



EXPORTER QUESTIONNAIRE

Product: Food Service and Industrial Pineapple

From: Thailand

Period of Investigation: 1 January 2015 to 31 December 2015

Response due by: 15 April 2016

Important note: The timeliness of your response is important. Please refer below for more information.

Investigation case manager: Con Soumbassis

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E-mail:
operations3@adcommission.gov.au

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

**Return completed
questionnaire to:** Preferably by email to:
operations3@adcommission.gov.au

OR

Anti-Dumping Commission
GPO Box 1632
Melbourne Victoria 3000
Australia

Attention: Director Operations 3

Goods under consideration

The goods covered by the anti-dumping duty notice are:

- *Pineapple prepared or preserved in containers not exceeding one litre (consumer pineapple); and*
- *Pineapple prepared or preserved in containers exceeding one litre (food service & industrial pineapple)*

Consumer pineapple and food service and industrial (FSI) pineapple are two separate goods.

The goods are classified under sub-heading 2008.20.00 statistical codes 26, 27 and 28 in Schedule 3 to the *Customs Tariff Act 1995*

2008.20.00	Pineapples
2008.20.00/26	- <i>Canned, in containers not exceeding one litre</i>
2008.20.00/27	- <i>Canned, in containers exceeding one litre</i>
2008.20.00/28	- <i>Other</i>

Section A
Company structure and operations

This section requests information relating to company details and financial reports.

A-1 Identity and communication

Please nominate a person within your company who can be contacted for the purposes of this investigation:

Head Office: Dole Thailand Ltd.

Name: **Baralee Wattanayagorn**
Position in the company: **Legal Director**
Address: **10th Floor, Panjathani Tower**
127/10-11 Nonsee Road, Yannawa
Bangkok 10120 Thailand

Telephone: **+66 2 686 7676 Ext 42452**

Facsimile number: **+66 2 686 7622**

E-mail address of contact person:
Baralee.Wattanayagorn@doleintl.com

Factory:

Name: **Pitak Jaturaputpaibul**
Position in the company: **Financial Director**
Address: **180 Moo 4 Hua-Hin Nongplub Road**
Tumbol Nongplub, Amphor Hua-Hin
Prachuabkirikhan 77110 Thailand

Telephone: **+66 2 686 7676 Ext 42710**

Facsimile number: **+66 2 686 7622**

E-mail address of contact person: **Pitak.Jaturaputpaibul@doleintl.com**

A-2 Representative of the company for the purpose of investigation

If you wish to appoint a representative to assist you in this investigation, provide the following details:

Name: **Minter Ellison (John Cosgrave - Director Trade Measures)**
Address: **Minter Ellison Building, 25 National Circuit, Forrest, ACT**
2603

Telephone: **+61 2 6225 3781**

Facsimile number: **+61 2 6225 3781**

E-mail address of contact person: **john.cosgrave@minterellison.com**

Note that in nominating a representative, the Commission will assume that confidential material relating to your company in this investigation may be freely released to, or discussed with, that representative.

A-3 Company information

1. What is the legal name of your business? What kind of entity is it (e.g. company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.

Dole Thailand Limited (DTL), is a private limited company registered in Thailand. DTL manufactures the goods and sells to Dole Asia Holdings Pte. Ltd. (DAH) which exports the goods to the Australian customers.

2. Who are the owners and/or principal shareholders?

Dole Holdings (Thailand) Ltd. is a principal shareholder of DTL.

Provide details of shareholding percentages for joint owners and/or principal shareholders. (List all shareholders 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).

DTL

Name	Common share	% Share	Pref.* Share	% Share
Dole Holdings (Thailand) Ltd.	96,501	64.3%	6,965,000	92.9%
Kasikornbank PLC.	10,000	6.7%	100,000	1.3%
Tisco Bank Public Company Limited	7,600	5.1%	76,000	1.0%
Others (39 Shareholders)	35,900	23.9%	359,000	4.8%
TOTAL	150,001	100%	7,500,000	100%

Note: Preference shares allow 1 vote for every 10,000 shares held.

3. If your company is a subsidiary of another company, list the principal shareholders of that company.

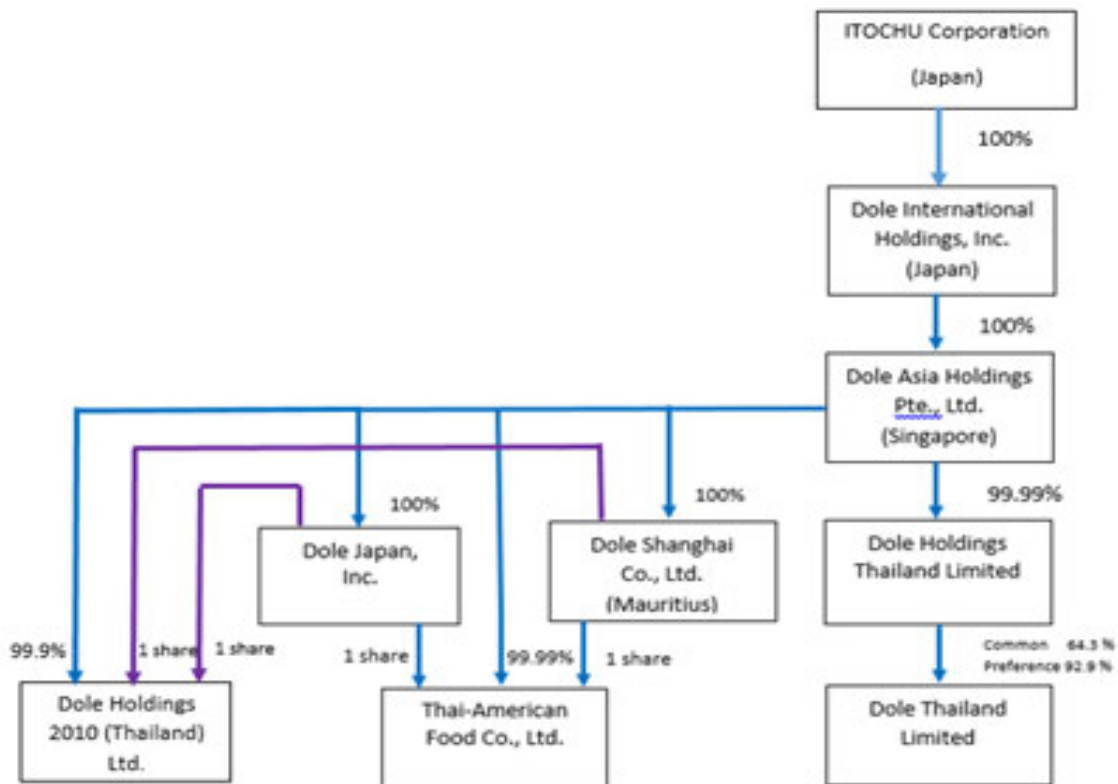
Principal Shareholder of Dole Holdings Thailand Limited is Dole Asia Holdings Pte. Ltd, Singapore

Please refer to the principal shareholders in the diagram shown in No. 5 below.

4. If your parent company is a subsidiary of another company, list the principal shareholders of that company.

The ultimate parent company is Itochu Corporation, registered in Japan. The major shareholders are Japan Trustee Services Bank, Ltd.(trust account), The Master Trust Bank of Japan, Ltd.(trust account), CP Worldwide Investment Company Limited, Mizuho Bank, Ltd., Nippon Life Insurance Company, Mitsui Sumitomo Insurance Company, Limited, Sampo Japan Nipponkoa Insurance Inc., The Bank of New York Mellon SA/NV 10, Barclays Securities Japan Limited and Asahi Mutual Life Insurance Company

5. Provide a diagram showing all associated or affiliated companies and your company's place within that corporate structure.



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

Direct costs incurred by an affiliate that specifically relate to DTL are charged to the company. Management fee allocations are charged to DTL

[REDACTED]

[confidential fee allocation details]

7. Describe the nature of your company's business. Explain whether you are a producer or manufacturer, distributor, trading company, etc.

The merchandise under review, FSI pineapple in containers from Thailand, is produced by DTL, which is a manufacturer of packaged fruit products. DTL has three factories in Thailand located in Hua Hin, Chumphon and Rayong. The overwhelming majority of the fresh pineapple (hereafter referred to as PA) used to produce pineapple in containers is purchased in the open market; a small quantity is also sourced from PA grown by DTL on leased land. In addition to pineapple in containers, DTL produces pineapple juice products, including pineapple juice concentrate, single strength pineapple juice, and clarified pineapple juice; canned tropical fruit and fruit salad; and pineapple, tropical fruit and deciduous fruit in plastic cups and jars.

8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:

- produce or manufacture
 - sell in the domestic market
 - export to Australia, and
 - export to countries other than Australia.
-
- All pineapple in containers sold in the Asia Pacific region by DTL, except in Thailand, is purchased by an affiliated company, DAH, which then sells to export customers including those in Australia. DAH has its offices in 10 Marina Boulevard, #34-03 Marina Bay Financial Centre Tower 2, Singapore 018983.
 - In addition to pineapple in containers produced by DTL, DAH sources pineapple in containers from another subsidiary, Dole Philippines, Inc., which operates a cannery located in the Philippines. Dole Philippines Inc.'s operations are entirely separate from DTL's operations and none of the pineapple in containers produced by DTL is dealt with by Dole Philippines, Inc.
 - In Thailand, DTL sells pineapple in containers for consumption in the domestic market through Thai American Food Co., Ltd, a subsidiary of DTL.

