

# PUBLIC RECORD



**Australian Government**  
**Australian Customs and**  
**Border Protection Service**

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## REVIEW OF MEASURES

### **PINEAPPLE FRUIT (FOOD SERVICE & INDUSTRIAL) EXPORTED TO AUSTRALIA FROM THAILAND**

#### **CASE NUMBER 196**

#### **EXPORTER VISIT REPORT DOLE THAILAND LTD**

March 2013

THIS REPORT AND VIEWS OR RECOMMENDATIONS CONTAINED THEREIN WILL BE REVIEWED BY THE CASE MANAGEMENT TEAM AND MAY NOT REFLECT THE FINAL POSITION OF THE AUSTRALIAN CUSTOMS AND BORDER PROTECTION SERVICE.

# PUBLIC RECORD

## 1 TABLE OF CONTENTS

<b>1</b>	<b>TABLE OF CONTENTS .....</b>	<b>2</b>
<b>2</b>	<b>ABBREVIATIONS.....</b>	<b>4</b>
<b>3</b>	<b>BACKGROUND .....</b>	<b>5</b>
3.1	INTRODUCTION.....	5
3.2	EXISTING MEASURES.....	5
3.3	THE CURRENT REVIEW OF MEASURES .....	5
3.3.1	Dole Thailand Ltd.....	6
3.4	PURPOSE OF VISIT .....	6
3.5	MEETING – DATES AND ATTENDEES .....	7
3.6	COOPERATION .....	8
<b>4</b>	<b>COMPANY INFORMATION .....</b>	<b>9</b>
4.1	GENERAL .....	9
4.2	ACCOUNTING STRUCTURE .....	10
<b>5</b>	<b>GOODS UNDER CONSIDERATION AND LIKE GOODS .....</b>	<b>11</b>
5.1	THE GOODS UNDER CONSIDERATION.....	11
5.2	LIKE GOODS.....	11
5.3	CONCLUSION .....	12
<b>6</b>	<b>EXPORT SALES TO AUSTRALIA .....</b>	<b>13</b>
6.1	GENERAL .....	13
6.1.1	Export sales data provided.....	13
6.2	SALES VOLUME AND VALUE .....	14
6.3	EXPORT SALES PROCESS .....	14
6.4	PRICING AND TERMS .....	14
6.5	EXPORT PACKAGING .....	15
6.6	CUSTOMER DISCOUNTS.....	15
6.7	EXPORT SALES VERIFICATION - RECONCILIATION TO SOURCE DOCUMENTS .....	16
6.7.1	Sales volume and value .....	16
6.7.2	Ocean freight .....	16
6.7.3	Inland freight and port charges.....	17
6.7.4	Export selling expenses .....	17
6.7.5	General and administrative expenses.....	17
6.8	EXPORT SALES VERIFICATION – RECONCILIATION TO FINANCIAL STATEMENTS .....	17
6.9	FORWARD ORDERS.....	18
6.10	THE EXPORTER .....	18
6.11	THE IMPORTER.....	18
6.12	ARMS LENGTH.....	18
6.13	EXPORT PRICE – PRELIMINARY ASSESSMENT .....	19
<b>7</b>	<b>NORMAL VALUE.....</b>	<b>20</b>
7.1	PRICE PAID OR PAYABLE IN DOMESTIC SALES .....	20
7.1.1	Domestic sales.....	20
7.1.2	Relationship with domestic customers .....	21
7.1.3	Domestic sales verification .....	21
7.1.4	Arms Length Transactions.....	22
7.1.5	Ordinary Course of Trade.....	22
7.1.6	Volume and suitability of domestic sales.....	22
7.1.7	Domestic sales - summary .....	23
7.2	CONSTRUCTED .....	23
7.3	THIRD COUNTRY SALES BY THE EXPORTER .....	24
7.4	ADJUSTMENTS .....	25

# PUBLIC RECORD

7.4.1	Inland transport .....	25
7.4.2	Domestic distribution and handling .....	25
7.4.3	Domestic selling costs .....	25
7.4.4	Duty on tin plate .....	25
7.4.5	Export selling and administrative expenses .....	25
7.4.6	Export Packaging expenses .....	25
7.4.7	Domestic credit .....	26
7.4.8	Export credit .....	26
7.4.9	Summary .....	26
7.5	NORMAL VALUE – PRELIMINARY ASSESSMENT .....	26
<b>8</b>	<b>COSTS TO MAKE &amp; SELL .....</b>	<b>28</b>
8.1	BACKGROUND .....	28
8.2	PRODUCTION PROCESS .....	29
8.3	COST OF PRODUCTION .....	32
8.3.1	Fruit cost .....	32
8.3.2	Packaging costs .....	33
8.3.3	Other production costs .....	34
8.3.4	Selling expenses .....	34
8.3.5	General and administration expenses .....	35
8.3.6	Import duty .....	35
8.4	COST TO MAKE AND SELL – SUMMARY .....	35
<b>9</b>	<b>LIST OF APPENDICES AND ATTACHMENTS .....</b>	<b>36</b>

# PUBLIC RECORD

## 2 ABBREVIATIONS

ACDN	Australian Customs Dumping Notice
AUD	Australian dollar
CEO	Chief Executive Officer
CFR	Cost and freight
CPAJ	Clarified pineapple juice
CTMS	Cost to make and sell
Customs and Border Protection	Australian Customs and Border Protection Service
DFC	Dole Food Company Inc
DPFA	Dole Packaged Foods Asia
DPI	Dole Philippines Inc
DTL	Dole Thailand Ltd
EQR	Exporter questionnaire response
FOB	Free on board
FSI	Food service & industrial
GUC	Goods under consideration
JNVC	Joint non variable costs
PID	Product identification description
SEF	Statement of essential facts
S,G&A	Selling, general and administrative
TAF	Thai American Food Co.
THB	Thai Baht
the Act	<i>Customs Act 1901</i>
the Minister	the Minister for Home Affairs
Tipco	Tipco Foods Public Company Limited
TPP	Thai Product Pineapple
USD	US dollars

# PUBLIC RECORD

## 3 BACKGROUND

### 3.1 Introduction

The Chief Executive Officer (CEO) of the Australian Customs and Border Protection Service (Customs and Border Protection) is undertaking a review of the variable factors in respect of food service & industrial (FSI) pineapple fruit exported from Thailand. The review was initiated on 19 December 2012.

### 3.2 Existing measures

Anti-dumping measures were first imposed on certain pineapple products exported from Thailand on 18 October 2001. Exporters of pineapple were subject to interim dumping duties with the exception of FSI pineapple exported by Malee Sampran Public Co.

On 28 September 2006 the Minister for Home Affairs (the Minister) accepted the recommendation of Customs and Border Protection to continue anti-dumping measures for a further five years following consideration of an application for continuation inquiries and reviews into consumer and FSI pineapple. Trade Measures Report No 111 (REP 111) refers.

