



Australian Government
Anti-Dumping Commission

Application for the publication of
dumping and/or
countervailing duty notices

Quicklime
Exported from
Malaysia, The Kingdom of Thailand
and the Socialist Republic of Vietnam

APPLICATION UNDER SECTION 269TB OF THE *CUSTOMS ACT 1901* FOR THE PUBLICATION OF DUMPING AND/OR COUNTERVAILING DUTY NOTICES

DECLARATION

I request, in accordance with Section 269TB of the Customs Act 1901, that the Minister publish in respect of goods the subject of this application:

- a dumping duty notice, or
- a countervailing duty notice, or
- a dumping and a countervailing duty notice

This application is made on behalf of the Australian industry producing like goods to the imported goods the subject of this application. The application is supported by Australian producers whose collective output comprises:

- 25% or more of the total Australian production of the like goods; and
- more than 50% of the total production of like goods by those Australian producers that have expressed either support for, or opposition to, this application.

I believe that the information contained in this application:

- provides reasonable grounds for the publication of the notice(s) requested; and
- is complete and correct.

Signature:

Name:

Position:

Company:

ABN:

Date:

IMPORTANT INFORMATION

Signature requirements

Where the application is made:

By a company - the application must be signed by a director, servant or agent acting with the authority of the body corporate.

By a joint venture - a director, servant, agent of each joint venturer must sign the application. Where a joint venturer is not a company, the principal of that joint venturer must sign the application form.

On behalf of a trust - a trustee of the trust must sign the application.

By a sole trader - the sole trader must sign the application.

In any other case - contact the Commission's Client support section for advice.

Assistance with the application

The Anti-Dumping Commission has published guidelines to assist applicants with the completion of this application. Please refer to the following guidelines for additional information on completing this application:

- *Instructions and Guidelines for applicants: Application for the publication of dumping and or countervailing duty notices*
- *Instructions and Guidelines for applicants: Examination of a formally lodged application*

The Commission's client support section can provide information about dumping and countervailing procedures and the information required by the application form. Contact the team on:

Phone: 1300 884 159

Fax: 1300 882 506

Email: clientsupport@adcommission.gov.au

Other information is available from the Commission's website at www.adcommission.gov.au.

Small and medium enterprises (i.e., those with up to 200 employees) may obtain assistance, at no charge, from the International Trade Remedies Adviser, employed by Australian Industry Group and funded by the Australian government. To access this service, visit www.aigroup.com.au/traderemedies or telephone (03) 9867 0267.

Important information

To initiate an investigation into dumping and/or subsidisation, the Commission must comply with Australia's international obligations and statutory standards. This form provides an applicant industry with a framework to present its case and will be used by the Commission to establish whether there are reasonable grounds to initiate an investigation. To assist consideration of the application it is therefore important that:

- all relevant questions (particularly in Parts A and B) are answered; and
- information that is reasonably available be supplied.

The Commission does not require conclusive evidence to initiate an investigation, but any claims made should be reasonably based. An application will be improved by including supporting evidence and where the sources of evidence are identified. Simple assertion is inadequate to substantiate an application.

To facilitate compilation and analysis, the application form is structured in 3 parts:

1. **Part A** seeks information about the Australian industry. This data is used to assess claims of material injury due to dumping/subsidisation. Where an Australian industry comprises more than one company, each should separately prepare a response to Part A to protect commercial confidentiality.
2. **Part B** relates to evidence of dumping.
3. **Part C** is for supplementary information that may not be appropriate to all applications. However some questions in Part C may be essential for an application, for example, if action is sought against subsidisation.

All questions in Parts A and B must be answered, even if the answer is 'Not applicable' or 'None'. Where appropriate, applicants should provide a short explanation about why the requested data is not applicable. This will avoid the need for follow up questions by the Commission.

The application form requests data over several periods ($P^1, P^2 \dots P^n$) to evaluate industry trends and to correlate injury with dumped imports. The labels $P^1 \dots P^n$ are used for convenience in this application form. Lodged applications should identify the period relevant to the data. This form does not specify a minimum period for data provision. However, sufficient data must be provided to substantiate the claims made. If yearly data is provided, this would typically comprise a period of at least four years (for example the current financial year in addition to three prior years). Where information is supplied for a shorter period, applicants may consider the use of quarterly data. Data must also be sufficiently recent to demonstrate that the claims made are current.

When an investigation is initiated, the Commission will verify the claims made in the application. A verification visit to the Australian industry usually takes several days.

Applicant companies should be prepared to substantiate all Australian industry financial and commercial information submitted in the application. Any worksheets used in preparing the application should therefore be retained to facilitate verification.

During the verification visit, the Commission will examine company records and obtain copies of documents relating to the manufacture and sale of the goods.

Appendices	Some questions require attachments to be provided. The attachment numbering sequence should refer to the question answered. For example, question A2.2 requests a copy of an organisation chart. To facilitate reference, the chart should be labelled <u>Attachment A2.2</u> . If a second organisation chart is provided in response to the same question, it should be labelled <u>Attachment A2.2.2</u> (the first would be labelled <u>Attachment A2.2.1</u>).
Provision of data	Industry financial data must, wherever possible, be submitted in an electronic format. <ul style="list-style-type: none">• The data should be submitted on a media format compatible with Microsoft Windows.• Microsoft Excel, or an Excel compatible format, is required.• If the data cannot be presented electronically please contact the Commission’s client support section for advice.
Lodgement of the application	This application, together with the supporting evidence, should be lodged with: <p style="text-align: center;">The National Manager - Operations Anti-Dumping Commission Customs House 1010 Latrobe St Docklands VIC 3008</p> <p style="text-align: center;">or</p> <p style="text-align: center;">Sent by facsimile to 1300 882 506</p>
Public Record	During an investigation all interested parties are given the opportunity to defend their interests, by making a submission. The Commission maintains a public record of these submissions. The public record is available on the Commission’s website at www.adcommission.gov.au . At the time of making the application both a confidential version (for official use only) and non-confidential version (public record) of the application <u>must</u> be submitted. Please ensure each page of the application is clearly marked “FOR OFFICIAL USE ONLY” or “PUBLIC RECORD”. The non-confidential application should enable a reasonable understanding of the substance of the information submitted in confidence, clearly showing the reasons for seeking the conduct of a dumping and/or subsidy investigation, or, if those reasons cannot be summarised, a statement of reasons why summarisation is not possible. If you cannot provide a non-confidential version, contact the Commission’s client support section for advice.

PART A

INJURY

TO AN AUSTRALIAN INDUSTRY

IMPORTANT

All questions in Part A should be answered even if the answer is 'Not applicable' or 'None'. If an Australian industry comprises more than one company/entity, each should separately complete Part A.

For advice about completing this part please contact the Commission's client support section on:

Phone: 1300 884 159

Fax: 1300 882 506

Email: clientsupport@adcommission.gov.au

A-1 Identity and communication.

Please nominate a person in your company for contact about the application:

Contact Name: Drew Elsbury
Company and position: Sales & Marketing Development Manager WA/NT
Address: Lot 242 Russell Road, East Munster W.A. 6166
Telephone: (08) 9411 1116
Facsimile: (08) 9411 1120
E-mail address: drew.elsbury@cockburncement.com.au
ABN: 50 008 673 470

Alternative contact

Name: Vince Valastro
Position in company: General Manager Sales & Marketing, WA/NT
Address: Lot 242 Russell Road, East Munster W.A. 6166
Telephone: (08) 9411 1089
Facsimile: (08) 9411 1120
E-mail address: vincev@adbri.com.au

If you have appointed a representative to assist with your application, provide the following details and complete Appendix A8 (Representation).

Name: John O'Connor
Business name: John O'Connor and Associates Pty Ltd
Address: P.O. Box 329, Coorparoo Qld, 4151
Telephone: (07) 3342 1921
Facsimile: (07) 3342 1931
E-mail address: jmoconnor@optusnet.com.au
ABN: 3909 865 0241

A-2 Company information.

- 1. State the legal name of your business and its type (eg. company, partnership, sole trader, joint venture). Please provide details of any other business names you use to manufacture/produce/sell the goods that are the subject of your application.**

The name of the business seeking anti-dumping measures is Cockburn Cement Limited (hereafter referred to as "Cockburn Cement"). Cockburn Cement does not manufacture/produce/sell the goods the subject of this application under any other name.

- 2. Provide your company's internal organisation chart. Describe the functions performed by each group within the organisation.**

Cockburn Cement is a cement and lime producer established in Perth in 1955. It operates three lime kilns – two at Munster, W.A. and one at Dongara, W.A. In 1999, Cockburn Cement joined the Adelaide Brighton Group.

A copy of Cockburn Cement's internal organisation chart is enclosed at Confidential Attachment A-2.2.

- 3. List the major shareholders of your company. Provide the shareholding percentages for joint owners and/or major shareholders.**

Cockburn Cement is 100 per cent owned by Adelaide Brighton Ltd (hereafter referred to as "Adelaide Brighton"), a publicly listed company.

4. If your company is a subsidiary of another company list the major shareholders of that company.

Adelaide Brighton is a publicly listed company. The twenty largest shareholders shown in the Company's Register as at 1 April 2015 is shown on Page 111 of Attachment A-2.9.

5. If your parent company is a subsidiary of another company, list the major shareholders of that company.

Not applicable as Adelaide Brighton is the holding company.

6. Provide an outline diagram showing major associated or affiliated companies and your company's place within that structure (include the ABNs of each company).