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

Refer to Appendix 1 for DTL's internal organisational structure.

10. Provide a copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities.

Refer to Appendix 2 for the most recent annual report.

A-4 General accounting/administration information

1. Indicate your accounting period.

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The corporate accounting period for 2015 of DTL for statutory purpose is January 1, 2015 to December 31, 2015. However, in order to reflect the growing cycle of the pineapple crop, DTL uses a 13 period fiscal year consisting of 13 equal four-week accounting periods ending on the Saturday closest to December 31st.

DTL maintains its books and records in Thai Baht (THB) and prepares its financial statements in THB for local statutory purposes. The Baht expenses are translated to US\$ each accounting period, at the average exchange rate for the period and reported in US\$ for the purpose of Dole Group accounting in Singapore.

The DTL financial accounting system is in accordance with US GAAP which also corresponds to Thai statutory accounting rules.

The local statutory accounting period of DTL is the calendar year in accordance with Thai law and the financial statements are prepared from 1st January to 31st December each year.

2. Indicate the address where the company's financial records are held.

The accounting records relevant to product costing are held at the main offices in Thailand located at the Hua Hin factory:

180 Moo 4 Hua Hin Nongplub Road, T.Nongplub, A. Hua Hin, Prachuabkirikhan 77110, Thailand

3. Please provide the following financial documents for the two most recently completed financial years plus all subsequent monthly, quarterly or half yearly 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 under consideration.

These documents should relate to:

- the division or section/s of your business responsible for the production and sale of the goods under consideration, and
- the company.

The audited accounts for 2014 and the latest draft audited accounts for 2015 are contained in Appendix 3.

4. If you are not required to have the accounts 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.

Not applicable

5. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If so, provide details.

The DTL financial accounting system is in accordance with US GAAP which also corresponds to Thai statutory accounting rules.

6. Describe:

The significant accounting policies that govern your system of accounting, in particular:

- the method of valuation for raw material, work-in-process, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average);
-

Inventories, which are finished goods, work-in-process, raw materials, spare parts, packaging and supplies, are stated at moving average cost or net realizable value, whichever is the lower.

Net realizable value is calculated by the estimated selling price in the ordinary course of business less estimated costs of completion and the estimated cost necessary to make the sale.

Allowance for obsolete inventories is made, where necessary.

- costing methods, including the method (e.g. by tonnes, units, revenue, direct costs etc.) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc.);

DTL uses actual costs at the year end as recorded in the general ledger of its financial accounting system to value units of production. Costs are recorded in direct and indirect cost centers that reflect each of the processes for the production of pineapple in containers and other products.

In addition, in order to value production output on an interim period basis, DTL calculates estimated unit costs on an annualized standard cost basis. At the year-end such standard costs are revalued based on the actual full year costs and volumes.

Direct costs are accounted for in the relevant direct cost centre and directly allocated by product group and sub category.

Indirect costs are accumulated in a pool and allocated over the total production volume in standardized cases produced. For the purpose of this inquiry, we have reallocated indirect costs according to net realizable value.

More information is provided under section G3

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

Obsolete inventory – inventory that meets any of the following criteria is written down to its net realizable value by 100% provision:

i. The specifically identified inventory is no longer considered usable or saleable in normal trade channels

ii. The specifically identified perishable inventory is past its “use by” or “sell by” date.

iii. The category of inventory has had little or no usage due to a change in internal demand (use of the product in the company products or processes) or external demand (sales to customers) in the preceding twelve months

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

No scrap is used for production; tinsplate scrap generated by can production is sold as scrap at market value and the revenue taken as an offset to can material costs.

Dented cans of finished goods or cans opened for quality assurance inspections are scrapped and the fruit material contents put back into the fruit production stream.

By-products, such as mill material generated from the remaining fibrous material of the PA, are sold for use as cattle feed and the proceeds used to offset the cost of the fresh pineapple fruit cost pool.

Joint products are accounted for as follows. The cost of the raw material, raw PA, that is used in the production of Fresh PA, processed solid pineapple products and pineapple juice products is allocated between the joint products containing Fresh PA and processed solid pineapple and to pineapple juice products according to weight. When raw PA is used solely for the production of juice (i.e. the whole PA is pressed for juice and is not a co-product with solid pineapple) then the cost of that volume of raw PA is allocated [100%] to pineapple juice products.

There are multiple split off points at which the PA raw material that will be used to produce other products becomes identifiable. First, raw material for producing juice can be identified at the ginaca machine at the head of the preparation line, where raw PA fruit is first cut up, and again along the whole length of the preparation line where additional pineapple meat (including remaining pineapple pieces at the table end) is split off and, if it is not to be used for crushed pineapple, transferred to juice production. Second, the cut up pineapple (pineapple slices, chunks, tidbits or pieces) that is used in the production of mixed tropical fruit products is identified at the end of the pineapple preparation line, at which point it is transferred to the tropical fruit production line for canning with other tropical fruit. Thirdly, the by-products, consisting of “mill material” (the remaining fibrous material of the PA fruit) is identifiable from the exit of the grinding machine (for shells and ends) and at the exit of the pressing machine (for cores and other material pressed for juice).

- valuation and revaluation methods for fixed assets;

Fixed assets are valued at acquisition cost or, for self-constructed assets, at actual cost. The local statutory THB and group reporting US\$ financial statements differ in that certain purchases (generally those with a cost of more than THB1,000 and having a useful life or more than one year are capitalized in DTL’s financial statements (in accordance with local statutory requirements), but expensed in the Dole US\$ group financial statements (in accordance with corporate policy if the cost is less than US\$5,000). Hence, items that have a useful life of more than one year and cost over US\$5,000 are capitalised and treated as capital assets.

No assets have been revalued in the investigation period or in the five years prior to that.

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

Land improvements	5 - 26 years
Buildings and improvements	5 - 20 years
Machinery and equipment	5 - 15 years
Water, power and sewer system	5 - 20 years
Transportation equipment	5 years
Furniture, fixtures and office equipment	5 years

The DTL policy is to write off permanently idled equipment.

- treatment of foreign exchange gains and losses arising from transactions;

Net foreign exchange gains or losses from transaction in currencies other than the functional currency [which is the US\$] are credited or charged to operations in the product costing. In the local financial statements such transaction are shown as Other Income.

- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;

Net foreign exchange gains or losses from the transaction of assets and liabilities are credited or charged to operations in the product costing. In the local Financial Statements such transaction are shown as Other Income.

- inclusion of general expenses and/or interest;

DTL is a manufacturing entity and so all of its operating expenses, including factory related administration, all general expenses and interest costs are considered as relating to production and are included in the valuation of product costs, cost of goods sold and inventory.

- provisions for bad or doubtful debts;

Condition or Event	Minimum Allowance Percentage
Bankruptcy filing or like indication of credit risk	100%
Receivable past due 180 days	50%
Receivable past due 90 to 180 days	Judgment based on facts and circumstances
Receivable past due 0 to 90 days	Additional loss development for balances that will become uncollectible based on historical losses and current conditions. Such allowances must be developed and applied in a systematic manner and supported by historical losses or current events with a quantifiable effect on historical losses.

- expenses for idle equipment and/or plant shut-downs;

The DTL policy is to write off permanently idled equipment.

DTL did not experience a major plant closure, plant shutdown, or restructuring during the period of review, nor did it recognize any expenses during the period as a result of such events during this or any other periods.

- - costs of plant closure;

Not applicable

- restructuring costs;
-

DTL did not experience a major plant closure, plant shutdown, or restructuring during the period of review, nor did it recognize any expenses during the period as a result of such events during this or any other periods.

- by-products and scrap materials resulting from your company's production process; and

Scrap materials are sold for market value and recognised as an offset to the cost of the related material in the product costing. In the local financial statements such scrap sales are shown as Other Income.

- effects of inflation on financial statement information.

Inflation accounting is not applicable.

7. In the event that any of the accounting methods used by your company have changed over the last two years provide an explanation of the changes, the date of change, and the reasons for it.

There were no changes in the company's accounting methods in the last two years.

A-5 Income statement

Please fill in the following table. It requires information concerning all products produced and for the goods under consideration (*'goods under consideration'* (the goods) is defined in the Glossary of Terms in the appendix to this form). You should explain how costs have been allocated.

Costs are allocated based on volume.

	Most recent completed financial year (specify)		Investigation period	
	All products	Goods Under Consideration	All products	Goods Under Consideration
Gross Sales (1)				
Sales returns, rebates and discounts (2)				
Net Sales (3=1-2)				
Raw materials (4)				
Direct Labour (5)				

Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
Total cost to make (9=4+5+6+7+8)				
OPERATING INCOME (10=3-9)				
Selling expenses (11)				
Administrative & general expenses (12)				
Financial expenses (13)				
SG&A expenses (14)=(11+12=13)				
INCOME FROM NORMAL ACTIVITIES (15)=(10-14)				
Interest income (16)				
Interest expense (enter as negative) (17)				
Extraordinary gains and Losses – enter losses as negative (18)				
Abnormal gains and losses – enter losses as negative (19)				
PROFIT BEFORE TAX (20)=(15+16+17+18+19)				
Tax (21)				
NET PROFIT (22)=(20-21)				

Note: if your financial information does not permit you to present information in accordance with this table please present the information in a form that closely matches the table.

Prepare this information on a spreadsheet named "**Income statement**".