On 14 October 2011 the Minister accepted the recommendation of Customs and Border Protection to continue anti-dumping measures for a further five years with the variable factors fixed at a different rate to those determined in the 2006 review. Trade Measures Report No. 172c (REP 172c) refers. The period of review was 1 January 2010 to 31 December 2010.

The only exporter to cooperate with the 2011 review of anti-dumping measures relating to FSI exported from Thailand was Kuiburi Fruit Canning Co Ltd (KFC).

Measures in relation to FSI pineapple exported from Thailand are due to expire on 14 October 2016.

### 3.3 The current review of measures

Customs and Border Protection initiated the review on FSI pineapple after Tipco Foods Public Company Limited (Tipco), an exporter of FSI from Thailand, lodged an application requesting both a review of the variable factors (export price and normal value) and a revocation review of the anti-dumping measures applying to FSI pineapple exported to Australia by Tipco.

The CEO decided not to reject the application, the reasons for which are set out in Consideration Reports No. 196 available at [www.customs.gov.au](http://www.customs.gov.au). A notice indicating that it was proposed to review the measures was published in *The Australian* on 19 December 2012.

On 16 January 2013 the Minister requested that the CEO extend the current variable factors review in respect of FSI pineapple exported to Australia from Thailand by Tipco to all exporters. Notification of the Minister's request was given in ACDN 2013/09.

# PUBLIC RECORD

The review period is 1 October 2011 to 30 September 2012 and covers exports of FSI pineapple from Thailand.

The review will examine changes to the variable factors applying to all exporters and will not examine whether the measures as they relate to exporters from Thailand are no longer warranted.

After concluding the review, Customs and Border Protection will recommend to the Minister that the dumping duty notice:

- i. remain unaltered; or
- ii. have effect as if different variable factors had been ascertained.

## 3.3.1 Dole Thailand Ltd

At initiation, Dole Thailand Ltd (DTL) was identified as an exporter of pineapple fruit to Australia from Thailand. Customs and Border Protection wrote to DTL seeking its cooperation with the investigation and forwarded the company an exporter questionnaire.

DTL completed and lodged a detailed response to the exporter questionnaire. This questionnaire response was supported by non-confidential and confidential appendices and attachments, including transactional data requested in the exporter questionnaire.

DTL's response to the exporter questionnaire was assessed and found to be suitable to warrant a verification visit. Subsequently, Customs and Border Protection undertook a verification visit at the premises of the DTL in Bangkok.

This report details the discussion and verification undertaken during these meetings with DTL, and makes recommendations for relevant determinations regarding DTL within this investigation.

A non-confidential version of DTL's submission and its response to the questionnaire were placed on the public record.

## 3.4 Purpose of visit

The purpose of the visit was to verify information contained in the exporter questionnaire response submitted by DTL.

Information verified during the visit has been used to make preliminary assessments of:

- who is the exporter and who is the importer;
- export prices and normal values for pineapple fruit manufactured by DTL; and
- dumping margins.

## PUBLIC RECORD

At the commencement of the meeting we provided a brief explanation of the background to the anti-dumping measures and review of measures process and the following key dates for the investigation:

- 8 April 2013, when the statement of essential facts (SEF) for the continuation inquiry and review of measures is due to be placed on the public record, setting out the facts on which Customs and Border Protection proposes to base the recommendations to the Minister;
- 23 May 2013, when Customs and Border Protection's Final Report and recommendations are due to the Minister in relation to the review of measures; and
- 24 June 2013, when the Minister is due to make a decision in relation to the review of measures.

We informed DTL that interested parties are invited to make submissions to Customs and Border Protection in response to the SEF within 20 days of that statement being placed on the public record and that timely submissions received in response to the SEF will be considered when compiling the report and recommendations to the Minister.

We explained our responsibilities in relation to confidentiality. We stated that we would:

- prepare a report of the visit (this report);
- provide DTL with the draft report to review its completeness and accuracy of facts and calculations; and
- following consultation about confidentiality and accuracy, prepare a copy of the report of the visit for the public record.

We advised that any information provided by DTL during the verification meetings would be treated as confidential unless we were advised otherwise.

### 3.5 Meeting – dates and attendees

The verification meetings took place at:

127/10-11 Panjathani Tower 10<sup>th</sup> Floor  
Nonsee Rd., Yannawa  
Bangkok, 10120, Thailand

The following were present at various stages of the interview:

Dates	13,14 and 15 March 2013
Dole Group	Ramiro (Roy) M. Cruz – Vice President (Dole Packaged Foods Asia)

## PUBLIC RECORD

	<p>Pitak Jaturaputpaibul – Finance Director, Asia Market and Regional FP&amp;A, Packaged Foods Division (Dole Asia)</p> <p>Eakchat Ratanasila – Legal Director, Packaged Foods Division (DTL)</p> <p>Ruby Ann Relampagos – Business Support Manager, Packaged Foods Division (Dole Asia)</p> <p>Sunida Tuntawiroon – Finance Director (DTL), Hua Hin Office</p> <p>Montien Wong-Arun – Process Improvement Director (DTL), Hua Hin Office</p> <p>Somjai Jaiklan – General Superviosr – Costing (DTL)</p> <p>Udompoln Padmiggit – Accounting Supervisor – Costing (DTL)</p> <p>Woraisan Noothong – Accounting Manager (DTL)</p> <p>Walaiporn Udourthainasiu – Technical Accounting – GL (DTL)</p> <p>Suntharee Meedatoh – Accounting Supervisor (DTL)</p> <p>Supaporn Phkdeesaksakul – Accounting Supervisor (TAF)</p> <p>Wilailnde Wangkhamheny – Accounting Supervisor (DPFA)</p> <p>Augkana Chimjaroeu – Accounting Supervisor (DPFA)</p> <p>Kivati Butdeevong – Financial Analyst &amp; Business Support – Asia Region</p>
Minter Ellison	John Cosgrave (by conference telephone, for the introduction)
Customs and Border Protection	<p>Mick Kenna, Manager Operations 3</p> <p>Cathy Cole, Supervisor Operations 1</p>

### 3.6 Cooperation

DTL cooperated with the verification of details contained in the exporter questionnaire response and provided further information when requested.



# PUBLIC RECORD

## 4 COMPANY INFORMATION

### 4.1 General

DTL is a wholly owned foreign company. In section A-3 of its response to the exporter questionnaire, DTL provided details of shareholding percentages. During the visit DTL advised that effective 11 February 2013 the shareholding structure was changed. The current shareholders are Dole Asia Holdings Pte Ltd (99.9927%), Dole Japan Ltd (0.0036%) and Shanghai Co., Ltd (0.0036%).

All of these companies are subsidiaries of the parent company, Dole Food Company, Inc. (DFC), registered in the USA. DTL provided us with a copy of the DFC shareholding structure (**confidential attachment GEN1**).

