

**Exporter Questionnaire**

**Case number:** 565

**Product:** Ammonium nitrate tomatoes

**From:** the Russian Federation

**Inquiry period:** 1 July 2019 to 30 June 2020 1-November-99

**Response due by:** 28 September 20207-November-99

**Email enquiries to:** investigations2@adcommission.gov.au

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

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

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# Instructions

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

The Anti-Dumping Commission (the Commission) is conducting an inquiry into ammonium nitrate exported to Australia from the Russian Federation (Russia).[[1]](#footnote-2)

The Commission will use the information you provide to determine normal values and export prices over the inquiry period. This information will determine whether ammonium nitrate has been dumped.

**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 manufacturer(s) and inform the Commission of the contact details for those 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 this 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 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 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:

1. the Commission’s responsibility to conduct the case in a timely and efficient manner;
2. 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;
3. ordinary business practices or commercial principles;
4. the Commission’s understanding of the relevant industry;
5. previous correspondence and previous dealings with your company; and
6. 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 as to 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 on the public record.

**Submitting a response to the exporter questionnaire**

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

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

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

**Confidential and non-confidential responses**

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

All information provided to the Commission in confidence will be treated accordingly. The public record version of your questionnaire will be placed on the public record, and must contain sufficient detail to allow a reasonable understanding of the substance of the information, 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 questionnaires are required to have a bracketed explanation of deleted or blacked out information for the public record version of the questionnaire. An example of a statement to accompany deleted/blacked out text is:

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

If such an explanation is not provided, the Commission may disregard the information in the submission. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be 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 verify your response to the questionnaire for completeness, relevance and accuracy of the information to your company’s records.

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

The verification may include Commission staff visiting your company to conduct on onsite verification.[[2]](#footnote-3) Any onsite verification typically commences approximately two to four weeks after the due date of the response to the exporter questionnaire. To assist with planning of a verification, please contact the Commission as soon as possible for a potential verification date to be scheduled.

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

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

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

A report will be prepared following the verification, which details the outcomes of the verification. This report will be placed on the public record and may include the publication of the preliminarily-assessed dumping margin. The Commission considers that the dumping 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.

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**

1. 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.
2. All questions must be answered in English. An English translation must be provided for documents not originally in English.
3. 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.
4. 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).
5. The data must be created as a spreadsheet in Microsoft Excel.
6. If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
7. You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the Commission’s verification of your data.
8. If you cannot present electronic data in the requested format contact the case officer as soon as possible.
9. Where possible, electronic data should be shared with the Commission via SIGBOX, a secure online document repository. Please contact the Commission to request access to SIGBOX if required.

# Checklist

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

|  |  |
| --- | --- |
| **Section** | Please tick if you have responded to all questions |
| Section A Company information |  |
| Section B Export sales to Australia |  |
| Section C Exported goods and like goods |  |
| Section D Domestic sales |  |
| Section E Due allowance |  |
| Section F Third country sales |  |
| Section G Cost to make and sell |  |
| Section H Particular market situation |  |
| Section I Russian market |  |
| Section J Australian market |  |
| Exporter's declaration |  |
| Non-confidential version of this response |  |

|  |  |
| --- | --- |
| **Attachments** | Please tick if you have provided spreadsheet |
| B-2 Australian sales |  |
| B-2.2 Australian sales source |  |
| B-4 upwards sales |  |
| B-5 upwards selling expenses |  |
| D-2 domestic sales |  |
| D-2.2 domestic sales source |  |
| F-2 third country sales |  |
| F-2.2 third country sales source |  |
| G-3 domestic CTM |  |
| G-3.2 domestic CTM source |  |
| G-4.1 SG&A listing |  |
| G-4.2 domestic SG&A |  |
| G-5 Australian CTM |  |
| G-5.2 Australian CTM source |  |
| G-7.2 raw material CTM (if relevant) |  |
| G-7.4 raw material purchases |  |
| G-8 upwards costs |  |
| G-9 capacity utilisation |  |

# Goods subject to Anti-dumping measures

The goods subject to anti-dumping measures (the goods) are ‘[a]mmonium nitrate, prilled, granular or in other solid form, with or without additives or coatings, in packages exceeding 10kg’.

**Model Control Code**

Details of the model control code (MCC) structure for the goods are detailed in the table below. Export sales data (Section B-2), domestic sales data (Section D-2) and cost to make and sell data (Sections G-3 to G-5) submitted in this response must follow this MCC structure. At a minimum, the data must report sales and cost data separately for each of the mandatory MCC categories identified by the Commission.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Category** | **Sub-category** | **Identifier** | **Sales Data** | **Cost data** |
| Density | HighLow | HL | Mandatory | Mandatory |
| Form | PrilledGranularOther solid form | PGO | Mandatory | Optional |

In constructing a MCC, use a "-" between each category. For example: low density ammonium nitrate in prilled form, would be given the MCC L-P.

The MCCs will be used to model match export models to the identical or 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 price 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 do not align within the MCC structure above, this should be raised by lodging a submission with the Commission as soon as 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 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 the functions of each.
6. Is your company or parent company publically listed? If yes, provide:
	1. the stock exchange where it is listed; and
	2. any principle shareholders.[[3]](#footnote-4)

If no, please provide a list of all principal shareholders and the shareholding percentages.