This information will be used to verify the completeness of cost data that you provide in Section G. If, because of your company's structure, the allocations would not be helpful in this process, please explain why this is the case.

Please refer to 'Income Statement' tab in Attachment 1

A-6 Sales

State your company's net turnover (after returns and all discounts), and free of duties and taxes. Use the currency in which your accounts are kept, in the following format:

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	Most recent completed financial year (specify)		Investigation period	
	Volume	Value	Volume	Value
Total company turnover (all products)				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				

Prepare this information in a spreadsheet named "TURNOVER".

This information will be used to verify the cost allocations to the goods under consideration in Section G.

Also, you should be prepared to demonstrate that sales data shown for the goods is a complete record by linking total sales of these goods to relevant financial statements.

Please refer to 'Turnover' tab in Attachment 1

Section B
Sales to Australia (export price)

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

*You should report prices of **all** goods under consideration (the goods) **shipped** to Australia during the investigation period.*

The invoice date will normally be taken to be the date of sale. If you consider:

the sale date is not the invoice date (see 'date of sale' column in question B4 below) and;

an alternative date should be used when comparing export and domestic prices

*you **must** provide information in section D on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.*

B-1 For each customer in Australia to whom you shipped goods in the investigation period list:



[confidential customer details]

B-2 For each customer identified in B1 please provide the following information.

- (a) Describe how the goods are sent to each customer in Australia, including a diagram if required.

From Dole cannery in Thailand (Hua Hin, Rayong and Chumporn), the products are usually trucked to a warehouse in Bangkok for temporary storage. Occasionally, DTL delivers direct to port. Once the order is complete, the goods are stuffed into a dry container van and transported by the shipping line to the port of Bangkok. Then, they will be loaded in the vessel going to different ports in Australia (depending on the destination required by the customer).

- (b) Identify each party in the distribution chain and describe the functions performed by them. Where commissions are paid indicate whether it is a pre or post exportation expense having regard to the date of sale.

Dole Thailand Ltd.

Functions performed: - manufactures the goods and delivers to the warehouse of the shipping line.

Dole Asia Holding Pte Ltd.

Functions performed: - exporter and shipper of all exported packaged fruit products packed in Philippines and Thailand. No commissions are paid to DAH.

Shipping line.

Functions performed: - collects the goods at its Bangkok warehouse, transport to the port, load on the vessel, and convey to the destination.

[REDACTED]

Functions performed: - Is the customer of DAH and a distributor of the goods to the ultimate customer in Australia. [REDACTED]

[REDACTED] No commissions are paid [REDACTED]. [confidential customer details]

- (c) Explain who retains ownership of the goods at each stage of the distribution chain. In the case of DDP sales, explain who retains ownership when the goods enter Australia.

[REDACTED]

[REDACTED] [confidential ownership details]

- (d) Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply copy of the agreement if possible).

[REDACTED]

[REDACTED]

[REDACTED]

[sales agreement arrangements]

- (e) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are based on price lists supply copies of those lists.

Price negotiation

[Redacted] [Negotiation details]

Order processing & delivery

[Redacted] Processing & delivery details

Invoicing

Once the vessel departs the port of export a commercial invoice will be issued by DAH to the customers via fax first then an original copy will be sent via courier.

Payment

[Redacted] [payment details]

- (f) State whether your firm is related to any of its Australian customers. Give details of any financial or other arrangements (eg free goods, rebates, or promotional subsidies) with the customers in Australia (including parties representing either your firm or the customers).

Neither DTL nor DAH is related to [Redacted]

A fast payment rebate of [Redacted] is allowed to [Redacted]. [customer details]

- (g) Details of the forward orders of the goods under consideration (include quantities, values and scheduled shipping dates).

B-3 Do your export selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are

characterised by consistent and distinct differences in functions and prices.

All sales to Australia are to [REDACTED] [customer status]

B-4 Prepare a spreadsheet named “Australian sales” listing all shipments (i.e. transaction by transaction) to Australia of the goods under consideration in the investigation period. You must provide this list in electronic format. Include the following export related information:

Please see Australian Sales tab in Attachment 1

Column heading	Explanation
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Type	commercial model/grade or type (e.g. piece, crushed, tidbits etc)
Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Consumer or FSI	consumer pineapple or FSI pineapple
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Order number	if applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms eg. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms eg. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis eg kg.
Gross invoice value	gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts on the invoice	if applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Rebates or other allowances	the amount of any deferred rebates or allowances paid to the importer in the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.
Marine insurance	Amount of marine insurance
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland	inland transportation costs included in the selling price. For export sales

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transportation costs*	this is the inland freight from factory to port in the country of export.
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other factors*	any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

** FOB export price and Ocean Freight:

FOB export price: An FOB export price must be calculated for each shipment - regardless of the shipping terms. FOB price includes inland transportation to the port of exportation, inland insurance, handling, and loading charges. It excludes post exportation expenses such as ocean freight and insurance. Use a formula to show the method of the calculation on each line of the export sales spreadsheet.

Ocean freight: as ocean freight is a significant cost it is important that the actual amount of ocean freight incurred on each exportation be reported. If estimates must be made you must explain the reasons and set out the basis - estimates must reflect changes in freight rates over the investigation period.

Freight allocations must be checked for consistency.

* All of these costs are further explained in section E-1.

B-5 If there are any other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table above, add a column (see “other factors” in question B-4) for each item, and provide a description of each item. For example, other selling expenses (direct or indirect) incurred in relation to the export sales to Australia.

Other costs, charges and expenses incurred by DAH in export transactions are set out in the column headed ‘DAH-G&A’ in the Australian Sales tab of Attachment 1.

B-6 For each type of discount, rebate, allowance offered on export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met by the importer to obtain the discount.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amount shown in your response to question B4. If they vary by customer or level provide an explanation.

_____ have been included, where applicable, in the 'rebate' column of the Australian Sales tab of Attachment 1. [confidential discount details]

B-7 If you have issued credit notes (directly or indirectly) to the customers in Australia, in relation to the invoices listed in the detailed transaction by transaction listing in response to question B4, provide details of each credit note if the credited amount has **not** been reported as a discount or rebate.

No credit notes have been issued relating to goods under consideration.

B-8 If the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (eg. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred. For example:

Import duties	Amount of import duty paid in Australia
Inland transport	Amount of inland transportation expenses within Australia included in the selling price
Other costs	Customs brokers, port and other costs incurred (itemise)

DAH's shipping terms in the investigation period were _____ [delivery terms]

B-9 Select two shipments, in different quarters of the investigation period, and provide a complete set of all of the documentation related to the export sale. For example:

- the importer's purchase order, order confirmation, and contract of sale;
- commercial invoice;
- bill of lading, export permit;
- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

The Commission will select additional shipments for payment verification at the time of the visit.

Refer to Appendix 5 – Export Sales Documentation.

Section C
EXPORTED GOODS & Like goods

C-1 Fully describe all of the goods you have exported to Australia during the investigation period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the exported goods.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] [Confidential product details]

C-2 List each type of goods exported to Australia (these types should cover all types listed in spreadsheet “**Australian sales**” – see section B of this questionnaire).

[REDACTED]

[REDACTED] [Confidential product details]

C-3 If you sell like goods on the domestic market, for each type that your company has exported to Australia during the investigation period, list the most comparable model(s) sold domestically;

- and provide a detailed explanation of the differences where those goods sold domestically (i.e. the like goods – see explanation in glossary) are not identical to goods exported to Australia.

Identifying comparable domestic models requires a summary understanding of the outputs of the production process [REDACTED]

[REDACTED]

[confidential production details]

It is this product differentiation that informed the conclusion of the ACBPS at page 20 of REP 196 that there are two broad categories of FSI pineapple products sold by DTL in Thailand and that products falling within one category are not properly comparable with products in the other category. This conclusion was adopted by the ADRP in its subsequent report concerning the Export of FSI Pineapple from Thailand by DTL.

The first category is comprised of [REDACTED] premium production outputs referred to above and the second category consists of budget products [REDACTED]. [confidential specific product details]

[REDACTED]



[confidential domestic and export market product details.]

EXPORTED TYPE	DOMESTIC TYPE	IDENTICAL?	DIFFERENCES
Product code of each model of the goods exported to Australia	Product code of comparable model sold on the domestic market of the country of export	If goods are identical indicate "YES". Otherwise "NO"	Where the good exported to Australia is not identical to the like goods, describe the specification differences. If it is impractical to detail specification differences in this table refer to documents which outline differences
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

[confidential product specifications]

C-4 Please provide any technical and illustrative material that may be helpful in identifying or classifying the goods that your company sells on the domestic market.

Refer to Appendix 6 for the Marketing Specifications

Section D Domestic sales

This section seeks information about the sales arrangements and prices in the domestic market of the country of export.

*All domestic sales made during the investigation period must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you **must** contact the case officer **before** completing the questionnaire. If the case officer agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets the Commission requirements. If agreement cannot be reached as to the appropriate method the Commission may not visit your company.*

The Commission will normally take the invoice date as being the date of sale in order to determine which sales fall within the investigation period.

If, in response to question B4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices –

*you **must** provide information on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.*

If you do not have any domestic sales of like goods you must contact the case officer who will explain the information the Commission requires for determining a normal value using alternative methods.

D-1 Provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;
- information concerning the functions/activities performed by each party in the distribution chain; and
- a copy of any agency or distributor agreements, or contracts entered into.

