



ADC 335

**INQUIRY INTO THE CONTINUATION OF ANTI-DUMPING
MEASURES APPLYING TO**

**CLEAR FLOAT GLASS
EXPORTED FROM**

**THE PEOPLE'S REPUBLIC OF CHINA, THE REPUBLIC OF THE
REPUBLIC OF INDONESIA AND THE KINGDOM OF THAILAND**

VISIT REPORT - EXPORTER

PT MULIAGLASS

May 2016

**THIS REPORT AND THE VIEWS OR RECOMMENDATIONS CONTAINED THEREIN
WILL BE REVIEWED BY THE CASE MANAGEMENT TEAM AND MAY NOT REFLECT
THE FINAL POSITION OF THE ANTI-DUMPING COMMISSION**

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1 BACKGROUND

On 2 December 2015, in accordance with subsection 269ZHB(1) of the *Customs Act 1901*¹, a notice² was published on the Anti-Dumping Commission's (Commission's) website inviting certain persons to apply to the Commissioner for the continuation of anti-dumping measures applying to clear float glass exported to Australia from the People's Republic of China, the Republic of Indonesia and the Kingdom of Thailand (Thailand).

On 1 February 2016, Viridian, a member of the Australian industry producing clear float glass, lodged an application for the continuation of the anti-dumping measures.

Following consideration of the application, the inquiry was initiated and public notification of initiation of the inquiry was made on 23 February 2016. Anti-Dumping Notice No. 2016/19 provides further details of the initiation and is available at www.adcommission.gov.au.

Following this initiation, the Commission wrote to PT Muliaglass (Muliaglass) and other exporters of clear float glass inviting them to cooperate with the inquiry. Muliaglass cooperated and submitted a completed exporter questionnaire response (EQR) and relevant attachments for the inquiry period (1 January 2015 to 31 December 2015).

¹ A reference to a division, section or subsection in this report is a reference to a provision of the *Customs Act 1901*, unless otherwise specified.

² Anti-Dumping Notice No. 2015/137.

2 THE GOODS AND LIKE GOODS

2.1 The goods exported to Australia

During the inquiry period Muliaglass exported clear float glass to Australia in seven different thicknesses, ranging from three millimetres (mm) to twelve mm.

All clear float glass produced by Muliaglass for Australian customers was made to order, and therefore no stock was kept on site.

2.2 Like goods sold on the domestic market

During the inquiry period Muliaglass also sold clear float glass to domestic customers in the same thicknesses as those exported to Australia.

Unlike goods produced for export, Muliaglass indicated that goods for domestic sale are produced to both to order and from stock, depending on specifications.

2.3 Model matching

The verification team considers that the goods manufactured for domestic consumption are identical to, or have characteristics closely resembling, the goods exported to Australia, as they:

- do not appear to be distinguished from the exported goods during production (other than by different codes, which can be altered in the system);
- are produced at the same facilities and with the same raw material inputs and manufacturing processes;
- are manufactured to comply with both Australian Standard and Indonesian Standard for clear float glass;³ and
- can be considered functionally and commercially alike.

For the purpose of model matching, the visit team considers that it is appropriate to have regard to product thickness.

2.4 Like goods – preliminary assessment

The verification team considers that clear float glass produced by Muliaglass for domestic sale has characteristics closely resembling those of the goods exported to Australia and are therefore 'like goods' in accordance with subsection 269T(1) Act.

³ Australian Standard for clear float glass is AS1288-2006 and Indonesian Standard is SNI 15-0047-2005

3 VERIFICATION OF EXPORT SALES TO AUSTRALIA

3.1 Verification of Australian sales to audited financial statements

In its EQR, Muliaglass provided a detailed spreadsheet listing its Australian export sales of clear float glass during the inquiry period (**Confidential Appendix 1**).

The verification team verified the completeness and relevance of Muliaglass' export sales listing by reconciling it to audited financial statements in accordance with ADN. No 2016/30.

The verification team did not identify any issues during this verification process.

Details of this verification process are contained in the verification work program, and its relevant attachments, at **Confidential Attachment 1**.

