



## **INVESTIGATION 217**

### **ALLEGED DUMPING OF PREPARED OR PRESERVED TOMATOES**

#### **EXPORTED FROM ITALY**

#### **VISIT REPORT - IMPORTER**

### **WOOLWORTHS LIMITED**

**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**

**August 2013**

**Prepared or preserved tomatoes – Importer Visit Report –Woolworths**

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## ABBREVIATIONS

|                  |   |
|------------------|---|
| ADN              | Anti-Dumping Notice   |
| Commission       | Anti-Dumping Commission   |
| CTM              | Cost to make  |
| CTMS             | Cost to make & sell   |
| CTS              | Cost to sell  |
| FOB              | Free On Board   |
| NIP              | Non-injurious Price   |
| PAD              | Preliminary Affirmative Determination   |
| POI              | Period of investigation   |
| SEF              | Statement of Essential Facts  |
| The Act          | <i>Customs Act 1901</i>   |
| The Commissioner | The Commissioner of the Anti-Dumping Commission   |
| The company      | Woolworths Limited  |
| the goods        | the goods the subject of the application (also referred to as the goods under consideration or GUC) |
| the Minister     | the Minister for Home Affairs   |
| USP              | Unsuppressed Selling Price  |
| SPCA             | SPC Ardmona Operations Limited  |

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### 1 BACKGROUND AND PURPOSE

#### 1.1 Background

On 17 June 2013, an application was lodged by SPC Ardmona Operations Limited (SPCA) requesting that the Minister for Home Affairs (the Minister) publish a dumping duty notice in respect of prepared or preserved tomatoes exported to Australia from Italy.

SPCA alleges the Australian industry has suffered material injury caused by prepared or preserved tomatoes exported to Australia from Italy at dumped prices.

The applicant claims the industry has been injured through:

- loss of sales volume;
- reduced market share;
- reduced revenues;
- price depression;
- price suppression;
- reduced profits;
- reduced profitability;
- reduced cash flow; and
- reduced attractiveness for reinvestment in the tomato processing business.

Public notification of initiation of the investigation was made on 10 July 2013 in The Australian newspaper and Australian Dumping Notice No. 2013/59.

#### 1.2 Purpose of visit

The purpose of the visit was to:

- confirm that Woolworths Ltd (Woolworths) is the importer of the goods attributed to it within the commercial database and obtain information to assist in establishing the identity of the exporter(s) of the goods
- verify information on imports of the goods to assist in the determination of export prices;
- establish whether the purchases of the goods were arms-length transactions;
- establish post-exportation costs;
- identify sales and customers and verify sales volume, selling prices and selling costs;
- obtain general information about the Australian market for the goods; and
- provide the company with an opportunity to discuss any issues it believed relevant to the investigation.

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## 1.3 Meeting details

|                |  |
|----------------|--|
| Company        | Woolworths Limited<br>3 City View Road<br>Pennant Hills NSW 2120 |
| Dates of visit | 8 August 2013  |

The following were present at various stages of the meetings.

|                |                  |   |              |
|----------------|------------------|---|--------------|
| Woolworths Ltd | Ian Dunn         |   |              |
|                | Gary Pepper      | Shipping Finance and Administration Manager |              |
|                | Sonya Ardron     | Category Manager                            |              |
|                | Paranee Pinjinda | Business Manager Private Label              |              |
|                | Dino Spinelli    | Customs Broker (Woolworths)                 |              |
|                | Kevin Shi        | Customs Broker (Woolworths)                 |              |
|                |                  |   |              |
| the Commission | John Bracic      | Director                                    | Operations 1 |
|                | Tom O'Connor     | Manager                                     | Operations 1 |
|                | Julian Stockwell | Ag Director                                 | Policy       |

## 1.4 Investigation process and timeframes

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

- The investigation period is 1 July 2012 to 30 June 2013.
- The injury analysis period is from 1 January 2009 for the purpose of analysing the condition of the Australian industry.
- A preliminary affirmative determination (PAD) may be made no earlier than day 60 of the investigation (8 September 2013) and provisional measures may be imposed at the time of the PAD or at any time after the PAD has been made.

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

- The Statement of Essential Facts (SEF) for the investigation is due to be placed on the public record by 28 October 2013, or such later date as the Minister allows under s.269ZHI of the *Customs Act 1901* (the Act)<sup>1</sup>.

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<sup>1</sup> Any reference to legislation is a reference to the *Customs Act 1901* unless otherwise specified

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

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

This final report is due no later than 12 December 2013, unless an extension to the SEF is approved by the Minister.

- We also indicated that given the extensions provided to the exporters, there was a possibility that the Commission would seek an extension of time to the release SEF.