Direct costs incurred by an affiliate that specifically relate to DTL are charged to the company. Management fee allocations are made to DTL from [REDACTED] (and are included in [REDACTED] in the domestic cost to make and sell (CTMS) and export CTMS spreadsheets, G4 and G5 of the response to the exporter questionnaire). [Allocation Details]

In its exporter questionnaire response (EQR) DTL provided a diagram showing all associated and affiliated companies. During the visit DTL provided us with an updated diagram showing changes to the structure effective 11 February 2013. A copy of the updated structure is at **confidential attachment GEN2**.

Within DTL, there are the following divisions:

- Research and Development
- Process Improvement
- Product Improvement
- Supplier Development
- Finance
- Human Resources
- International Procurement Logistics
- Logistics and Planning

DTL produces pineapple fruit preserved or prepared in containers, for both consumer and FSI customers (hereafter referred to as canned pineapple), at its factories located in Hua Hin, Prachuabkirikhan Province and Chumphon, Chumphon Province.

The majority of the fresh pineapple used to produce canned pineapple is purchased in the open market, while a small quantity is also sourced from pineapple grown by DTL on leased land.

## PUBLIC RECORD

In addition to processing and canning pineapple, DTL produces the following goods:

- pineapple juice products, including pineapple juice concentrate, single strength pineapple juice and clarified pineapple juice;
- canned tropical fruit and fruit salad; and
- pineapple, tropical fruit and deciduous fruit in plastic cups and jars.

DTL sells most of its products to related companies and to DFC, the ultimate parent company of the group of companies.

All canned pineapple sold in the Asia Pacific region was sold to an affiliated company, Dole Packaged Foods Asia (DPFA) which is incorporated in Bermuda, which then sold the goods to export customers, including those in Australia.

In addition to canned pineapple produced by DTL, DPFA sources canned pineapple from another subsidiary, Dole Philippines, Inc., (DPI) which operates a cannery located in the Philippines. DPI's operations are separate from DTL's and none of the canned pineapple produced by DTL is dealt with by DPI.

DPFA provided us with a copy of its organization chart for 2012 (**confidential attachment GEN3**).

All products sold for domestic consumption in Thailand in the investigation period were sold by DTL to the related company, Thai American Food Co. (TAF).

### 4.2 Accounting structure

The corporate accounting period for DTL and its majority owned subsidiaries is a 13 period fiscal year consisting of 13 equal four week accounting periods ending on the Saturday closest to 31 December. Thus DTL's fiscal year for 2012 ran from 2 January 2011 to 31 December 2011. DTL explained that the reason for splitting the year into four week periods is for agricultural purposes. DTL explained that activities such as fertilising the soil and harvesting crops is required four weeks apart rather than on a monthly basis, which can differ by a day here or there each month.

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

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

DTL advised that its current financial information reporting system is JD Edwards.

# PUBLIC RECORD

## 5 GOODS UNDER CONSIDERATION AND LIKE GOODS

### 5.1 The goods under consideration

The goods subject to anti-dumping measures, in the form of a dumping duty notices, are FSI pineapple. FSI pineapple is described as pineapple prepared or preserved in containers exceeding one litre.

FSI pineapple is classified within sub-heading 2008.20.00, statistical codes 27 and 28 in Schedule 3 of the *Customs Tariff Act 1995*. There is currently no general duty imposed on goods exported from Thailand in accordance with the Thailand-Australia Free Trade Agreement.

### 5.2 Like goods

DTL produces canned FSI pineapple in Thailand at its factories in Hua Hin and Chumphon. FSI pineapple in pouches is produced at the Chumphon factory. DTL sells this FSI pineapple domestically as well as exporting it to certain countries including Australia.

During the inquiry period, DTL exported FSI pineapple to Australia through DPFA in the form of slices, chunks and pizza cuts; packed in light and heavy syrup; in choice grade; and in can net weights ranging from 3.005 to 3.062 and pouch weights of 2.835 kilograms.

In section C of its EQR, DTL provided a table showing the domestically sold products it considered were comparable with the products exported to Australia. We asked DTL why certain products were selected and why other similar products (in terms of pineapple product and can size) were not. DTL explained that while the FSI pineapple produced for export to Australia is not identical to the FSI pineapple produced for sale domestically, it is alike.

In its REQ DTL provided specification sheets for the exported and domestic models referred to above (EQR – Appendix 6). The FSI pineapple sold domestically varies primarily in terms of can size and weight, the use of heavy syrup instead of juice and the difference in content (i.e. slices, chunks, etc).

During the visit we tested the accuracy of the export and domestic model comparison by requesting a specification sheet for a domestic model not considered by DTL to be a like good. DTL provided us with the specification sheet for domestic model [REDACTED] (confidential attachment GEN4). We have reviewed the specification sheets provided and consider, in addition to the models suggested by DTL, [REDACTED]. We have noted the slight differences particularly in drained weight. [Product specifications]

DTL provided us with a listing of domestic sales of all products (confidential attachment GEN5). Following the visit DTL provided documentation to show that all domestic sales of [REDACTED] were not for home consumption and were subsequently exported [REDACTED] (confidential attachment GEN6). [Product details]

## PUBLIC RECORD

We have reviewed the models of FSI pineapple sold on the domestic market and are satisfied that the specifications of the selected domestic models are comparable to the models exported to Australia.

The FSI pineapple sold domestically and for export has the same manufacturing process.

The canned pineapple sold domestically competes in the same market sector (FSI) and some products are interchangeable in terms of specifications such as pizza cut and pineapple pieces. The distribution channels are the same for canned pineapple sold domestically and for export as they are both via distributors. The goods sold domestically have the same end use (i.e. for FSI purposes) and are functionally substitutable and perform the same functions.

### 5.3 Conclusion

We consider that the FSI pineapple produced by DTL for sale on the domestic market, while not alike in all respects to the goods under consideration, has characteristics closely resembling those of the goods under consideration in terms of s. 269T(1) of the Act and are like goods.

# PUBLIC RECORD

## 6 EXPORT SALES TO AUSTRALIA

### 6.1 General

In the inquiry period, DTL exported canned FSI pineapple to [REDACTED]

DTL stated that [REDACTED]  
no commissions are paid to [REDACTED]. [Customer Details]

#### 6.1.1 Export sales data provided

In its response to the exporter questionnaire, DTL provided an export sales spreadsheet, listing each sale of canned pineapple made to Australia within the inquiry period.

This spreadsheet included line-by-line information relating to:

- customer;
- level of trade;
- product type (e.g. #10 pineapple pizza cuts in heavy syrup)
- product code;
- whether it was a sale of consumer or FSI product;
- invoice number and invoice date;
- date of sale and invoice quarter;
- shipping terms;
- payment terms;
- sale quantity (in actual cases as well as the equivalent kilograms per case);
- the selling price between DTL and DPFA as well as the selling price between DPFA and [REDACTED] (including discounts and rebates);[Customer details]
- free goods;
- ocean freight;
- general and administration (G&A) expenses incurred by DPFA when selling the goods to Australian customers; and
- selling and marketing (S&M) expenses incurred by DPFA when selling the goods to Australian customers.

