



INVESTIGATION 225

ALLEGED DUMPING OF WHITE UNCOATED A4 AND A3 CUT SHEET PAPER (COPY PAPER) EXPORTED FROM THE PEOPLE'S REPUBLIC OF CHINA

VISIT REPORT - IMPORTER

Fuji Xerox Australia Pty Ltd

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PAGE 13 OF THIS REPORT WAS UPDATED ON 27 FEBRUARY 2014 TO ACCOUNT
FOR COMPUTATION ERRORS WHICH RESULTED IN THE PROFITABILITY OF
FUJI'S SALES BEING UNDERSTATED

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ABBREVIATIONS

\$	Australian dollars
ADN	Australian Dumping Notice
The Act	<i>Customs Act 1901</i>
ADN	Anti-Dumping Notice
Australian Paper	Paper Australia Pty Ltd
CFR	Cost and freight
COGS	Cost of goods sold
Commission	Anti-Dumping Commission
CTM	Cost to make
CTMS	Cost to make & sell
CTS	Cost to sell
FOB	Free On Board
Fuji Australia	Fuji Xerox Australia Pty Ltd
GAAP	Generally accepted accounting principles
NIP	Non-injurious Price
PAD	Preliminary Affirmative Determination
SEF	Statement of Essential Facts
the goods	the goods the subject of the application (also referred to as the goods under consideration or GUC)
the Minister	the Minister for Industry
USP	Unsuppressed Selling Price

1 BACKGROUND AND PURPOSE

1.1 Background

On 17 September 2013, an application was lodged by Paper Australia Pty Ltd (Australian Paper) requesting that the relevant Minister publish a dumping duty notice in relation to white uncoated A4 and A3 cut sheet paper (copy paper) exported to Australia from the People's Republic of China (China).

Australian Paper alleges that the Australian industry has suffered material injury caused by copy paper exported to Australia from China at dumped prices.

Australian Paper claims that, although imports of copy paper from China have been present (and their export prices steadily declining) since 2009, in 2011 the volume of these imports began to rapidly escalate and injury to Australia Paper has occurred as a result (estimated to have begun in mid-2011).

The application identified the injurious effects from dumping as including:

- loss of sales volumes;
- loss of market share;
- price depression;
- reduced revenue;
- reduced return on investment; and
- reduced employment

Public notification of the initiation of the investigation was made on 10 October 2013 in *The Australian* newspaper and Anti-Dumping Notice No. 2013/79.

1.2 Purpose of visit

The purpose of the visit was to:

- confirm that Fuji Xerox Australia Pty Ltd (Fuji Australia) is the importer of copy paper attributed to it within the commercial database and obtain information to assist in establishing the identity of the exporter(s) of this copy paper;
- verify information on imports of copy paper to assist in the determination of export prices;
- establish whether the purchases of copy paper were arms-length transactions;
- establish post-exportation costs;
- identify sales and customers and verify sales volume, selling prices and selling costs;
- obtain general information about the Australian market for copy paper; and

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- provide the company with an opportunity to discuss any issues it believed relevant to the investigation.

1.3 Meeting details

Company	Fuji Xerox Australia Pty Ltd Level 1, 101 Waterloo Road Macquarie Park, NSW Australia
Dates of visit	13 November 2013

The following were present at various stages of the meetings.

Fuji Xerox Australia Pty Ltd	Ian Bowden – Business Manager Craig Flavell – Executive General Manager
Anti-Dumping Commission	Nicole Platt – Manager – Operations 2 Michael Kenna – Manager – Operations 2

1.4 Investigation process and timeframes

We advised the company of the investigation process and timeframes as follows.

- The investigation period is 1 July 2012 to 30 June 2013.
- The injury analysis period is from 1 January 2010 for the purpose of analysing the condition of the Australian industry.
- A preliminary affirmative determination (PAD) may be made no earlier than day 60 of the investigation (9 December 2013) and provisional measures may be imposed at the time of the PAD or at any time after the PAD has been made.

The Commission will not make a PAD until (and if) it becomes satisfied that there appears to be, or that it appears there will be, sufficient grounds for the publication of a dumping duty notice and/or a countervailing duty notice.

