



## **International Trade Remedies Branch**

Exporter Questionnaire

### **Review of anti-dumping measures**

**Goods subject to measures: CONSUMER PINEAPPLE**

**From: Thailand**

**Period of review: 1 October 2011 to 30 September 2012**

**Response due by: 7 March 2013**

**Contact officer: Pamela Garabed**

**Phone: + 61 2 6275 5675**

**Fax: + 61 2 6275 6990**

**E-mail: [itrops1@customs.gov.au](mailto:itrops1@customs.gov.au)**

**Return completed  
questionnaire by email  
(above) or post:**

Attention: Director Operations 1  
International Trade Remedies Branch  
Australian Customs and Border Protection Service  
5 Constitution Avenue  
Canberra ACT 2601  
AUSTRALIA

## 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: **Mr. Sudhagar Selvaraj**  
 Position in the company: **Business Development Director**  
 Company name: **Kuiburi Fruit Canning Co., Ltd.**  
 Address: **288, 290 Krung Thon Muang Kaew Bldg.,  
 Sirindhorn Rd., Bangplad, Bangkok 10700  
 Thailand**  
 Telephone number: **(662) 881-0530**  
 Facsimile number: **(662) 435-0959**  
 Email address of contact person: **sudhagarse@kuiburifruit.co.th**

*factory:*

Name of contact person: **Mr. Suchaiporn Nopanuntakul**  
 Address: **1 Moo 7 Tambol Kuiburi Amphur Kuiburi  
 Prachub, Kiri Khan 77150 Thailand**  
 Telephone number: **(66-32) 681-578**  
 Facsimile number: **(66-32) 681-581**  
 Email address of contact person: **suchaipornno@kuiburifruit.co.th**

### 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: **Mr. Sudhagar Selvaraj**  
 Address: **288, 290 Krung Thon Muang Kaew Bldg.,  
 Sirindhorn Rd., Bangplad, Bangkok 10700  
 Thailand**  
 Telephone number: **(662) 881-0530**  
 Facsimile number: **(662) 435-0959**  
 Email address of representative: **sudhagarse@kuiburifruit.co.th**

*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.

**Kuiburi Fruit Canning Co., Ltd. (KFC)**

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).

Name of Shareholders	% shareholding
1. Promart International Co., Ltd	██████
2. Mr. Wichai Plungsriskul	██████
3. Mr. Kamjad Kolmsri	██████
4. Mr. Somkiat Chavalitvorakul	██████

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

**Yes, KFC is the subsidiary of our major shareholder “Promart International Co., Ltd” and the shareholder breakdown details of the “Promart International Co., Ltd as below**

Name of Shareholders	% shareholding
1. Mr. Thirayuth Chaisawangwong	██████
2. Mr. Boonchu Tanchatchawan	██████
3. Mr. Pornchai Sawadsuksupchai	██████
4. Mr. Jirasak Chalermisrikul	██████
5. Mr. Kinzo Zato	██████

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.



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.

**We are the manufacturer and exporter of canned pineapple, tropical fruit salad, pineapple juice concentrated and dehydrated fruit.**

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.

**Yes, we do produce; we do sell the goods in domestic market during this review period**

**We do export to other countries.**

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

**Refer to attachment A-3.9**

**There are three functions involved in our business activities, namely**

- 1. Manufacturing**
- 2. Marketing and Sales**
- 3. Finance, Accounting & Administration.**

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

**N/A – We have only annual financial reports  
Refer attachment A-4.3**

**A-4 General accounting/administration information**

1. Indicate your accounting period.

**January 1 to December 31**

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

**Head office – address per A-1**

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;

**Refer to attachment A-4.3**

- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion); and

**Attached are the financial statement of Y – 2011 (A – 4.3) and Y - 2012 Financial statement has not completed fully, the due date to finish is within April 2013 and we will submit the update one during your review visit**

- 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.

**FY 2011 international income statement is at attachment A - 4.5**

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 (e.g. last in first out –LIFO, first in first out- FIFO, weighted average);

**Finished goods are valued at the lower of cost (Weighted average Method) and market price.**

**Raw materials, packing materials, spare parts and factory supplies are Valued at the lower of cost (first-in, first - out and market price)**

- 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);

**Pineapple cost** [REDACTED]  
*[costing method detail]*

**Direct labour is allocated by pineapple weight.  
 Variable overhead and fixed overhead allocated by net weight  
 Of finished Product.**

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

**N/A**

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

**No Cost allocated to by products.**

- valuation and revaluation methods for fixed assets;

**Refer to note 4.6 to financial statements.**

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

**Refer to note 4.6 to financial statements.**

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

**Refer to note 4.10 to financial statements.**

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

**Refer to note 4.10 to financial statements.**

- inclusion of general expenses and/or interest;

**Included in income statements**

- provisions for bad or doubtful debts;

**Refer to note 6 financial statements.**

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

**N/A**

- costs of plant closure;

**N/A**

- restructuring costs;

**N/A**

- by-products resulting from your production process; and

**By-product of pineapple is peel, which is accounted for as “other Income”**

- Effects of inflation on financial statement information.