1. 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.
2. If your business does not perform all of the following functions in relation to the goods subject to this inquiry, then please provide names and addresses of the companies that perform each function:
3. produce or manufacture;
4. sell in the domestic market;
5. export to Australia; and
6. export to countries other than Australia.
7. Provide your company’s internal organisation chart.
8. Describe the functions performed by each group within the organisation.
9. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide these documents.

## 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 electronic 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, provide details.
9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, 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 fall into for:
	1. the most recent financial year; and
	2. the inquiry period.
4. If the inquiry 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 inquiry period; or
	2. quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the inquiry period.
5. Please provide a copy of your company’s trial balance (in Excel) covering the inquiry 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 (including any diagrams and source documents, where 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; and
	7. payment terms and process.
2. In what currency do you invoice your customers for goods exported to Australia? If you invoice in a currency that is not your local currency:
3. do your customers pay into a foreign currency denominated account? If yes, provide details;
4. do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details; and
5. how is the exchange rate determined in your accounting system and how often is it updated?
6. Are any customers of the goods exported to Australia related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
7. If sales are in accordance with price lists or price extras list, provide copies of these lists.
8. 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.
9. Did you provide on-invoice discounts and/or off-invoice rebates to any customer, or an associate of the customer, in relation to the sale of the goods exported to Australia during the inquiry period? If yes, provide a description (including source documents) and explain the terms and conditions that must be met by the customer to obtain the discount/rebate.
10. Did you issue any credit or debit notes (directly or indirectly) to the customer, or an associate of the customer, in relation to the sale of the goods exported to Australia during the inquiry period? If yes, provide details of the credit/debit notes including the reason the credit/debit notes were issued. Explain how credit/debit notes are captured in your accounting system (including the relevant account number).
11. Was there any return of goods during the inquiry period? If yes, provide details and outline how the return of goods was captured in your accounting system (including the relevant account number).
12. 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:
13. what date are you claiming as the date of sale?
14. why does this date best reflect the material terms of sale?

## B-2 Australian sales listing

1. Complete the worksheet titled “B-2 Australian sales”.
* This worksheet lists all sales exported to Australia (i.e. transaction by transaction) of the goods invoiced within the inquiry period. This includes exports to Australia sold through a domestic customer.
* 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 worksheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.
1. Complete worksheet “B-2.2 Australian sales source” showing the relevant source of the data used for each column of worksheet “B-2 Australian sales”.
2. Does your company export the goods to Australia via a port in any other country (e.g. Estonia)?

## B-3 Sample export documents

1. Select the two largest invoices by value and provide the following documentation:
* contracts (if applicable);
* 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 and marine insurance (if applicable); and
* 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 document 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 titled “B-4 upwards sales” to demonstrate that the sales listings in worksheets 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;
* highlight or annotate the amount shown in the source document; and
* provide the account code and sub-account code (if applicable) at column E of the worksheet.

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

1. Please complete the worksheet titled “B-5 upwards selling expense” to demonstrate that the direct selling expenses (e.g. inland transport) in worksheets 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; and
* provide the account code and sub-account code (if applicable) at column D of the worksheet.

# 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 inquiry period. Include specification details and any technical or illustrative material that may be helpful in identifying, or classifying, the goods exported to Australia.
2. Provide a list of the MCCs exported to Australia. This must cover all MCCs listed in the Australian sales listing in worksheet 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 inquiry period. Include specification details and any technical or illustrative material that may be helpful in identifying, or classifying, the like goods sold on the domestic market.
2. Provide a list of MCCs sold on the domestic market. This must cover all MCCs listed in the domestic sales listing in worksheet D-2. This list must be disclosed in the public record version of the response.
3. Do you sell ammonium nitrate in liquid form on the domestic market? If so, provide the volume and value for the inquiry period, and provide details regarding the concentration of ammonium nitrate (%wt/wt).

## 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; and
	3. provide a table of showing the product or SKU codes for each MCC.

If no, provide details on the method used to identify the MCC in the sales and cost worksheets.

# Section DDomestic sales

## D-1 Domestic sales process

1. Provide details (including any diagrams and source documents as 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; and
	7. payment terms and process.
2. Are any domestic customers related to your company? If yes, provide a list of each related customer and provide details regarding 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 a customer, or an associate of a customer, in relation to the sale of like goods during the inquiry period? If yes, provide a description (including source documents), 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 a customer, or associate of a customer, in relation to the sale of like goods during the inquiry period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued. Explain how credit/debit notes are captured in your accounting system (including the relevant account number).
7. Were there any return of goods during the inquiry period? If yes, provide details and outline how the return of goods is captured in your accounting system (including the relevant account number).
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?

## D-2 Domestic sales listing

1. Complete the worksheet titled “D-2 domestic sales”.
* This worksheet lists all domestic sales of like goods (i.e. transaction by transaction) invoiced within the inquiry period, even if they are models not exported to Australia.
* If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
* You must provide this list in electronic format using the template provided.
* If you have used formulas to complete this worksheet, these formulas must be retained.
* If there are any other costs, charges or expenses incurred in respect of the sales listed that have not been identified in the worksheet, add a column for each item. For example, certain other selling expenses incurred.
1. Complete worksheet “D-2.2 domestic sales source” listing the source of the data used for each column in worksheet “D-2 domestic sales”.

