

NON-CONFIDENTIAL

EXPORTER QUESTIONNAIRE
RESPONSE

of

SIAM-AGRO FOOD INDUSTRY
PUBLIC CO LTD (SAICO)

in relation to

CONSUMER PINEAPPLE

from

THAILAND

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:

Name: **Ms Ghanyapad Tantipipatpong**
 Position: **President**
 Address: **50 GMM Grammy Place, 17th Floor, Sukhumvit 21 Road,
 Bangkok 10110, Thailand**
 Telephone: **+66-(0)2665-9333**
 Facsimile: **+66-(0)2665-9348**
 E-mail: jinny@tpc-canning.com

factory:

Name: **Ms Ghanyapad Tantipipatpong**
 Position: **President**
 Address: **50 GMM Grammy Place, 17th Floor, Sukhumvit 21 Road,
 Bangkok 10110, Thailand**
 Telephone: **+66-(0)2665-9333**
 Facsimile: **+66-(0)2665-9348**
 E-mail: jinny@tpc-canning.com

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

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

Name: **Roger D Simpson & Associates Pty Ltd**
 Address: **Level 1, 2 Mercantile Dock
 Port Adelaide SA 5015, Australia**
 Telephone: **61 8 8447 3699**
 Facsimile: **61 8 8447 2661**
 E-mail: roger@panpac.biz

Note that in nominating a representative, Customs and Border Protection 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 your company uses to export and/or sell goods.

- **Siam Agro-Food Industry Public Co Ltd**
- **Company**

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

Thai Pineapple Canning Industry Corp Ltd (TPC) ██████%

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

████████████████████
████████████████████
████████████████████

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

N/A

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

Refer to attachment A-3.5

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

No

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

Manufacturer and distributor of processed tropical fruits and sauce

8. If your company 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.

If your business does not perform all of these functions, please provide names and addresses of the companies which perform each function.

Our company performs all but selling into the domestic market. Our products are not sold in the domestic market.

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

Refer to attachment A-3.9

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

Refer to attachment A-3.10

A-4 General accounting/administration information

1. Indicate your accounting period.

January - December

2. Indicate the address where the financial records are held.

Head office per A-1 above

3. Please provide the following financial documents for your most recently completed financial year 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); and
- 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 investigation.

These documents should relate to:

- the division or section/s of the business responsible for the production and sale of the goods under investigation, and
 - the company.
 - **Refer to attachment A-4.3 for chart of accounts and internal January – September 2012 financials**
 - **Audited financial statements are included in the Annual Report at attachment A-3.10**
4. If you are not required to have the accounts audited, please provide the unaudited financial statements for your most recently completed financial/calendar year, together with your company's taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

N/A

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

No

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 (eg last in first out –LIFO, first in first out- FIFO, weighted average);

Weighted average

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

Raw Material - [REDACTED].

Labor – [REDACTED].

Overhead - [REDACTED].

SG&A expenses – [REDACTED].

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

Damaged cans: [REDACTED].

Damaged/sub-standard product: [REDACTED].

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

Sales of scrap are recorded as other income.

- valuation and revaluation methods for fixed assets;

At acquisition cost, depreciation of [REDACTED] years for building and [REDACTED] years for machinery.

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

Average useful life [REDACTED] years, direct line depreciation

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

Treated as other income.

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

Treated as other income.

- inclusion of general expenses and/or interest;

General expenses are treated as administrative expenses.

Interest expense is included in Finance Cost.

Interest income is treated as other income.

- provisions for bad or doubtful debts;

N/A

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

N/A

- costs of plant closure;

N/A

- restructuring costs;

Amortization over [REDACTED] years

- by-products and scrap materials resulting from your company's production process; and
Scrap is sold and recorded as other revenue. There is no by-product.
- effects of inflation on financial statement information.

N/A

In the event that any of the accounting methods used have changed since your most recent financial year provide an explanation of the change, the date of change, and the reason for it.

A-5 Income statement

Please fill in the table – **A-5 Income Statement**. It requires information concerning all products produced and for the goods.

Please explain how costs have been allocated.

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.

Note: if your financial information does not permit presentation of the information in accordance with the table, please present the information in a form that closely matches the table.

Refer to Attachment A-5

A-6 Sales

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

Prepare this information in the format shown in the table at **A-6 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.