**N/A**

7. 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.

N/A

## **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-5**



## 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.*

**No exports to Australia during the inquiry period.**

## 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.

**[REDACTED]** *[confidential product information]*

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.

Product type	Container type and size
<b>[REDACTED]</b>	<b>[REDACTED]</b>
<b>[REDACTED]</b>	<b>[REDACTED]</b>
<b>[REDACTED]</b>	<b>[REDACTED]</b>
<b>[REDACTED]</b>	<b>[REDACTED]</b>

**[REDACTED]**  
*[confidential product information]*

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.

**Not applicable.**

## 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 your company is unable to provide the complete listing electronically your company **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 Customs and Border Protection requirements. If agreement cannot be reached as to the appropriate method, Customs and Border Protection may not visit your company.*

*Customs and Border Protection 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), your company has reported that the date of sale is not the invoice date and your company considers that this alternative date should be used when comparing domestic and export prices –*

*information **must** be provided 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.*

*If your company does not have any domestic sales of like goods, your company must contact the case officer who will explain the information Customs and Border Protection requires for determining a normal value using alternative methods.*

**No Consumer Pineapple sold in the domestics market during the inquiry 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**')

**The following costs are average actual costs associated with exports to other than Australia during the review period.**

### 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.

**Please see attachment E-1**

### 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.

**Please see attachment E-1**

### 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.

**Not applicable**

### 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**'.

**Not applicable**

## 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.

**Not applicable**

## 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.

**Not applicable**

## 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.

**Not applicable**

## 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.

**Not applicable**

## 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.*

**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.

**Not applicable.**

**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.

**Please see attachment F-1 Third country sales.**

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

**Not applicable.**



## 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.

**Please see attachment G-1 : Production process.**

#### **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.

	Previous financial year 2011	Investigation period 1 <sup>st</sup> , Oct 2011 to 30 Sep 2012
A- Production capacity (eg KG, tonnes)*	[REDACTED]	[REDACTED]
B-Actual production in volume (eg kg, tonnes)	[REDACTED]	[REDACTED]
C-Capacity utilization (%) (B/A x 100)	[REDACTED]	[REDACTED]

Note:

1. Production capacity is the capacity of Ginaga (peeling machinery)
2. Actual production is the volume of pineapple fruit into production

### 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.

[REDACTED]

*cost accounting reconciliation process]*

*[confidential*

**KFC cost accounting system does no differ from the financial accounting system.**

- 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.

**KFC cost accounting system is based on actual costs.**

- 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.

**Cost centres in KFC accounting system as follows;**

[REDACTED]

[REDACTED]

*[details of cost centres]*

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.

**Methods to allocate costs to the goods under investigation as follows;**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[Redacted text block]

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[Redacted]

[Redacted]

[Redacted]

[Redacted]

[REDACTED]

[REDACTED]

[REDACTED]

***[confidential cost allocation methodology]***

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

**By Model**

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

**All production costs for cost accounting purposes are not different from those for 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.

**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.<sup>1</sup>*

**No domestic market sales.**

<sup>1</sup> 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-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.*

**Please refer to attachment G-5.**

**The SG&A expenses included in CTMS calculations included in attachment G-5 are those which would be incurred if the subject goods were sold in the domestic market.**

**The production costs included in attachment G-5 are the actual production costs of the products exported to countries other than Australia during the period of review.**

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.

**Not applicable.**

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.

**Not applicable.**

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.

**Not applicable.**

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)



Where an associate of your company produces the major input, Customs and Border Protection will compare the 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.

If the major input is purchased from an integrated production process, detailed information on the full costs of production of that input should be provided.

<b>Material</b>	<b>Supplier</b>	<b>Associated (Yes/No)</b>	<b>COP valuation basis</b>
██████████	██████████	█	██████████

**SECTION H  
EXPORTER'S DECLARATION**

✓ I hereby declare that. Kuiburi fruit canning co., Ltd.,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.

**Name** : Mr. Sudhagar Selvaraj

**Signature** : .....

**Position in  
Company** : Business Development Director

**Date** : .....

## SECTION I CHECKLIST

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

<b>Section</b>	Please tick if responses to all questions in that section have been provided
Section A – general information	✓
Section B – export price	N/A
Section C – like goods	N/A
Section D – domestic price	N/A
Section E – fair comparison	✓
Section F – exports to third countries	✓
Section G – costing information	✓
Section H – declaration	✓

<b>Electronic Data</b>	Please tick if a spreadsheet has been has been provided
<b>INCOME STATEMENT</b>	✓
<b>TURNOVER</b> – sales summary	✓
<b>AUSTRALIAN SALES</b> – list of sales to Australia	N/A
<b>DOMESTIC SALES</b> – list of all domestic sales of like goods	N/A
<b>THIRD COUNTRY</b> – third country sales	✓
<b>PRODUCTION</b> – production figures	✓
<b>DOMESTIC COSTS</b> – costs of goods sold domestically	N/A
<b>AUSTRALIAN COSTS</b> – costs of goods sold to Australia	N/A