## D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
* contracts (if applicable);
* purchase order and order confirmation;
* commercial invoice and packing list;
* proof of payment and accounts receivable ledger;
* documents showing bank charges; and
* delivery invoices (if applicable).

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

1. For each document, please annotate the document 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 titled “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;
* highlight or annotate the amount shown in the source document; and
* the account number in column E of the worksheet.

# 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); and
		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 any 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 any 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 Australian customer (credit sales divided by the average accounts receivable); and
		2. calculate the average credit term for each Australian customer by dividing 365 by the accounts receivable turnover.
	2. If your Australian customers pay 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 any interest rates?
		2. what is the interest rate, or average of any interest rates, applying to term deposits or other cash products (e.g. bonds) denominated in the same foreign currency?

## 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; and
	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 export sales of the goods to Australia?
3. If the delivery terms of the Australian sales include 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 include 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 include 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 include 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 and/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.
2. 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 and evidence to support your claims, noting that:
* 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, provide a list of each related customer and provide details regarding 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 reflect the material terms of sale?

## F-2 Third country sales listing

1. Complete the worksheet titled “F-2 third country sales”.
* This worksheet lists all export sales to third countries, summarised by country and customer, of goods invoiced within the inquiry period.
* If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add 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.
1. Complete worksheet “F-2.2 third country sales source” listing the source of the data for each column in the worksheet “F-2 third country sales”.

## F-3 Differences in sales to third countries

1. Are there any differences in sales to third countries that 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 any 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, 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 (budgeted) costs?
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 inquiry 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 that are valued differently for 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; and
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-progress, and finished good 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 a related company? If yes, provide details.
17. Confirm whether management reports are prepared on production costs. If yes:
* specify how often these cost reports are prepared;
* describe the level of detail in those reports, and whether they enable the establishment of the cost of producing the goods;
* specify to whom within the company these reports are provided; and
* provide copies of these reports for each month of the inquiry period.

## G-3 Cost to make on domestic market

1. Complete the worksheet titled "G-3 domestic CTM".
* This worksheet lists the quarterly cost to make of domestic models of like goods (by MCC) manufactured within the period, even if they’re models not exported to Australia.
* These 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 B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the inquiry period.
1. Complete worksheet titled “G-3.2 domestic CTM source” listing the source of the data for each column of the worksheet “G-3 domestic CTM”.

## G-4 Selling, general and administration expenses

1. Complete the worksheet titled "G-4.1 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 inquiry 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 titled "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. In doing so, please use the formulas provided.

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

1. Complete the worksheet titled "G-5 Australian CTM".
* This worksheet lists the quarterly cost to make of the Australian models of the goods (by MCC) manufactured within the inquiry period.
* These costs must be based on the 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 inquiry period.
1. Complete worksheet titled “G-5.2 Australian CTM source” listing the source of the data for each column of worksheet “G-5 Australian CTM”.

## G-6 Cost allocation methodology

1. What is the allocation methodology used to complete “G-3 domestic CTM” and “G-5 Australian CTM” for:
	1. raw materials;
	2. labour; and
	3. manufacturing overheads.
2. Select the domestic model (or export model if you have no domestic production of like goods) with the largest production volume over the inquiry 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 that your company exercises control of? If yes, complete the worksheet titled “G-7.2 raw material CTM” for these raw materials.
* This worksheet lists the quarterly cost to make of the raw material manufactured within the inquiry period.
* These 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” (or “G-5 Australian CTM” if you have no domestic production of like goods), calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of the total cost to make.
2. For each raw material identified in G-7.3 that individually accounts 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 inquiry 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; and
	2. reconcile the total value listed in the “G-7.4 raw material purchases” listing to the 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 the “G-7.4 raw material purchases” listing related to your company? If yes, please provide details on how the purchase price is set.

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

1. Complete the worksheet titled “G-8 upwards costs” to demonstrate that the cost listings in worksheets 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;
* highlight or annotate the amount shown in the source document; and
* provide the account number and sub-account number (if applicable) at column E of the worksheet.

## G-9 Capacity utilisation

1. Complete the worksheet titled “G-9 capacity utilisation”.
* You must provide this list in electronic format using the template provided.
* If you have used formulas to complete this worksheet, these formulas must be retained.
1. Explain how the production capacity and capacity utilisation has been calculated.

## G-10 Production of the goods and like goods

1. Describe your company’s practices for capturing the production quantities reported at worksheets “G-3 domestic CTM” and “G-5 Australian CTM”.
2. Outline the types of source documents kept by the company in relation to production quantities and how the production quantities are entered into the accounting system. In answering the questions at G-10(1) and G-10(2), consider providing a flow chart.
3. Briefly explain the reasons for any differences between production quantities reported at worksheets “G-3 domestic CTM” and “G-5 Australian CTM”, and between the sales volumes reported at worksheets “B-2 Australian sales” and “D-2 domestic sales”.
4. Do you have warehousing facilities for the goods exported to Australia or sold domestically? If no, what do you do with excess inventory? If yes, please outline:
	1. the volume capacity of these facilities;
	2. the monthly amount of inventory maintained during the inquiry period; and
	3. the average period of time that inventory is retained, and how this is calculated.
5. Have there been any changes to the type of capital or technology used by your company for the manufacturing of ammonium nitrate in the last five years? If yes, provide details.
6. For each plant capable of producing inputs that could be used to make ammonium nitrate, provide the date that production facility came into operation and the production capacity of the plant over the past five years.
7. List any significant investments in the past five years to either upgrade, refurbish or build any of the plants used in the production of ammonium nitrate, and provide copies of internal documents that support these claims.