## PUBLIC RECORD

We sought to verify the export sales data contained within this spreadsheet during our meetings with DTL – see section 6.7 and 6.8 for discussion of this process.

### 6.2 Sales volume and value

During the visit we noted that [REDACTED] [REDACTED] during the inquiry period. DTL advised that [REDACTED] [REDACTED]. [Transaction Details]

We observed within DTL's spreadsheet that it had exported [REDACTED] [REDACTED]. We also observed the total free on board (FOB) value of DTL's exports to Australia within the inquiry period to be [REDACTED]. [Volume & value details]

### 6.3 Export sales process

DTL described its export sales process as follows:

- [REDACTED] sends its purchase orders (PO) via email. Once DPFA receives the PO, it confirms receipt of the order on the same day. The PO will be translated into a shipping order (SO) that indicates all of the customer's requirements; [Customer details]
- a copy of the SO is entered into the central logistics planning system. The logistics planner will allocate the order to one of the three canneries (one in Philippines and two in Thailand) depending on fruit and product availability and the production schedule to meet the committed shipment date. [REDACTED] [REDACTED]; [Lead time details]
- once the order is complete, the goods are stuffed into a dry container van and transported from DTL's canneries (Hua Hin and Chumphon) to the Port of Bangkok. Then, the goods are loaded onto the vessel going to different ports in Australia (depending on the destination required by the customer);
- once the vessel departs the port of export a commercial invoice will be issued by DPFA to the customer via fax initially and then an original copy will be sent via courier;
- payment to DPFA by [REDACTED] is per the agreed payment terms. [REDACTED] [REDACTED]; and [Details of Terms]
- payment to DTL by DPFA is through an inter-company settlement [REDACTED] [REDACTED]. [Settlement details]

### 6.4 Pricing and terms

As mentioned previously, DTL sells the goods to DPFA who then sells the goods to [REDACTED], the Australian customer. In its EQR DTL provided a copy of its sales agreement with DPFA (EQR - Appendix 4.1) which includes a price list stating the

## PUBLIC RECORD

transfer price between the two companies. The agreement states that this price list can change with 30 days written notice.

DPFA's engagement with [REDACTED] is covered by a master distributor agreement. DPFA advised that the master distributor agreement [REDACTED] [Agreement details]

DPFA advised that negotiation with [REDACTED] is on a contract basis and prices are set by DPFA.

DTL stated in its response to the exporter questionnaire that FSI customers have only one bidding season and is usually done during or just before the start of the year with shipment schedules laid out throughout the year.

DTL explained that shipments to Australia were on [REDACTED], depending on the requirements of the ultimate customer.

[REDACTED]. [Shipping details]

Neither DTL nor DPFA is related to [REDACTED].

### 6.5 Export packaging

DTL advised that canned pineapple is packed for export by being stacked on a pallet and on a slip-sheet and encircled with stretch wrap and then stuffed into a container.

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

DTL advised that all sales to Australia during the review period were under the Dole label. DTL noted that the label is specific for Australia due to labelling requirements.

DTL explained that the cartons and pallets were also specific to Australia. DTL advised that in the case of the carton for exporting [REDACTED] to Australia, this carton has been specifically designed for holding 3 cans to a carton and is only used for exports to Australia. [Product Details]

[REDACTED]. [Packaging allocations]

Verification of packaging costs is contained within section 8.3.2 of this report.

### 6.6 Customer discounts

Within its EQR DTL stated that it offers a discount [REDACTED].

Within the export sales spreadsheet, DTL included amounts for [REDACTED]. [Discount details]

## PUBLIC RECORD

DTL provided invoices to [REDACTED] (as part of the export sales selected for verification) and we were able to verify that these discounts and the free goods were correctly allocated in the revised export sales spreadsheet, as per the commercial invoices.

These documents form **confidential attachment EXP2** (see section 6.7 below).

### 6.7 Export sales verification - reconciliation to source documents

Prior to the visit, we requested that DTL provide supporting documents for 10 shipments to Australia selected by Customs and Border Protection.

DTL provided source document bundles for each of these shipments during the verification, containing the:

- purchase order;
- commercial invoice;
- packing list;
- shipping order/instructions;
- bill of lading;
- ocean freight tax invoice; and
- bank statement showing proof of payment to DPFA by [REDACTED].

These document bundles form confidential attachment EXP2.

#### 6.7.1 Sales volume and value

We were able to reconcile sales volume (in regular cases) using the commercial invoices and packing lists, and sales value in USD.

We also verified the [REDACTED] customer discounts and these amounts reconciled between the invoice and export sales spreadsheet.

#### 6.7.2 Ocean freight

DTL provided line by line data for the cost of ocean freight for all CFR sales listed within its export sales spreadsheet.

At the meeting, DPI provided invoices from the shipping company and we were able to reconcile the amount on the invoices with the ocean freight amount for each of the selected CFR invoices.

We selected two ocean freight invoices and were provided with proof of payment (**confidential attachment EXP3** and **confidential attachment EXP4**).



## PUBLIC RECORD

### 6.7.3 Inland freight and port charges

Expenses incurred in transporting the goods to the local port and loading them onto ships is captured in [REDACTED]. Delivery expenses beyond the FOB point are captured as part of [REDACTED]. [Accounting details]

### 6.7.4 Export selling expenses

Export selling expenses for sales to Australia [REDACTED]

From time to time DPFA provides [REDACTED]

(confidential attachment EXP5).

Verification of selling expenses is at section 8.3.4 of this report. [Details of export selling expenses]

### 6.7.5 General and administrative expenses

DTL stated that general and administrative expenses incurred by DPFA are uniformly allocated on a per case basis. DTL explained that this expense applies equally to export and domestic sales.

DTL calculated a "G&A DPFA" amount equal to [REDACTED] (confidential attachment EXP5). [G&A details]

Verification of general and administrative expenses is at section 8.3.5 of this report.

## 6.8 Export sales verification – reconciliation to financial statements

We consider that the export price for DTL should be based on the selling price from DPFA to [REDACTED] so we sought to reconcile the sales value in the export sales spreadsheet, using the amount from the gross invoice value column, to DPFA's management accounts.

DTL provided a DPFA sales report for all sales to Australia for the inquiry period. We were able to sort the data to filter for, sales of product manufactured by DTL to [REDACTED] for [REDACTED], and match sales values and actual cases including free goods with the figures in the export sales spreadsheet. This document forms **confidential attachment EXP6**. [Product specifications]

We also compared the import data from the CRE database (refer **confidential attachment EXP7**) to the export sales spreadsheet for the above period. We found that the volume and value reconciled between the two.

## PUBLIC RECORD

On the basis of our verification, we are satisfied that the export sales listing is complete, accurate and relevant.