This was distinguished from the 'reasonable grounds' threshold for initiation of the investigation.

- The Statement of Essential Facts (SEF) for the investigation is due to be placed on the public record by 28 January 2014, or such later date as the Minister allows under s.269ZHI of *the Customs Act 1901* (the Act).

The SEF will set out the material findings of fact on which the Commission intends to base its recommendations to the Minister, and will invite interested parties to respond, within 20 days, to the issues raised therein.

- Following receipt and consideration of submissions made in response to the SEF, the Commission will provide its final report and recommendations to the Minister.

Copy Paper – Importer Visit Report – Fuji Xerox Australia Pty Ltd

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This final report is due no later than 14 March 2014, unless an extension to the SEF is approved by the Minister.

1.5 Visit report

We explained to the company that we would prepare a report of our visit (this report) and provide it to the company to review its factual accuracy, and to identify those parts of the report it considers to be confidential.

We explained that, in consultation with the company, we would prepare a non-confidential version of the report, and place this on the investigation's Public Record.

2 THE GOODS

2.1 Description

The goods the subject of the application (the goods) are:

Uncoated white paper of a type used for writing, printing or other graphic purposes, in the nominal basis weight range of 70 to 100 gsm and cut to sheets of metric sizes A4 (210mm x 297mm) and A3 (297mm x 420mm) (also commonly referred to as cut sheet paper, copy paper, office paper or laser paper).

The paper is not coated, watermarked or embossed and is subjectively white. It is made mainly from bleached chemical pulp and/or from pulp obtained by a mechanical or chemical-mechanical process and/or from recycled pulp.

2.2 Tariff classification

The goods are classified to the following tariff subheadings in Schedule 3 to the *Customs Tariff Act 1995*:

- 4802.56.10, statistical codes 03 and 09; and
- 4802.56.90, statistical code 19

The application observes that tariff subheading 4802.56.10 refers to A4 copy paper and 4802.56.90 relates to A3 copy paper. These goods are subject to 5% Customs duty.

3 COMPANY DETAILS

3.1 Commercial Operations

Fuji Xerox Australia Pty Ltd (Fuji Australia) is a wholly owned subsidiary of Fuji Xerox Asia Pacific Pte Limited, a company incorporated in Singapore. Fuji Xerox Asia Pacific Pte Limited is a wholly owned and controlled entity of Fuji Xerox Co. Limited incorporated in Japan. Fuji Xerox Co. Limited is 75% owned and controlled by FUJIFILM Holdings Corporation, a company incorporated in Japan and described as the parent entity of the corporate structure. Xerox Corporation of the USA holds the remaining 25% ownership of Fuji Xerox Co. Limited as a joint venture (**confidential attachment 2**).

Fuji Australia has been operating in Australia since 1960. It provides document management solutions to small businesses, graphic communications companies, government entities, educational institutions, and global corporate organisations in document intensive industries such as healthcare, legal and financial services. Fuji Australia operates four lines of service within its organisation structure:

- **Office solutions** – supplies solid link and laser network printers, colour and black-and-white multifunctions devices, device integration solutions and office software solutions.
- **Global Services** – provides Enterprise Print Services (EPS) and communication and business process outsourcing to large corporations.
- **Graphic Communications** – provides commercial printing systems and services for graphic arts production environments by supplying colour and black-and-white digital printers and presses, high speed continuous-feed printers, workflow software, multi-channel communication software and business development support.
- **Supplies** – provides a wide range of products to digital printing and for the preparation and finishing of office and printed documents. Products include 600 types of sourced copy paper, printer cartridges, tabs, digital presentation products, carbonless stock, data storage products and labels, and print room equipment, such as binding creasing, folding, stapling and laminating machines.

The goods the subject of the investigation are contained within the supplies line of Fuji Australia's structure.

Fuji Australia has approximately [REDACTED] staff located in its Sydney office of which [REDACTED] of those work for the "Fuji Australia supplies" division.

In the investigation period, Fuji Australia imported [REDACTED] metric tonnes (MT) of copy paper into Australia.

3.2 Accounting structure and details of accounting systems

Fuji Australia is a limited liability company registered in Australia. Its accounts are audited by Ernst & Young and its financial year is the year ended 31 March. Fuji Australia provided us with a copy of its Annual Report including financial statements and auditor's report (**confidential attachment 3**).