# Section HParticular market situation

The applicants have claimed that the situation in the market of the country of export is such that sales in that market are not suitable for use in determining normal value. The information provided in sections H, I and J will assist the Commission to better understand the Russian and Australian markets, and to assess whether sales in the Russian market are suitable for determining normal value.

## H-1 Summary

1. Specific questions will be asked throughout section H in relation to the Government of Russia’s interaction with your business. However, as an introduction, please generally describe all interaction that your business has with the Government of Russia, at all levels, including (but not limited to):
* reporting requirements;
* payment of taxes;
* senior management representation within your business;
* approval/negotiation of business decisions (e.g. investment, management, pricing, production and/or sales decisions);
* licensing;
* restrictions on land use;
* provision of loans; or
* provision of grants, awards or other funds.

## H-2 Business structure, ownership and management

1. Indicate whether your company is a state-owned or state-invested enterprise. For the purposes of this questionnaire, a state-owned enterprise refers to any company or enterprise that is wholly or partially owned by the Government of Russia (either through direct ownership or through association).
2. List the Board of Directors and Board of Shareholders of your business, and all other entities/businesses your business is related to.
3. Indicate the names of any directors and/or officers that are common between your business and any related businesses, where applicable.
4. Are any directors, shareholders, or employees of your business (or another business your company is related to) affiliated with the Government of Russia (at any level, from any agency, party or associated entity)? If so, identify the individuals, their role and their affiliation with the Government of Russia.
5. Are any directors or shareholders of your business (or another business your company is related to), appointed, managed or recommended by the Government of Russia? If yes, identify any relevant government department(s) they are affiliated with.

1. Indicate who owns what percentage of all shares in your business, and identify whether they are:
* an affiliate, representative, agency or otherwise a representative of the Government of Russia;
* employees of your business;
* foreign investors; or
* other (please specify).
1. Provide the details of any significant changes in the ownership structure of your business during the inquiry period.
2. Identify any positions within your business that are appointments, or are designated to act on behalf of Government of Russia authorities.
3. Explain whether there are requirements in law and in practice to have government representation at any level of your business. If there is such a requirement, explain the role of government representatives appointed to any level of your business.
4. If your business is a publicly-traded company, what are the rules regarding the issuance of shares by your business? Identify any stock exchanges on which your business is listed.
5. Provide the monthly trading volume and average monthly trading price of your listed security over the inquiry period.
6. Who has the ability to reward, fire or discipline your business’ senior managers?
7. Do any of your company’s senior managers hold positions in any Government of Russia departments or organisations, associations or Chambers of Commerce? If yes, describe the nature of these positions.

## H-3 Licensing

1. Provide a copy of your business license(s).
2. Identify the Government of Russia departments or offices responsible for issuing the license(s).
3. Describe the procedures involved in applying for the license(s).
4. Describe any requirements or conditions that must be met in order to obtain the license(s).
5. Describe and explain any restrictions imposed on your business by the business license(s).
6. Describe any sanctions imposed on your business if you act outside the scope of your business license(s).
7. Describe and explain any rights or benefits conferred to your business under the license(s).
8. Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).

## H-4 Decision-making, planning and reporting

1. Provide a description of your business’ decision-making structure, both in general and in respect of the goods. This should identify the persons or bodies primarily responsible for deciding:
* what goods are produced;
* how the goods are produced;
* how levels of inputs such as raw materials, labour and energy are set and secured;
* how the use of your outputs, such as product mix, is determined; and
* how your business’ profit is distributed.
1. Provide a description of any Government of Russia input that is made into the decision-making process concerning your manufacture, marketing and/or sale of ammonium nitrate.
2. Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale and/or purchase of ammonium nitrate.
3. List and describe all reports that must be submitted to the Government of Russia periodically by your company, and identify the government department/office where each report is filed.
4. Does your business develop any five-year plans or similar planning documents? If yes, provide copies of these plans and advise whether these plans have been submitted, reviewed or approved by the Government of Russia.
5. Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the inquiry period.
6. Provide copies of the notes to company meetings where pricing decisions concerning ammonium nitrate have been made over the inquiry period.

## H-5 Financial and investment activities

1. Is your business debt funded? If yes, provide a list of all major lenders.
2. What is the rate of interest paid by your business on all debt instruments over the last five years?
3. Has your business benefited from any concessional interest rates for your loans/debts in the last five years? If yes, provide details.
4. Has your business raised any capital using issuance of shares, preferential shares, rights issue, bonds, warrants, debentures, sub-ordinate loans or any other debt and/or equity instruments in the last five years? If yes:
	1. explain what instruments were used;
	2. identify the type (e.g. government guarantee) and provider of the security; and
	3. explain the reasons for raising the capital.
5. Does your business have policies on how cash reserves are invested? If yes, provide details.
6. Has your business invested in either government or non-government debt securities (such as bonds, quasi-government bonds)? If yes, provide details (e.g. type of instrument, amount invested and the expected rate of return).

