

# STAUGHTONS

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Mr Mick Kenna,  
 Assistant Director,  
 Investigations 4,  
 Anti-Dumping Commission,  
 Canberra, ACT 2601

By email: [Mick.Kenna@adcommission.gov.au](mailto:Mick.Kenna@adcommission.gov.au)

PUBLIC RECORD VERSION:  
 CASE No 419/ 'Tianjin Youfa'

Dear Mr Kenna,

I am writing in relation to why the Commission's treatment of the non-refundable portion of VAT paid by the exporter 'Tianjin Youfa International Trade Co.Ltd.' should be different to the Commission's previously applied 'normal' treatment in any cost construction of Normal Value for Chinese sales to Australia of HSS good, the subject of Case No 419.

In support of evidencing the factual VAT transactions on Australian HSS sales I have attached for your consideration all relevant documentation relating to two transactions during the I.P of Case No 419, the details of which are:-

Contract Reference			
Copy docs & summary	Attachment 'A'	Attachment 'B'	
Exporter Invoice No			
Tonnes Qty			
FOB US\$ Inv value			
RMB Inv value			E/R's on claim doc
RMB Purchase value			VAT of 17% is Payable
VAT Paid 17%			
VAT Refunded 9%			9% @ purchase value
VAT Not refunded 8%			8% of purchase value

DIFFERENTIAL:

- Attachment 'A'

8% of FOB value = [REDACTED]

8% of Purchase value = [REDACTED]

Expressed as % of FOB, the actual non-refundable amount is [REDACTED]% and not 8%.

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## DIFFERENTIAL:

- Attachment 'B'

8% of FOB Value = [REDACTED]  
8% of purchase price = [REDACTED]

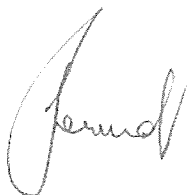
Expressed as a % of FOB, the actual non-refundable amount is [REDACTED] % and not 8%.

Request:

I submit therefore that the 8% non-refundable VAT amount be calculated on the purchase price values and not on the FOB values.

Please contact me should you require any further information on this request.

Regards,



M J Howard