### 1.5 Visit report

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

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

**PUBLIC FILE****2 THE GOODS****2.1 Description**

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

*Tomatoes, whether peeled or unpeeled, prepared or preserved otherwise than by vinegar or acetic acid, either whole or in pieces (including diced, chopped or crushed) with or without other ingredients (including vegetables, herbs or spices) in packs not exceeding 1.14 litres in volume*

The applicant indicated the goods excluded from this application are;

*Pastes, purees, sauces, pasta sauces, juices and sundried tomatoes*

**2.2 Tariff classification**

The goods are currently classified to subheading 2002.10.00 (statistical code 60) to Schedule 3 of the *Customs Tariff Act 1995*. For Italian prepared or preserved tomatoes a customs duty rate of 5% applies.

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**3 COMPANY DETAILS****3.1 Commercial Operations**

Woolworths is a well established supermarket retailer in the Australian market. From its 2012 Annual Report Woolworths had a total of [REDACTED] supermarkets and liquor outlets with annual sales of [REDACTED]. During the year, Woolworths served an average of [REDACTED] million customers each week. With regard to the goods, Woolworths sold [REDACTED] tonnes with a value of [REDACTED].

In addition to the above Woolworths has group sales in the following divisions

- New Zealand Supermarkets
- Petrol
- BIG W
- Consumer Electronics India
- Hotels
- Home Improvement

Total group sales for Woolworths in 2012 was [REDACTED] billion.

**3.2 Accounting structure and details of accounting systems**

Woolworths' financial year is 1 July to 30 June and its accounts are audited by [REDACTED]. Woolworths provided a copy of its 2012 audited annual report.

**3.3 Relationship with suppliers and customers**

Woolworths advised that it has neither controls nor owns or partially owns any of the suppliers of the goods.

**3.4 Like goods**

We asked Woolworths to comment on the goods with regard to the description provided in section 2.1. In summary Woolworths indicated that the description was reasonable.

Specifically, from a marketing point of view Woolworths indicated that the goods are a separate category and they do not market them with pasta sauces, purees or pastes or other goods.

Woolworths indicated the goods are used in many different dishes and the type of person buying the goods has very different intentions from the person seeking to purchase a pasta sauce for example.

Pasta sauces are used as a quick method to make a meal whilst the goods are used and often purchased for storage to be cooked into a meal at a later date. Whilst on the fringes of the products use, the goods with the added ingredients might be considered to overlap into other categories, however Woolworths considers that the consumer has a clear



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understanding of the differences. It is the clear understanding that creates and ensures the goods are marketed and sold as a unique group of products.

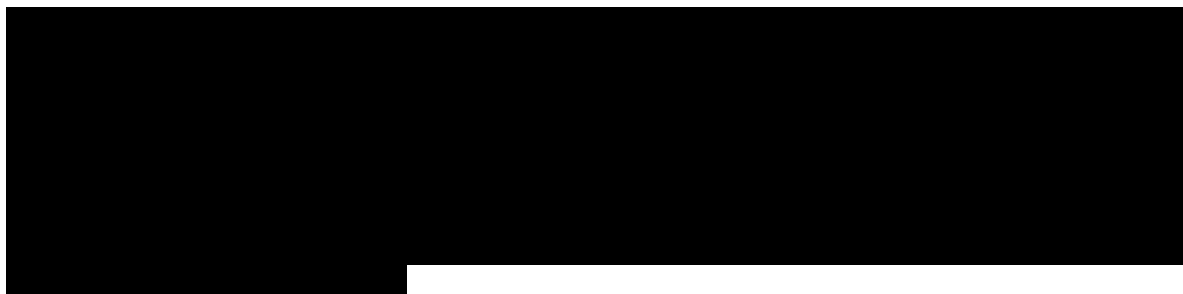
In terms of product quality or differences between the Australian made goods and those imported, Woolworths indicated that there was no real difference when considered as a category. Woolworths indicated there might be slight differences when inspecting opened cans but it was negligible particularly so when comparing the goods at the same price points.

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## 4 AUSTRALIAN MARKET

### 4.1 General

On page 17 of its Annual Report Woolworths described the 2012 trading period as a whole as;



We were informed that Woolworths has a commitment to the customer to ensure it can deliver the lowest prices.

### 4.2 Sales

Prior to the visit Woolworths provided a copy of all their domestic sales. See **Confidential Attachment Sales 1**. We were informed these sales were extracted from its ERP. The sales listed each product sold per week and provided an average weekly price.

We were informed that average weekly price is the price net of promotional spending and other commissions and rebates.

During the investigation period Woolworths sold approximately [REDACTED] of the goods. Of this total Woolworths' private labels amounted to [REDACTED]%, split [REDACTED]% and [REDACTED]% between Homebrand and Woolworths Select labels respectively.

The Australian industry volume sold by Woolworths amounted to [REDACTED]% with the balance being proprietary labels imported from Italy directly or via Australian importers.