## H-6 Government measures in the ammonium nitrate industry

1. Are there any Government of Russia opinions, directives, decrees, promulgations, measures, etc. concerning the ammonium nitrate industry that were put in place or operating during the inquiry period? If yes, please provide:
2. a copy of the documentation and a translation in English; and
3. documentation concerning the Government of Russia’s, or any association of the Government of Russia’s, notification of the measures concerning ammonium nitrate to your company during the inquiry period.
4. Provide information concerning the name of any Government of Russia departments, bureaus or agencies responsible for the administration of all government measures concerning the ammonium nitrate industry in the regions, provinces or special economic zones where your company is located, including contact information regarding the following areas:
* industrial policy and guidance on the ammonium nitrate industry;
* market entry criteria for the industry;
* environmental enforcement for the industry;
* management of land utilisation;
* investigation and inspection of expansion facilities; and
* import licensing for raw materials relating to the goods.
1. Describe any role your company plays in the development of the government’s industrial plans and/or policies at all levels of government. For example, does your company provide information for, or request inclusion in, any plans, policies, or measures?
2. Does your company provide information relating to assessments of the implementation of any plans, policies or measures?
3. Has the Government of Russia designated your company and/or industry as “strategic”, “encouraged” or “priority”, or any other designation? If yes, answer the following:
4. explain the purpose of these designations, the criteria for receiving any such designation, and the benefits or obligations that arise from each such designation;
5. is there any connection between these designations and other industrial and/or economic policies or administrative measures; and
6. describe any instances in which your company cited Government of Russia plans, policies, or measures as support for receiving the financing that you report.

## H-7 Taxation

1. Were there any export taxes on the exports of ammonium nitrate during the inquiry period?
2. What was the VAT rebate applicable to exports of ammonium nitrate during the inquiry period?
3. Have there been any changes to the VAT rebate applicable to exports of ammonium nitrate in the last five years? If yes, provide:
4. a detailed chronological history of the VAT rebate rates;
5. products affected;
6. the effective dates of the rate changes;
7. fully translated copies of any Government of Russia notices regarding these changes, including the relevant appendices.
8. Are you aware of any tax changes being planned that would impact the industry?

## H-8 Sale terms and prices

1. Identify the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by your business.
2. Explain how the selling price of ammonium nitrate is determined, including any Government of Russia involvement in your business’ pricing decisions, and indicate if the goods are subject to Government of Russia direct or indirect pricing or government guidance pricing.
3. Does your business coordinate the selling prices, or supply, of the goods with other domestic producers or any Government of Russia departments? If yes, provide details.
4. Explain whether your business provides information or data to the Government of Russia, other government officials or commercial/industry organisations, including those outside of Russia, which report on the industry.
5. Explain whether your business provides price data to any other person at the provincial, regional or special economic zone level of government.
6. Do you consider your company to be the price leader for ammonium nitrate in the Russian market? If no, please explain why and specify the name(s) of the relevant price leaders.
7. Does your business have a pricing committee in respect of the goods? If yes, provide the names and positions of all members of the committee.
8. How often does the pricing committee meet to discuss selling prices of the goods? Provide the minutes or any other relevant documents of all meetings of the pricing committee during the period.
9. If you have production facilities of the goods in more than one region and/or province, are the laws and regulations in each region the same with respect to pricing of the goods? If no, provide details on the differences.

## H-9 Industry associations

1. Is your business a member of any business or industry associations? If yes, explain your business’ relationship with the association and the involvement of the Government of Russia (if any) with the association.
2. If your business is a member of an industry association, indicate whether this membership is voluntary or compulsory. Explain the functions that the association provides for your business, and explain in detail the role of the association with respect to any directives provided by the Government of Russia concerning the ammonium nitrate industry.

## H-10 Statistics submission/recording

1. Indicate if your business makes submissions to the Russian Federal State Statistics Service and/or any other government organisation. If yes, explain the purpose of these submissions and the type of information submitted.
2. Provide a recent example of a submission that has been made to the Russian Federal State Statistics Service and/or any other government organisation. For example, monthly data relating to sales, production and/or costs.
3. Do the government organisations approve or assess your submission? If yes, provide a detailed explanation.
4. Do the government organisations provide feedback on your submission? If yes, provide a detailed explanation.

## H-11 Production and output

1. Is any part of your production subject to national or regional industrial policy and/or guidance? If yes, provide details including:
2. background to the policy/guidance;
3. an explanation of any restriction imposed by the policy/guidance;
4. the extent to which any policies/guidelines are applicable to your business; and
5. how your business responded to the policies/guidelines.
6. Provide details regarding any other restrictions (e.g. geographic/regional, downstream, end use, etc.) to the sale of the goods and/or like goods that have been placed upon, or may be imposed, by the Government of Russia on your business.
7. Provide a list of all your domestic customers of the like goods, include the location (city and province) of the customer, and indicate whether each customer is a state-owned or state-invested enterprise.
8. Are there any restrictions and/or conditions in relation to the quality or quantity of the production of the goods placed upon your business? If yes, provide details.
9. Does your business require an export licence? If yes, provide details.
10. Were the goods sold by your business subject to any export restrictions and/or limits during the previous five year period? If yes, provide details.
11. Does your business benefit from any concession on the purchase of any utility services (e.g. electricity, gas, etc.)? If so explain the nature and amount of the concession.
12. Have there been any changes to your production capacity over the last five years? If yes, provide details.