A listing of all subsidiary companies within the Adelaide Brighton Group are shown on P. 99 of the Adelaide Brighton 2014 annual report.

7. Are any management fees/corporate allocations charged to your company by your parent or related company?

There are no management fees/corporate allocations from Adelaide Brighton to Cockburn Cement.

8. Identify and provide details of any relationship you have with an exporter to Australia or Australian importer of the goods.

Cockburn Cement does not have any relationship with the exporters and/or importers of the goods the subject of this application.

9. Provide a copy of all annual reports applicable to the data supplied in appendix A3 (Sales Turnover). Any relevant brochures or pamphlets on your business activities should also be supplied.

The Adelaide Brighton 2014 Annual Report is included at Non-Confidential Attachment A-2.9. The Preliminary 2015 results are available at adbri.com.au/investors#financial-results-2015

The Commission has been provided with a copy of the Adelaide Brighton 2013 Annual Report electronically.

10. Provide details of any relevant industry association.

Adelaide Brighton is a member of the Cement Industry Federation, the National Lime Association of Australia and the Cement, Concrete and Aggregates Association.

A-3 The imported and locally produced goods.

1. Fully describe the imported product(s) the subject of your application:

- **Include physical, technical or other properties.**
- **Where the application covers a range of products, list this information for each make and model in the range.**
- **Supply technical documentation where appropriate.**

The imported product the subject of this application is quicklime.

Quicklime is also known as Calcium Oxide as this is the dominant chemical composition of quicklime (CaO). Other common names to describe this product include Burnt Lime and Unslaked Lime. Quicklime is a white to grey, caustic, crystalline solid at room temperature.

A copy of Cockburn Cement's product data sheets for quicklime are enclosed at Non-Confidential Attachment A-3.1.

2. What is the tariff classification and statistical code of the imported goods.

Quicklime is classified to tariff subheading 2522.10.00 statistical code 26 of Schedule 3 to the Customs Tariff Act 1995. The goods attract a "free" rate of duty.

3. Fully describe your product(s) that are 'like' to the imported product:

- **Include physical, technical or other properties.**
- **Where the application covers a range of products, list this information for each make and model in the range.**
- **Supply technical documentation where appropriate.**
- **Indicate which of your product types or models are comparable to each of the imported product types or models. If appropriate, the comparison can be done in a table.**

Quicklime produced by Cockburn Cement is a like good to imported quicklime sourced from Malaysia, Thailand and Vietnam. Cockburn Cement understands that the calcium oxide content (referred to as 'lime' content) of the imported quicklime (ex-Thailand, for example) is approximately 85-90 per cent, whereas Cockburn Cement's quicklime calcium oxide content is 78-86 per cent. The difference in the calcium oxide content may require a customer using slightly more or less quicklime in a specified application.

A comparison of Cockburn Cement's technical data sheet for quicklime with that of Boral Ltd and Cement Australia confirms that the locally made products are comparable with imported quicklime.

The Australian standard (AS 1672.1 – 1997) for quicklime is fairly generic with locally produced and imported quicklime complying with the Standard (Copy of AS 1672.1 – 1997 provided to ADC).

There are some minor differences (i.e. Calcium Oxide content) between the locally produced and imported quicklime, however, these differences do not alter the nature of the quicklime which is predominantly calcium oxide.

4. Describe the ways in which the essential characteristics of the imported goods are alike to the goods produced by the Australian industry.

Cockburn Cement considers that locally produced quicklime has the same essential characteristics as imported quicklime. The following table contrasts locally produced quicklime and imported quicklime.

Table A-3.4.1 – Essential characteristics of locally produced and imported quicklime

	Cockburn Cement Quicklime	Imported Quicklime	Reference
Chemical name	Calcium Oxide	Calcium Oxide	www.chememan.com
Chemical formula	CaO (approx. 78-86%)	CaO (approx. 85%)	www.chememan.com
Physical Characteristics	Grey to white, Caustic, crystalline solid	Grey to white, Caustic, crystalline solid	
Raw Material	Calcium Carbonate	Calcium Carbonate	www.chememan.com
Production Process	Calcination via kiln	Calcination via kiln	www.chememan.com

It is understood that the difference in the calcium oxide content can be attributed to the raw material limestone rock used by the Malaysian, Thai and Vietnamese producers in the manufacture of quicklime. The differing raw materials (Cockburn Cement uses shell sand) does not alter the quality of the finished quicklime product as both raw material products contain similar levels of calcium carbonate.

The feedback from a customer that has trialled imported quicklime has suggested that Cockburn Cement's product is that the local product is 'superior' to the imported goods (please refer to Confidential Attachment A-3.4.1).

Cockburn Cement considers that the locally produced quicklime and imported quicklime are alike as:

- the goods are physically similar, being predominantly calcium oxide with minor variations in the presence of other chemicals and granular size;
- there is a commercial likeness of the goods as they compete in the same market;
- the goods are functionally similar as they are both used for the same purposes; and
- the goods are manufactured using similar production processes.

5. What is the Australian and New Zealand Standard Industrial Classification Code (ANZSIC) applicable to your product.

The ANZSIC classification for quicklime is 2031 – Cement and Lime Manufacturing.

6. Provide a summary and a diagram of your production process.

Cockburn Cement dredge shell sand (Calcium Carbonate) from the seabed in Owen Anchorage, off the coast from Woodman Point approximately 7 kilometres from the Munster operation. The trailer suction barge carries the sand back to Woodman Point and deposits it alongside the Cockburn Cement jetty.

The suction reclaimer pumps the sand into the washing plant at Woodman Point where oversize shell and soluble salts are removed. The washed sand is pumped in a fresh water medium to the shell and stockpile at Munster.

Stockpiled sand is reclaimed by front-end loader and conveyed to the kiln storage hopper. The hopper feeds the sand at a controlled rate to the kiln pre-heater tower. The sand cascading down through the cyclones of the pre-heater is mixed with the rising hot gasses from the rotary kiln. By the time it arrives at the bottom of the tower, it is already at 800°C.

The pre-heated sand slowly passes along the rotary kiln where it reaches its maximum temperature of 1100°C. At this temperature, the calcium carbonate is decarbonated to form calcium oxide or

quicklime. The quicklime is discharged through the coolers to storage silos for distribution.

A schematic of Cockburn Cement's production flow process is included at Confidential Attachment A-4.6.1.

Cockburn Cement's Munster operation (circa xxxx mtpa capacity) supplies the alumina industry and certain non-alumina industry customers. The Dongara operation is a circa xxxx kt per annum facility that supplies non-alumina customers.

7. If your product is manufactured from both Australian and imported inputs:

- describe the use of the imported inputs; and
- identify that at least one substantial process of manufacture occurs in Australia (for example by reference to the value added, complexity of process, or investment in capital).

Quicklime manufactured by Cockburn Cement is essentially manufactured from locally-sourced raw materials (i.e. shell sand). The decarbonation of shell sand to form calcium oxide (i.e. quicklime) in a high temperature, capital-intensive industrial kiln is considered to represent a substantial process of manufacture.

8. If your product is a processed agricultural good, you may need to complete Part C-3 (close processed agricultural goods).

Quicklime is not considered a process agricultural good.

9. Supply a list of the names and contact details of all other Australian producers of the product.

Cockburn Cement is the only producer of quicklime in Western Australia (W.A.). Other Australian producers of quicklime include:

- (i) Boral Ltd
South Marulan Road
South Marulan NSW 2579
Tel: (02) 4841 1219
- (ii) Sibelco Australia Ltd
Level 16
111 Pacific Highway
North Sydney NSW 2060
Tel: (02) 9458 2929
- (iii) Cement Australia Ltd
18 Station Avenue
Darra QLD 4076
Tel: (07) 3335 3000
Fax: (07) 3335 3227
- (iv) Adelaide Brighton Cement Limited
62 Elder Rd,
Birkenhead SA 5015
Tel: (08) 8300 0300
- (v) Northern Cement Limited (an Adelaide Brighton company)
810 Berrimah Rd
Berrimah NT 0828
Tel: (08) 8984 0600

The combined capacity of the companies listed above (i.e. Boral, Sibelco and Cement Aust)

excluding Adelaide Brighton is estimated at xxxxxxxx tonnes.

A-4 The Australian market.

1. Describe the end uses of both your product and the imported goods.

Quicklime is primarily used in Australia in mineral processing, such as alumina, gold and steel. The production of quicklime is typically located adjacent to the mineral processing operations.

The market for quicklime in Australia is geographically segmented. Suppliers on the east coast supply quicklime to minerals processing operations that exist on the east coast, whereas Cockburn Cement, located in Western Australia is the major supplier to mineral processing operations in that state.

In Western Australia, quicklime is primarily used in alumina processing. Approximately 70 per cent of Cockburn's quicklime is sold to alumina processors and the quicklime plant is located in the close vicinity of the four alumina refineries. Supply to the alumina industry is on the basis of long-term (i.e. xxx year) contracts. These contracts were last negotiated in [years] when Cockburn Cement was awarded the supply contracts to all alumina industry customers.

Approximately 20 per cent of Cockburn Cement's quicklime is used in gold processing, while the remaining 10 per cent is used in a range of applications including acidic effluent treatment and pH adjustment in mineral sands and other mineral processing, water treatment and building and construction (road construction and stabilization, and additive in mortars). These applications are described as "non-alumina" and account for the material injury sustained by Cockburn Cement. Imported quicklime continues to be supplied in large volumes to non-alumina industry customers, hence the attractiveness to supply mineral processing companies outside of the alumina industry.

