex cases, a verification visit may be scheduled over 5 days. A verification visit 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 visit.

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 visit, which details the outcomes of the visit. This report will be placed on the public record and may include the publication of the preliminarily-assessed dumping margin and subsidy margin. The Commission considers that the dumping margin and subsidy margin is not confidential information, but rather an aggregate figure derived from confidential data.

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.

The Commission may elect to undertake an alternative verification methodology than an on-site verification to satisfy itself of the completeness, relevance and accuracy of the data.

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.
* 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 case officer as soon as possible.
* Where possible, electronic data should be emailed or shared with the Commission via SIGBOX, a secure online document repository. Please contact the case manager 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 ACompany information |  |
| Section BExport sales to Australia |  |
| Section CExported goods & like goods |  |
| Section DDomestic sales |  |
| Section E Due allowance |  |
| Section FThird country sales |  |
| Section GCost to make and sell |  |
| Section HCountervailing |  |
| Exporter's declaration |  |
| Non-confidential version of this response |  |

|  |  |
| --- | --- |
| **Attachments** | Please tick if you have provided spreadsheet |
| B-2 Australian sales |  |
| B-4 Upwards sales |  |
| B-5 Upwards selling expenses |  |
| D-2 Domestic sales |  |
| F-2 Third country sales |  |
| G-3 Domestic CTM |  |
| G-4.1 SG&A listing |  |
| G-4.2 Dom SG&A calculation |  |
| G-5 Australian CTM |  |
| G-7.2 Raw material CTM |  |
| G-7.4 Raw material purchases |  |
| G-8 Upwards costs |  |
| H-1 Company Turnover |  |
| H-2 Raw Material Purchases (if required) |  |
| H-3 Income Tax |  |
| H-4 Grants |  |

# Goods under consideration / Goods subject to Anti-dumping measures

The goods subject to anti-dumping measures (the goods) are:

*“Aluminium extrusions that:*

* + *are produced by an extrusion process;*
	+ *are of alloys having metallic elements falling within the alloy designations published by The Aluminium Association commencing with 1, 2, 3, 5, 6 or 7 (or proprietary or other certifying body equivalents);*
	+ *have finishes being:*
		- *as extruded (mill);*
		- *mechanically worked*
		- *anodized; or*
		- *painted or otherwise coated, whether or not worked;*
	+ *have a wall thickness or diameter greater than 0.5 mm;*
	+ *have a maximum weight per metre of 27 kilograms; and*
	+ *have a profile or cross-section fitting within a circle having a diameter of 421 mm*”.

The goods under consideration include aluminium extrusion products that have been further processed or fabricated to a limited extent, after aluminium has been extruded through a die. For example, aluminium extrusion products that have been painted, anodised, or otherwise coated, or worked (e.g. precision cut, machined, punched or drilled) fall within the scope of the goods.

The goods under consideration do not extend to intermediate or finished products that are processed or fabricated to such an extent that they no longer possess the nature and physical characteristics of an aluminium extrusion, but have become a different product.

The following additional information assists in understanding the goods:

Extrusion is the process of shaping heated material by forcing it through a shaped opening in a die with the material emerging as an elongated piece with the same profile as the die cavity. For greater clarity, the goods do not include goods made by the process of impact extrusion or cold extrusion.

Alloysare metals composed of more than one metallic element. Alloys used in aluminium extrusions contain small amounts (usually less than five percent) of elements such as copper, manganese, silicon, magnesium, or zinc which enable characteristics such as corrosion resistance, increased strength or improved formability to be imparted to the major metallic element, aluminium.

Aluminium alloys are produced to specifications in “International Alloy Designations and Chemical Composition Limits for Wrought Aluminum and Wrought Aluminum Alloys” published by The Aluminum Association. It includes all alloy designations - these specifications are known in the industry as “Teal Sheets”). These specifications have equivalent designations issued by other certifying bodies such as the International Standards Organization.

Effects of Alloying Elements

The properties and characteristics of aluminium, such as density, conductivity, corrosion resistance, finish, mechanical properties, and thermal expansion, are modified by the addition of alloying elements. The resulting effect depends upon the principal alloying elements used, as detailed in the table below.