3.2 Verification of Australian sales to source documents

The verification team verified the accuracy of Muliaglass' export sales listing by reconciling it to source documents in accordance with ADN No. 2016/30.

The verification team identified four issues relating to date of sale (see 3.2.1), ocean freight (see 3.2.2), inland transport (see 3.2.3) and handling and other costs (see 3.2.4) during the downwards verification of export sales to Australia. The remainder of downwards verification identified no further issues.

Details of this verification process are contained in the verification work program, and its relevant attachments, at **Confidential Attachment 1**.

3.2.1 Date of sale

The verification team noted that Muliaglass provided two dates in its EQR, the invoice date and a separate date of sale. At the visit, the verification team enquired about the date of sale in the Australian sales listing and asked Muliaglass to explain the difference between these two dates. Muliaglass explained that its systems recorded both the date of first approval of the order (which is the date the customer signs the proforma invoice) and the invoice date for each shipment. Muliaglass further explained that in some occasions, the customer requests Muliaglass to hold the delivery of its order. The verification team noted that on a number of occasions, there were several months between the reported date of sale and the invoice date. Referring to the Dumping and Subsidy Manual⁴, the verification team explained Muliaglass that it was the Commission's usual practice to treat the invoice date as the date of sale unless the circumstances of the sales justifies another date. Muliaglass explained that the invoice was issued when the products are ready to be shipped and agreed that the invoice date should be considered as the date of sale for the purposes of normal value and dumping margin calculations.

⁴ <http://www.adcommission.gov.au/accessadsystem/Pages/Dumping-and-Subsidy-Manual.aspx>

3.2.2 Ocean Freight

The verification team noted in some of Australian sales transactions that the ocean freight reported in the Australian sales spreadsheet did not match the source documents provided for the selected Australian sales. After analysing the difference between the source document amounts and the ocean freight amounts in the EQR Australian sales spreadsheet, the verification team observed that the difference was equal to the amount of terminal handling charges (THC). Muliaglass explained that while populating the spreadsheet, whenever THC is identified as a separate item in the shipping company's invoice, it allocated the terminal handling charges into "handling and other charges". But, when the THC charges are not identified separately on the invoice, Muliaglass reported the whole amount as ocean freight. In order to maintain consistency between sales transactions and enable verification of these amounts, the verification team requested Muliaglass to include THC within the ocean freight amount in all sales transactions. Muliaglass prepared a revised Australian sales spreadsheet and in this revised spreadsheet, the verification team was able to observe and verify that the ocean freight figures included the THC for each particular transaction.

3.2.3 Inland transport

Comparing the inland transportation charges in the Australian sales spreadsheet in Muliaglass' EQR with the source documents, the verification team noted that the inland transportation charges did not match with the invoice amounts from the trucking companies. Further analysis revealed that while in some sales transactions, Muliaglass included clearance charges within inland transport charges, in other transactions, either clearance charges were not allocated to any of the selling costs or it was allocated clearance costs to handling & other charges. The verification team asked Muliaglass to revise its Australian sales spreadsheet so that the clearance charges are consistently allocated into inland transport charges together with trucking costs and lift-on lift-off charges. The verification team verified that the inland transport costs contained trucking costs, lift-on lift-off charges and clearance charges in the revised Australian sales spreadsheet reconciled with the corresponding cost items in the source documents.

3.2.4 Handling and other costs

Similar to the issues with the inland transport charges and ocean freight costs discussed above, the verification team identified inconsistencies in how the handling and other charges were reported in the Australian sales spreadsheet. The verification of handling and other charges to source documents showed that in some of the sales transactions, Muliaglass included THC in the handling and other charges sum while in other transactions, handling and other charges only included documentation fee from the shipping company and the sealing charges from the trucking company. Pursuant to the verification team's request, Muliaglass collated only the documentation fees and sealing charges in the handling and other charges in the revised Australian sales spreadsheet. The verification team was able to match the handling and other charges with the sum of documentation fee and sealing charges in the source documents.