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3.3 Relationship with suppliers and customers

Fuji Australia imports copy from China from three different manufacturing plants, depending on the particular paper grade requirements. All suppliers are regularly inspected to ensure service and quality levels. Suppliers are ranked into different tier structures with ■■■% of supply being obtained from tier 1 suppliers. Different tiers have different levels of service and quality standards which can involve things such as production capacity, proof of engagement and trading, willingness to supply, ease of dealings, environmental accreditations, etc. Each year the mills must be re-accredited to assist in determining of supply levels.

Fuji Australia stated that it is not related to any of the group's copy paper customers in Australia or any of its Chinese suppliers.

3.4 Like goods

Fuji Australia provided a product catalogue (**attachment 1**) which contained detailed descriptions and specifications of all products available including the different grades of copy paper it supplies (**confidential attachment 12**). The goods subject to this investigation are referred to by Fuji Australia as everyday papers. There are three types of copy paper which make up the majority of Fuji Australia's copy paper sales, they are:

- Business digital carbon neutral paper – ■■■% of sales
- Performer carbon neutral paper – ■■■% of sales
- Laserprint paper – ■■■% of sales

Fuji Australia also supply recycled copy paper which can consist of a blend ranging from 100% down to between 40-80% recycle waste product. Fuji Australia sources part of their recycled copy paper supply from Australian Paper.

Fuji Australia explained that the main difference between the different copy papers was in the CIE grade (whiteness of the paper), the stiffness and the smoothness of the copy paper. The three copy papers listed above have a CIE rating of 167, 167 and 155 respectively. When considering their supply needs, Fuji Australia advised that its customers consider a number of issues, including:

- Environmental impact;
- Whiteness of the copy paper; and
- Printability of the paper.

Fuji Australia stated that apart from the recycled paper it sourced from Australian Paper, imported copy paper from China and copy paper produced by the Australian industry were very similar in terms of specifications and quality and were interchangeable in the market. If anything, Fuji Australia advised that the required standards for paper smoothness and usability it demanded from its Chinese suppliers were slightly higher than that of the Australian produced copy paper.

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Based on the information and specification details obtained, it appears that the Australian industry produces a like good to copy paper manufactured in China and exported to Australia.

4 AUSTRALIAN MARKET

4.1 General

Fuji Australia stated that the copy paper market environment in Australia is very difficult at the moment. Fuji Australia noted that the market was in decline. It stated in previous years a decrease of 2-3% each year was normal, however in recent times it has observed declines of around 7%. It advised that copy paper consumption was decreasing and there is less wastage in customer's usage strategies which in turn creates price pressures. Mill suppliers do not provide a source of price relief, any increases in mill prices are passed onto the importer immediately with exchange rate fluctuation adding further pressure to supplies.

In order to maintain market share in the current market environment Fuji Australia are attempting to maintain stable prices. It is able to stabilise its prices through the large quantities it purchases for the Asia Pacific region, not just Australia. Fuji Australia noted that the variance in price point for importers per ream is very small no matter how big the import quantity. Recent developments in environmental factors in Indonesia have caused Fuji Australia to shift their supply source to China away from Indonesia.

Fuji Australia advised that brand positioning within the Australian market was very important, with the Reflex brand of Australian Paper being the most recognisable, it is considered the market leader often setting the lowest price point. Office suppliers price match prices in the market set by supermarket chains selling Reflex paper at discounted prices placing pressure on copy paper supply businesses.

Fuji Australia maintains a large, stable customer base but is always sourcing new business. Sales reps source new business with a view to long term supply relationships. Fuji Australia control product supply to provide the best outcomes for customer needs.

4.2 Distribution and Selling

4.3 Sales

4.3.1 Ordering and sales process

Fuji Australia is a national organisation maintaining warehouses of products in all States except the Northern Territory and Tasmania. All States receive shipments, however the warehouse located in Sydney is the largest and receives the most shipments which can then be broken up, depending on the product delivered, and distributed to the regional centres. Only whole containers of product are delivered to other States. The main office located in Sydney is responsible for sourcing product from different mills, setting prices and maintaining customer files and relationships.