If any of the customers listed are associated with your business, provide details of that association. Describe the effect, if any, that association has upon the price.

All sales are made to Thai American Food Ltd (TAF). DTL does not have any customers for direct sales in the domestic market.

The business of TAF is generally limited to selling packaged fruit products purchased from DTL within the Thai market.

DTL manufactures goods to order for TAF

[REDACTED]

[confidential terms of sale details]

A copy of the sales agreement between DTL and TAF is attached in Appendix 7.

D-2 Do your domestic selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

DTL only sells to its distributor TAF whose prices are not affected by trade level.

D-3 Explain in detail the sales process, including:

- the way in which you set the price, receive orders, make delivery, invoice and finally receive payment; and the terms of the sales; and
- whether price includes the cost of delivery to customer.

If sales are in accordance with price lists, provide copies of the price lists.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[confidential price, order, delivery and payment details]

Refer to Appendix 8 for TAF's Domestic Price List

D-4 Prepare a spreadsheet named “**domestic sales**” listing **all** sales of like goods made during the investigation period. The listing must be provided on a CD-ROM. Include all of the following information.

Column heading	Explanation
Customer name	names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	the level of trade of your domestic customer
Type	commercial model/grade or type (e.g. piece, crushed, tidbits etc)
Product code	code used in your records for the model/grade/type of the goods identified. Explain the product codes in your submission.
Consumer or FSI	whether the product is consumer pineapple or FSI pineapple
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Order number	show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Delivery terms	eg ex factory, free on truck, delivered into store
Payment terms	payment terms agreed with the customer eg. 60 days=60 etc
Quantity	quantity in units shown on the invoice eg kg.
Gross Invoice value	gross value shown on invoice <i>in the currency of sale</i> , net of taxes.
Discounts on the Invoice	the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide description.
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as recorded in your accounting system
Rebates or other Allowances	the actual amount of any deferred rebates or allowances in the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Packing*	packing expenses
Inland transportation Costs*	amount of inland transportation costs included in the selling price.
Handling, loading And ancillary Expenses*	handling, loading & ancillary expenses.
Warranty & Guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services such as technical assistance or installation costs.
Commissions*	commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

Please see 'Domestic Sales' tab in Attachment 1.

Costs marked with * are explained in section E-2.

- D-5** If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-4 above add a column for each item (see “other factors”). For example, certain other selling expenses incurred.

All costs incurred in domestic sales by DTL and TAF are included in the Australian Sales tab of Attachment 1.

- D-6** For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:

- provide a description; and
- explain the terms and conditions that must be met by the customer to qualify for payment.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amounts shown in your response to question D4.

If you have issued credit notes, directly or indirectly to the customers, provide details if the credited amount has **not** been reported as a discount or rebate.

All credit notes issued have been reported in the Domestic Sales tab of Attachment 1.

- D-7** Select two domestic sales, in different quarters of the investigation period, that are at the same level of trade as the export sales. Provide a complete set of documentation for those two 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, bank documentation showing proof of payment.)

The Commission will select additional sales for verification at the time of our visit.

Refer to Appendix 9 – Domestic Sales Documentation

Section E Fair comparison

Section B sought information about the export prices to Australia and Section D sought information about prices on your domestic market for like goods (i.e. the normal value).

Where the normal value and the export price are not comparable adjustments may be made. This section informs you of the fair comparison principle and asks you to quantify the amount of any adjustment.

As prices are being compared, the purpose of the adjustments is to eliminate factors that have unequally modified the prices to be compared.

To be able to quantify the level of any adjustment it will usually be necessary to examine cost differences between sales in different markets. The Commission must be satisfied that those costs are likely to have influenced price. In practice, this means that the expense item for which an adjustment is claimed should have a close nexus to the sale. For example, the cost is incurred because of the sale, or because the cost is related to the sale terms and conditions.

Conversely, where there is not a direct relationship between the expense item and the sale a greater burden is placed upon the claimant to demonstrate that prices have been affected, or are likely to have been affected, by the expense item. In the absence of such evidence the Commission may disallow the adjustment.

Where possible, the adjustment should be based upon actual costs incurred when making the relevant sales. However, if such specific expense information is unavailable cost allocations may be considered. In this case, the party making the adjustment claim must demonstrate that the allocation method reasonably estimates costs incurred.

A party seeking an adjustment has the obligation to substantiate the claim by relevant evidence that would allow a full analysis of the circumstances, and the accounting data, relating to the claim.

The investigation must be completed within strict time limits therefore you must supply information concerning claims for adjustments in a timely manner. Where an exporter has knowledge of the material substantiating an adjustment claim that material is to be available at the time of the verification visit. The Commission will not consider new claims made after the verification visit.

E-1 Costs associated with export sales

(These cost adjustments will relate to your responses made at question B-4, 'Australian sales')

1. Transportation

Explain how you have quantified the amount of inland transportation associated with the export sale ("**Inland transportation costs**"). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

DTL incurs three types of movement expenses in Thailand in connection with its export sales:

- **Inland freight from the cannery** [redacted]
- **Containerisation or stuffing charges at cannery**
- **Foreign customs brokerage and handling**

The first item is described under this section and the other two in the following sections.

Inland Freight

[redacted]

[redacted]

[redacted]

[redacted]

The unit cost and General Ledger source are shown below.

[redacted]

[redacted]

[confidential export delivery expense details]

2. Handling, loading and ancillary expenses

List all charges that are included in the export price and explain how they have been quantified ("**Handling, loading & ancillary expenses**"). Identify the general ledger account where the expenses are located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

The various export related ancillary costs are identified in the table at question B4, for example:

- terminal handling;
- wharfage and other port charges;
- container taxes;
- document fees and customs brokers fees;
- clearance fees;
- bank charges, letter of credit fees
- other ancillary charges.
-

DTL engages an unaffiliated customs broker to guide shipments through Thai customs and port authority processes. [REDACTED]

The expense, which is included in warehousing cost in the Export CTMS tab of Attachment 1 is allocated on a per pallet basis. The equivalent unit cost per kilo is shown below.

[REDACTED]

[REDACTED]

[confidential ancillary cost details]

3. Credit

The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. Provide applicable interest rates over each month of the investigation period. Explain the nature of the interest rates most applicable to these export sales eg, short term borrowing in the currency concerned.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, *and if* export prices are influenced by this longer or shorter period, calculate the average number of collection days. See also item 4 in section E-2 below.

[REDACTED]

Below is the chart showing prevailing lending rates between DTL and DAH for fiscal year 2015. [confidential borrowings details]

[confidential chart]

Average credit period for Australia market for the period of inquiry is [REDACTED]

4. Packing costs

List material and labour costs associated with packing the export product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed '**Packing**'.

Finished cases of canned pineapple are packed (palletised) for export by being stacked on a pallet and on a slipsheet and encircled with stretch wrap and stuffed in a container.

The process is conducted adjacent to the loading dock area in the cannery warehouse.

These costs, which are included in Warehousing in the Export CTMS tab of Attachment 1–, are allocated to finished goods on the basis of the number of cases stacked per pallet. The General Ledger is [REDACTED] and the unit costs are shown below:

Unit cost (\$/kg)

[REDACTED]

[packing cost details]

5. Commissions

For any commissions paid in relation to the export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met.

Report the amount in the sales listing in question B-4 under the column headed "**Commissions**". Identify the general ledger account where the expense is located.

There was no commission paid in relation to export sales to Australia during the investigation period.

6. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses ("**Warranty & guarantee expenses**" and "**Technical assistance & other services**"), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

Dole does not issue consumer warranties or guaranties in connection with its sales of canned pineapple, and does not perform servicing activities.

Warranty type expenses, if any, are incurred in the form of credits granted to customers for claims for damaged or unsaleable products.

There were no warranty expenses that were related to Australian sales in the investigation period.

7. **Other factors**

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”. For example, other variable or fixed selling expenses, including salesmen’s salaries, salesmen’s travel expenses, advertising and promotion, samples and entertainment expenses. Your consideration of questions asked at Section G, concerning domestic and export costs, would have alerted you to such other factors.

Warehousing Expense (expenses associated with cannery and third party warehouses)

The unit cost allocated is the total charges for the warehousing of all canned pineapple solid divided by the total number of actual cases of solid pineapple shipped to give a weighted average cost per case.

Costs are allocated to finished goods on the basis of the number of cases stacked per pallet. The General Ledger source is [REDACTED] and unit cost is shown below.

[REDACTED]

[confidential warehousing costs]

Selling & Admin Expenses

Selling and marketing expenses incurred in Australia are to the account of

[REDACTED]

[customer details]

General & Administrative expenses incurred by DAH are uniformly allocated on a per case basis. This expense applies equally to export and domestic sales and is included in column “G&A DAH” of the Australian Sales tab of Attachment 1 and column “G&A DAH” of the Domestic Sales tab in Attachment 1.

Please see Appendix 10 – General and Administrative Expenses.

8. Currency conversions

In comparing export and domestic prices a currency conversion is required. Fluctuations in exchange rates can only be taken into account when there has been a 'sustained' movement during the period of investigation (see article 2.4.1 of the WTO Agreement). The purpose is to allow exporters 60 days to adjust export prices to reflect 'sustained' movements. Such a claim requires detailed information on exchange movements in your country over a long period that includes the investigation period.