|  |  |
| --- | --- |
| **Wrought Alloy Designation** | **Major Alloying Elements and Typical Alloy Characteristics** |
| 1xxx Series | Minimum 99% aluminiumHigh corrosion resistance. Excellent finishability. Easily joined by all methods. Low strength. Poor machinability. Excellent workability. High electrical and thermal conductivity. |
| 2xxx Series | CopperHigh strength. Relatively low corrosion resistance. Excellent machinability. Heat treatable. |
| 3xxx Series | ManganeseLow to medium strength. Good corrosion resistance. Poor machinability. Good workability. |
| 4xxx Series | SiliconNot available as extruded products.  |
| 5xxx Series | MagnesiumLow to moderate strength. Excellent marine corrosion resistance. Very good weldability.  |
| 6xxx Series | Magnesium & SiliconMost popular extrusion alloy class. Good extrudability. Good strength. Good corrosion resistance. Good machinability. Good weldability. Good formability. Heat treatable.  |
| 7xxx Series | ZincVery high strength. Good machinability. Heat treatable.  |

*Source: The Aluminum Association (US)*

Profiles and shapes **-** All aluminium extrusions are produced as either hollow or solid profiles. Hollow profile extrusions generally cost more to produce and obtain higher prices than solid profile extrusions. Extrusions are often produced in standard shapes such as bars, rods, pipes and tubes, angles, channels and tees but they are also produced in customised profiles.

Finishes - In addition to ‘as extruded’ or mill finish, extrusions can be finished mechanically by polishing, buffing or tumbling. Extrusions can have anodized finishes applied by means of an electro-chemical process that forms a durable, porous oxide film on the surface of the aluminium. Also, they can be finished by painting with liquid or powder coatings utilising an electrostatic application process.

For the purposes of this application, aluminium extrusions are further classified into four “finish” types:

* Mill Finish - Plain metal finish, uncoated (i.e. “as extruded from the die”);
* Anodised - Surface converted to aluminium oxide (by electrolysis) and may be coloured by electrolytic or chemical dye means;
* Powder Coated - Charged powder particles are sprayed and adhere to electrically grounded surfaces, heated and fused into a smooth coating in a curing oven; and
* Painted or Other Finish - Painted or finished in other surface applications.

Size range - The ability to produce the full range of profiles is determined by the extrusion and ancillary equipment.

“Working” extrusions includes any operation performed other than mechanical, anodized, painted or other finishing, prior to utilisation of the extrusion in a finished product.

Standards - Aluminium extrusions are manufactured to a variety of Australian and International standards. Products exported to Australia are often claimed to comply with one or more of the following standards:

* ASTMB221M-88 (USA);
* BS1474.1987 (UK); and
* GB/5237.1-2000 (China).

The most common Australian / New Zealand standard is AS/NZ 1866:1997, which specifies requirements for aluminium and aluminium alloy extruded rod, bar, solid and hollow products for general engineering purposes.

The goods are normally classified to the following tariff subheadings of Schedule 3 to the *Customs Tariff Act 1995:*

|  |
| --- |
| **Tariff classification (*Schedule 3 of the Customs Tariff Act 1995)*** |
| *Tariff code* | *Statistical code* | *Unit* | *Description* |
| 7604.10.00 | 06 | Kg | Non alloyed aluminium bars, rods and profiles  |
| 7604.21.00 | 07 | Kg | Aluminium alloy hollow angles and other shapes |
| 7604.21.00 | 08 | Kg | Aluminium allow hollow profiles |
| 7604.29.00 | 09 | Kg | Aluminium alloy non hollow angles and other shapes |
| 7604.29.00 | 10 | Kg | Aluminium alloy non hollow profiles |
| 7608.10.00 | 09 | Kg | Non alloyed aluminium tubes and pipes |
| 7608.20.00 | 10 | Kg | Aluminium alloy tubes and pipes |
| 7610.10.00 | 12 | Kg | Doors, windows and their frames and thresholds for doors |
| 7610.90.00 | 13 | Kg | Other |

The table below provides examples of the coverage of the goods and like goods (and intended end-use applications) and will be used for this review. Examples of the goods and like goods are outlined in columns 1-4 and non-subject goods are outlined in columns 5 to 7.



**Model Control Code**

Details of the model control code (MCC) structure for the goods are detailed in the table below. Export sales (Section B) 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.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Category** | **Sub-category**  | **Sales data** | **Cost data** | **Key category** |
| Finish | **A** | Anodise | Mandatory | Mandatory | Yes |
| **BD** | Bright dip |
| **M** | Mill |
| **PC** | Powder coating |
| Alloy code | **6A** | 6060, 6063 | Mandatory | Optional | No |
| **6B** | 6106 |
| **6C** | 6101, 1350, 6082, 6351, 6061 |
| **6D** | 6005A |
| **O** | Other\* |
| Temper code | **T1** | T1, T4, T5, T6 | Optional | Optional | No |
| **T50** | T591, T595, T52 |
| **O** | Other\* |
| Anodising microns | **0** | Not anodised | Optional  | Optional | No |
| **1** | <20µm |
| **2** | >20µm |

\* Specify alloy code and temper code

In constructing a MCC, use a “-“ between each category. For example, a powder coated aluminium extrusion with alloy code 6060 and temper code T5 will have an MCC of **PC-6A-T1-0**.