3.3 The exporter

For all Australian export sales during the inquiry period, the verification team considers Muliaglass to be the exporter of the goods.⁵

3.4 The importer

The verification team considers that, in relation to the goods⁶ exported by Muliaglass, the customers listed in the Australian sales spreadsheet were the beneficial owners of the goods at the time of importation and therefore were the importers of the goods.

3.5 Related customers

The verification team did not identify any Australian customers which were related to Muliaglass based on the company's EQR, sales data and audited financial statements.

3.6 Arms length

In respect of export sales of clear float glass to Australia by Muliaglass during the inquiry period, the verification team found no evidence that:

- there was any consideration payable for, or in respect of, the goods other than its price; or
- the price was 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, was directly or indirectly, reimbursed, compensated or otherwise received a benefit for, or in respect of, whole or any part of the price.

The verification team therefore considers that all sales of clear float glass exported to Australia by Muliaglass during the inquiry period were arms length⁷ transactions.

3.7 Export price – preliminary assessment

The verification team is satisfied that the revised export sales listing is complete, relevant and accurate and recommends that the export price be determined under paragraph

⁵ The Commission generally identifies the exporter as a principal in the transaction, located in the country of export from where the goods were shipped, that gave up responsibility by knowingly placing the goods in the hands of a carrier, courier, forwarding company, or its own vehicle for delivery to Australia; or a principal in the transaction, located in the country of export, that owns, or previously owned, the goods but need not be the owner at the time the goods were shipped.

⁶ Section 2.1

⁷ Section 269TAA of the Act outlines the circumstances in which the price paid or payable shall not be treated as being at arms-length. These are where: there is any consideration payable for or 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; or, 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.

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269TAB(1)(a), as the price paid by the importer to the exporter less transport and other costs arising after exportation.

The verification team's preliminary export price calculations are at **Confidential Appendix 1**.

4 COST TO MAKE AND SELL

4.1 Verification of costs to audited financial statements

In its response to the exporter questionnaire, Muliaglass provided quarterly cost to make and sell (CTMS) data for clear float glass manufactured during the inquiry period. During the visit an updated Cost to Make (CTM) spreadsheet was provided (both are contained **Confidential Appendix 2**). This cost data was provided separately for the Australian and domestic markets, and separately for each thickness of glass.

The verification team verified the completeness and relevance of Muliaglass' cost to make and sell (CTMS) spreadsheet by reconciling it to audited financial statements in accordance with ADN No. 2016/30. During this upwards verification it was noted that the original CTMS data provided was based on the cost of goods sold and not the cost to manufacture. For the purposes of capturing the fully absorbed costs of manufacture, the verification team adopted the cost to manufacture data provided in the CTM spreadsheet in the 'Pro-Cutting' and 'Pro-Packing' sheets for the purposes of establishing the recalculated CTM.

The selling, general and administrative (SG&A) costs specified in the CTMS spreadsheet were adopted for the purposes of verifying the relevant SG&A costs. During the verification of SG&A costs it was noted that the net foreign exchange losses were not included in the SG&A costs. No other issues were identified in relation to the SG&A cost data provided by Muliaglass. The verification team amended the SG&A costs submitted by Muliaglass to include foreign exchange losses net of reported gains and losses. The net foreign exchange losses were allocated proportionally to each quarter of the inquiry period based on gross domestic sales revenue for the goods in those quarters.

The verification team used the recalculated CTM and the amended SG&A data to calculate revised CTMS figures by quarter and glass thickness for the inquiry period.

In calculating a CTMS figure for 5 mm glass, the CTM for 5 mm and 5.5 mm were aggregated. It was noted that in the domestic sales data provided by Muliaglass for 5.5 mm glass was classified as having a dimension of 5 mm. The verification team further noted that a dimension of 5.5 mm is within the acceptable tolerances specified in the goods description for 5 mm glass. As a consequence, for model matching purposes 5 mm and 5.5 mm glass were considered to be the same model.

Details of the verification process are contained in the verification work program, and relevant attachments, at **Confidential Attachment 1**.

4.2 Verification of costs to source documents

The verification team verified the accuracy of Muliaglass' costs in the audited financial statements by reconciling them to source documents in accordance with ADN No. 2016/30.