Not Applicable

E-2 Costs associated with domestic sales

(These cost adjustments will relate to your responses made at question D-4, "domestic sales")

The following items are not separately identified in the amounts quantified at question D-4. However you should consider whether any are applicable.

1. Physical characteristics

The adjustment recognises that differences such as quality, chemical composition, structure or design, mean that goods are not identical and the differences can be quantified in order to ensure fair comparison.

The amount of the adjustment shall be based upon the market value of the difference, but where this is not possible the adjustment shall be based upon the difference in cost plus the gross profit mark-up (i.e. an amount for selling general and administrative costs (S G & A) plus profit).

The adjustment is based upon actual physical differences in the goods being compared and upon the manufacturing cost data. Identify the physical differences between each model. State the source of your data.

Refer to section C-3 above.

2. Import charges and indirect taxes

If exports to Australia:

- are partially or fully exempt from internal taxes and duties that are borne by the like goods in domestic sales (or on the materials and components physically incorporated in the goods), or
- if such internal taxes and duties have been paid and are later remitted upon exportation to Australia;

the price of like goods must be adjusted downwards by the amount of the taxes and duties.

The taxes and duties include sales, excise, turnover, value added, franchise, stamp, transfer, border, and excise taxes. Direct taxes such as corporate income tax are not included as such taxes do not apply to the transactions.

Adjustment for drawback is not made in every situation where drawback has been received. Where an adjustment for drawback is appropriate you must provide information showing the import duty borne by the domestic sales. (That is, it is not sufficient to show the drawback amount and the export sales quantity to Australia. For example, you may calculate the duty borne on domestic sales by quantifying the total amount of import duty paid and subtracting the duty refunded on exports to all countries. The difference, when divided by the domestic sales volume, is the amount of the adjustment).

In substantiating the drawback claim the following information is required:

- a copy of the relevant statutes/regulations authorising duty exemption or remission, translated into English;
- the amount of the duties and taxes refunded upon *exportation* and an explanation how the amounts were calculated and apportioned to the exported goods;
- an explanation as to how you calculated the amount of duty payable on imported materials is borne by the goods sold *domestically* but is not borne by the exports to Australia;

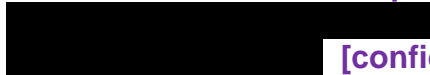
Substitution drawback systems

Annex 3 of the WTO Agreement on Subsidies provides: *“Drawback systems can allow for the refund or drawback of import duties on inputs which are consumed in the production process of another product and where the export of this latter product contains domestic inputs having the same quality and characteristics as those substituted for the imported inputs”*

If such a scheme operates in the country of export adjustments can also be made for the drawback payable on the substituted domestic materials, provided the total amount of the drawback does not exceed the total duty paid.

The only component of imported material in the goods under review that is liable to customs duty on entry into Thailand is tinsplate. However, DTL is registered under section 19Bis of the Customs Act (No.9) B.E. 2482, a copy of which is included in Appendix 11. This means that DTL is not required to pay import duties and later reclaim them once the goods are exported under a drawback system. Instead, as an exporter with Gold Card status, DTL is able to place a bank guarantee with the Customs House to the value of █% of the goods imported. On subsequent re-export of finished goods that contain the imported material within one year of their import, DTL is able to withdraw the bank guarantee. Tinsplate that is diverted for use on goods produced for domestic sale is declared and relevant import duty paid on the quantity of tinsplate consumed in the domestically sold goods.

The unit cost calculation per kg is as follows.



[confidential duty cost details]

3. Level of trade

Question D-4 asks you to indicate the level of trade to the domestic customer. To claim an adjustment for level of trade differences you will need to quantify the amount by which level of trade influences price.

Trade level is the level a company occupies in the distribution chain. The trade level to which that company in turn sells the goods and the functions carried out distinguish a level of trade. Examples are producer, national distributor, regional distributor, wholesaler, retailer, end user, and original equipment.

It may not be possible to compare export prices and domestic prices at the same level of trade. Where relevant sales of like goods at the next level of trade must be used to determine normal values an adjustment for the difference in level of trade may be required where it is shown that the difference affects price comparability.

The information needs to establish that there are real trade level differences, not merely nominal differences. Real trade level differences are characterised by a consistent pattern of price differences between the levels and by a difference in functions performed. If there is no real trade level differences all sales are treated as being at the same level of trade.

A real difference in level of trade (may be adjusted for using either of the following methods:

- (a) *costs arising from different functions*: the amount of the costs, expenses etc incurred by the seller in domestic sales of the like goods resulting from activities that would not be performed were the domestic sales made at the same level as that of the importer.

This requires the following information:

- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;
- an explanation as to why you consider that you are entitled to a level of trade adjustment.

or

- (b) *level discount*: the amount of the discount granted to purchasers who are at the same level of trade as the importer in Australia. This is determined by an examination of price differences between the two levels of trade in the exporter's domestic market, for example sales of like goods by other vendors or sales of the same general category of goods by the exporter. For this method to be used it is important that a clear pattern of pricing be established for the differing trade levels. Such pattern is demonstrated by a general availability of the discounts to the level - isolated instances would not establish a pattern of availability.

There is no trade level difference.

4. **Credit**

The cost of extending credit on domestic sales is not included in the amounts quantified at question D-4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. An adjustment for credit is to be made even if funds are not borrowed to finance the accounts receivable.

The interest rate on domestic sales in order of preference is:

- the rate, or average of rates, applying on actual short term borrowings by the company; or
- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or
- such other rate considered appropriate in the circumstances.

Provide the applicable interest rate over each month of the investigation period.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, and if domestic prices are influenced by this longer or shorter period, calculate the average number of collection days.

Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system¹, the average credit period may be determined as follows:

1. *Calculate an accounts receivable turnover ratio*

This ratio equals the total credit sales divided by average accounts receivable. (It is a measure of how many times the average receivables balance is converted into cash during the year).

In calculating the accounts receivable turnover ratio, credit sales should be used in the numerator whenever the amount is available from the financial statements. Otherwise net sales revenue may be used in the numerator.

An average accounts receivable over the year is used in the denominator. This may be calculated by:

- using opening accounts receivable at beginning of period plus closing accounts receivable at end of period divided by 2, or
- total monthly receivables divided by 12.

2. *Calculate the average credit period*

The average credit period equals 365 divided by the accounts receivable turnover ratio determined above at 1.

The resulting average credit period should be tested against randomly selected transactions to support the approximation.

[REDACTED]
[confidential borrowings details] Below is the chart showing prevailing lending rates for year 2015.

¹ Under an open account system, following payment the balance of the amount owing is carried into the next period. Payment amounts may vary from one period to the next, with the result that the amount owing varies.

Interest Calculation for Thailand		
Starting Date	End Date	Interest Rate
January 1, 2015	January 31, 2015	0.955%
February 1, 2015	February 28, 2015	0.954%
March 1, 2015	March 31, 2015	0.961%
April 1, 2015	April 30, 2015	0.972%
May 1, 2015	May 31, 2015	0.979%
June 1, 2015	June 30, 2015	0.984%
July 1, 2015	July 31, 2015	0.982%
August 1, 2015	August 31, 2015	0.999%
September 1, 2015	September 30, 2015	1.027%
October 1, 2015	October 31, 2015	1.026%
November 1, 2015	November 30, 2015	1.026%
December 1, 2015	December 26, 2015	1.110%

[confidential domestic credit details]

Average credit period for the domestic market during the period of inquiry is [REDACTED].

Average credit period for Australia is [REDACTED].

The following items are identified in the amounts quantified at question D-4:

5. Transportation

Explain how you have quantified the amount of inland transportation associated with the domestic sales (“**Inland transportation Costs**”). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

Inland transportation charges in connection with domestic sales are incurred by TAF. and are included in the domestic CTMS tab of Attachment 1

6. Handling, loading and ancillary expenses

List all charges that are included in the domestic price and explain how they have been quantified (“**Handling, loading and ancillary Expenses**”). Identify the general ledger account where the expense is located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

TAF incurs the handling and loading, and ancillary expenses in connection to Domestic Sales and they are included in the domestic CTMS tab of Attachment 1.

7. Packing

List material and labour costs associated with packing the domestically sold product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed “Packing”.

Finished cases of canned pineapple are packed (palletised) for domestic sale by being stacked on a pallet and on a slipsheet and encircled with stretch wrap. The palletisation is conducted adjacent to the loading dock area in the cannery warehouse.

Costs are allocated to finished goods on the basis of the number of cases stacked per pallet. The General Ledger is [REDACTED] and the unit cost is shown below:

Unit cost (\$/kg)

[REDACTED]

[confidential packing costs]

8. **Commissions**

For any commissions paid in relation to the domestic sales:

- provide a description
- explain the terms and conditions that must be met.

Report the amount in the sales listing under the column headed “Commissions”. Identify the general ledger account where the expense is located.

DTL did not incur any commissions in connection with the domestic sales.

9. **Warranties, guarantees, and after sales services**

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“Warranty & Guarantee expenses” and “Technical assistance & other services”), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

DTL and TAF do not issue consumer warranties or guaranties in connection with its sales of canned pineapple, and does not perform servicing activities.

Warranty type expenses, if any, are only incurred in the form of credits granted to customers for claims for damaged or unsaleable products. Such credits are itemised in the Domestic Sales tab of Attachment 1.