The MCCs will be used to model match export models the identical or most comparable domestic models. In addition, the MCCs will be used to determine the profitability of domestic sales in the ordinary course of trade test by comparing domestic selling prices to the corresponding cost to make and sell. The MCC may also be used to compare the export prices to the cost to make the exported model as part of the constructed normal value.

If there are models manufactured and sold by your company that does 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 deemed deficient.

# Section ACompany 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 the 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 the company’s financial records are held.
2. Please provide the location of the where the company’s production records are held.

## 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 publically listed?

If yes, please provide:

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

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 manufacture and sell and the market your company sells into.
3. If your business does not perform all of the following functions in relation to the 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.
2. 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.
3. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
	1. the most recent financial year; and
	2. the period.
4. If the period 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; or
	2. Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.
5. Please provide a copy of your company’s trial balance (in Excel) covering the period and the most recent financial year.
6. 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.*

# Section BExport sales to Australia

## B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and any entities (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
2. In what currency do you invoice your Australian customers? 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?
3. Are there any Australian 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.
4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
5. 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.
6. Did you provide on-invoice discounts and/or off-invoice rebates to any Australian 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.
7. 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.
8. The invoice date will normally be taken to be the date 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 export sales (i.e. transaction by transaction) to Australia of the goods invoiced within the period.
* If you have claimed in B-1.8 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 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. Provide a table listing the source of the data for each column in the “B-2 Australian sales” listing.

## 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” 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.

## 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.

# Section CExported 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 your company exported to Australia during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the goods exported to Australia.
2. Provide a list of MCCs of the goods exported to Australia. This must cover all MCCs listed in the Australian sales listing in B-2.
* This list must be disclosed in the public record version of the response.

## C-2 Models sold in the domestic market

1. Fully describe all like goods your company sold on the domestic market during the period. 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.
2. Provide a list of MCCs of like goods sold on the domestic market. This must cover all MCCs listed in the domestic sales listing in D-2.
* This list must be disclosed in the public record version of the response.

## C-3 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes?

If yes:

* 1. 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.
	2. Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
	3. Provide a table of showing the product or SKU codes for each MCC.

If no:

1. Provide details on the method used to identify the MCC in the sales and cost spreadsheets.

# Section DDomestic 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 during the period? If yes, provide a description; and explain the terms and conditions that must be met by the importer 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 like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
7. The invoice date will normally be taken to be the date 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 reflects 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 invoiced within the period, even if they are models not exported to Australia
* If you have claimed in 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. Provide a table listing the source of the data for each column in the “D-2 domestic sales” listing.

## 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.

# Section E Due allowance

## E-1 Credit expense

1. Do you provide credit to any domestic customers in relation to sales of like goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
	1. Do you provide a rolling credit facility to your domestic customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
		1. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
		2. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
	2. Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?
	3. Do you have term deposits or other cash product (e.g. bonds)? If yes, what is the interest rate, or average of interest rates?
2. Do you provide credit to any Australian customers in relation to sales of the goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
	1. Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
		1. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
		2. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
	2. If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
		1. Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?
		2. What is the interest rate, or average of interest rates, applying to term deposits or other cash product (e.g. bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

## E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?
2. What is the packaging used for your export sales of the goods to Australia?
3. If there are distinct differences in packaging between your domestic and export sales:
	1. Provide details of the differences
	2. Calculate the weighted average packaging cost for each model sold on the domestic market
	3. Calculate the weighted average packaging cost for each model exported to Australia

## E-3 Delivery

1. Are any domestic sales of like goods delivered to the customer? If yes, how were the transportation costs calculated in the domestic sales listing in D-2?
2. What are the delivery terms of the export sales of the goods to Australia?
3. If the delivery terms of the Australian sales includes delivery to the port, how were the inland transport and port charges calculated in the Australian sales listing in B-2?
4. If the delivery terms of the Australian sales includes ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?
5. If the delivery terms of the Australian sales includes marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?
6. If the delivery terms of the Australian sales includes delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?