### 6.9 Forward orders

There have been no export sales of FSI canned pineapple from Thailand since January 2012. DPFA advised that there are currently no forward orders.

### 6.10 The exporter

We consider DTL to be the exporter of canned pineapple shipped from Thailand to Australia as DTL:

- is the manufacturer of the goods and manufactured the goods to the specific order of the Australian customer;
- owned the goods at the time of export; and
- made the decision to export to the selected market and selected customers and was aware of the identity of the purchaser of the goods.

DPFA performs the function of selling the goods to the Australian customer on behalf of Dole Group and is an affiliated company, however, we still consider DTL is the exporter of the goods.

### 6.11 The importer

DPFA sells to [REDACTED] goods that are destined for the FSI market. DPFA invoices [REDACTED] who on sells the goods to customers in Australia. [REDACTED] is nominated as the consignee on the bill of lading and in these transactions, is considered to be the importer.

### 6.12 Arms length

For all of DTL's sales of canned pineapple to Australian customers during the inquiry period via DPFA, we found no evidence that:

- there is any consideration payable for or in respect of the goods other than their 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; or
- the buyer, or an associate of the buyer, will directly or indirectly, be reimbursed, compensated or otherwise receive a benefit for, or in respect of, whole or any part of the price.

We therefore consider all of DTL's export sales to Australia via its affiliate DPFA during the inquiry period to be at arms length.

## PUBLIC RECORD

### 6.13 Export price – preliminary assessment

In the case of export sales of FSI canned pineapple to Australia by DTL via its affiliate DPFA, we consider:

- that the goods have been exported to Australia otherwise than by the importer but have not been purchased by the importer from the exporter; and
- the purchases of the goods were arms length transactions.

Therefore, we consider that the export price for FSI canned pineapple exported by DTL via its affiliate DPFA can be determined under s. 269TAB(1)(c), having regard to all the circumstances of the exportation.

Export prices have been calculated for each export transaction using the price between DPFA and the Australian customers. The individual transactions have been used to determine a weighted average export price for all shipments exported during the investigation period. The export price for FSI pineapple is detailed at **confidential appendix 1**.

# PUBLIC RECORD

## 7 NORMAL VALUE

### 7.1 Price paid or payable in domestic sales

#### 7.1.1 Domestic sales

DTL sells fresh pineapple and pineapple in containers in Thailand. DTL explained that domestic market for pineapple products is very competitive and that it is concentrating on protecting its market share. DTL stated that its peak sales period each year is March/April which coincides with many seasonal family activities and the hot weather.

In the investigation period, all domestic sales of FSI were to TAF, a related company. There were no direct sales to customers in the domestic market.

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

DTL manufactures goods to order for TAF and stores them in its warehouses at the factories. TAF collects the goods from the warehouse of DTL and is responsible for the inland transportation of the goods from the DTL warehouse.

In its EQR DTL provided a copy of the sales agreement it has with TAF (EQR - Appendix 7). The agreement was dated 1 January 2012 and is to remain in force until either party gives 60 days notice.

The sales agreement provides for prices to be set by DTL on 1 January each year based on the budgeted cost for the year and may be adjusted from time to time during the year if there is a movement in interim standard costs that might warrant a sales price change.

Purchase orders are faxed or hand delivered to the logistics department of DTL. The logistics department is responsible for production, planning and notifying TAF when the goods are complete and ready for collection. Goods are usually delivered ex-factory and collected by TAF from the DTL warehouse.

Sales prices to customers by TAF is based on [REDACTED]. [Pricing strategy]. TAF normally receives the PO from the customer. Upon receipt, TAF sends out a shipping order to the cannery. As soon as the goods are available TAF confirms the delivery date to the customer.

Goods are delivered by truck from the warehouse and invoices are signed as soon as the goods are received by the customer. The invoice is then attached with the billing documents as support for payment collection.

DTL stated that no discounts, rebates or allowances are given for domestic sales by either DTL or TAF.

# PUBLIC RECORD

## 7.1.2 Relationship with domestic customers

DTL is related to TAF. Both are subsidiaries of the Dole Group. TAF advised that it had no relationship with any of its domestic customers other than that of buyer and seller.

## 7.1.3 Domestic sales verification

During the visit DTL provided us with an updated version of the spreadsheet with revised transfer prices (**confidential attachment DOM1**).

For Invoice No [REDACTED] DTL provided a JDE screen shot of transfer price between DTL and TAF (**confidential attachment DOM2**). We were able to match the transfer price for Invoice No [REDACTED] in JDE with the transfer amount in the revised spreadsheet.

We asked DTL to demonstrate that its list of domestic sales included a complete list of all like goods sold in Thailand by TAF in the investigation period.

DTL allowed us to view the TAF domestic sales sub-ledger from its JD Edwards system for year-to-date 28 September 2012. DTL was able to demonstrate that the total of net domestic sales in the period was [REDACTED] (**confidential attachment DOM3**). [Domestic Sales Values]

We examined the domestic sales spreadsheet of line by line transactions of all products for the investigation period. By deducting amounts in the credit memo column from the gross invoice values for all sales in the commensurate period we were able to reconcile the value (with a minor variation) to the JDE sub-ledger account. On this basis, we are satisfied that the domestic sales listing provided by DTL for sales by TAF is complete.

Prior to the visit we selected ten domestic sales transactions for detailed verification. For each transaction we asked DTL to provide the:

- purchase order;
- order confirmation;
- commercial invoice;
- evidence of payment;
- inland freight invoice and evidence of payment; and
- discount and rebate source documents (where applicable)

The domestic sales documents are at **confidential attachment DOM4**.

For each transaction we were able to match the information in the domestic sales spreadsheet to the source documents.

## PUBLIC RECORD

During the visit DTL advised that the goods sold by TAF to [REDACTED] were exported and not on sold to customers in Thailand. [Customer details]

During the review period TAF sold to [REDACTED]. These sales represent [REDACTED]

[REDACTED]. [Sales Details]

We have revised the domestic sales [REDACTED]. On the basis of our verification, we are satisfied that the revised domestic sales listing is accurate and relevant.

### 7.1.4 Arms Length Transactions

In relation to DTL's sales to TAF, we found that the price between the two entities is influenced by the relationship between the parties.

In relation to TAF's domestic sales, we found no evidence that:

- there was any consideration payable other than the price;
- the price is influenced by any relationship between the parties; or
- there is a reimbursement, benefit or compensation paid in respect of the price.

We are satisfied that TAF's domestic sales of pineapple are arms length transactions in terms of s. 269TAA of the Act.

### 7.1.5 Ordinary Course of Trade

We compared TAF's unit domestic selling price for each transaction to the fully absorbed cost to make and sell of the relevant can size in the quarter of the sale. We found that 100% of the volumes of the sales of comparable FSI products were made at a price that was greater than the cost to make and sell.

In accordance with section 269TAAD we consider that all comparable sales were made in the ordinary course of trade and we have included all such comparable sales in the normal value calculations.