10. **Other factors**

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”. List the factors and show how each has been quantified in per unit terms. For example:

- *inventory carrying cost*: describe how the products are stored prior to sale and show data relating to the average length of time in inventory. Indicate the interest rate used;
- *warehousing expense*: an expense incurred at the distribution point;
- *royalty and patent fees*: describe each payment as a result of production or sale, including the key terms of the agreement;
- *advertising*; and
- *bad debt*.

A. Selling & Administration Costs

Selling Costs are incurred by TAF in relation to sales on the domestic market and are identified in the Domestic Sales and Domestic CTMS tabs of Attachment 1.

[S&A cost details]

B. Regional G&A Costs

These are costs incurred by DAH in relation to sales in Thailand.

[G&A cost details]

E-3 Duplication

In calculating the amount of the adjustments you must ensure that there is no duplication.

For example:

- adjustments for level of trade, quantity or other discounts may overlap, or
- calculation of the amount of the difference for level of trade may be based upon selling expenses such as salesperson’s salaries, promotion expenses, commissions, and travel expenses.

Separate adjustment items must avoid duplication.

An adjustment for quantities may not be granted unless the effect on prices for quantity differences is identified and separated from the effect on prices for level of trade differences.

Section F
Export sales to countries other than Australia (third country sales)

Your response to this part of the questionnaire may be used by the Commission to select sales to a third country that may be suitable for comparison with exports to Australia.

Sales to third countries may be used as the basis for normal value in certain circumstances. The Commission may seek more detailed information on particular third country sales where such sales are likely to be used as the basis for determining normal value.

F-1 Using the column names and column descriptions below provide a summary of your export sales to countries other than Australia.

Column heading	Explanation
Country	Name of the country that you exported like goods to over the investigation period.
Number of customers	The number of different customers that your company has sold like goods to in the third country over the investigation period.
Level of trade	The level of trade that you export like goods to in the third country.
Quantity	Indicate quantity, in units, exported to the third country over the investigation period.
Unit of quantity	Show unit of quantity eg kg
Value of sales	Show net sales value to all customers in third country over the investigation period
Currency	Currency in which you have expressed data in column SALES
Payment terms	Typical payment terms with customer(s) in the country eg. 60 days=60 etc
Shipment terms	Typical shipment terms to customers in the third country eg CIF, FOB, ex-factory, DDP etc.

Supply this information in spreadsheet file named "Third country"

See Third Country Sales tab in ATTACHMENT 1

F-2 Please identify any differences in sales to third countries which may affect their comparison to export sales to Australia.

Sales to third countries involve different delivery terms.

Section G

Costing information and constructed value

The information that you supply in response to this section of the questionnaire will be used for various purposes including:

- testing the profitability of sales of like goods on the domestic market;*
- determining a constructed normal value of the goods under consideration (the goods) - i.e. of the goods exported to Australia; and*
- making certain adjustments to the normal value.*

You will need to provide the cost of production of both the exported goods (the goods) and for the like goods sold on the domestic market. You will also need to provide the selling, general, and administration costs relating to goods sold on the domestic market; the finance expenses; and any other expenses (e.g. non-operating expenses not included elsewhere) associated with the goods.

In your response please include a worksheet showing how the selling, general, and administration expenses; the finance expenses; and any other expenses have been calculated.

If, in response to question B4 (Sales to Australia, Export Price) you:

- reported that the date of sale is not the invoice date and consider that this alternative date should be used when comparing domestic and export prices, and*
- provided information on domestic selling prices for a matching period as required in the introduction to Section D (Domestic Sales)*

you must provide cost data over the same period as these sales even if doing so means that such cost data predates the commencement of the investigation period.

At any verification meeting you must be prepared to reconcile the costs shown to the accounting records used to prepare the financial statements.

G-1. Production process and capacity

1. Describe the production process for the goods. Provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.

(a) Production facilities

DTL operates three canneries in Thailand, one located in Hua Hin, Rayong and Chumporn. All canneries process fresh pineapple and other tropical fruits to produce canned pineapple and other canned and packaged fruit and juice products.

The cannery in Hua Hin includes [REDACTED] [REDACTED] for the manufacture of cans and can ends.

The Chumporn cannery has [REDACTED]

The Rayong cannery has [REDACTED]

In addition to the canneries, DTL operates a pineapple plantation in Hua Hin, which supplies a small portion of the fresh pineapple processed at Hua Hin.

[confidential cannery production details]

(b) Products

DTL produces three categories of products in the canneries:

- (i) solid pack pineapple (which includes not only canned pineapple but also pineapple chunks packed in plastic cups and jars);
- (ii) pineapple juice (including single strength juice and juice blends, clarified pineapple juice and pineapple juice concentrate);
- (iii) canned and packaged tropical fruits and tropical fruit salad.

In addition, the cannery produces, as a by-product from the remaining fibrous material of the pineapple fruit, mill material that is sold for cattle feed.

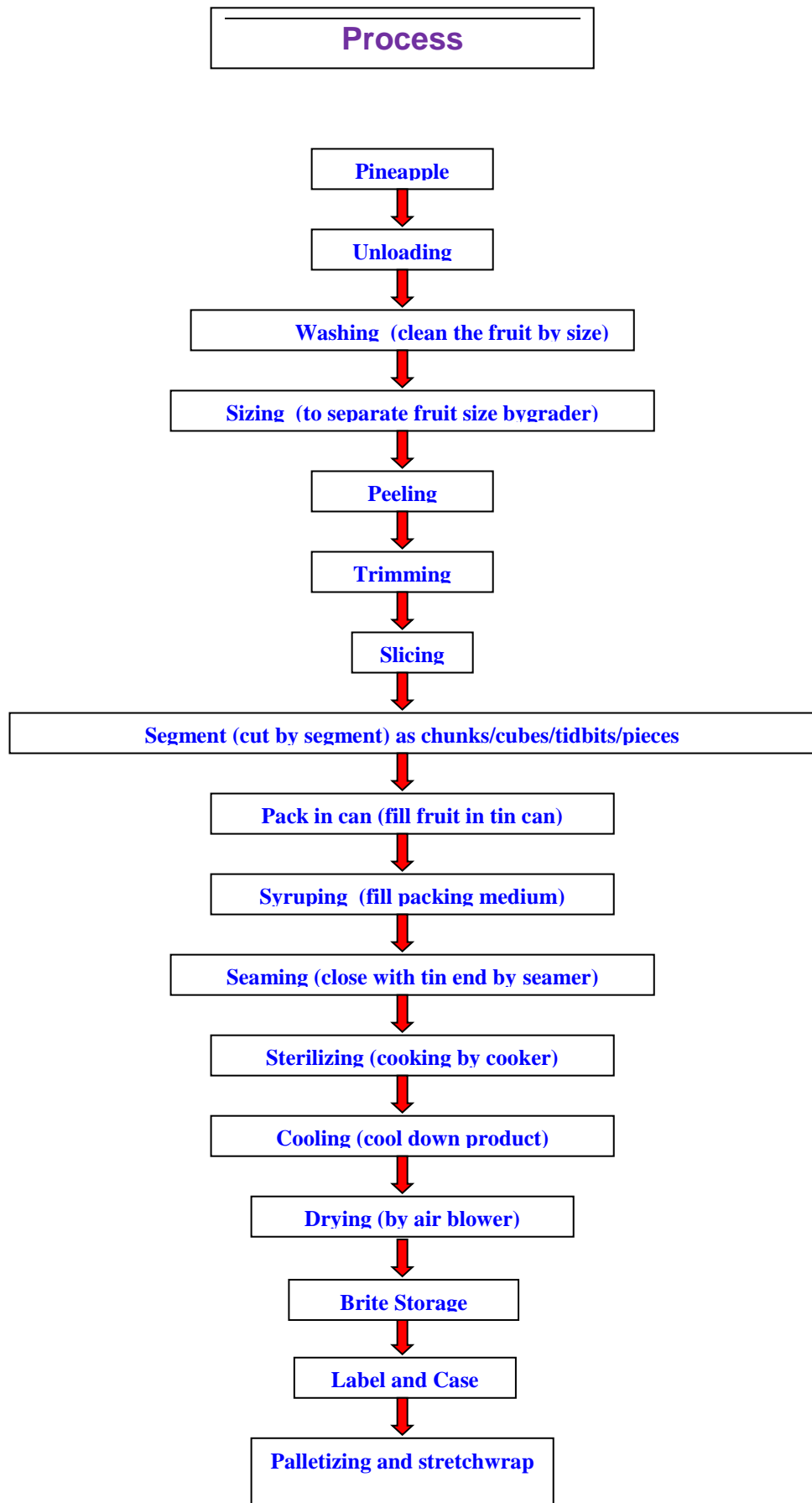
(c) Production Process for Processed Pineapple

Attached on the page below is a flow chart of the production work centre.

The process begins with raw pineapple. Majority of the raw pineapple that DTL processes is purchased from contracted growers on the open market; in addition, a small quantity of fresh pineapple is sourced from DTL's own cultivation on the adjoining plantation at Hua Hin.

At the cannery the harvested pineapple is purchased by weight at a daily posted price per kilogram. Incoming delivery trucks bring the fresh pineapple to the receiving area where it is unloaded from the owner's trucks, inspected to reject defective or sub-standard fruit, and then washed and graded for size.