Imported quicklime has similar end uses as the quicklime produced and sold by the Australian industry. The vast majority of the imported quicklime from Malaysia, Thailand and Vietnam has been imported into W.A.

2. Generally describe the Australian market for the Australian and imported product and the conditions of competition within the overall market. Your description could include information about:

- **sources of product demand;**
- **marketing and distribution arrangements;**
- **typical customers/users/consumers of the product;**
- **the presence of market segmentation, such as geographic or product segmentation;**
- **causes of demand variability, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;**
- **the way in which the imported and Australian product compete; and**
- **any other factors influencing the market.**

Sources of supply

In 2015, the Australian market was supplied by Australian producers and imports from Malaysia, Thailand and Vietnam. In 2015, imports of quicklime from Malaysia, Thailand and Vietnam accounted for approximately 97 per cent of total imports into Australia. In the year prior, imports from Malaysia, Thailand and Vietnam were less than 80 per cent of total imports into Australia. The share of total imports held by Thailand and Vietnam has risen dramatically since 2010/11 (the investigation year in Inquiry No. 179).

Marketing and distribution

The Australian market for quicklime is estimated at approximately xxxx million tonnes per annum. The market in Western Australia is estimated at approximately xxxx million tonnes.

Since 2010/11, imported quicklime from Malaysia, Thailand and Vietnam has increased from approximately 15,500 tonnes per annum, to 72,279 tonnes in 2015 (a 366 per cent increase). Further increases in import volumes are anticipated in 2016.

Typical customers/users/consumers of the product

Typical customers of quicklime include the alumina, gold, steel sectors, along with customers involved in effluent treatment, water treatment and building and construction.

Market segmentation

As indicated, the Australian market is geographically segmented. The Western Australian market is a discrete market segment from the customers and suppliers on the east coast of Australia.

Causes of demand variability

Quicklime demand is not subject to any seasonal variability.

The way in which imported and Australian quicklime compete

Locally produced and imported quicklime are produced using essentially similar manufacturing processes and are consumed by customers in the same manner. The locally produced and imported quicklime are used interchangeably in all end use applications.

3. Identify if there are any commercially significant market substitutes for the Australian and imported product.

There are no commercially significant substitutes to quicklime.

4. Complete appendix A1 (Australian production). This data is used to support your declaration at the beginning of this application.

Cockburn Cement has completed Confidential Appendix A1 identifying total estimated production in Australia in 2015.

5. Complete appendix A2 (Australian market).

Cockburn Cement has completed Confidential Appendix A2 identifying total sales of quicklime in the Western Australian market. Please refer to Confidential Appendix A2.

6. Use the data from appendix A2 (Australian market) to complete this table:

Cockburn Cement's sales and those of "other" imports of quicklime have declined since 2012 as the dumped imports from Malaysia, Thailand and Vietnam have increased. Local production of internally consumed quicklime has also declined with the recent closure of Penrice Soda's production facility in South Australia (in second quarter of 2013). Overall external market sales of quicklime (taking account of Penrice Soda's closure) declined in 2014, with an increase in 2015, however, still remain below the levels of 2012 and 2013.

Indexed table of sales quantities*

Period	(a) Your Sales	(b) Other Aust ⁿ Sales	(c) Total Aust ⁿ Sales (a+b)	(d) Dumped Imports	(e) Other Imports	(f) Total Imports	Total Market
2012	100	100	100	100	100	100	100
2013	100.1	71.9	86.3	211.4	72.9	154.6	87.2
2014	94.0	62.5	78.5	272.5	6.8	163.6	79.7
2015	96.2	62.5	79.7	466.3	14.7	281.1	82.4

Notes:

1. Source: Confidential Appendix A2.
2. Years ending 31 December.

Imports of dumped quicklime have increased substantially since 2012. In 2014, there was an approximate 60 per cent increase, followed by an almost further 100 per cent increase in 2015. In the Oct-Dec 2015 quarter, imports from the dumped sources increased by approximately 33 per cent. The dumped imports increased in market share (for all quicklime sales Australia wide) from under xxxxx per cent market share to xxxx per cent over the 2012 to 2015 period. As a percentage of the Western Australian market, the dumped imports increased from approximately xxxx per cent in 2012 to xxxx per cent in 2015 [*increase of almost 6 per cent*].

The dumped exports of quicklime to Australia from Malaysia, Thailand and Vietnam have increased by 366 per cent since 2012, whereas the Australian industry's sales in 2015 were 4 per cent below the levels of 2012.

A-5 Applicant's sales.**1. Complete appendix A3 (sales turnover).**

Cockburn Cement has completed Confidential Appendix A3. The applicant has identified sales into its alumina and non-alumina markets separately. The tables below reflect total sales of like goods (i.e. alumina and non-alumina).

2. Use the data from appendix A3 (sales turnover) to complete these tables.

Cockburn Cement's sales of "All Products" increased by approximately 5 per cent in 2015 and were slightly higher than in 2013. Cockburn Cement's sales of "Like Goods" decreased by approximately 6 per cent in 2014 and recovered 2.5 per cent in 2015, but remain almost 4 per cent below the levels of 2013.

Indexed table of Applicant's sales quantities*

Quantity	2012	2013	2014	2015
All products				
Australian market	100	100.4	97.9	99.2
Export market	100	100	100	100
Total	100	100.4	97.9	99.2

Like goods				
Australian market	100	100.1	98.0	99.2
Export market	100	100	100	100
Total	100	100.1	98.0	99.2

Source: Confidential Appendix A3.

*Indexed table of Applicant's sales values**

Quantity	2011/12	2012/13	2013/14	2014/15
All products				
Australian market	100	100.0	100.0	98.6
Export market	100	100	100	100
Total	100	100.0	100.0	98.6
Like goods				
Australian market	100	100.2	95.4	95.8
Export market	100	100	100	100
Total	100	100.2	95.4	95.8

Source: Confidential Appendix A3

Cockburn cement does not have any export sales of "All Product" or "Like Goods". Revenues for Like Goods decreased in 2014, improved marginally in 2015 and were below levels achieved in 2012 and 2013.

3. Complete appendix A5 (sales of other production) if you have made any:

- internal transfers; or
- domestic sales of like goods that you have not produced, for example if you have imported the product or on-sold purchases from another Australian manufacturer.

Cockburn Cement does not have any internal transfers of quicklime nor has it purchased quicklime from other sources.

4. Complete appendix A4 (domestic sales).

Cockburn Cement has completed all domestic sales of like goods for the period 1 January 2015 to 31 December 2015. The information in Confidential Appendix A4 is not in the same format as evidenced in the pro-forma financials.

5. If any of the customers listed at appendix A4 (domestic sales) are associated with your business, provide details of the association. Describe the price effect of the association.

Cockburn Cement does not have any related party sales.

6. Attach a copy of distributor or agency agreements/contracts.

Cockburn Cement does not utilise any distributor or agency arrangements.

7. Provide copies of any price lists.

Cockburn Cement does not have price lists. All prices for quicklime are on the basis of commercial negotiation.

8. If any price reductions (for example commissions, discounts, rebates, allowances and credit notes) have been made on your Australian sales of like goods provide a description and explain

the terms and conditions that must be met by the customer to qualify.

- Where the reduction is not identified on the sales invoice, explain how you calculated the amounts shown in appendix A4 (domestic sales).
- If you have issued credit notes (directly or indirectly) provide details if the credited amount has not been reported appendix A4 (domestic sales) as a discount or rebate.

The net invoice amount reflects prices paid by end-use customers. There are no further discounts or rebates payable.

9. **Select two domestic sales in each quarter of the data supplied in appendix A4 (domestic sales). Provide a complete set of commercial documentation for these sales. Include, for example, purchase order, order acceptance, commercial invoice, discounts or rebates applicable, credit/debit notes, long or short term contract of sale, inland freight contract, and bank documentation showing proof of payment.**

Copies of two sets of commercial documentation for each quarter shown in Confidential Appendix A4 are included at Confidential Attachment A-5.9.

A-6 General accounting/administration information.

1. **Specify your accounting period.**

Cockburn Cement's financial year is 1 January to 31 December.

2. **Provide details of the address(es) where your financial records are held.**

Cockburn Cement's financial records are held at:

Level 1,
157 Grenfell Street
Adelaide SA 5000

3. **To the extent relevant to the application, please provide the following financial documents for the two most recently completed financial years plus any subsequent statements:**

- chart of accounts;
- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);
- internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods.

These documents should relate to:

1. the division or section/s of your business responsible for the production and sale of the goods covered by the application, and
2. the company overall.

A copy of Cockburn Cement's Chart of Accounts has been provided in electronic form with this application. Cockburn Cement does not prepare separate audited accounts for its quicklime business. All financial data for Cockburn Cement is consolidated into the "Lime and Cement" Division of Adelaide Brighton. Cockburn Cement has included Monthly Management Reports for March, June, September and December 2015 at Confidential Attachment A-6.3.

4. **If your accounts are not audited, provide the unaudited financial statements for the two most recently completed financial years, together with your taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.**

Cockburn Cement's accounts are audited annually.

5. **If your accounting practices, or aspects of your practices, differ from Australian generally accepted accounting principles, provide details.**

Cockburn Cement's accounting practices are in accordance with Australian generally accepted accounting principles.

6. Describe your accounting methodology, where applicable, for:

- **The recognition/timing of income, and the impact of discounts, rebates, sales returns warranty claims and intercompany transfers;**

Income is recognised as goods are despatched from Cockburn Cement's sites.