Our ordinary course of trade test calculations are at **confidential appendix 2**.

### 7.1.6 Volume and suitability of domestic sales

We compared the volume of each pineapple product exported to Australia (which were concentrated in the fourth quarter of 2011) with the volume of domestic sales of comparable products sold over the entire investigation period [REDACTED]. DTL contended in a subsequent email dated 2 May 2013 that the proper comparison should be between the combined volume of the amalgamated export products and the volume of the comparable domestic product. [Product details]

## PUBLIC RECORD

The volumes of domestic sales for PIDs to compare with export [REDACTED] [REDACTED] exceeded 5% of the corresponding export sales volumes and therefore were made in sufficient volumes. [Product details]

The volume of domestic sales for [REDACTED] was less than 5% of the corresponding export sales volume for [REDACTED] and therefore was not made in sufficient volumes. [Product details]

Our sufficiency calculations are at **confidential appendix 3**.

### 7.1.7 Domestic sales - summary

We found that TAF's domestic sales of pineapple models to compare with export [REDACTED] were representative, arms length and in the ordinary course of trade.

Based on the information provided by DTL and the verification processes conducted on site, the investigating team is reasonably satisfied from the invoices verified that the requirements of price paid for like goods under s. 269TAC(1) have been met for models [REDACTED].

Therefore we consider that sufficient evidence has been given and verified to establish normal values for models [REDACTED] under s. 269TAC(1) of the Act. On the basis of its comments on the sufficiency test used by the investigation team DTL has contended that [REDACTED] should be ascertained under s. 269TAC(2)(c) of the Act. [Product details]

### 7.2 Constructed

As mentioned in 7.1.6 above we found that domestic sales for [REDACTED] were less than 5% of the corresponding export sales volume for [REDACTED] and therefore were not made in sufficient volumes.

Based on the information provided by DTL and the verification processes conducted on site, the investigating team is reasonably satisfied from the CTMS data verified, refer section 8 below, that the requirements under s. 269TAC(2)(c) have been met for [REDACTED].

Therefore we consider that sufficient evidence has been given and verified to establish normal values for model [REDACTED] under s. 269TAC(2)(c) of the Act.

We have constructed a normal value for export [REDACTED] using:

- the verified cost of production of [REDACTED];
- the administrative, selling and general costs incurred by DTL in domestic sales of a [REDACTED]; and
- the level of profit achieved by DTL/TAF in sales of all FSI pineapple product ([REDACTED]). [Product & profit details]

## PUBLIC RECORD

We found that the profit levels achieved by DTL/TAF for the various FSI products sold by it on the domestic market were fairly uniform and on this basis concluded that the average profit level on all products was reasonable to apply to the constructed normal value for [REDACTED].

In a further email of 3 May 2013 to us DTL contends that the methodology adopted by the investigation team to calculate a profit margin is not authorised by the Customs Act. DTL advised that it would provide its reasons in a submission to the case team.

### 7.3 Third country sales by the exporter

In its exporter questionnaire response, DTL provided a transaction by transaction listing of DPFA's direct sales to countries other than Australia. At the verification visit we requested, and were provided with, an updated spreadsheet that included the name of the country the goods were exported to (**confidential attachment TCS1**).

In an email to us following the visit (dated 23 April 2013), DTL claimed that there were no DTL products sold for home consumption in Thailand that would provide the basis for a fair comparison with [REDACTED] exported to Australia. It claimed that either sales to other markets or the cost to make and sell of either of these two products would provide the only basis for a fair comparison. (As explained above, we are satisfied that arms' length domestic sales made in the ordinary course of trade are suitable for comparison with export sales of [REDACTED]). [Product details]

DTL contended that, in terms of their OCOT compliance and broadly comparable volumes, sales to [REDACTED] [export destination] were the 'appropriate' choice in terms of s 269TAC(2)(d). It submitted that the normal value for the goods like to [REDACTED] exported to Australia should be based on those sales without the requirement for any adjustments. [Product details]

DTL also noted that, as the TMRO has recently pointed out, if and only if the Minister concludes that s 269TAC(2)(d) should not apply, can the normal value be established by reference to the verified cost to make and sell [REDACTED]. [Product details]

We have considered whether to recommend that the Minister direct that s.269TAC(2)(d) should apply in determining normal values for DTL's exports of FSI pineapple to Australia. In accordance with Customs and Border Protection's preference to use the costs based method set out in s.269TAC(2)(c) in the first instance we do not recommend that the Minister be asked to make a direction under s.269TAC(2)(d) in this case. In particular, we did not test the arms' length nature of DTL's sales to other countries.

We consider that we were in possession of enough verified information from the submission and our visit to calculate normal values using domestic sales data or by using a construction method. We therefore did not undertake verification of the third country data. Although not recommended, based on the overall verification process, we are reasonably satisfied that third country sales data would be reliable if required for the purposes of the review inquiry.



# PUBLIC RECORD

## 7.4 Adjustments

To ensure comparability with export prices we considered the following adjustments to domestic selling prices.

### 7.4.1 Inland transport

For domestic sales, DTL incurs transportation expenses to move the goods to its distributor customers' warehouses. We have verified the amount for inland transport expenses and are satisfied that DTL does not incur this expense in respect of export sales to Australia.

### 7.4.2 Domestic distribution and handling

TAF incurs the handling, loading and ancillary expenses for domestic sales. An explanation of the verification of these costs is at section 8.3.5 below.

### 7.4.3 Domestic selling costs

Selling costs incurred by TAF in relation to sales on the domestic market includes [REDACTED]

[REDACTED]. [Cost classifications] Verification of these costs is at section 8.3.4 below.

### 7.4.4 Duty on tin plate

In its EQR DTL stated that the only component of imported material in the goods under review that is liable to customs duty on entry into Thailand is tinplate. DTL is entitled to a rebate of [REDACTED] for finished goods that are re-exported. [Rebate value]

### 7.4.5 Export selling and administrative expenses

In its EQR DTL explained that most of the selling and marketing expenses for export sales to Australia are incurred [REDACTED]

[REDACTED]. Verification of these costs is at section 8.3.4 below. [Export expense details]

DTL stated that general and administrative expenses incurred by DPFA are incurred equally to export and domestic sales, refer 8.3.5 below.

### 7.4.6 Export Packaging expenses

DTL explained that finished cases of canned pineapple are packed and palletised for export by being stacked on a pallet and on a slip sheet and encircled with stretch wrap and stuffed into a container.

Costs for these expenses are allocated to finished goods on the bases of the number of cases stacked per pallet. Verification of these costs is at 8.3.2 below.

# PUBLIC RECORD

## 7.4.7 Domestic credit

In its EQR DTL provided data to show that the average credit terms for domestic sales are [REDACTED]. [Period] DTL also provided details of Bank of Thailand interest rates for the inquiry period.