## E-4 Other direct selling expenses

1. Do you provide sales commissions for domestic sales of like goods and/or export sales of the goods? If yes, provide details.
2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
* What is the rate of value-added tax (VAT) on sales of the goods and like goods?
* How is VAT accounted for in your records in relation to sales of the goods and like goods?
* Do you receive a VAT refund in relation to sales of the goods and/or like goods?
* Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?
1. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
* These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5
1. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
* These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

## E-5 Other adjustment claims

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.
* An adjustment will only be made where there is evidence that the difference affects price comparability.
* Refer to Chapter 15 of the *Dumping and Subsidy Manual (November 2018)* for more information.

# Section FThird country sales

## F-1 Third country sales process

1. Are your sales processes to any third country (i.e. exports to countries other than Australia) different to the sales process described in B-1.1? If yes, provide details of the differences.
2. Are there any third country 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. The invoice date will normally be taken to be the date 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 reflects the material terms of sale?

## F-2 Third country sales listing

1. Complete the worksheet named “F-2 Third country sales”
* This worksheet lists all export sales, summarised by country and customer, to third countries of like goods invoiced within the period.
* If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with 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.
1. Provide a table listing the source of the data for each column in the export sales listing (F-2.1).

## F-3 Differences in sales to third countries

1. Are there any differences in sales to third countries which may affect their comparison to export sales to Australia? If yes, provide details.

# Section GCost 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. 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-3.1 & G-5.1?
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 during the period.
7. 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.
8. To what level of product specificity (models, grades etc.) does your company’s cost accounting system normally record production costs?
9. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.
10. Has your company engaged in any start-up operations in relation to the goods? If yes:
11. Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
12. 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.
13. What is the method of valuation for raw material, work-in-process, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average)?
14. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?
15. What are the valuation methods for scrap, by products, or joint products?
16. 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 by MCC manufactured within the period, even if they 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) for each MCC.
* 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 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. Provide a table listing the source of the data for each column of the “G-3 Domestic CTM” listing.

## G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
* This worksheet lists all selling, general and administration expenses by account code for the most recent accounting period and the period.
* 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 for each MCC.
* You must provide this list in electronic format using the template provided.
* Please use the formulas provided.

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

1. Complete the worksheet named "G-5 Australian CTM".
* This worksheet lists the quarterly cost to make the Australian models of the goods under consideration by MCC manufactured within the period.
* 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. Provide a table listing the source of the data for each column of the “G-5 Australian CTM” listing.

## G-6 Cost allocation methodology

1. What is the allocation methodology used to complete in G-3 domestic CTM and G-5 Australian CTM 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 and provide worksheets demonstrating the allocation methodology described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

## G-7 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-7.2 Raw material CTM” for these raw materials.
* This worksheet lists the quarterly cost to make the raw material manufactured within the period.
* 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 domestic cost data in “G-3 Domestic CTM”, 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-7.3 which individually account for 10% or more of the total cost to make, complete the worksheet named “G-7.4 Raw material purchases”
* This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.
* 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-7.4 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-7.4 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-7.4 Raw material purchases” listing related to your company? If yes, please provide details on how the price is set.

## G-8 Reconciliation of cost to make to audited financial statements

1. Please complete the worksheet named “G-8 Upwards costs” to demonstrate that the cost listings in G-3 and 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 and G-5, required to complete the “G-8 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.

## G-9 Capacity Utilisation

1. Please complete the worksheet named “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.

# Section HCountervailing

The following programs are being investigated:

|  |  |  |
| --- | --- | --- |
| **Program number** | **Program name** | **Program type** |
| 1 | Income Tax Reductions | Tax |
| 2 | Investment Tax Allowance | Tax |
| 3 | Double Deduction for Export Credit Insurance | Tax |
| 4 | Double deductions for freight charges relating to goods originating from Sabah and Sarawak  | Tax |
| 5 | Double deductions for insurance premiums paid by exporters and importers  | Tax |
| 6 | Reinvestment Allowance | Tax |

## H-1 General

1. Complete the worksheet named “H-1 Company turnover”
* This worksheet is a table of the total company revenue over the period and split into:
	+ Total revenue for Australian sales, domestic sales and third country sales
	+ Revenue of the goods for Australian sales, domestic sales and third country sales
* You must provide this table in electronic format using the template provided.
* If you have used formulas to complete this worksheet, these formulas must be retained.