- **provisions for bad or doubtful debts;**

Bad and doubtful debts are recognised once a customer is identified as an insolvent risk.

- **the accounting treatment of general expenses and/or interest and the extent to which these are allocated to the cost of goods;**

Accounted on basis of overheads.

- **costing methods (eg by tonnes, units, revenue, activity, direct costs etc) and allocation of costs shared with other goods or processes;**

Production is on basis of metric tonnes.

- **the method of valuation for inventories of raw material, work-in-process, and finished goods (eg FIFO, weighted average cost);**

Raw materials and finished goods are costed on a standards cost basis.

- **valuation methods for scrap, by-products, or joint products;**

Scrap carries no recordable value.

- **valuation methods for damaged or sub-standard goods generated at the various stages of production;**

Non A1 quality product is valued at lower of cost or net realisable value.

- **valuation and revaluation of fixed assets;**

Assets are valued at original cost less depreciation as per accounting policies.

- **average useful life for each class of production equipment, the depreciation method and depreciation rate used for each;**

Cockburn Cement utilises the useful life recognition methodology. Please refer to Adelaide Brighton annual report for different classes of assets.

- **treatment of foreign exchange gains and losses arising from transactions and from the translation of balance sheet items; and**

Gains and losses are brought to account as finance expenses.

- **restructuring costs, costs of plant closure, expenses for idle equipment and/or plant**

shut-downs.

Cockburn Cement has not had any restructuring costs over the nominated injury period.

7. **If the accounting methods used by your company have changed over the period covered by your application please provide an explanation of the changes, the date of change, and the reasons.**

The accounting methods followed by Cockburn Cement have not changed over the injury period.

A-7 Cost information

1. **Complete appendices A6.1 and A6.2 (cost to make and sell) for domestic and export sales.**

Cockburn Cement has completed Confidential Appendix A6.1 for domestic sales of quicklime. Cockburn Cement does not have any export sales of quicklime.

A-8 Injury

The principal indicators of injury are prices, volumes and profit effects – although not all of these must be evident. For this application, profit refers to amounts earned. Profitability is the ratio of profit to sales revenue. Where injury is threatened, but has not yet occurred, refer to question C.2.

1. **Estimate the date when the material injury from dumped imports commenced.**

Injury from the imported quicklime commenced in 2010/11 as exports of quicklime from Thailand emerged in the Australian market. The profit impact from quicklime imports from Malaysia, Thailand and Vietnam commenced in the period subsequent to the 2013 year.

2. **Using the data from appendix A6 (cost to make and sell), complete the following tables for each model and grade of your production. Pⁿ is the most recent period.**

Index of production variations (model, type, grade of goods)

Period	2012	2013	2014	2015
Index – All Quicklime	100			
Index – Alumina	100			
Index – Non-Alu	100	88.6	78.8	83.3

Notes:

1. Refer Confidential Appendix A6.1 – All Quicklime and Confidential Appendix A6.1 Non-Alu (Line A8).
2. Years ending 31 December.

Cockburn Cement experienced a decline in production in 2013 and 2014, with a marginal increase in 2015. The impact of the increasing imports of quicklime from Malaysia, Thailand and Vietnam is observable in the 2012 to 2014 years.

Index of cost variations (model, type, grade of goods)

Period	2012	2013	2014	2015
Index – All Quicklime	100			
Index - Alumina	100			
Index – Non-Alu	100	103.9	108.6	114.6

Notes:

1. Refer Confidential Appendix A6.1 – All Quicklime and Confidential Appendix A6.1 Non-Alu (Line J47).
2. Years ending 31 December.

Cockburn Cement's cost to make and sell ("CTM&S") quicklime increased in 2014 as production volumes declined in response to reduced production levels and the allocation of fixed costs and overhead expenses over fewer tonnes.

Index of price variations (model, type, grade of goods)

Period	2012	2013	2014	2015
Index – All Quicklime	100			
Index – Alumina	100			
Index – Non-Alu	100	99.2	95.8	95.0

Notes:

1. Refer Confidential Appendix A6.1 – All Quicklime and Confidential Appendix A6.1 Non-Alu (Line L54).
2. Years ending 31 December.

Cockburn Cement has retained long-term contracts with customers in the alumina industry, despite intense competition from the dumped imports at the time of price negotiation (2011/12). However, in the non-alumina sector where contracts are not based on timeframes as long and competition from quicklime imports from Malaysia, Thailand and Vietnam is intense, Cockburn Cement has reduced selling prices in 2014 and further again in 2015.

Cockburn Cement considers the quicklime market to be price sensitive. The price reductions in 2014 and 2015 can be attributed directly to the price competition from the dumped imports and the need to retain domestic volumes.

Index of profit variations (model, type, grade of goods)

Period	2012	2013	2014	2015
Index – All Quicklime	100	105.2	97.0	93.2
Index – Alumina	100			
Index – Non-Alu	100	94.7	78.1	70.0

Notes:

1. Refer Confidential Appendix A6.1 – All Quicklime and Confidential Appendix A6.1 Non-Alu (Line N58) .
2. Years ending 31 December.

As Cockburn Cement has experienced an increase in its average CTM&S quicklime in 2014 and further again in 2015, reductions in selling prices in consecutive years has impacted the quicklime unit profit in both periods for goods sold into the non-alumina sector. It is noted that the reductions in profit for quicklime sold into the non-alumina sector has been at much greater rate than profit in the alumina sector (impacted by rising costs) due to the competition from the dumped imports.

Index of profitability variations (model, type, grade of goods)

Period	2012	2013	2014	2015
Index – All Quicklime	100	105.0	94.8	88.8
Index – Alumina	100			
Index – Non-Alu	100	95.5	81.5	73.7

Notes:

1. Refer Confidential Appendix A6.1 – All Quicklime and Confidential Appendix A6.1 Non-Alu (Line O60).
2. Years ending 31 December.

The declining trend in Cockburn Cement's unit profit is reflected in product profitability, where significant reductions are evident in 2014 and further in 2015.

3. **Complete appendix A7 (other injury factors).**

Where applicable to injury claims, prepare an indexed table for other injury factor(s) in the format above.

Cockburn Cement is able to demonstrate a decline in employee numbers over the injury analysis period, along with a reduced capacity utilisation since 2012. Please refer to relevant indices below

(sourced from Cockburn Cement's Confidential Appendix A7).

Index of Employment

Period	2012	2013	2014	2015
Index	100	95.0	84.7	86.5

Notes:

1. Source: Data is from Confidential Appendix A7 and reflects all quicklime.
2. Years ending 31 December.

Cockburn Cement has reduced its employees (and hence wages expenses) in order to reduce total production costs to remain competitive against offers for imported quicklime. Reductions in employee numbers were made in 2014 and have remained at a similar level in 2015.

Index of Capacity Utilisation

Period	2012	2013	2014	2015
Index	100	98.9	94.1	95.6

Notes:

1. Source: Data is from Confidential Appendix A7 and reflects all quicklime.
2. Years ending 31 December.

Cockburn Cement's capacity utilisation for quicklime was further reduced in 2014 as the company lost sales volumes to imported quicklime. Utilisation rates remain well below the levels of 2012.

A-9 Link between injury and dumped imports.

To establish grounds to initiate an investigation there must be evidence of a relationship between the injury and the alleged dumping. This section provides for an applicant to analyse the data provided in the application to establish this link. It is not necessary that injury be shown for each economic indicator.

1. Identify from the data at appendix A2 (Australian market) the influence of the volume of dumped imports on your quarterly sales volume and market share.

Emergence of dumped imports

Imports of quicklime from Thailand emerged in significant volumes in the 2010/11 year (approximately 12,000 tonnes). Cockburn Cement asserted in an application for anti-dumping measures in 2011 that it had experienced material injury from the dumped imports of quicklime from Thailand. The ACBPS found that the imports from Thailand were at dumped prices, however, it further determined that the Australian industry manufacturing quicklime had not experienced material injury from the dumped Thai imports. Termination Report No. 179 refers.

Following from the investigation of the ACBPS, imports of quicklime from Thailand have continued. With the completion of the investigation, Thai exports to Australia increased rapidly. In 2013, the volume from Thailand rose to 27,863 tonnes – almost double the levels of the previous year (and more than double the volume of the 2010/11 year). In 2015, Thai imports increased further to 32,691 tonnes – a 17 per cent increase on the levels of 2013.

Also in 2014, imports of quicklime from Vietnam emerged from negligible levels to approximately 14,166 tonnes. In 2015, imports from Vietnam increased further again, to 25,047 tonnes (a substantial growth in a limited 2 year period).

Malaysian volumes emerged in 2013 with 3228 tonnes. In 2015, the volume has increased to 14,541 tonnes, and appears to be continuing to increase.

The combined volumes from Malaysia, Thailand and Vietnam in 2015 of 72,279 tonnes represents an approximate 500 per cent increase on the Thai volumes in 2010/11. In 2010/11 the dumped imports accounted for approximately xxx per cent of the Western Australian market for quicklime. In 2015, the dumped imports have increased to approximately xxx per cent of the W.A. market. The Malaysian, Thai and Vietnamese exports have also displaced quicklime exports from other source countries and now account for almost all quicklime imports into Australia.