## 7.4.8 Export credit

In the EQR DTL provided data on credit terms for export sales. The average credit period for exports to Australia for the inquiry period [REDACTED] [Period].

## 7.4.9 Summary

We are satisfied that DTL has sufficiently demonstrated that adjustments should be made to the domestic selling prices, in accordance with s. 269TAC(8) for the following factors:

- domestic distribution and handling expenses;
- domestic selling expenses;
- import duties paid on raw materials;
- export selling expenses;
- export general and administration expenses; and
- credit terms.

Adjustment information is at **confidential appendix 4**.

## 7.5 Normal Value – preliminary assessment

We consider that information gathered from all sources and detailed in this report and its attachments, can be relied upon to establish normal values under s. 269TAC(1) and s. 269TAC(2)(c) of the Act.

The team considers adjustments are required in assessing a normal value properly comparable to export price. The adjustments, outlined in the section above, are recommended in terms of s. 269TAC(8) of the Act (and s. 269TAC(9) of the Act for the constructed normal value under s. 269TAC(2)(c).

In its questionnaire response, DTL proposed product codes for pineapple products sold on the domestic market that it considers are most comparable with the products exported products to Australia in terms of type of pineapple product (slices, chunks, cubes, pizza cut), packaging type (can or pouch) and packaging size (#10, 100oz).

Following our verification, we consider that these are appropriate factors on which to match the domestic and export models.

DTL advised that the number count refers to the number of pineapple slices in the can. It stated that export models [REDACTED]

PUBLIC RECORD

[REDACTED]. We are satisfied that given the differences between the net weights of the cans is [REDACTED]. [Product Details]

[REDACTED]. [Product details]

DTL suggested that the prices of products [REDACTED]. [Product comparisons]

Our product comparison is explained in the following table:

Export PID	Export product description	Domestic PID	Domestic product description
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Our preliminary normal value calculations are at **confidential appendix 5**.

# PUBLIC RECORD

## 8 COSTS TO MAKE & SELL

### 8.1 Background

In its response to the exporter questionnaire DTL provided the unit costs (USD per kg) of producing and selling pineapple in containers, in Thailand and to Australia. Costs were provided for each quarter of the review period for six PIDs exported to Australia over the review period and the four PIDs sold on the domestic market that DTL considers most comparable to the goods exported to Australia. We explained to DTL that we would use these costs as a starting point for our verification. We emphasised our requirement to reconcile the data to audited financial statements and management reports, and also down to source documents where possible.

DTL advised that at the time of our visit, audited financial statements were not yet available for the 2012 financial year. We requested that DTL provide these to Customs and Border Protection as soon as they are available. DTL provided the audited financial statements for 2011 as part of the annual report provided with the questionnaire response.

During the visit, DTL advised that the quarterly costs presented in its EQR were actually [REDACTED].

[REDACTED].-[Costing details]

We advised DTL that the exporter questionnaire requests domestic and export costs to make and sell for each quarter (or month) of the review period. [REDACTED]

[REDACTED]. [Costing practice]

DTL stated that it had the capacity to re-calculate the cost information [REDACTED]

[REDACTED]. We agreed that we would proceed with the verification of the costs as presented in the EQR. In view of the level of profitability of TAF's domestic sales of FSI pineapple we consider that the [REDACTED] costs as presented are reasonable to assess whether these sales are in the ordinary course of trade. [Costing details]

We selected costs from the December quarter of 2011 for detailed verification as this reflected costs from the audited financial statements for 2011.

As explained earlier in this report, DTL manufactures the FSI pineapple products at its two canneries in Thailand. The product is 'sold' at a transfer price to TAF which sells the products on the domestic market. DPFA also plays a role in the domestic sales as it does for export sales to Australia. The domestic costs to make and sell provided in the EQR are a combination of production costs incurred by DTL, selling

## PUBLIC RECORD

costs incurred by TAF, and an allocation of general and administrative expenses incurred by DTL, TAF and DFPA.

DTL explained that it maintains a standard cost accounting system and that at the end of each year the variances are allocated to individual products. DTL stated that the costs recorded in its system and those provided in its EQR were final actual costs.

DTL uses a system of 'standard cases' to allocate certain costs to its various processed products. For 'solid products', including processed pineapple, a standard case is equivalent to 22 pounds in drained weight. For liquid products, such as juices, a standard case is equivalent to 31 pounds. DTL maintains a list of coefficients for each product to convert it from a standard case to a regular case and vice versa.

### 8.2 Production process

DTL describes the production process as follows:

"DTL operates two canneries in Thailand, one located in Hua Hin and the other in Chumporn. Both canneries process fresh pineapple and other tropical fruits to produce canned pineapple and other canned and packaged fruit and juice products.

[REDACTED]

[Production facility details]

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

DTL produces three categories of products in the canneries:

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

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

The production process begins with raw pineapple. [REDACTED]

[REDACTED]

[REDACTED]

PUBLIC RECORD

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

## PUBLIC RECORD

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]. [Production facility details]

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

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

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

[REDACTED]

Mill material, by contrast, is considered a by-product, as it is not an intended commercial product and its revenues are relatively small.”

DTL provided a document (**confidential attachment CTMS1**) showing its costing methodology which shows the following cost components: [Costing Details]

DTL provided a worksheet to show how the fruit cost used for the December quarter 2011 was calculated (**confidential attachment CTMS2**). [REDACTED]

DTL grows a small proportion of its fresh pineapple requirements at its own plantation in Thailand.



\_\_\_\_\_

[REDACTED]

. [Cost allocation details]

**Confidential attachment CTMS5** is a printout of trial balance for fruit purchases in 2011. [REDACTED]

[Purchase details]

DTL allowed us to view, and provided a printout of, the ledger from its JDE system of daily pineapple purchases at the Hua Hin factory in 2011 (**confidential attachment CTMS6**). The year-to-date total for the account equals the amount in the trial balance. We selected 21 November 2011 and DTL provided its price list relevant to the day, a docket showing the weight of fruit purchased, a payment docket for the purchase, the daily purchases summary for the relevant supplier, a bank statement showing the transfer of the total amount to the supplier and a list of all pineapple purchases for the day. These documents are at **confidential attachment CTMS7**.

### 8.3.2 Packaging costs

Packaging costs are a significant element in the cost of canned pineapple production. We selected two products sold [REDACTED] and asked DTL to demonstrate how the packaging material cost included in its domestic cost spreadsheet had been derived. DTL provided its Item Cost Sheet (ICS) for the selected products (**confidential attachment CTMS8**) and explained that the total of the container, label and case costs had been included in the packaging material cost in its EQR. [product details]

We were able to trace the standard case costs included in the ICS report to the calculation of a per kg cost in US dollars included in the domestic costs spreadsheet provided in the EQR. The packaging material cost for the can was very similar, on a per kg basis, to the cost of the pouch. Cans are produced by DTL from tinplate whereas pouches are purchased.