## H-2 Preferential tax policies

1. Complete the worksheet named “H-2 Income Tax”
* This worksheet is a table of your company’s income tax liability over the last three financial years.
* You must provide this table in electronic format using the template provided.
* If you have used formulas to complete this worksheet, these formulas must be retained.
1. Provide a copy of your company’s annual tax return for the last three financial years. If the documents are not in English, please provide a translation of the documents.
2. Provide proof of your company’s tax payments to your tax authority over the last three financial years, including any progress payments made and related forms submitted to reconcile the annual tax return.
3. What is the general tax rate for enterprises (also referred to as the company or corporate tax rate) during the previous two financial years?
4. Did your company pay less than the general tax rate for enterprises referred to in question H-2.4? If yes:
	1. What tax rate did your company pay?
	2. Was the reduction in the tax paid or payable related to any of the preferential income tax programs in the table at the top of Section H
	Countervailing above?
	3. What is the name of the program?
	4. What is the name of the authority granting your company the reduced tax rate?
	5. What is the eligibility criteria to benefit from the reduced tax rate?
	6. Provide details of the application process
	7. Provide a copy of the blank application from. If the documents are not in English, please provide a translation of the documents.
	8. Provide a copy of your company’s completed application from, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
	9. Provide a copy of any confirmation or other correspondence from the authority approving your company for the reduction in tax rate. If the documents are not in English, please provide a translation of the documents.
	10. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

## H-3 Financial grants

1. Complete the worksheet named “H-3 Grants”
* This worksheet is a table of the grants received by company over the period plus the two preceding years.
* You must provide this table in electronic format using the template provided.
* If you have used formulas to complete this worksheet, these formulas must be retained.
1. Provide a copy of your company’s non-operating income and/or other business income ledgers, extracted directly from your accounting system, for the period covering the period plus the 2 preceding years.
2. Did your company receive any grants (or any other financial contribution) from any level of government during the period plus the two preceding years?

If yes:

* 1. Were any of the grants related to any program listed in the table at the top of Section H above? If yes, identify the program.
	2. Were any of the grants related to programs not listed in the table at the top of Section H above? If yes, provide the names of the programs.
1. For each of the grants listed in H-3.3:
	1. What is the name of the grant?
	2. What is the name of the authority providing the grant?
	3. What is the eligibility criteria to receive the grant?
	4. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?
	5. Provide details of the application process.
	6. Provide a copy of the blank application from. If the documents are not in English, please provide a translation of the documents.
	7. Provide a copy of your company’s completed application from, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
	8. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.
	9. Provide proof of payment of your company receiving the grant (e.g. bank statements).
	10. Provide a copy of the accounting journal entries relating to the grant.
	11. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

## H-4 Other Programs

1. Provide a list of all the provinces in which you have business operations (including locations of factories, sales offices, or other places of business).
2. Are you aware of any Government programs, or any of its agencies or any other authorised body, that benefits manufacturers of the goods that have not been accounted for in this questionnaire? Provide the name of those programs you are aware of (even if your company is not eligible to receive benefit under the program.)
3. Indicate the location of the program by region, province or municipal level.
4. Indicate the type of program, for example:
* the provision of grants, awards or prizes;
* the provision of goods or services at a reduced price (e.g. electricity, gas, transport);
* the reduction of tax payable including income tax and VAT;
* reduction in land use fees;
* loans from Policy Banks at below-market rates; or
* any other form of assistance.

For **each program** that you have identified, answer the following.

1. Indicate whether your company benefited from any of the listed programs during the period.
2. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).
3. Describe the application and approval procedures for obtaining a benefit under the program.
4. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the Government in relation to the program.
5. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
6. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
7. State whether your eligibility for the program was conditional on one or more of the following criteria:
	1. whether or not your business exports or has increased its exports;
	2. the use of domestic rather than imported inputs;
	3. the industry to which your business belongs; or
	4. the region in which your business is located.
8. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
9. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
10. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
11. To your knowledge, does the program still operate or has it been terminated?
12. If the program has been terminated, please provide details (including when and why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part H-4 in relation to this programme.

# 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 :.............................................................................**

# AppendixGlossary of terms

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

**Adjustments**

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers*.*

Examples of adjustments that may be made include: sa*les occurring at different times*

(it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); s*pecification differences; packaging; taxes; level of trade; advertising; servicing/warranty; inland freight; warehousing; export charges; credit terms; duty drawback; commissions.*

Adjustments may also be required where the normal value is based on costs to make and sell.

**Arms length**

Sales are not considered to be at “arms length” on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

**Constructed value**

In cases where prices paid for like goods sold in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the goods under consideration plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

**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.

**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.

**Dumping**

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

**Dumping margin**

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

**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.

**Normal value**

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based on all costs to make and sell the goods, and an amount for profit. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, the Commission will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

Where domestic price generally, and the trade of the exporting country are determined or substantially influenced by the government of the exporting country, an alternative/surrogate market economy is selected by the Commission and the normal value is determined as if the surrogate country were the export source.

**Ordinary course of trade**

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

**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. 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-2)