The verification team did not identify any issues during the downwards verification to source documents.

Details of the verification process are contained in the verification work program, and relevant attachments, at **Confidential Attachment 1**.

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4.2.1 Depreciation

The verification team verified the depreciation figures provided by Muliaglass. No issues were identified in relation to the depreciation figures provided.

4.3 Related party purchases

The verification team did not identify any potential suppliers that might be related to Muliaglass, based on its EQR and documentation supplied for the purpose of verification.

4.4 Cost to make and sell – summary

Having verified Muliaglass' CTMS data for clear float glass to audited financial accounts and to source documents, the verification team is satisfied that the revised CTMS spreadsheet is complete, relevant and accurate.

Muliaglass' revised CTMS spreadsheet is at **Confidential Appendix 2**.

5 VERIFICATION OF DOMESTIC SALES

5.1 Verification of domestic sales to audited financial statements

The verification team verified the completeness and relevance of Muliaglass' domestic sales listing by reconciling it to audited financial statements in accordance with ADN No. 2016/30.

The verification team identified one issue relating to volume (see 5.1.1) during the upwards verification of domestic sales. The remainder of upwards verification identified no further issues.

Details of the verification are contained in the verification work program, and relevant attachments, at **Confidential Attachment 1**.

5.1.1 Volume

When reconciling the sales volume to the financial statements, the verification team noticed a slight variation between the total domestic sales volumes in the audited financial statements and the total domestic sales volume within Muliaglass' SAP system. The variation is calculated to be 0.14%. The verification team considered this variance immaterial and did not pursue the issue any further.

5.2 Verification of domestic sales to source documents

The verification team verified the accuracy of Muliaglass' domestic sales listing by reconciling it to source documents in accordance with ADN No. 2016/30.

The verification team identified two issues relating to the date of sale (see 5.2.1) and amount of bonus payments to the customers (see 5.2.2) during the downwards verification of domestic sales. The remainder of downwards verification identified no further issues.

Details of the verification are contained in the verification work program, and relevant attachments, at **Confidential Attachment 1**.

5.2.1 Date of sale

The verification team noted that Muliaglass provided two dates in its domestic sales listing as it did for its Australian sales spreadsheet; the invoice date and a separate date of sale similar to the issue explained in section 3.2.1 of this report. The verification team enquired about the date of sale in the domestic sales listing and asked Muliaglass to explain the difference between these two dates. Muliaglass explained that its systems recorded both the date of first approval of the order and the invoice date for each shipment. Muliaglass further explained that the invoices were typically issued when the orders are ready for shipment and the date of sale in the domestic sales spreadsheet is the date that the order is confirmed by the customer. Muliaglass explained that occasionally customers requested Muliaglass to hold the delivery of their orders. Referring to the Dumping and Subsidy Manual⁸, the verification team explained Muliaglass that it was the Commission's

⁸ <http://www.adcommission.gov.au/accessadsystem/Pages/Dumping-and-Subsidy-Manual.aspx>

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usual practice to treat the invoice date as the date of sale unless the circumstances of the sales justifies another date. Muliaglass agreed that the invoice date should be considered as the date of sale for the purposes of normal value and dumping margin calculations.

5.2.2 Bonus Payments

In its EQR, Muliaglass explained that it pays quarterly and yearly volume bonuses to its customers. Mulia calculated the amount of bonus as a fixed percentage of total sales to each corresponding customer. These bonus payments are based on each customer's record of on-time payments and achievement of target sales volumes. At the visit, Muliaglass explained that there were two kinds of 'bonus' schemes in place for their customers of clear float glass. There are four quarterly bonuses and an annual bonus. The verification team obtained a detailed list of Muliaglass' discount structure as well as the complete breakdown of all quarterly and annual bonuses paid to its domestic customers. The verification team noted that on a number of occasions, Muliaglass did not pay the whole amount of the calculated bonus to its customers. Muliaglass explained that there are times when it penalises its customers for various reasons, such as late payment. When there are accumulated penalty payments, Muliaglass deducts the amount of penalty from the customers' accumulated bonuses. The verification team re-calculated the aggregate amount of bonus payments net of penalties collected within the investigation period as a percentage of the total domestic turnover. The verification team considered that the bonus payments to Muliaglass' domestic customer should be calculated based on the net actual payments the customers received during the investigation period. As a result, the verification team revised the bonus payments in Muliaglass' domestic sales spreadsheet.