## H-12 Adding capacity and/or joint ventures

1. Provide an explanation (or refer to the relevant rules/regulations with a brief summary of their application) with respect to the government approval process on adding capacity and/or joint ventures in relation to your business.
2. Does the government have the right to request modifications in the terms of adding capacity and/or joint ventures? If yes, provide an explanation (or refer to the relevant rules/regulations with a brief summary of their application).

## H-13 Raw materials

1. Are any of your suppliers related or affiliated with your company? If yes, provide details.
2. Do you purchase raw materials from state-invested enterprises? If yes, provide details.
3. Is there a difference in the purchase price of raw materials between your suppliers? If yes, provide an explanation.
4. Describe in detail your business’ purchase procedures for raw materials, the considerations in selecting a supplier and how the price of the raw material is determined between you and your supplier. If purchases are made by tender, provide details of the criteria/conditions of the tender and the basis for awarding the contract for supply.
5. Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of Russia during the inquiry period, with respect to raw material inputs.
6. If any of your suppliers (or the suppliers of an associated or related entity) are based outside Russia:
7. provide details, including a description of the raw material imported, the supplier and country of origin;
8. explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations etc.);
9. provide details of any conditions that apply to importing the raw materials (e.g. customs and/or quarantine);
10. specify what import duty rate is applied to the raw materials; and
11. if your business is eligible for a duty drawback, provide details.
12. Does your business, or an associated business, sell any of the raw materials used to manufacture ammonium nitrate, or sell the semi-processed goods? If yes, provide:
13. a description of the raw material or semi-processed good which is sold, including whether it is a domestic or export transaction, made to related or unrelated parties, and how the selling price is determined; and
14. if there is a difference in selling prices between related and unrelated parties, please provide reasons as to why.

# Section IRussian market

## I-1 Prevailing conditions of competition in the Russian market

1. Describe the Russian market for ammonium nitrate, and the prevailing conditions of competition within that market, including:
	1. an overall description of the market in Russia, which explains its main characteristics and trends over the past five years;
	2. the sources of demand for ammonium nitrate in Russia (including different customers, users or consumers of the product), and the estimated proportion (%) of sales revenue that each source of demand comprises;
	3. the factors that influence consumption/demand variability in Russia, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;
	4. any market segmentations in Russia (such as geographic or product segmentations), and the estimated proportion of sales revenue that each segment comprises;
	5. the way in which Russian and imported goods compete in the Russian market;
	6. the ways that ammonium nitrate is marketed and distributed in the Russian market; and
	7. any other factors that are relevant to characteristics or influences on the Russian market for ammonium nitrate.

*Provide documentary evidence to support the responses made to I-1(a) to (g).*

1. Provide a diagram that outlines the Russian market structure for ammonium nitrate, ensuring that all categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Russian market.
2. Describe any commercially significant market participants (at each level of trade) in the Russian market for ammonium nitrate over the inquiry period. Include in your description:
* the name of each participant, and the relevant level of trade (e.g. manufacturer, reseller, retailer, importer);
* a description of the degree of integration (either vertical or horizontal) for each market participant; and
* an estimation of the market share held by each participant.
1. Identify the names of commercially significant importers in the Russian market for ammonium nitrate over the inquiry period, and the estimated market share held by each importer. Specify the country that each importer imports from, and its level of trade in the Russian market (if known).
2. Describe the regulatory framework of the Russian market for ammonium nitrate as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.
3. Describe any entry restrictions for new participants into the Russian market for ammonium nitrate. Your response could include information regarding:
* resource ownership;
* patents and copyrights;
* licenses;
* barriers to entry;
* import restrictions; and
* government regulations (including the effect of those government regulations).

*In responding to I-1(6), ensure that relevant regulations are referenced.*

## I-2 Goods in the Russian market

1. Generally describe the range of goods offered for sale in the Russian market. The description should include all like goods, including those produced by your company. Your description could include information about:
* differences in quality;
* differences in price;
* differences in supply/availability;
* differences in technical support;
* the prevalence of private labels/customer brands;
* the prevalence of generic or plain labels;
* the prevalence of premium labels; and
* product segmentation.
1. Describe the end uses of ammonium nitrate in the Russian market from all sources.
2. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Russian market. Rank these preferences or influences in order of importance.
3. Identify if there are any commercially significant market substitutes in the Russian market for ammonium nitrate.
4. Identify if there are any commercially significant market complements in the Russian market for ammonium nitrate.
5. Have there been any changes in market or consumer preferences in the Russian market for ammonium nitrate in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.