The impact on the Australian industry's sales is most observable in the sales to the non-alumina sector. In 2012, the Australian industry supplied approximately xxx per cent of sales to the non-alumina sector in W.A. In 2015, the Australian industry's share had fallen to below xxx per cent – as imports from Malaysia, Thailand and Vietnam increased to above 72,000 tonnes.

Impact of dumped imports on Cockburn Cement's volumes

Cockburn Cement operates two plants – one at Munster and the other at Dongara (approx. 400km north of Perth). Whilst a significant proportion of production tonnes from Munster is sold to alumina customers, there are volumes for non-alumina customers. All of the Dongara production is assigned to non-alumina applications.

The impact of the rapidly escalating volumes of dumped quicklime from Malaysia, Thailand and Vietnam – all landed in W.A. – is significant. In 2012, the Dongara plant produced almost xxxxxxxx tonnes of quicklime (capacity of 120,000 tonnes). With the increasing import volumes into W.A. securing sales at accounts that were supplied by Cockburn Cement (See Section A-9.2 below), Dongara's production fell to xxxxxx tonnes in 2014. Dongara's production volumes increased in 2015, however, remained at almost 20,000 tonnes below the levels of 2012.

The Dongara quicklime production facility is reliant on sales into the minerals processing industry. As quicklime sales into the alumina industry are subject to long-term contracts, all importer activity is focused on the non-alumina sector. The smaller Dongara facility is therefore exposed to reductions in sales (and production volumes) that have been awarded to imported quicklime from Malaysia, Thailand and Vietnam. In 2015, Dongara's production utilisation was less than xxx per cent (and was below xxx percent in 2014).

The Munster quicklime facility has also been impacted by the dumped imports, with sales and production volumes in decline since 2012 as imports increased. Production volumes at Munster for non-alumina quicklime have fallen by xxx per cent since 2012 (in each of 2014 and 2015). With increased import volumes in late 2015, it is likely that further reductions in sales volumes from the Dongara and Munster production facilities will occur.

Regional impact

Cockburn Cement submits that the impact of the dumped imports on the total Australian market for quicklime has been material. In volume terms, in 2010/11 the dumped imports accounted for less than xxx per cent of the total Australian market (including in-house production). By 2015, the dumped imports have secured xxx per cent of the total Australian quicklime market.

An analysis of the W.A. market provides a far greater picture as to the penetration of the dumped imports. In 2012, the dumped imports (15,500 tonnes) accounted for xxx per cent of the quicklime market in W.A. (approximately xxxxxxxx tonnes), whereas by 2015, the 72,000 tonnes of dumped imports accounted for xxx per cent of the total W.A. market (estimated at xxxxxxxx tonnes). The growth in dumped imports (of 500 percent) over the four year period has been significant, and has had a dramatic impact on Cockburn Cement's production volumes – most notably at Dongara.

Cockburn Cement highlights with the Commission that the exports from Malaysia, Thailand and Vietnam accounted for approximately 60 per cent of the total quicklime imports into Australia in 2012. By the end of 2015, the dumped imports displaced imports from all other sources of supply and accounted for 98 per cent of total imports into Australia. Over the four year period 2012 to 2015, the total import volume has more than doubled (i.e. from 26,275 tonnes to 73,859 tonnes – a growth of 180 per cent). The incursion by the dumped imports in increased volumes at prices that undercut Cockburn Cement's selling prices (see below) has been the sole cause of the injury experienced by Cockburn Cement, and has accelerated the dumped imports rapid increase in market share to xxx per cent (or xxx per cent in W.A.) from approximately xxx per cent.

Cockburn Cement submits that anti-dumping measures are urgently required to restrain further market penetration by the dumped imports in 2016 (that continue to increase rapidly in the final quarter of 2015).

- 2. Use the data at appendix A2 (Australian market) to show the influence of the price of dumped imports on your quarterly prices, profits and profitability provided at appendix A6.1 (costs to make and sell). If appropriate, refer to any price undercutting and price depression evident in the market.**

Cockburn Cement's selling prices were relatively flat between 2010/11 and 2013 and as import volumes from Malaysia, Thailand and Vietnam escalated, the Australian industry's selling prices into the non-alumina sector commenced to decline – most notably in 2014. Over this period, dumped imports from Malaysia, Thailand and Vietnam increased by more than 350 per cent.

Selling prices to the alumina sector are the subject of long-term contracts (negotiated during the 2011/12 year). These contracts were not due for renewal during these periods, so price injury has been to the non-alumina segment of the market where sales volumes have declined by 20 per cent as the selling prices for imported quicklime from Malaysia, Thailand and Vietnam undercut the Australian industry's selling prices (resulting in price declines on remaining sales of approximately 6 per cent since 2012).

The Australian industry is able to demonstrate where it has lost sales to imported quicklime from

Thailand and Vietnam. The following table summarizes the lost sales volumes to dumped imports.

Table A-9.2.1 – Lost sales volumes to dumped imports

Owner	Operation	Approx Annual volume	Comment
		10,000	Lost to [company] following tender- 2013
		15,000	Lost to [company] following Tender - 2013
		4,000	Lost to [company] in early 2013
		3,500	[company] commenced supply In April 2013
		9,000	Lost to [company] in late 2011
		8,000	Lost to [company] in Aug 2014
		10,000	Lost to [company] in 2015
		59,500	

Cockburn Cement is able to demonstrate the above lost sales volumes to the importer [company] at the nominated times. Please refer to Confidential Attachment A-9.2.1 demonstrating Cockburn Cement's historic sales volumes to the nominated customers from the commencement of 2011. The selling prices at which Cockburn Cement lost the identified sales were undercut by the dumped imports.

In addition to the lost sales volumes, Cockburn Cement has reduced selling prices in response to lower import parity prices offered by [company] (for quicklime imports from Thailand and Vietnam) and more recently to Merchant Cement and Lime (for imports from Malaysia).

Table A-9.2.2 – Price undercutting and price depression examples

Owner	Operation	Annual Volume	Comment
		16,500	Discounted price by \$23/T in Early 2015 in response to import offers
		2,700	Reduced price by \$15/T in response to import offer of \$15/T below
		19,000	[company] priced below Cockburn Cement. CC reduced Price \$30/T in mid 2014.

Notes:

1. Supporting documentation to above price undercutting examples included at Confidential Attachment A-9.2.2.
2. Annual volumes based upon Cockburn Cement supply in 2015.

Cockburn Cement is also able to demonstrate price reductions at numerous other customers where it has reduced prices in response to price offers for imported quicklime that undercut Cockburn Cement's prices at the time. It should be noted that customers do not identify the source country for supply of imported quicklime. This information, however, is readily identifiable in ABS import data supporting Cockburn Cement's assertions that it is losing volumes to imports in a relatively stable market.

Quicklime – a price sensitive market

The Australian quicklime market is a 'price sensitive' market. There is a high transparency associated with import prices (i.e. ABS data) with industry participants operating in full knowledge of pricing options from alternative suppliers. As quicklime's volumes are high and net realisations are relatively low, negotiated sales swing on small changes in price. Cockburn Cement is therefore exposed to price undercutting by dumped imports – as evidenced by the rapid increase in dumped volumes since 2012, and Cockburn Cement's reduction in sales into the non-alumina sector that are not the subject of the 10-year, long-term contracts.

3. Compare the data at appendix A2 (Australian market) to identify the influence of dumped imports on your quarterly costs to make and sell at appendix A6.1 (for example refer to changes in unit fixed costs or the ability to raise prices in response to material cost increases).

Impact on Cockburn Cement's production costs for quicklime

The approximate 20 per cent reduction in production volumes of quicklime for customers has impacted Cockburn Cement's Dongara production facility the greatest. The facility (located 400km north of Perth, W.A.) has a xxxxxx tonne per annum capacity and is sensitive to volume throughput. The loss of the volumes in the non-alumina sector has impacted the Dongara plant, resulting in a decline in efficiency and an increase in fixed costs.

The impact of Cockburn Cement's cost-to-make-and-sell ("CTM&S") is evident in Appendix A6.1 for domestic-non-alumina sales. Since 2012, the decline in sales (also by approximately 20 per cent) has impacted Cockburn's CTM&S for the non-alumina sales via a 15 per cent increase in production costs.

Breakdown of production costs by plant

Cockburn Cement has prepared production CTM&S data for each of the Munster and Dongara production facilities over the four years – 2012 to 2015. The following Table highlights the increasing production costs associated with declining volumes over the period.

Table A-9.3 – Indices values of production and unit CTM&S at Dongara and Munster

	2012	2013	2014	2015
Dongara				
Production volume	100	82.6	62.6	78.7
Unit CTM&S	100	122.5	137.8	135.0
Munster				
Production volume	100			
Unit CTM&S	100			

Source: Confidential Attachment A-6.1 for Dongara and Munster.

Table A-9.3 confirms that with reducing production volumes between 2012 and 2014, Cockburn Cement's Dongara plant's CTM&S increased by approximately 35 per cent. In respect of the Munster operation, the unit CTM&S increased by almost 15 per cent between 2013 and 2015 in light of declining production volumes.

The dumped imports of quicklime from Malaysia, Thailand and Vietnam have contributed to an erosion of Cockburn Cement's margin in its non-alumina sales (selling price less CTM&S), causing a reduction in profit and profitability in 2014 and 2015. The reduction in profit in 2014 was in excess of 30 per cent, with a further 11 per cent reduction in 2015.

Cockburn Cement attributes the reductions in profit and profitability to the significant and aggressive increase in imports of quicklime from Malaysia, Thailand and Vietnam in the period 2013 to 2015 that have undercut the selling prices of the Australian industry, and have increased by almost 600 per cent

since 2010/11.