The size-graded pineapples are then fed by a conveyor through one of the specially designed ginaca machines located at the head of each preparation line. For each production run the ginaca machine on each line is adjusted to process pineapple of a particular size. In a series of rapid steps, the ginaca cuts off the ends of the pineapple, shells the pineapple by cutting a large cylinder out of the centre, cuts away from the shell the remaining yellow pineapple meat that lies between the central cylinder and the outer green shell, cuts away the pineapple meat attached to the ends, and cuts a centre core out of the cylinder. The cores and the yellow pineapple meat that has been cut away from the shells and ends are conveyed to a pressing machine for the production of pineapple juice. The shells and ends are conveyed to a separate grinding machine for the production of clarified pineapple juice (CPAJ). The cored pineapple cylinders are conveyed to the preparation line.



At the preparation line the cored pineapple cylinders are inspected, trimmed and sliced. Generally different preparation lines are used for the production of pineapple slices and chunks, because chunks are processed from a cross section of pineapple that is cut to twice the thickness of the cross section used to produce a slice. Most of the production lines are easily and quickly convertible between slices and chunk production, however, with a simple adjustment of the width setting of the slicing machines and the mounting of can racks (for packing slices) or chunks slicers (for cutting thick slices into chunks).

The determination as to which preparation lines are to be used to produce any particular form of canned pineapple depends on the production schedule for the day.

Generally, the determination to produce slices or chunks is made at the fruit grading stage on the basis of fruit size, in order to achieve the greatest recovery. The smaller and largest fruit is used to produce chunks; the majority of the medium sized fruit is used to produce slices, depending on production needs; while the very smallest fruit is run to juice or crushed. The production lines are then set up to produce the particular product form.

Following processing through the ginaca machine individual cored cylinders that are significantly bruised or blemished on one side (and thus yielding only partial slices) may be manually transferred from the slice line to the chunk line in order to increase the overall recovery].

For production of pineapple slices the cored pineapple is sliced by machine. The slices or rings that meet Dole's cut and grading requirements are then selected out for packing directly into a can. The product grade of canned pineapple is determined at the point where the cut-up pineapple is placed in the can. The cannery workers packing the pineapple into the cans sort the sliced or cut up pineapple according to the physical characteristics of the pineapple cuts. Product grade is determined by the particular characteristics of the pineapple cuts (i.e. slices, chunks or other forms) that are being packed, according to established criteria: e.g. colour, uniformity, presence or absence of blemishes, and texture.

The remaining portion of pineapple not suitable for slices is further cut into cubes (depending on the need for this cut of pineapple), tidbits, or bits and pieces. These different forms or cuts are selected out (in descending order of size) as the cut up pineapple moves down the production line. The remaining pineapple at the end of the table is collected and sent to a crushing machine for the production of crushed pineapple, or to the pressing machine for production of pineapple juice.

For pineapple that is to be made into chunks, it is first cut into slices (thicker than the slices cut for pineapple rings) and then cut into chunks. The chunks are first selected out, followed by selection of pieces, with the remaining pineapple again going to crushed or to pressing for juice. All along the preparation line the trimmings are collected and conveyed to the pressing machine for the production of juice.

After a can is packed with the particular solid pineapple form (slices, chunks, cubes, tidbits, or pieces), it is then filled with a packing medium, either pineapple juice and citric acid for juice pack, or a syrup made by mixing sugar, water and citric acid for syrup pack. The can is then vacuum-sealed with a can lid and the canned pineapple pasteurized by being cooked in the can and then rapidly cooled.

The crushed pineapple follows a slightly different process. There is no separate preparation line for the preparation of crushed pineapple; rather the remaining pineapple meat that has not been selected for canning in another form nor used for the production of juice is sent to the crusher for processing as crushed pineapple. The crushed pineapple meat, upon exiting the crushing machine, is sterilized by cooking on masse, and then pumped into cans and the cans sealed and cooled.

After cooling, the canned pineapple (of all forms) is stacked and allowed to sit (incubate) for seven to fourteen days to allow for the appearance of any bulging or can leakage. Thereafter, paper labels are attached to the cans and the cans are packaged into cardboard carton boxes or trays. Retail can sizes are generally packaged by machines into full wrap around cardboard boxes. Food service number 10 cans are generally packed 6 cans per carton. The cartons or trays are then stacked on a pallet and or slipsheet and encircled with stretch wrap.

(d) Joint products, by-products and scrap

As noted above in the description of the production process, DTL produces several joint products and by-products in conjunction with its production of canned pineapple, and pineapple packed in plastic cups and jars. The other products are produced from the common raw material, fresh pineapple. The joint products include: i) pineapple juice, in the form of single strength juice and juice blends, pineapple juice concentrate and clarified pineapple juice; and ii) canned and packaged tropical fruit mixtures that contain pineapple.

The by-products produced with solid pineapple and pineapple juice consist of “mill material”, the fibrous material of the pineapple fruit that remains after shells and ends are ground and cores and other materials are pressed for juice.

Separately, the production of cans and can ends generates tinplate scrap, which is sold as scrap.

Certain miscellaneous waste materials (such as cardboard fibre, plastic and damaged wood pallets) are also sold as scrap.

Pineapple juice and tropical fruit mixtures are considered joint products because they meet the two essential tests of a joint product: they are produced jointly using common inputs (the common raw material and certain common production processes) and are significant commercial products that are sold in their own right and are purposefully produced for commercial sale and produce significant revenues.

Mill material, by contrast, is considered a by-product, as it is not an intended commercial product.

G-2. Provide information about your company's total production in the following table:

PRODUCTION

Please see Production tab in Attachment 1

G-3. Cost accounting practices

1. Outline the management accounting system that you maintain and explain how that cost accounting information is reconciled to your audited financial statements.

DTL's general ledger is kept in Thai Baht for local statutory purposes and in US\$ for group reporting and management accounting purposes. The Baht expenses are translated to US\$ each accounting period at the average exchange rate for the period. Group management accounts are prepared each period end for consolidation within the Dole group.

Generally, the cost of goods sold is valued using budgeted standard costs during the year and manufacturing variances are reported against budget. At the end of the year standard costs are revalued to actual and the accounts prepared on the basis of actual costs. By revaluing cost of goods sold and inventory to actual the manufacturing cost variances will by definition become zero.

The key reconciliation between the cost accounting records valued at actual cost and the financial accounting records is the reconciliation of actual to standard cost variance analysis. At the year end the proof that cost and management accounting records are reconciled to the financial accounting system is that the manufacturing variance becomes zero.

- 2 Is your company's cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were state whether all variances (ie differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.

DTL uses actual costs as recorded in the general ledger of its financial accounting system to value units of production.

An exception to this is can and carton production for which the company uses standard costs that are revalued based on actual on an annual basis in November of each year. DTL records an overall variance for its can plant production, which is allocated over can usage based on the volume of can packed.

Costs are recorded in direct and indirect cost centers that reflect each of the processes for the production of canned pineapple and other products.

In addition, in order to value production output on an interim period basis, DTL calculates estimated unit costs on an annualized standard cost basis. At year end the actual full year costs and production volumes are used for the annual financial statements.

Costs for growing of pineapples are expensed as incurred, except in expansion areas where such costs are capitalized and amortized over 3 years.

- 3 Provide details of any significant or unusual cost variances that occurred during the investigation period.

Generally the areas where cost inputs may fluctuate would concern the following: the price of the pineapple fruit raw material; the Thai Baht exchange rate; the cost of tinplate; the cost of sugar; the cost of oil which impacts the cost of producing steam to run the boilers and also impacts the trucking cost.

The price of raw pineapples from growers has been rising for the last several years because of higher demand and lower supply which was effected by weather variability.

No adverse impacts were felt from the Thai Baht exchange rate, which, although it fluctuated during the year, remained as forecast in the budget for the average of the full year.

- 4 Describe the profit/cost centres in your company's cost accounting system.

Direct cost centres

The cannery product costs are calculated in the cost accounting system for the following process cost centres:

can production
fruit receiving / ginaca / preparation
processing (canning, pasteurization, and cooling)
juice processing
juice packing
diversified product packing
warehouse/cold storage
post canning warehouse expense (includes application of packaging,
palletizing, and forwarding and movement costs)
Canned pineapple moves through the following cost centres: fruit
receiving/ginaca/preparation; processing and post canning warehousing.

Separately identifiable materials are recorded as direct object accounts (e.g. fruit, labels, cases, cans, etc). These direct costs are allocated to products within each identifiable product group (e.g. a given can size) on the basis of standard cases of saleable production.

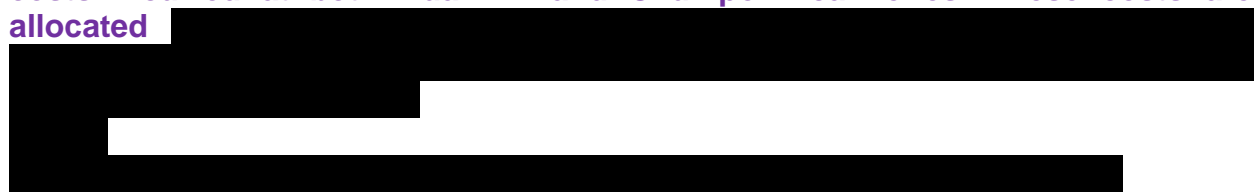
The pineapple fruit costs are pooled based on a weighted average of the company's plantation cost and the purchased pineapple cost.

Joint products are accounted for as follows. The cost of the raw material that is used in the production of Fresh PA, processed solid pineapple products and pineapple juice products is allocated between the joint products containing Fresh PA and processed solid pineapple and to pineapple juice products according to weight. When raw PA is used solely for the production of juice (i.e. the whole PA is pressed for juice and is not a co-product with solid pineapple then the cost of that volume of raw PA is allocated 100% to pineapple juice products.