## PUBLIC RECORD

### 8.3.3 Other production costs

The ICS report details all actual costs of production for each product group. [REDACTED]

[REDACTED]

[Production cost details]

We asked DTL to demonstrate how the production costs for all products recorded in the ICS reconciled to its audited financial statements for 2011. DTL provided its profit and loss statement for 2011 showing beginning inventory of finished goods, manufacturing costs in 2011 and ending inventory (**confidential attachment CTMS9**). It also provided a listing of all products in its ICS for each of the factories (Hua Hin and Chumporn). The totals of the two ICS reports reconcile with the cost of production shown in DTL's detailed profit and loss statement, which accords with the audited financial statements. Printouts of the ICS report totals for all products for each plant are at **confidential attachment CTMS10**.

In comparing the ICS data to the domestic cost to make and sell figures provided in DTL's EQR we noticed that the joint non variable cost (JNVC) amount in the domestic costs spreadsheet was less than amount in the ICS. DTL advised that it had made an error in deducting delivery expenses from the JNVC amounts. We agreed that we would add the amount of delivery expenses to the JNVC amount to correct the error.

Having made this adjustment we are satisfied that DTL had included all costs of production in its cost of manufacturing pineapple.

### 8.3.4 Selling expenses

#### TAF

DTL provided a printout from its general ledger showing the selling expenses incurred in 2011 (**confidential attachment CTMS11**). The total agrees with the selling expense amount included in TAF's audited financial statements for 2011 (**confidential attachment CTMS12**).

DTL provided a worksheet showing the allocation of total selling expenses to each product group for 2011 and 2012 (**confidential attachment CTMS13**). The two product groups relevant to sales to Australia are referred to as solid (canned pineapple) and pouch. [REDACTED]

[REDACTED]. A printout from TAF's general ledger system showing selling expenses for 2012 is at **confidential attachment CTMS14**. We are satisfied that TAF selling expenses have been accurately included in the domestic cost to make and sell. [Expense allocation basis]

#### DPFA

The cost to make and sell worksheet for Australian sales includes an amount for selling costs per kg incurred by DPFA. [REDACTED]

# PUBLIC RECORD

[REDACTED] DPFA provided confirmation of the volumes sold to Australia in 2011 [REDACTED] from its sales system (**confidential attachments CTMS15 and CTMS16**). [Selling cost allocation details]

## 8.3.5 General and administration expenses

### DTL

DTL provided a worksheet to show how its total general and administration expense for 2011 had been calculated (**confidential attachment CTMS17**). [REDACTED]

[REDACTED] [Calculation of G&A expenses]

### TAF

An allocation for the general and administration costs of TAF is included in distribution and handling cost item in the cost to make and sell spreadsheet for domestic like goods. DTL/TAF provided a printout from its JDE system of items included in its administration and other costs (**confidential attachment CTMS18**) and a worksheet showing the allocation of general and administration costs to the various product categories (**confidential attachment CTMS19**). DTL/TAF demonstrated how the totals reconciled with the audited financial statements and how the per kg amount had been correctly included in the cost to make and sell spreadsheet.

### DPFA

General and administration costs for DPFA were allocated to all products sold by DPFA in the period. **Confidential attachment CTMS20** supports the total number of standard cases sold by DPFA in 2011, which is the basis for the allocation to solid pineapple products.

## 8.3.6 Import duty

DTL incurs customs duty on imported raw materials, primarily tinplate, used in the production of pineapple sold on the domestic market. Materials used to manufacture goods that are exported are excluded from the import duty. DTL estimated the cost of import duty associated with products sold in cans [REDACTED]. This cost does not apply to products sold in pouches. In view of the small amount we accepted this cost item without further verification. [Amount]

## 8.4 Cost to make and sell – summary

The CTMS amounts calculated for the domestic goods manufactured by DTL and sold by TAF are at **confidential appendix 6**. We are satisfied that these costs are derived from records kept in accordance with the generally accepted accounting principles of Thailand and reasonably reflect the costs associated with manufacture and sale of pineapple in Thailand by DTL/TAF.

# PUBLIC RECORD

## 9 LIST OF APPENDICES AND ATTACHMENTS

### Appendices

Confidential Appendix 1	Export price calculations
Confidential Appendix 2	Ordinary course of trade calculations
Confidential Appendix 3	Sufficiency test
Confidential Appendix 4	Adjustments
Confidential Appendix 5	Normal value calculations
Confidential Appendix 6	Cost to make and sell

### Attachments

Confidential Attachment GEN1	DTL organization chart
Confidential Attachment GEN2	Shareholding as of 11 February 2011
Confidential Attachment GEN3	DPFA organisation chart 2012
Confidential Attachment GEN4	PID 1539 specification sheet
Confidential Attachment GEN5	DTL domestic sales – FSI v 2
Confidential Attachment GEN6	DTL sales – PID 1539
Confidential Attachment EXP1	DPFA- [REDACTED] Master Agreement
Confidential Attachment EXP2	Export documents for selected sales to Australia
Confidential Attachment EXP3	Freight payment – Nov 11
Confidential Attachment EXP4	Freight payment – Dec 11
Confidential Attachment EXP5	Dole calculation method for selling and marketing expense
Confidential Attachment EXP6	Listing of Australian sales – actual, regular & std cases
Confidential Attachment EXP10	DPI exports to Australia from CRE system
Confidential Attachment DOM1	Revised domestic sales spreadsheet
Confidential Attachment DOM2	JDE screen shot of transfer price between DTL and TAF
Confidential Attachment DOM3	Domestic sales value YTD 28 Sept 2012
Confidential Attachment DOM4	Documents for selected domestic sales
Confidential Attachment TCS1	Revised third country sales spreadsheet
Confidential Attachment CTMS1	Costing methodology and GL cost structure
Confidential Attachment CTMS2	Item cost sheets – fruit – Dec 2011
Confidential Attachment CTMS3	Commodity costs - 2011
Confidential Attachment CTMS4	Commodity costs - 2012
Confidential Attachment CTMS5	Trial balance - fruit costs – 2011
Confidential Attachment CTMS6	JDE ledger – fruit purchases
Confidential Attachment CTMS7	Pineapple fruit purchases
Confidential Attachment CTMS8	Packing costs 2011
Confidential Attachment CTMS9	TAF Income statements – 2011 & 2012?
Confidential Attachment CTMS10	GL selling and administration expenses
Confidential Attachment CTMS11	Allocation of selling expenses
Confidential Attachment CTMS12	TAF selling expenses - 2012
Confidential Attachment CTMS13	DTL sales to Australia – standard cases
Confidential Attachment CTMS14	DPI sales to Australia – standard cases

## PUBLIC RECORD

Confidential Attachment CTMS15	Calculation of general and administration costs
Confidential Attachment CTMS16	Dole Philippines sales volumes to Australia
Confidential Attachment CTMS17	Allocation of distribution expenses
Confidential Attachment CTMS18	DPFA sales 2011 – standard cases