4. **The quantity and prices of dumped imported goods may affect various economic factors relevant to an Australian industry. These include, amongst other things, the return on investment in an industry, cash flow, the number of persons employed and their wages, the ability to raise capital, and the level of investment in the industry. Describe, as appropriate, the effect of dumped imports on these factors and where applicable use references to the data you have provided at appendix A7 (other economic factors). If factors other than those listed at appendix A7 (other economic factors) are relevant, include discussion of those in response to this question.**

The increase in the dumped imports from Malaysia, Thailand and Vietnam has resulted in a decline in Cockburn Cement's revenues into the non-alumina sector by approximately 25-30 per cent since 2012.

Cockburn Cement has also reduced its employee numbers in the quicklime business by 10 per cent since 2012, with the largest reduction in 2014.

Additionally, Cockburn Cement has experienced reductions in its aggregate quicklime production utilisation rate as quicklime sales to the non-alumina sector have declined since 2012.

Cockburn Cement attributes the deterioration in each of the various economic indicators (i.e. revenues, production utilisation and employee numbers) to the lost sales volumes and reduced margins caused by the dumped imports.

5. **Describe how the injury factors caused by dumping and suffered by the Australian industry are considered to be 'material'.**

The injury sustained by Cockburn Cement that it attributes to the dumped imports is material in value and volume terms. Cockburn Cement is the largest producer of quicklime in Australia, accounting for approximately xxx per cent of production (including Adelaide Brighton's S.A. and N.T. operations). All dumped and injurious imports of quicklime have entered the W.A. market where Cockburn Cement operates two production facilities (Munster and Dongara that account for approximately xxxxx M kt per annum). The size of Cockburn Cement's production facilities are such that they comprise the majority of the Australian industry producing 'like goods' and are therefore representative of the total Australian industry. The Cockburn Cement plants in W.A. are located close to the mineral processing (alumina and non-alumina) industries, where the injury from the dumped imports has been focused.

The 20 per cent reduction in domestic sales by Cockburn Cement to the non-alumina sector represents a significant percentage of total sales into the market segment. The reduction in profit is also significant with an approximate 42 per cent decline in profit in the segment since 2012.

When taken into account across all sales of quicklime in W.A., the profit reduction is also considered material as it accounts for a 12 per cent reduction since 2013.

Cockburn Cement's profitability has deteriorated by 30 per cent in the non-alumina sector, and by 14 per cent in the aggregate quicklime business since 2012.

In the context of profit and profitability, the reductions experienced by the Australian industry in the non-alumina and aggregate quicklime business are both considered "material".

6. **Discuss factors other than dumped imports that may have caused injury to the industry. This may be relevant to the application in that an industry weakened by other events may be more susceptible to injury from dumping.**

Cockburn Cement considers that there are no other factors that have contributed to the loss of sales and/or price reductions experienced by the Australian industry in 2014 and remain suppressed in 2015 other than the dumped and injurious imports of quicklime from Malaysia, Thailand and Vietnam.

7. **This question is not mandatory, but may support your application. Where trends are evident in your estimate of the volume and prices of dumped imports, forecast their impact on your industry's economic condition. Use the data at appendix A2 (Australian market), appendix A6 (cost to make and sell), and appendix A7 (other economic factors) to support your analysis.**

Key summary Points

Cockburn Cement has previously sought relief from dumped exports of quicklime from Thailand in 2011. In that application, Cockburn Cement alleged that anti-dumping measures were required as the dumped imports from Thailand had caused Cockburn Cement to reduce selling prices with some customer accounts and had contributed to lost sales at others. The then ACBPS considered that whilst the imports from Chememan Thailand were at dumped prices of 48 per cent, the dumping did not cause material injury to the Australian industry manufacturing like goods.

This application for anti-dumping measures has contrasted the dumped import volumes in 2010/11 (i.e. approximately 12,000 tonnes) with the import activities of [*company*] over the four-year period ending 2015. That analysis confirms:

- The dumped imports have increased from 12,000 tonnes per annum to in excess of 72,000 tonnes – a growth of 600 per cent;
- The share of the total Australian market for the dumped imports has increased from less than xxx per cent to approximately xxx per cent in 2015;
- On the basis of the W.A. market alone, the market share of the dumped imports has increased from approximately xxx per cent in 2012 to xxx per cent in 2015;
- Cockburn Cement's domestic production and sales of quicklime to the non-alumina sector have declined by approximately 20 per cent between 2012 and 2015; and
- Over the same four-year period, the W.A. market for quicklime has remained relatively stable.

In particular, this application has demonstrated that the imports from [*company*] and its associated exporter in Vietnam, and exports from Malaysia, have increased by more than 250 per cent since 2013, resulting in loss of sales and market share, price depression and suppression, and reduced profits and profitability. It is alleged that the injury experienced by the Australian industry is material in value and, when contrasted with the 2012 year, substantial.

In the non-alumina sector, the level of profit achieved in 2015 is approximately 40 per cent below the level achieved in 2012. The material injury experienced by Cockburn Cement cannot be attributed to any other factor other than the dumped imports from Malaysia, Thailand and Vietnam.

Cockburn Cement is also able to demonstrate that it has experienced a deterioration in a number of other economic factors since 2012 – most notably, domestic revenues in the non-alumina sector, employment levels and production utilisation.

Cockburn Cement highlights that the export prices from Malaysia, Thailand and Vietnam have not increased in line with the depreciation of the Australian dollar with weighted-average export prices lower than the export prices declared in ABS data in 2010/11. It is Cockburn Cement's view that the dumping margins for quicklime from Malaysia, Thailand and Vietnam have actually increased in 2015, further contributing the material injury sustained by the Australian industry.

Cockburn Cement requests the Anti-Dumping Commission to commence an investigation into the dumping of quicklime exported from Malaysia, Thailand and Vietnam. It is further requested that following initiation of a formal inquiry, the Commission apply provisional measures from Day 60 on the dumped and injurious quicklime exports from Malaysia, Thailand and Vietnam to prevent further material injury to the Australian industry.

PART B

DUMPING

IMPORTANT

All questions in Part B should be answered even if the answer is 'Not applicable' or 'None' (unless the application is for countervailing duty only: refer Part C). If an Australian industry comprises more than one company/entity, Part B need only be completed once.

For advice about completing this part please contact the Commission's client support section on:

Phone: 1300 884 159
Fax: 1300 882 506

Email: clientsupport@adcommission.gov.au

B-1 Source of exports.

1. Identify the country(ies) of export of the dumped goods.

The countries of export of the good the subject of this application are Malaysia, the Kingdom of Thailand and the Socialist Republic of Vietnam.

2. Identify whether each country is also the country of origin of the imported goods. If not, provide details.

Cockburn Cement understands that the country of export is the country of origin of the exported goods.

3. If the source of the exports is a non-market economy, or an 'economy in transition' refer to Part C.4 and Part C.5 of the application.

Malaysia, Thailand and Vietnam are not considered non-market economy or economies-in-transition countries for the purposes of Australia's Anti-Dumping System.

4. Where possible, provide the names, addresses and contact details of:

- **producers of the goods exported to Australia;**
- **exporters to Australia; and**
- **importers in Australia.**

(i) _____ Producers/exporters:

Cockburn Cement does not know the identity of the Malaysian producer of quicklime exported to Australia.

The producer of the exported goods in Thailand is:

Chememan Co., Ltd
10th-11th Floor
195/11-12 Ratchadaphisek Rd,
Klong Toei, Klong Toey
Bangkok Thailand 10110

Tel: +66 (0) 2661 9734-8
Fax: +66 (0) 2660 9176

The producer of the exported goods in Vietnam is:

Northman Co., Ltd
3rd Floor
Harbour View Building,
No. 4 Tran Phu Street
Haiphong, Vietnam

It is understood that Northman Co., Ltd is a member of the Chememan Co., Ltd group of companies. The operation has been in place since 2010 and has been an importer/exporter of quicklime. There are references indicating that the company has constructed a plant for quicklime processing from late 2014. Prior to this date, it is likely that the quicklime exports from Vietnam were sourced from an alternate Vietnam quicklime manufacturer.

Cockburn Cement is not familiar with the exporter of quicklime to Australia.

(ii) Importer

The importer of the quicklime from Malaysia, Thailand and Vietnam is Chememan Australia Pty Ltd. Contact details for Chememan Australia Pty Ltd are as follows:

Chememan Australia Pty Ltd
 11 Sparks Road
 Henderson WA 6166
 Tel: (08) 9437 3975
 Fax: (08) 9437 4800

The importer of quicklime from Malaysia is understood to be:

Merchant Cement and Lime Pty Ltd
 Hall Street 2 15
 Port Melbourne 3207
 Victoria

5. If the import volume from each nominated country at Appendix A.2 (Australian Market) does not exceed 3% of all imports of the product into Australia refer to Part C.6 of the application.

The import volumes of quicklime from Malaysia, Thailand and Vietnam each exceed the 3 per cent of total imports threshold in 2015. Refer to Table B-1.5 below.

Table B-1.5 – Quicklime import volumes – 2012 to 2015

	2012	2013	2014	2015	% of Total Imports 2014/15
Thailand	14645	27864	27122	32691	44.3%
Vietnam	812	1676	14167	25047	33.9%
Malaysia	44	3228	960	14541	19.7%
Other	10773	7850	735	1580	2.1%
Total	26275	40617	42983	73859	100%

Source: Import data sourced from Australian Bureau of Statistics (ABS) and includes data to December 2015. Please refer to Confidential Attachment B-1.5.