There are multiple split off points at which the PA raw material that will be used to produce other products becomes identifiable. First, raw material for producing juice can be identified at the ginaca machine at the head of the preparation line, where raw PA fruit is first cut up, and again along the whole length of the preparation line where additional PA meat (including remaining PA pieces at the table end) is split off and, if it is not to be used for crushed PA, transferred to juice production. Second, the cut up pineapple (PA slices, chunks, cubes, tidbits or pieces) that is used in the production of mixed tropical fruit products is identified at the end of the PA preparation line, at which point it is transferred to the tropical fruit production line for canning with other tropical fruit.

Indirect cost centres

Indirects costs are accumulated in a single indirect cost pool, which includes costs incurred at both Hua Hin and Chumporn canneries. These costs are allocated





[confidential indirect cost centre practices]

- 5 For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the goods under consideration. In particular specify how, and over what period, expenses are amortised or depreciated, and how allowances are made for capital expenditures and other development costs.

Direct cost allocation

Any that is used in the production of both solid pineapple and juice is allocated between the two product groups on the basis of [100%] allocated to the products containing solid pineapple and [0%] to pineapple juice products, when juice is used as packing medium. When juice is used as a stand-alone saleable product, i.e. no solid content, allocation is made based on standard pineapple usage. When raw pineapple is used solely for the production of juice (i.e. the whole pineapple is pressed for juice and is not a co-product with solid pineapple products) the cost of that volume of raw pineapple is allocated [100%] to pineapple juice products.

Other direct material costs (other than pineapple) are valued by the unit inventory values of raw materials multiplied by their actual usage rates in each product. The materials inventory is valued on a delivered cost basis by the weighted average FIFO method.

Direct costs in processed pine manufacturing cost centers are allocated to the various products to the extent that they are identifiable to such products. Those that are not identifiable are allocated on the basis of standard cases produced for each product.

Indirect cost allocation

Indirect costs are allocated to the major product groups (fresh pineapple, processed pineapple and diversified) to the extent such costs are identifiable to such product groups. For instance, fresh packing plant indirects are allocated to fresh pineapple, cannery indirects are allocated to processed pineapple and diversified indirects are allocated to diversified.

Indirect costs for can production are allocated to become part of the cost of empty cans.

Indirect costs for carton production are allocated to become part of the cost of cartons.

All other indirect costs are allocated between the major product groups (fresh pineapple, processed pineapple and diversified) according to tons of pineapple consumed. The share of processed pineapple is then allocated to the various processed pineapple products according to standard cases produced. A standard case is equivalent to a case of 24 cans of size #2, containing 22 pounds of solid pineapple material or 31 pounds in the case of juice.

Fixed asset depreciation is charged to direct cost centres and product groups for assets that can be directly attributed to product groups.

The depreciation of general capital expenditure or the depreciation of assets that contribute to joint products (e.g. a warehouse) is charged to a general cost centre and treated as for other indirect costs as stated under G-3.

The valuation methods for assets and the depreciation methods and useful lives are reported under A-4.6 above.

- 6 Describe the level of product specificity (models, grades etc) that your company's cost accounting system records production costs.

In its normal cost accounting system DTL calculates unit costs for each can size, type and carrying medium of pineapple, on a full case basis.

- 7 List and explain all production costs incurred by your company which are valued differently for cost accounting purposes than for financial accounting purposes.

Production costs are not valued differently for cost accounting and financial accounting purposes.

- 8 State whether your company engaged in any start-up operations in relation to the goods under consideration. Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.

DTL was not engaged in any startup operations for the merchandise under consideration during the period of investigation.

- 9 State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

Not applicable.

G-4 Cost to make and sell on domestic market

This information is relevant to testing whether domestic sales are in the ordinary course of trade.²

1. Please provide (in the format shown in the table below) the actual unit cost to make and sell each model/type* (identified in section C) of the like goods sold on the domestic market. Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

2. Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

	Quarter X	Quarter X	Quarter X	Quarter X
Like Domestic Model/Type – from spreadsheet LIKE GOOD (section C-3)				
Material Costs ¹				
Direct Labour				
Manufacturing Overheads				
Other Costs ²				
Total Cost to Make				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses ³				
Other Costs ³				
Unit Cost to Make and Sell				

Prepare this information in a spreadsheet named "**Domestic CTMS**".

¹ Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.

² Relating to costs of production only; identify each cost separately.

³ Identify each cost separately. Please ensure non-operating expenses **that relate to the goods under consideration** are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.

² The Commission applies the tests set out in s.269TAA of the Customs Act 1901 to determine whether goods are in ordinary course of trade. These provisions reflect the WTO anti-dumping agreement – see Article 2.2.1.

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Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.

Please specify unit of currency.

Please see Domestic CTMS tab in Attachment 1

G-5 Cost to make and sell goods under consideration (goods exported to Australia)

The information is relevant to calculating the normal values based on costs. It is also relevant to calculating certain adjustments to the normal value.

	Quarter X	Quarter X	Quarter X	Quarter X
Model/Type exported to Australia – from spreadsheet LIKEGOOD				
Material Costs ¹				
Direct Labour				
Manufacturing Overheads				
Other Costs ²				
Total Cost to Make				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses ³				
Other Costs ³				
Unit Cost to Make and Sell				

Prepare this information in a spreadsheet named "**Australian CTMS**".

¹ Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.

² Relating to costs of production only; identify each cost separately.

³ Identify each cost separately. Please ensure non-operating expenses **that relate to the goods** are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.

Please specify unit of currency.

- 1 Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.

Minor cost differences between products sold to Australia and the domestic market comparators relate to such matters as [REDACTED]

[REDACTED] **[confidential cost differences]**

Please see Export CTMS tab in Attachment 1

- 2 Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

For this submission, allocation of [REDACTED]

[REDACTED] **[confidential cost allocation differences]**

- 3 In calculating the unit cost to make and sell, provide an explanation if the allocation method used (eg number, or weight etc) to determine the unit cost differs from the prior practice of your company.

For this submission, allocation of [REDACTED]

[REDACTED] **[confidential cost allocation differences]**

G-6 Major raw material costs

List major raw material costs, which individually account for 10% or more of the total production cost.

The only materials that would individually account for more than 10% of total production cost are raw pineapple and tinplate.

For these major inputs:

- identify materials sourced in-house and from associated entities;
- identify the supplier; and

For the period in review, around [REDACTED] % of raw pineapple used by DTL came from contract growers.

Tinplate is sourced from [REDACTED] [confidential affiliated supplier]

- show the basis of valuing the major raw materials in the costs of production you have shown for the goods (eg market prices, transfer prices, or actual cost of production).

[REDACTED] . [confidential valuation basis]

Where the major input is produced by an associate of your company the Commission will compare your purchase price to a normal market price. If the associate provides information on the cost of production for that input such cost data may also be considered.

Normal market price is taken to be the price normally available in the market (having regard to market size, whether the input is normally purchased at 'spot prices' or under long term contracts etc).

The term associate is defined in section 269TAA of the *Customs Act*. Included in that definition are companies controlled by the same parent company (a company that controls 5% or more of the shares of another is taken to be an associated company); companies controlled by the other company; and companies having the same person in the board of directors.

Important note: If the major input is sourced as part of an integrated production process you should provide detailed information on the full costs of production of that input.

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Section I 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 – general information	<input checked="" type="checkbox"/>
Section B – export price	<input checked="" type="checkbox"/>
Section C – like goods	<input checked="" type="checkbox"/>
Section D – domestic price	<input checked="" type="checkbox"/>
Section E – fair comparison	<input checked="" type="checkbox"/>
Section F – exports to third countries	<input checked="" type="checkbox"/>
Section G – costing information	<input checked="" type="checkbox"/>
Section H – declaration	<input checked="" type="checkbox"/>

Electronic Data	Please tick if you have provided spreadsheet
ATTACHMENT 1	
INCOME STATEMENT	<input checked="" type="checkbox"/>
TURNOVER – sales summary	<input checked="" type="checkbox"/>
AUSTRALIAN SALES – list of sales to Australia	<input checked="" type="checkbox"/>
DOMESTIC SALES – list of all domestic sales of like goods	<input checked="" type="checkbox"/>
THIRD COUNTRY – third country sales	<input checked="" type="checkbox"/>
PRODUCTION – production figures	<input checked="" type="checkbox"/>
DOMESTIC COSTS – costs of goods sold domestically	<input checked="" type="checkbox"/>
AUSTRALIAN COSTS – costs of goods sold to Australia	<input checked="" type="checkbox"/>

LIST OF APPENDICES

- Appendix 1: Internal Organizational Structure - Confidential
- Appendix 2: 2015 Draft Financial Statement - Confidential
- Appendix 3: 2014 Audited Financial Statements
- Appendix 4: Sales Agreement Between DAH and [REDACTED] - Confidential
- Appendix 5: Export Sales Documents - Confidential
- Appendix 6: Marketing Specifications - Confidential
- Appendix 7: Sales Agreement Between DTL and TAF - Confidential
- Appendix 8: TAF's Domestic Price List - Confidential
- Appendix 9: Domestic Sales Documents - Confidential
- Appendix 10: General & Administrative Expenses - Confidential
- Appendix 11: 19Bis of the Customs Act (No. 9) B.E. 2482