Refer to Attachment A-6

SECTION B

SALES TO AUSTRALIA (EXPORT PRICE)

This section requests information concerning your company's export practices and prices to Australia. Costs incurred beyond ex-factory should be included. Export prices are usually assessed at FOB point, but Customs and Border Protection may also compare prices at the ex factory level.

*Prices should be reported of **all** of the goods exported by your company to Australia during the period of investigation.*

*The invoice date will normally be taken to be the date of sale. If your company considers:
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.*

*Your company **must** provide Information in Section D on domestic selling prices for a matching period covering the dates of sale of the exported goods - even if doing so means that such domestic sales data predates the commencement of the investigation period.*

B-1 Please provide the following information in relation to the shipments of the goods to Australia during the period of investigation:

B-2 Please provide also the following information:

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

Goods are loaded in container and shipped on the shipping line designated by the customer, at [REDACTED].

- (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.

import goods directly, truck to the depots and do their own distribution to stores.

is an importer and distributor for Food Services.

Commission

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

The ownership of goods is transferred to customers at

- (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).

- **issue contracts to TPC. The contract with Coles is mediated by**

- **Copies of contracts are at attachment B-2(d)**

- (e) Explain in detail the process by which your company negotiates price, receives orders, delivers, invoices and receives payment. If export prices are based on price lists supply copies of those lists.

- **:**

Tender for canned fruit is issued for price submission and contract awarded to successful tenderer.

- **:**

Negotiation is done

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

N/A

- B-3 Do your company's 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.

No

- B-4 Using the format shown in the table at **B-4 Australian sales**, list all shipments (i.e. transaction by transaction) to Australia of the goods under consideration in the period of investigation. The notes at the bottom of the table provide an explanation of the terms used by Customs and Border Protection.

Refer to attachment B-4

- B-5 If there are any other costs, charges or expenses incurred in respect of the exports listed above that 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.

N/A

- B-6 For each type of discount, rebate, and 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 the amount has been calculated shown in the response to question B4.

N/A

- B-7 If your company has issued credit notes (directly or indirectly) to Australian customers, 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.

N/A

- B-8 If the delivery terms make your company responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert the information in the relevant columns in table B-4 Australian Sales.

N/A

- B-9 Provide a complete set of all of the documentation relevant to two sample export sales. 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 the port of loading;
- overseas freight invoices;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

Refer to attachment B-9

SECTION C

EXPORTED GOODS & LIKE GOODS

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

Product code	Product description

- C-2 List each product type of the good exported to Australia. This should cover all product types listed in the table **B-4 Australian sales** – see section B of this questionnaire.

As above

- C-3 If your company sells like goods on the domestic market, for each product type that your company has exported to Australia during the investigation period, list these like goods 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 the goods exported to Australia.

No domestic sales of like goods

- 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.

None available

SECTION D DOMESTIC SALES

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

This section is not applicable as there were no domestic sales of like goods during the review period.

SECTION E FAIR COMPARISON

Section B sought information about the export prices to Australia and Section D sought information about prices on your company's 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 your company of the fair comparison principle and asks 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. Customs and Border Protection 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 Customs and Border Protection 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.

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. Customs and Border Protection will not consider new claims made after the verification visit.

E-1 Costs associated with export sales

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

1. **Transportation**

Explain how your company has 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.

Actual costs per shipment allocated to various products included on a net weight basis

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; and
- other ancillary charges.

As for transportation above. Includes all costs, other than transportation, incurred in moving the goods from the factory to FOB.

3. Credit

The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, Customs and Border Protection 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 for example, short term borrowing in the currency concerned.

If your company's accounts receivable show 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.

SAICO incurs no credit cost [REDACTED]

4. Packing costs

List material and labour costs associated with packing the export product.

If applicable, 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**'.

There is no adjustment for packing as the cost would be the same for domestic sales, if there were any.

5. Commissions

Where any commissions have been 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.

The only commissions paid are in relation to sales to [REDACTED]. the amounts reported in attachment B-4 are [REDACTED]% of [REDACTED].

6. Warranties, guarantees, and after sales services

Where these costs occur, show relevant sales contracts. Show how your company 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.

N/A

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.

N/A

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 company's country over a long period that includes the investigation period.

E-2 Costs associated with domestic sales

(These cost adjustments will relate to your company's responses made at question D-4, '**domestic sales**')

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

This sub-section is not applicable as there were no domestic sales.

E-3 Duplication

In calculating the amount of the adjustments, your company 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.