6. In the case of an application for countervailing measures against exports from a developing country, if the import volume from each nominated country at Appendix A.2 (Australian Market) does not exceed 4% of all imports of the product into Australia refer to Part C.6 of the application

Cockburn Cement has not made an application for countervailing measures on quicklime exported from the nominated countries. This question therefore does not apply.

B-2 Export price

Possible sources of information on export price include export price lists; estimates from the Australian Bureau of Statistics; a deductive export price calculation from the Australian selling price of the imported goods; export sales quotations or invoices; foreign government export trade clearances.

1. Indicate the FOB export price(s) of the imported goods. Where there are different grades, levels of trade, models or types involved, an export price should be supplied for each.

The FOB export prices for quicklime exported from Malaysia, Thailand and Vietnam are disclosed in published Australian Bureau of Statistics data for the nominated periods, on a monthly basis.

The published prices, however, are not considered reliable for fair comparison purposes and Cockburn Cement has calculated deductive export prices for the imported goods (refer Section B-3 below).

2. Specify the terms and conditions of the sale, where known.

The export prices as published by ABS are understood to be at the Free On Board (FOB) point in country of export (including inland freight).

3. If you consider published export prices are inadequate, or do not appropriately reflect actual prices, please calculate a deductive export price for the goods. Appendix B1 (Deductive Export Price) can be used to assist your estimation.

Cockburn Cement does not consider that the export prices as declared in ABS import clearances can be relied upon. Termination Report No. 179 in respect of exports to Australia by Chememan Thailand confirmed the following in respect of export prices:

- *“the goods have not been exported to Australia otherwise than by the importer, as Chememan Thailand, Chememan International and Chememan Australia are considered to be a single exporter; and*
- *the purchase of the goods between these related parties are not arms length transactions.”*

On the basis of the comments in Termination Report No. 179, the then ACBPS could not determine export prices for Chememan Thailand under s.269TAB(1)(a) or s.269TAB(1)(b). Export prices were determined under s.269TAC(1)(c) using all information that is considered reliable and an export price that is not affected by the associated parties.

The ACBPS used sales prices for goods sold by Chememan Australia to calculate a deductive export price. The following deductions were made to Chememan Australia's weighted-average selling prices:

- Chememan Australia's selling, general and administrative costs;
- costs associated with the terms of sale for each transaction using the average rate of interest for the period, provided by Chememan Australia;
- total importation expenses incurred by Chememan Australia;
- total ocean freight expenses incurred by Chememan Australia; and
- total marine insurance expenses incurred by Chememan Australia.

The ACBPS also included a “proportionate deduction reflecting the SG&A costs associated with Chememan International's role as trade in the exportation process”.

There were some limited sales by Chememan Thailand to an unrelated customer in Australia.

However, it is Cockburn Cement's understanding that Chememan Australia has not exported to unrelated customers in the 2015 year.

Cockburn Cement does not have any reason to consider that the findings of the then ACBPS are any different in 2015. The declared export prices as per the ABS import clearances have not shown an increase to reflect a change from the 2010/11 investigation period. Cockburn Cement has calculated deductive export prices for Malaysia, Thailand and Vietnam for the purposes of this application. Deductive export price calculations are based upon quoted selling prices for imported quicklime for supply ex-Henderson, W.A.

As the source country in the market offers for imported quicklime are not disclosed separately, Cockburn Cement is unable to separately calculate deductive export prices for the supply of quicklime from each exporter in the nominated countries. It is recognised that the overseas freight component for the imported goods would be different from each exporter, however, the Australian importer would be supplying on an average overseas freight basis.

Cockburn Cement, therefore, considers it is reasonable to use a similar deductive export prices for quicklime exported from all three countries (i.e Malaysia, Thailand and Vietnam).

4. It is important that the application be supported by evidence to show how export price(s) have been calculated or estimated. The evidence should identify the source(s) of data.

Cockburn Cement has calculated deductive export prices for imported quicklime from Malaysia, Thailand and Vietnam from market offers (and selling prices) at key customers. From the selling price, deductions have been made for importer profit (xx per cent), capital operating charge, import clearance and handling charge, local delivery, and overseas freight, to arrive at an FOB price in country of export.

Please refer to Confidential Appendix B-1 for deductive export price calculations and supporting documentation.

B-3 Selling price (normal value) in the exporter's domestic market.

Possible sources of information about domestic selling prices in the country of export include: price lists for domestic sales (with information on discounts); actual quotations or invoices relating to domestic sales; published material providing information on the domestic selling prices; or market research undertaken on behalf of the applicant.

1. State the selling price for each grade, model or type of like goods sold by the exporter, or other sellers, on the domestic market of the country of export.

Cockburn Cement has been unable to obtain information pertaining to domestic selling prices for quicklime in Malaysia, Thailand or Vietnam. Domestic selling prices for quicklime are not published in industry newsletters or journals and Cockburn Cement does not have access to price lists for quicklime in these countries.

For Thailand, Cockburn Cement has calculated prima facie normal values on a constructed cost basis. Please refer to Section B-4.1 below.

In respect of Malaysia and Vietnam, domestic selling price information for quicklime is tightly held. Cockburn Cement has also calculated a constructed selling price for quicklime sold in Malaysia and Vietnam based upon on a constructed cost methodology that includes adjustments for local natural gas price (in Vietnam) and for petroleum coke used in Malaysia. Cockburn Cement has also relied upon production cost information for its own manufacturing facilities to aid the full cost production estimate. Refer Section B-4.1 below.

2. Specify the terms and conditions of the sale, where known.

Please refer to Section B-4.1.

3. Provide supporting documentary evidence.

Please refer to Section B-4.1.

4. List the names and contact details of other known sellers of like goods in the domestic market of the exporting country.

The following companies are understood to be quicklime producers:

Malaysia

MCB Industries SDN BHD
76km, Butterworth-Ipoh Main Trunk Road
P.O. Box 9, 34007 Taiping, Perak, Malaysia
Tel: + 60 5 8915 622 / 8915 873 / 8915 935
Fax: + 60 5 8912 295

NSL Chemicals (M) Sdn Bhd
Lot 38046, Mukim Sg. Raia, Batu 5, Jalan Gopeng,
31300 Kg. Kepayang, Perak, Malaysia
Tel: + 60 5 3189 222
Fax: + 60 5 3189 223

Thailand

Golden Lime Public Co Ltd
8/222 Moo 3, Srisamarn Rd., Soi 2
Banmai Pakkred, Nontahburi, 11120
Thailand

Tel: 66(0) 2961 8652-6
Fax: 66(0) 2961 8650-1
www.goldenlime.co.th

Vietnam

(i) Vietnam Mining and Metallurgy Technology JSC
No 92B Tho Nhoum Street
Hoan Kiem District
Hanoi Vietnam 084

Tel: 84-4-66533533
Fax: 84-4-36525808

(ii) HongHai Group
C2 Block, Premium Villas
Ha Long Road,
Bai Chay Ward
Ha Long City,
Quang Ninh Vietnam

Tel: 84-4-333845042
Fax: 84-4-33846362

(iii) VMPC Business JSC

5th Floor
88 To Vinh Dien Street
Hanoi Vietnam 084

Tel: 84 4 351 34082
Fax: 84 4 356 80398

B-4 Estimate of normal value using another method.

- 1. Indicate the normal value of the like goods in the country of export using another method (if applicable, use appendix B2 Constructed Normal Value).**

Thailand

As indicated, Cockburn Cement does not have access to domestic selling price information for quicklime sold in Thailand. Cockburn Cement considers that the most reliable and accurate basis for determining a domestic selling price for quicklime in Thailand is by a constructed selling price methodology that is based upon production cost estimates (including raw material energy costs in the exporting country), overhead estimates (based upon Cockburn Cement's overhead costs), and amounts for selling and general administrative costs, plus an amount for profit.

In Investigation No. 179, the ACBPS determined that Chememan did not sell quicklime powder (the goods exported to Australia) on the domestic market. As such, ACBPS could not determine normal values for Chememan under s.269TAC(1) of the *Customs Act*. Rather, ACBPS determined normal values for Chememan under s.269TAC(2)(c) using Chememan's cost of manufacture plus amounts for S,G&A and profit.

Cockburn Cement does not have access to Chememan Thailand's selling price or constructed cost data. Cockburn Cement has used a constructed selling price methodology based upon its understanding of costs incurred in the production of quicklime in Thailand (i.e. using local costs – e.g. natural gas, where available) and fixed and overhead costs based upon Cockburn Cement's costs. Amounts for distribution (for fair comparison with deductive export price comparisons) and profit have also been made.

No adjustments to the Thailand normal value have been made for credit terms or export port and handling charges.

The prima facie normal value for quicklime sold in Thailand in 2015 is estimated at US\$169.07 per metric tonne. Please refer to Confidential Appendix B-2 for Chememan Thailand normal value information.

Malaysia

Cockburn Cement has contacted its affiliate operation in Malaysia and has been unable to obtain domestic selling price information for quicklime sold domestically in Malaysia. Cockburn Cement has therefore determined normal values for quicklime sold in Malaysia on a constructed cost methodology.

Cockburn Cement understands that the fuel consumed in quicklime production in Malaysia (unlike that in Thailand and Vietnam that are based upon gas) is petroleum coke (referred to as "petcoke"). In the absence of domestic selling prices for quicklime sold in Malaysia, Cockburn Cement has constructed normal values for quicklime based upon the methodology followed for Thailand substituting a fuel cost based upon petcoke pricing.