## I-3 Relationship between price and cost

1. Describe (and provide evidence to support) the importance of the Russian market to your company’s operations. This should include:
2. the proportion of your company’s sales revenue derived from sales of ammonium nitrate in Russia; and
3. the proportion of your company’s profit derived from sales of ammonium nitrate in Russia.
4. Describe (and provide evidence to support) the nature of your product pricing in Russia (e.g. market penetration, inventory clearance, product positioning, price taker, price maker etc.).
5. Describe your price strategies in Russia (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing). If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these.
6. How frequently are your Russian selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.
7. Rank the following factors in terms of their influence on your pricing decisions in the Russian market, with the most important factor ranked first and the least important factor ranked last:
* competitors’ prices;
* purchase price of raw materials;
* cost to make and sell the goods;
* level of inventory;
* value of the order;
* volume of the order;
* value of forward orders;
* volume of forward orders;
* customer relationship management;
* supplier relationship management;
* desired profit;
* brand attributes;
* other [please define what this factor is in your response].
1. Describe the relationship between selling price and costs to make and sell in the Russian market. Does your company maintain a desired profit margin for ammonium nitrate?
2. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Russian market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents that support your claims in response to this question.
3. Do you offer bundled pricing[[4]](#footnote-5) in the Russian market? If yes, explain how the pricing for bundled sales is determined. Explain how the cost to make and sell is considered in establishing these bundled prices for the goods. Provide copies of internal documents that support your claims in response to this question.
4. Does the volume of sales to a customer or the size of an order influence your selling price in Russia? If yes, advise how volume is used to determine selling prices. Explain how the cost to make and sell is considered in establishing volume based prices for the goods. Provide copies of internal documents that support your claims in response to this question.
5. Does your business utilise sales contracts in the Russian market? If yes, provide a list of all customers under contract during the inquiry period, including translated copies of the two largest contracts (by sales revenue). In addition, describe:
6. the proportion of sales revenue derived from contracted versus uncontracted sales;
7. the proportion of sales revenue related to contracts that include exclusivity terms (if applicable);
8. the frequency that particular sales contracts are renegotiated;
9. the frequency that price is reviewed during the life of the contract;
10. the opportunities to review price during the life of a contract, including a description of the process and an explanation of the circumstances that might lead to a price review (e.g. due to changes in the cost to make and sell).
11. Provide copies of any price lists for ammonium nitrate used in the Russian market during the inquiry period. If you do not use price lists, describe the transparency of your prices in the Russian market.
12. How do you differentiate pricing for different products/models of ammonium nitrate in the Russian market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents that support your claims in response to this question.
13. Do you tier or segment your Russian customers for ammonium nitrate in terms of pricing? If yes, provide:
14. a general description of how this is done;
15. list the factors that influence pricing in different tiers or segments; and
16. explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.
17. Do you sell the goods to related entities in Russia? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide a copy of any internal documents relevant to establishing pricing to related parties.

## I-4 Marketing and sales support in the Russian market

1. How does your company market the goods in the Russian market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).
2. Does your company conduct brand segmentation in the Russian market for ammonium nitrate? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.

Provide examples of your Russian advertising of ammonium nitrate over the past five years. If you have not used advertising in Russia, provide examples of any other promotional campaigns for the goods you have conducted over the inquiry period.

1. How many people are in your Russian market sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents that support your claims in response to this question.
2. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents that support your claims in response to this question.

# Section JAustralian Market

## J-1 Prevailing conditions of competition in the Australian market

1. Describe the Australian market for ammonium nitrate and the prevailing conditions of competition within the market, including:
	1. an overall description of the market in Australia, which explains its main characteristics and trends over the past five years;
	2. the sources of demand for ammonium nitrate in Australia (including different customers, users or consumers of the product), and the estimated proportion of sales revenue that each source of demand comprises;
	3. the factors that influence consumption/demand variability in Australia, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;
	4. any market segmentations in Australia (such as geographic or product segmentations), and the estimated proportion of sales revenue that each segment comprises;
	5. the way in which Australian manufactured, Russian and other imported goods compete in the Australian market;
	6. the ways that ammonium nitrate is marketed and distributed in the Australian market; and
	7. any other factors that are relevant to characteristics or influences on the Australian market for ammonium nitrate.

*Provide documentary evidence to support the responses to K-1(a) to (g).*

1. Provide a diagram that outlines the Australian market structure for ammonium nitrate, ensuring that all categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Australian market.
2. Describe any commercially significant market participants (at each level of trade) in the Australian market for ammonium nitrate over the inquiry period. Include in your description:
* the name of each participant, and the relevant level of trade (e.g. manufacturer, reseller, retailer, importer);
* a description of the degree of integration (either vertical or horizontal) for each market participant; and
* an estimation of the market share held by each participant.
1. Identify the names of commercially significant importers in the Australian market for ammonium nitrate over the inquiry period, and the estimated market share held by each importer. Specify the country each importer imports from and their level of trade in the Australian market, if known.
2. Describe the regulatory framework of the Australian market for the goods as it relates to competition policy, taxation, product standards and the range of the goods. Refer the Commission to any relevant regulation described with a brief explanation of how it applies.
3. Describe any entry restrictions for new participants into the Australian market for ammonium nitrate. Your response could include information on:
* resource ownership;
* patents and copyrights;
* licenses;
* barriers to entry;
* import restrictions; and
* government regulations (including the effect of those government regulations).