N/A

SECTION F

EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)

Your company's response to this part of the questionnaire may be used by Customs and Border Protection 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. Customs and Border Protection 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 in the table **F-1 Third Country**, provide a summary of your company's export sales to countries other than Australia.

Refer to attachment F-1

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

Different products, different terms and conditions of sale, different volumes, different customer relationships and different market conditions

SECTION G

COSTING INFORMATION AND CONSTRUCTED VALUE

The information that your company supplies 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 – i.e. of the goods exported to Australia; and*
- *making certain adjustments to the normal value.*

Your company 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. Your company 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 the 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) your company:

- *reported that the date of sale is not the invoice date and considers 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)*

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

At any verification meeting your company 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.

Refer to attachment G-1

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

Rather than showing a 'name-plate' optimal capacity it is more meaningful to show the maximum level of production that may reasonably be attained under normal operating conditions. For example assuming: normal levels of maintenance and repair; a number of shifts and hours of operation that is not abnormally high; and a typical production mix.

Refer to attachment G-2

G-3. Cost accounting practices

1. Outline the management accounting system that your company maintains and explain how that cost accounting information is reconciled to your company's audited financial statements.
accounting system is used for cost and financial accounting. The same data is used for cost accounting and financial statements.
2. Is your company's cost accounting system based on standard (budgeted) costs? State whether standard costs were used in the responses to this questionnaire. If they were state whether all variances (i.e. differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.
No. Actual costs have been used.
3. Provide details of any significant or unusual cost variances that occurred during the investigation period.
N/A
4. Describe the profit/cost centres in your company's cost accounting system.
Refer to attachment G-3.4
5. For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the goods under investigation. 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.
Main methods of allocation to the GUC are [REDACTED]
[REDACTED]
6. Describe the level of product specificity (models, grades etc) that your company's cost accounting system records production costs.
Raw materials: [REDACTED]
Direct labour and overhead: [REDACTED]
7. List and explain all production costs incurred by your company, which are valued differently for cost accounting purposes than for financial accounting purposes.
N/A
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.
N/A
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.
N/A

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.¹

1. Please provide (in the format shown in table **G-4 Domestic CTMS**) 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 the calculations.
3. Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.
4. Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.
5. If your company is 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.
6. Please specify unit of currency.
7. Also, provide an explanation of the allocation of selling, administration and finance costs to the like goods.

N/A – No domestic sales

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

Refer to attachment G-5

G-6 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.
N/A

G-7 Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your company's general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.
N/A

¹ Customs applies the tests set out in s.269TAAD 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.

G-8 In calculating the unit cost to make and sell, provide an explanation if the allocation method used (e.g. number, or weight etc) to determine the unit cost differs from the prior practice of your company.

N/A

G-9 Major raw material costs

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

For these major inputs:

- identify materials sourced in-house and from associated entities;
- identify the supplier; and
- show the basis of valuing the major raw materials in the costs of production that your company has shown for the goods (e.g. market prices, transfer prices, or actual cost of production)

The only material costs which individually account for 10% or more of total production costs are pineapple fruit and tinplate which are supplied by unassociated entities.

SECTION H EXPORTER'S DECLARATION



I hereby declare that Thai Pineapple Canning Industry Corporation Limited (company) did, during the period of investigation, export the goods under consideration and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.



I hereby declare that.....(company) did not, during the period of investigation, export the goods under consideration and therefore have not completed the attached questionnaire.

Name : Ghanyapad Tantipipatpong

Signature :



Position in Company : Director

Date : 16/1/2013

SECTION I CHECKLIST

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

Section	Please tick if responses to all questions in that section have been provided
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 a spreadsheet has been provided
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 ATTACHMENTS

Attachment	A-3.5	Corporate structure (Confidential)
	A-3.9	Organisation chart (Confidential)
	A-3.10	Annual report 2011 (Confidential)
	A-4.3	Financial statements (Confidential)
	A-5	Income statement (Confidential)
	A-6	Turnover (Confidential)
	B-2(d)	Contracts with Australian Customers (Confidential)
	B-4	Australian sales (Confidential)
	B-9	Sample export documents (Confidential)
	F-1	Third country sales (Confidential)
	G-1	Production process (Confidential)
	G-2	Production (Confidential)
	G-3.4	Cost centres (Confidential)
	G-5	Cost to make and sell (Confidential)