5.3 Related customers

Analysing Muliaglass' annual report and domestic sales spreadsheet, the verification team identified that there was only one sales transaction to a related customer which was for a very small amount of clear float glass. The verification team compared the sales price in this transaction and found that the sale was at market price. The verification team did not exclude this sale for the purposes of dumping margin calculations. Other than this particular sale, the verification team did not identify any information that might suggest any of its domestic customers were related to Muliaglass based on the company's EQR, sales data and audited financial statements.

5.4 Arms length

In respect of Muliaglass' sales of clear float glass to unrelated customers during the investigation period, the verification team found no evidence that:

- there was any consideration payable for, or in respect of, the goods other than its price; or
- the price was 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, was directly or indirectly reimbursed, compensated or otherwise receive a benefit for, or in respect of, the whole or any part of the price.

The verification team therefore considers that all domestic sales by Muliaglass during the inquiry period were arms length transactions.

5.5 Ordinary course of trade

Section 269TAAD provides that if like goods are sold in the country of export at a price less than the cost of such goods, and are unrecoverable within a reasonable period, then they are taken not to have been sold in the ordinary course of trade (OCOT).

The verification team compared the revenue (i.e. net sales value) for each domestic sale of clear float glass to the corresponding quarterly domestic CTMS to test whether those sales were profitable.

Where the volume of unprofitable sales exceeded 20 per cent for a particular model, the verification team tested the recoverability of the unprofitable sales by comparing the revenue for each transaction to the corresponding weighted average CTMS over the investigation period. Those sales found to be unrecoverable were considered not to be in the OCOT.

5.6 Suitability of domestic sales

Subparagraph 269TAC(2)(a)(i) provides that the normal value of goods exported to Australia cannot be ascertained under subsection 269TAC(1) where there is an absence, or low volume, of sales of like goods in the market of the country of export.

Low volume is defined by subsection 269TAC(14) as less than 5% of the total volume of the goods under consideration that are exported to Australia.

The verification team found there was a sufficient volume of domestic sales made in the OCOT for all models of clear float glass exported to Australia during the investigation period.

5.7 Domestic sales – summary

The verification team is satisfied that the domestic sales listing provided by Muliaglass is complete, relevant and accurate, and can be used for assessing normal value under subsection 269TAC(1).

The revised domestic sales spreadsheet is at **Confidential Appendix 3**.

6 ADJUSTMENTS

To ensure the normal value is comparable to the export price of the goods exported to Australia, the following adjustments were made to the normal value⁹.

6.1 Credit terms

The verification team considers a downwards adjustment to the normal value for domestic credit is required to ensure a fair comparison to the export price. The verification team applied a downwards adjustment based on the credit days listed for each domestic transaction and the short term borrowing rate from Muliaglass' major lender bank for Indonesian Rupiah credits over the period of the inquiry.

The verification team considers an upward adjustment for export credit terms was required to ensure a fair comparison to the export price. The verification team applied an upwards adjustment based credit days listed for each export transaction and short term borrowing rate from Muliaglass' major lender bank for US Dollar credits over the period of the inquiry over the period of the inquiry.

6.2 Packaging

The verification team considers a downwards adjustment for domestic packaging is required to ensure a fair comparison to the export price. The verification team applied a downwards adjustment based on verified domestic packaging expenses.

The verification team considers an upwards adjustment for export packaging expenses is required to ensure a fair comparison to the export price. The verification team applied an upwards adjustment based on weighted average export packaging costs reported and verified in the export sales spreadsheet and applied on per tonne basis. These costs were also reconciled back to the applicable cost ledgers.