■ different mills supply paper products to Fuji Australia in 10 different Fuji wrappers. Certain mills only supply certain whiteness levels. Fuji Australia advised that the higher the whiteness of the paper, the higher the cost of manufacture. Each year Fuji Australia provides a forecast to each supplier for the following 12 months order levels. This forecast is updated throughout the year as supply needs change. Each quarter Fuji Australia negotiates price with the mills. There is very little price adjustment for different order volumes; it may only be a few cents at a time.

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Only mills that have been accredited can be used for supply. Strict quality control levels must be met in order for a supplier to be considered by Fuji Australia. There are both international standards to be met such as the Forest Stewardship Council (FSC) which conducts an audit of the paper products environmental quality, together with carbon neutral ratings and Fuji Australia's own independent quality control checks which must be satisfied before a supplier can be considered. All new papers are tested on every Fuji machine before the company will endorse a product for supply. Fuji Australia produces a paper purchasing policy (**attachment 7**) together with a sustainability report (**attachment 8**) both documents are available on its website.

Fuji Australia produces a catalogue of products (**attachment 1**) which is distributed to its customer base, sales team and warehouse facilities. Orders can be placed via the sales team or directly online. Online orders provide a recommended retail price for supply and delivery. If ordering from the catalogue, prices are based on individual customer industry types. Within the pricing structure there are different levels depending on the customer type and product needs.

The customer is invoiced by Fuji Australia for each sale. Established customers pay on day accounts.

4.3.2 Rebates

Fuji Australia advised there are a few customers that are eligible for rebates which can range between % and %. However, these rebates may not apply to all purchases by that particular customer during the investigation period. Fuji Australia provided a list of those customers eligible for rebates (**confidential attachment 13**).

4.3.3 Sales verification

Fuji Australia provided a list of copy paper sales to Australian customers in the investigation period as part of its importer questionnaire response. Prior to the visit, we selected eight invoice sales from the list and asked Fuji Australia to provide commercial documents relating to the sales (**confidential attachment 9**). Information from the source documents, including payment records, agree with the information in the sales listing for the investigation period provided by Fuji Australia in its importer questionnaire response.

We asked Fuji Australia to provide evidence to support its claim that the sales listing at Part C of its importer questionnaire response is a complete list of Fuji Australia's copy paper sales to Australian customers during the investigation period.

We selected the month of March 2013 and Fuji Australia provided a detailed list of sales by SKU level for that month (**confidential attachment 14**). The company demonstrated how these sales figures tied back to the company's consolidated profit and loss statement and the audited financial statements for the year ended 31 March 2013. However, when examining the Part C – Sales response to the importer questionnaire we were unable to match the figures provided in the commodity paper breakdown for March 2013 to the March 2013 sales recorded in the Part C response. The company explained that it had provided all sales data for copy paper imported from China for the period July 2012 to June 2013, however due to the way sales are tracked in the system we would be unable to directly cross match a particular month's sales commodity report to the exact data recorded in the Part C – Sales provided in the importer questionnaire response, as

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varying arrival times affect the date sales were recorded in the systems. The March 2013 commodity paper (**confidential attachment 13**) would not contain matching sales information if the product had arrived prior to March 2013.

4.3.4 Profitability of sales

The Commission reviewed the data provided in the Part B response – Cost to Import and Sell (**confidential appendix 1**). The results show that of the nine shipments examined, seven were sold at a profit, with the profitability level ranging for all shipments between █% to █%.

It should be noted that FXA has recently undertaken a series of measures to understand the profitability of various lines by better capturing all costs associated with the importing, warehousing, distribution and sale of paper and better allocating these costs. FXA expects to take further steps as a result of this information to improve profitability.

5 IMPORTS

5.1 Volume of trade

Fuji Australia confirmed that the import listing provided by the Commission for the period 1 July 2012 to 30 June 2013 was accurate. The importer shown on the import declarations is Fuji Xerox Australia Pty Ltd. The import listing shows a total importation volume of [REDACTED] MT of copy paper in the investigation period from the following suppliers:

- [REDACTED];
- [REDACTED]; and
- [REDACTED]

5.2 Forward orders

Fuji Australia provided a listing of its forward orders for copy paper as part of its importer questionnaire response, which are due to arrive in Australia between November 2013 and the beginning of January 2014. The quantity of forward orders is just over [REDACTED] reams.