*In responding to K-1(6), ensure that relevant regulations are referenced.*

## J-2 Goods in the Australian market

1. Generally describe the range of the goods offered for sale in the Australian market. The description should include all goods, including those produced by your company. Your description could include information about:
* differences in quality;
* differences in price;
* differences in supply/availability;
* differences in technical support;
* the prevalence of private labels/customer brands;
* the prevalence of generic or plain labels;
* the prevalence of premium labels; and
* product segmentation.
1. Describe the end uses of ammonium nitrate in the Australian market from all sources.
2. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Australian market. Rank these preferences or purchasing influences in order of importance.
3. Identify if there are any commercially significant market substitutes in the Australian market for ammonium nitrate.
4. Identify if there are any commercially significant market complements in the Australian market for ammonium nitrate.
5. Have there been any changes in market or consumer preferences in the Australian market for ammonium nitrate in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.

## J-3 Relationship between price and cost in Australia

1. Describe (and provide evidence to support) the importance of the Australian market to your company’s operations. This should include:
2. the proportion of your company’s sales revenue derived from sales of ammonium nitrate in Australia; and
3. the proportion of your company’s profit derived from sales of ammonium nitrate in Australia.
4. Do you consider your company to be the price leader for ammonium nitrate in the Australian market? If no, please explain why and specify the name(s) of the relevant price leaders.
5. Describe (and provide evidence to support) the nature of your product pricing in Australia (e.g. market penetration, inventory clearance, product positioning, price taker, price maker etc.).
6. Describe your price strategies in Australia (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing). If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these.
7. Explain the process for how the selling prices of ammonium nitrate for the Australian market are determined by your business. Provide copies of internal documents that support how pricing is determined.
8. How frequently are your Australian selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.
9. Rank the following factors in terms of their influence on your pricing decisions in the Australian market, with the most important factor ranked first and the least important factor ranked last:
* competitors’ prices;
* purchase price of raw materials;
* cost to make and sell the goods;
* level of inventory;
* value of the order;
* volume of the order;
* value of forward orders;
* volume of forward orders;
* customer relationship management;
* supplier relationship management;
* desired profit;
* brand attributes;
* other [please define what this factor is in your response].
1. Describe the relationship between selling price and costs to make and sell in the Australian market. Does your company maintain, or seek to maintain, a desired profit margin for ammonium nitrate? Provide copies of internal documents that support your response to this question.
2. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Australian market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents that support your claims in response to this question.
3. Do you offer bundled pricing[[5]](#footnote-6) in the Australian market? If yes, explain how the pricing for bundled sales is determined. Explain how the cost to make and sell is considered in establishing these bundled prices for the goods. Provide copies of internal documents that support your claims in response to this question.
4. Does the volume of sales to a customer or the size of an order influence your selling price in Australia? If yes, advise how volume is used to determine selling prices. Explain how the cost to make and sell is considered in establishing volume based prices for the goods. Provide copies of internal documents that support your claims in response to this question.
5. Does your business utilise sales contracts in the Australian market? If yes, provide a list of all customers under contract during the inquiry period, including translated copies of the two largest contracts (by sales revenue). In addition, describe:
6. the proportion of sales revenue derived from contracted versus uncontracted sales;
7. the proportion of sales revenue related to contracts that include exclusivity terms (if applicable);
8. the frequency that particular sales contracts are renegotiated;
9. the frequency that price is reviewed during the life of the contract;
10. the opportunities to review price during the life of a contract, including a description of the process and an explanation of the circumstances that might lead to a price review (e.g. due to changes in the cost to make and sell).
11. Provide copies of any price lists for ammonium nitrate used in the Australian market during the inquiry period. If you do not use price lists, describe the transparency of your prices in the Russian market.
12. How do you differentiate pricing for different products/models of ammonium nitrate in the Australian market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents that support your claims in response to this question.
13. Do you tier or segment your Australian customers for ammonium nitrate in terms of pricing? If yes, provide:
14. a general description of how this is done;
15. list the factors that influence pricing in different tiers or segments; and
16. explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.
17. Do you sell the goods to related entities in Australia? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide a copy of any internal documents relevant to establishing pricing to related parties.

## J-4 Marketing and sales support in the Australian market

1. How does your company market the goods in the Australian market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).
2. Does your company conduct brand segmentation in the Australian market for ammonium nitrate? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.
3. Provide examples of your Australian advertising of ammonium nitrate over the past five years. If you have not used advertising in Australia, provide examples of any other promotional campaigns for the goods you have conducted over the inquiry period.
4. How many people are in your Australian market sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents that support your claims in response to this question.
5. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents that support your claims in response to this question.

# 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.

**Bundled pricing**

Bundled pricing involves the act of placing several products or [services](http://www.businessdictionary.com/definition/services.html) together in a single [package](http://www.businessdictionary.com/definition/package.html) and selling for a lower price than would be charged if the items were sold separately.

**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.

**SG&A expenses**

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

* domestic sales of like goods;
* sale of goods of the same general category by the exporter; or
* sales in the industry in the country of export.

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

1. The current measures apply to goods exported directly from Russia or via Estonia. [↑](#footnote-ref-2)
2. The Commission has temporarily suspended onsite verification due to the COVID-19 pandemic (refer to Anti-Dumping Notice No. 2020/29). However, your response to the exporter questionnaire may still be subject to onsite verification, should the suspension of onsite verifications be lifted. [↑](#footnote-ref-3)
3. 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-4)
4. See definition of ‘bundled pricing’ in Glossary. [↑](#footnote-ref-5)
5. See definition of ‘bundled pricing’ in Glossary. [↑](#footnote-ref-6)