6.3 Inland freight

The verification team considers a downwards adjustment for domestic inland freight is required to ensure a fair comparison to the export price. The verification team applied a downwards adjustment based on the actual inland freight expenses verified in the revised domestic sales spreadsheet.

The verification team considers an upward adjustment for export inland transport is required to ensure a fair comparison to the export price. The verification team applied an upwards adjustment based on the weighted average inland trucking and clearance expenses and documentation and sealing fees from actual export expenses reported and verified in the revised export sales spreadsheet.

⁹ In accordance with subsection TAC(8)

6.4 Domestic sales commissions

Muliaglass sells the goods in its domestic market through its holding company, Mulia Industrindo and pays a fixed commission to Mulia Industrindo to cover the expenses of Mulia Industrindo. The verification team verified the amount of the sales commissions paid and confirmed that these commissions are paid to Mulia Industrindo to cover Mulia Industrindo's costs. The verification team considers a downwards adjustment for domestic sales commissions paid to Mulia Industrindo is required to ensure a fair comparison to the export price. The verification team applied a downwards adjustment based on the actual commission expenses verified in the domestic sales spreadsheet.

6.5 Domestic bonus payments

As explained in section 5.2.2 of this report, the verification team re-calculated the percentage of Muliaglass' domestic bonus payments to its domestic customers. The verification team considers that a downwards adjustment for domestic bonus payments is required to ensure a fair comparison to the export price. The verification team applied a downwards adjustment based on the verified bonus payments made during the investigation period.

6.6 Australian representative's expenses

The verification team considers that an upwards adjustment is required for the part of Muliaglass' Australian representative expenses that are dedicated to the sales of goods in Australia. Muliaglass explained that 60 per cent of all expenses by its Australian representative are dedicated to the sale of goods in Australia. The verification team applied an upwards adjustment based on the 60 per cent of the verified actual expenses of Australian representative during the investigation period.

6.7 Adjustments – conclusion

The verification team is satisfied that there is sufficient and reliable information to justify the following adjustments, in accordance with subsections 269TAC(8) and considers these adjustments are necessary to ensure a fair comparison of normal values and export prices.

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Adjustment Type	Deduction/addition
Domestic credit	Less an amount for domestic credit
Domestic packaging	Less domestic packaging expenses
Domestic inland freight	Less an amount for domestic inland freight
Domestic sales commission	Less an amount for domestic sales commission paid to Mulia Industrindo
Domestic bonus payments	Less an amount for domestic bonus payments
Export credit	Add an amount for export credit
Export packaging	Add an amount for export packaging
Export trucking and clearance	Add an amount for export trucking and clearance charges
Export documentation and sealing	Add an amount for export documentation and sealing fees
Australian representative expenses	Add an amount for the portion of Australian representative's expenses dedicated to the goods sold in Australia

7 NORMAL VALUE

The verification team is satisfied that it found sufficient volumes of domestic sales of clear float glass for all models exported to Australia, that were arms length transactions and at prices that were within the OCOT. The verification team is therefore satisfied that the prices paid in respect of domestic sales of clear float glass for those models are suitable for assessing normal value under subsection 269TAC(1).

In using domestic sales as the basis for normal values, the verification team considers that certain adjustments, in accordance with subsection 269TAC(8), are necessary to ensure fair comparison of normal values with export prices as outlined in Chapter 6 above.

Normal value calculations are at **Confidential Appendix 4**.

8 DUMPING MARGIN

The dumping margin has been assessed by comparing weighted average Australian export prices to the corresponding quarterly weighted average normal value for the inquiry period.¹⁰

The dumping margin in respect of clear float glass to Australia by Muliaglass for the investigation period is **0.3%**.

Details of the preliminary dumping margin calculation are at **Confidential Appendix 5**.

¹⁰ In accordance with subsection 269TACB(2)(a).

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9 APPENDICES AND ATTACHMENTS

Confidential Appendix 1	Australian export sales
Confidential Appendix 2	Revised CTMS spreadsheet
Confidential Appendix 3	Domestic sales
Confidential Appendix 4	Normal value
Confidential Appendix 5	Dumping margin
Confidential Attachment 1	Verification work program, with attachments