Please refer to the Confidential Appendix B-2 for details on the constructed selling price for quicklime sold in Malaysia in 2015.

Vietnam

Cockburn Cement considers that the best available information for determining a *prima facie* normal values for quicklime sold in Vietnam is that based upon the methodology used for Thailand. Cockburn Cement understands that the production facility in Vietnam is an affiliate of the exporter Chememan in Thailand. It is further understood that the production costs for quicklime in Vietnam are not too dissimilar to Thailand. In the absence of domestic selling prices for quicklime sold in Vietnam, Cockburn Cement has constructed domestic selling prices based upon the methodology used for Thailand, with local Malaysian fuel costs used based upon publicly available information. The cost of gas represents approximately xxx per cent of the variable costs for quicklime manufacture, hence, confirmation of a prevailing gas price in Vietnam is beneficial in calculating a constructed normal value for quicklime in that country.

The gas price for Vietnam (converted to Gigajoules) has been incorporated into the constructed cost model used for quicklime production in Thailand. The remaining cost information is the best information available to Cockburn Cement and is considered reasonable given the current circumstances (i.e. actual cost data in Vietnam not available).

Please refer to Confidential Appendix B-2 for Chememan Vietnam normal value information.

2. Provide supporting documentary evidence.

Please refer to Confidential Appendix B-2 – “Chememan Cost Assumptions”.

B-5 Adjustments.

A fair comparison must be made between the export price and the normal value. Adjustments should be made for differences in the terms and circumstances of the sales such as the level of trade, physical characteristics, taxes or other factors that affect price comparability.

1. Provide details of any known differences between the export price and the normal value. Include supporting information, including the basis of estimates.

Thailand

In Investigation No. 179, the ACBPS made adjustments to Chememan’s normal value for:

- domestic inland freight (downward);
- domestic packaging (downward);
- domestic credit terms (downward);
- export handling and FOB charges (upward);
- export inland freight (upward);
- export packing (upward); and
- export credit terms (upward).

Cockburn Cement does not have cost information on domestic and export inland freight costs in Thailand for Chememan’s domestic and export sales, respectively. It is considered that the differential between freight costs and domestic inland (for export) is considered to be relatively minor. Similarly, the cost differentials for packaging and credit terms (domestic v export) are considered minor.

Cockburn Cement has therefore not adjusted normal values for Thailand to account for domestic and export inland freight, credit charges or packaging costs. Any of the identified adjustments are not considered to materially impact the *prima facie* dumping margins determined for exports from Thailand.

Malaysia and Vietnam

Cockburn Cement has not made adjustments to the Malaysia and Vietnam normal values for domestic inland freight, credit charges, or export handling charges, as Cockburn Cement does not have information as to the costs associated with these amounts in the exporting country. The constructed normal values for Malaysia and Vietnam are at the ex-factory level and do not include amounts for domestic freight. Cockburn Cement notes that the inclusion in normal values of the identified adjustments will result in an uplift in normal values, and hence increases in dumping margins will be apparent.

2. **State the amount of adjustment required for each and apply the adjustments to the domestic prices to calculate normal values. Include supporting information, including the basis of estimates.**

As Cockburn Cement has not made any adjustments to *prima facie* normal values in Malaysia, Thailand or Vietnam, this question is not applicable.

B-6 Dumping margin.

1. **Subtract the export price from the normal value for each grade, model or type of the goods (after adjusting for any differences affecting price comparability).**

The applicable *prima facie* dumping margins for quicklime exported from Thailand and Vietnam are as follows:

Table 6.1 – Quicklime dumping margins for Thailand and Vietnam

	Normal Value 2015	Deductive Export Price 2015	Dumping Margin A\$/MT	Dumping Margin As % of Export price
Thailand	US\$169.07			
	A\$ 215	97 – 109	106 – 118	97 -122 %
Malaysia	US\$ 111.70			
	A\$ 142	97 - 109	33 - 45	30 - 46 %
Vietnam	US\$143.87			
	A\$ 183	97 – 109	74 - 86	68 – 89 %

Notes:

1. Actual average rate published at ato.gov.au for 12 months ending 31 December 2015 is 0.7855.

2. **Show dumping margins as a percentage of the export price.**

Please refer to Table B-6.1 above.

PART C

SUPPLEMENTARY SECTION

IMPORTANT

Replies to questions in Part C are not mandatory in all instances, but may be essential for certain applications.

For advice about completing this part please contact the Commission's client support section on:

Phone: 1300 884 159
Fax: 1300 882 506
Email: clientsupport@adcommission.gov.au

C-1 Subsidy

- 1. Identify the subsidy paid in the country of export or origin. Provide supporting evidence including details of:**
 - (i) the nature and title of the subsidy;**
 - (ii) the government agency responsible for administering the subsidy;**
 - (iii) the recipients of the subsidy; and**
 - (iv) the amount of the subsidy.**

This application does not extend to an application for countervailing measures, hence this question does not apply.

C-2. Threat of material injury

Address this section if the application relies solely on threat of material injury (ie where material injury to an Australian industry is not yet evident).

- 1. Identify the change in circumstances that has created a situation where threat of material injury to an Australian industry from dumping/subsidisation is foreseeable and imminent, for example by having regard to:**
 - 1. the rate of increase of dumped/subsidised imports;**
 - 2. changes to the available capacity of the exporter(s);**
 - 3. the prices of imports that will have a significant depressing or suppressing effect on domestic prices and lead to further imports;**
 - 4. inventories of the product to be investigated; or**
 - 5. any other relevant factor(s).**

Cockburn Cement's application does not rely solely on a threat of material injury. This question is therefore not applicable.

- 2. If appropriate, include an analysis of trends (or a projection of trends) and market conditions illustrating that the threat is both foreseeable and imminent.**

As indicated, this application is based on actual material injury experienced by Cockburn Cement.

C-3. Close processed agricultural goods

- 1. Fully describe the locally produced raw agricultural goods.**

Quicklime is not a locally produced raw agricultural good.

- 2. Provide details showing that the raw agricultural goods are devoted substantially or completely to the processed agricultural goods.**

As quicklime is not an agricultural good, this question does not apply.

- 3. Provide details showing that the processed agricultural goods are derived substantially or completely from the raw agricultural goods.**

As quicklime is not an agricultural good, this question does not apply.

- 4. Provide information to establish either:**

- a close relationship between the price of the raw agricultural goods and the**

processed agricultural goods; or

- that the cost of the raw agricultural goods is a significant part of the production cost of the processed agricultural goods.

As quicklime is not an agricultural good, this question does not apply.

C-4. Exports from a non-market economy

- 1. Provide evidence the country of export is a non-market economy. A non-market economy exists where the government has a monopoly, or a substantial monopoly, of trade in the country of export and determines (or substantially influences) the domestic price of like goods in that country.**

Malaysia, Thailand and Vietnam are not considered 'non-market economy' countries for the purposes of Australia's Anti-Dumping System. This question therefore does not apply.

- 2. Nominate a comparable market economy to establish selling prices.**

This question is not applicable.

- 3. Explain the basis for selection of the comparable market economy country.**

This question is not applicable.

- 4. Indicate the selling price (or the cost to make and sell) for each grade, model or type of the goods sold in the comparable market economy country. Provide supporting evidence.**

This question is not applicable.

C-5 Exports from an 'economy in transition'

- 1. Provide information establishing that the country of export is an 'economy in transition'.**

Malaysia, Thailand and Vietnam are not considered 'economy-in-transition' countries for the purposes of Australia's Anti-Dumping System. This question therefore does not apply.

- 2. A price control situation exists where the price of the goods is controlled or substantially controlled by a government in the country of export. Provide evidence that a price control situation exists in the country of export in respect of like goods.**

This question is not applicable.

- 3. Provide information (reasonably available to you) that raw material inputs used in manufacturing/producing the exported goods are supplied by an enterprise wholly owned by a government, at any level, of the country of export.**

This question is not applicable.

- 4. Estimate a 'normal value' for the goods in the country of export for comparison with export price. Provide evidence to support your estimate.**

This question is not applicable.

C-6 Aggregation of Volumes of dumped goods

Only answer this question if required by question B-1.5 of the application and action is sought against countries that individually account for less than 3% of total imports from all countries (or 4% in the case of subsidised goods from developing countries). To be included in an investigation, they must collectively account for more than 7% of the total (or 9% in the case of subsidised goods from developing countries).

	Quantity	%	Value	%
All imports into Australia		100%		100%
Country A*				
Country B*				
etc*				
Total				

- Only include countries that account for less than 3% of all imports (or 4% in the case of subsidised goods from developing countries). Use the data at [Appendix A.2](#) (Australian Market) to complete the table.

The imports from Malaysia, Thailand and Vietnam account for more than 3 per cent of total imports of quicklime into Australia in 2015.

APPENDICES

Appendix A1	Australian Production
Appendix A2	Australian Market
Appendix A3	Sales Turnover
Appendix A4	Domestic Sales
Appendix A5	Sales of Other Production
Appendix A6.1	Cost to Make and Sell (& profit) Domestic Sales
Appendix A6.2	Cost to Make and Sell (& profit) Export Sales
Appendix A7	Other Injury Factors
Appendix A8	Authority to Deal With Representative
Appendix B1	Deductive Export Price
Appendix B2	Constructed Normal Value