5.3 Verification of imports

5.3.1 Supplier invoice details

Prior to the visit, the Commission selected 9 shipments from the import listing and asked Fuji Australia to complete a spreadsheet providing import details on each. As part of the supporting documentation Fuji Australia provided the following documents for each shipment:

- UTi tax invoice (UTi is a FXA freight forwarder)
- Inland transport tax invoice
- Customs declaration
- Shipping invoice
- Supplier invoice
- Packing list
- Bill of lading

The Commission examined the documents (**confidential attachment 6**) and confirmed the data provided in the importer questionnaire response spreadsheet was correctly recorded. For each shipment we used the source documents provided to check the listed quantity, invoice value, ocean freight and insurance, customs duty, importation costs, expenses and average selling prices in the import sales spreadsheet.

5.3.2 Importation costs

Fuji Australia sourced information on ocean freight costs and marine insurance expenses associated with the selected shipments from the Customs Proforma Invoices raised by [REDACTED]. For each shipment, Fuji Australia provided invoices from its freight forwarding agent showing costs incurred for expenses such as cartage, Customs

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declaration fee, agency and attendance. We ensured that the information on the invoices had been accurately recorded in the spreadsheet at Part B of the Importer Questionnaire response.

We calculated the average post free on board expenses for the selected shipments, which are summarised in the following table (expressed in Australian dollars per tonne).

	Weighted average cost per unit (tonne)
Ocean freight	██████
Insurance	██████
Australian importation costs (excluding GST)	██████
Selling, general and administrative expenses (based on average selling price)	██████

5.4 Selling, general and administrative (SG&A) costs

Fuji Australia provided a consolidated profit and loss statement showing its revenue income for the month March 2013 together with the consolidated year to date figures to 31 March 2013 (**Confidential Attachment 4**). Fuji Australia used this information for its 2013 financial year to estimate that, its total expenses represented ██████% of its revenue.

We compared the figures from the consolidated profit and loss statement to Fuji Australia's audited financial statements (**Confidential Attachment 3**). Fuji Australia demonstrated how the total amounts shown in the consolidated profit and loss for 2013 matched to Fuji Australia's audited financial statements. On this basis we are satisfied that the SG&A information provided by Fuji Australia is accurate and reasonable.

5.5 Export prices for selected shipments

Based on the verified data provided in the importer questionnaire response, we calculated the FOB export price in Australian dollars for the selected shipments which ranged from \$████ to \$████ per MT.

6 WHO IS THE IMPORTER AND EXPORTER

6.1 Who is the importer?

We reviewed the documents provided in respect of the selected shipments. We note that:

- the goods are ordered by Fuji Australia;
- an invoice is raised by the overseas supplier. During the investigation period the overseas suppliers were [REDACTED];
- the overseas supplier appears as the shipper on the bill of lading and Fuji Xerox Australia Pty Ltd appears as the consignee;
- Fuji Xerox Australia Pty Ltd appears as the importer on the Customs declarations;
- Fuji Xerox Australia Pty Ltd pays the overseas supplier directly

We consider Fuji Australia to be the beneficial owner of the goods at the time of importation, and therefore the importer.

6.2 Who is the exporter?

The Commission will generally identify the exporter as:

- a principal in the transaction, located in the country of export from where the goods were shipped, who gave up responsibility by knowingly placing the goods in the hands of a carrier, courier, forwarding company, or their own vehicle for delivery to Australia; or
- a principal in the transaction, located in the country of export, who owns, or previously owned, the goods but need not be the owner at the time the goods were shipped.

It is common for traders and other intermediaries to play a role in the exportation of the goods. These parties will typically provide services such as arranging transportation, conducting price negotiations, arrange contacts with the producer, etc.

In such cases, the trader typically acts as an intermediary who, although one of the principals, is essentially a facilitator in the sale and shipment of the goods on behalf of the manufacturer. Typically the manufacturer as a principal who knowingly sent the goods for export to any destination will be the exporter.

Therefore, depending on the facts, the Commission considers that only in rare circumstances would an intermediary be found to be the exporter. Typically this will occur where the manufacturer has no knowledge that the goods are destined for export to any country and the essential role of the intermediary is that of a distributor rather than a trader.

Subject to further inquiries, we are satisfied that:

- [REDACTED];
- [REDACTED]; and
- [REDACTED]

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can be considered exporters of copy paper imported by Fuji Australia. To our knowledge, these entities are principles in the country of export, which manufacture the goods and gave up the goods for shipment directly to Fuji Australia.

7 ARMS LENGTH

In determining export prices under s. 269TAB(1)(a) and normal values under s. 269TAC(1), the Act requires that the relevant sales are arms length transactions.

S.269TAA outlines the circumstances in which the price paid or payable shall not be treated as arms length. These are where:

- there is any consideration payable for in respect of the goods other than price;
- the price is influenced by a commercial or other relationship between the buyer, or an associate of the buyer, and the seller, or an associate of the seller; and
- in the opinion of the Minister, the buyer, or an associate of the buyer, will, directly or indirectly, be reimbursed, be compensated or otherwise receive a benefit for, or in respect of, the whole or any part of the price.

We reviewed the documentation for the selected shipments and did not find any evidence, in respect of the purchase of copy paper, that:

- there is any consideration payable for or in respect of the goods other than price;
- the price was influenced by a commercial or other relationship between Fuji Australia or an associate of Fuji Australia, and its suppliers or an associate of the supplier; and/or
- Fuji Australia or an associate of Fuji Australia was directly or indirectly reimbursed, compensated or otherwise received a benefit for or in respect of the whole or any part of the price.

Where goods are sold by an importer at a loss the Minister may treat the sale of those goods at a loss as indicating that the importer or an associate of the importer will be directly or indirectly reimbursed, compensated or otherwise received a benefit for or in respect of the whole or any part of the price. The case team will need to consider whether imports by Fuji Australia sold at a loss should be not treated arms length transactions.

8 GENERAL COMMENTS

Fuji Australia stated that the copy paper market is a highly competitive industry operating at thin margins. The Australian industry is essentially self-harming by continuing to sell the Reflex brand at such low prices through supermarket chains (**attachment 5**), forcing other suppliers to price match in order to maintain market share.

9 RECOMMENDATIONS

From our investigations, we are of the opinion that, for the goods imported by Fuji Australia from [REDACTED]:

- the goods have been exported to Australia otherwise than by the importer;
- the goods have been purchased by the importer from the exporters.

The Case Team will need to consider whether sales by Fuji Australia at a loss should not be treated as arms length transactions.

Subject to further inquiries with these exporters, we recommend that the export price for copy paper imported by Fuji Australia from [REDACTED] can be established under s.269TAB(1)(a) of the Act, using the invoiced price, less deductions to the FOB level as required.

If sales made at a loss by Fuji Australia are not treated as being arms length transactions, export prices for these sales can be established under s.269TAB(1)(b) of the Act using the price at which the goods were sold by Fuji Australia less prescribed deductions.

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10 APPENDICES AND ATTACHMENTS

Confidential Appendix 1	Part B & C – cost to import and sell - importer questionnaire response
Attachment 1	Fuji Australia product catalogue
Confidential Attachment 2	Fuji Australia corporate structure summary
Confidential Attachment 3	Fuji Xerox Australia Pty Limited annual report year ended 31 March 2013
Confidential Attachment 4	Consolidated profit and loss statement for the year ended 31 March 2013 and the month of March 2013
Attachment 5	Stationery News articles re Reflex paper and supermarket catalogue ads for Reflex
Confidential Attachment 6	Selected shipment import documentation
Attachment 7	Paper purchasing policy
Attachment 8	Sustainability report
Confidential Attachment 9	Selected sales invoices and payment remittances
Confidential Attachment 10	Fuji Australia supplies division KPIs and monthly revenue figures
Confidential Attachment 11	Remittance advices
Confidential Attachment 12	Copy paper specifications from catalogue
Confidential Attachment 13	Eligible rebate customer list
Confidential Attachment 14	Sales listing by SKU for March 2013