From the data the consumer preference was for [REDACTED] with approximately [REDACTED]% by volume being purchased, although on a per kilogram basis the unit price [REDACTED]. The [REDACTED] is most preferred by consumers representing approximately [REDACTED]% by volume. This excludes the value added products. Of the diced products, the Australian industry sells an 800g can under the Woolworths Select label. Below is an extract of the sales volumes and values by label for the investigation period.

| Labels     | Sum of Total value | Sum of Weight<br>kg (net) | Sum of Wt<br>Ave Price / kg |
|------------|--------------------|---------------------------|-----------------------------|
| [REDACTED] | [REDACTED]         | [REDACTED]                | [REDACTED]                  |
| [REDACTED] | [REDACTED]         | [REDACTED]                | [REDACTED]                  |
| [REDACTED] | [REDACTED]         | [REDACTED]                | [REDACTED]                  |
| [REDACTED] | [REDACTED]         | [REDACTED]                | [REDACTED]                  |



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### Private labels

Woolworths informed us that to purchase private labels a tender is sought [REDACTED]. The tendering process commences approximately [REDACTED] months before the first shipment following the canning season. Woolworths provided a copy of the tender brief. See **Confidential attachment Sales 2**

The tender contains inter alia, the terms of the sales, volume sought and the type of goods to be supplied. It also stipulates the specifications for the goods. Woolworths has a standard policy of purchasing these goods on an [REDACTED] basis. We found four consignments sold on [REDACTED].

We were advised that each supplier must under-go an assessment before it may be considered suitable. Following this assessment the supplier is then on a panel for tendering purposes.

Approximately [REDACTED] suppliers were provided the tender document during the investigation period. It transpires that [REDACTED]. Each supplier that responds may [REDACTED].

Woolworths advised at the time of seeking tenders it has a [REDACTED]. This price is based on historical behaviour, current market intelligence, raw material prices, gluts or scarcity of the raw materials and exchange rates for example.

Once the price and volume is agreed upon, the price is set for the term of the contract [REDACTED].

[REDACTED] [price negotiations]

### Proprietary labels

[REDACTED] During this period, suppliers provide samples and a promotional plan to articulate how the product will be promoted when stocked. The promotional plan is reviewed every [REDACTED].

The purchase price [REDACTED]. If accepted by Woolworths the product is purchased at least until the next category review date. Category reviews are conducted [REDACTED]. Should Woolworths consider its purchases not likely to continue [REDACTED] the supplier will be given due notice well in advance of the termination date.

We were informed the purchase of proprietary labels is slightly different depending on the source. If the goods are sourced locally, the ordering is [REDACTED].

However, imported proprietary labelled goods are ordered [REDACTED].

[REDACTED]

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For imported proprietary goods

[REDACTED] negotiated price.

[REDACTED] . [product review procedures]

### 4.2.2 Transport

Once the annual contract has been agreed upon the shipping will occur on a needs only basis. Woolworths indicated the shipments are generally fairly regular during the year. However from time to time the targeted volume contracted may exceed sales. Through consultation with the vendor Woolworths will take the excess in the following contract period and adjust the new contract accordingly. Woolworths' preference is to purchase the goods on [REDACTED] terms with full container loads of the goods or a mixture of different goods from that vendor.

Shipping is directed to the Australian state needing the goods. Once entered for home consumption, the goods are sent to one of many distribution centres in the respective state for deconsolidation for individual supermarket loads.

### 4.2.3 Quality

#### Private label

Specifically, Woolworths informed us that the Home Brand is a product that must be as good as the products on offer at the Home Brand price point. We were informed quality is determined via a range of measures including laboratory testing, as well as sight, smell and taste testing.

Likewise the Woolworths Select brand must achieve a quality that is comparable to other products at the relevant higher price point. At **Confidential Attachment sales 3** are Label Specification Briefs for its Home Brand and Woolworths Select branded products.

With regard to content and volume of tomatoes, we were informed these values are documented in the nutritional panel. However if the label says the container contains Roma tomatoes for example, it much contain that species of tomato.

#### Proprietary label

These products are supplied to Woolworths following an assessment similar to that undertaken for suppliers tendering for private label products. Again, as with Home Brand and Woolworths Select brands, the products quality must be equal to the relevant price point.

## 4.3 Distribution and Selling

Woolworths is a retail business selling grocery and liquor items to the public. We were advised that Woolworths does not act as a wholesaler, however it is aware that small businesses do from time to time purchase goods through its supermarkets. Woolworths indicated it can't stop this type of activity, however it does apply purchasing limits to minimise this type of activity.

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We were advised the goods are sold into [REDACTED] of pricing. At the high end, in terms of price is the Australian industry, this is followed by Woolworths Select brand (private label) then it is followed by imported proprietary label Italian prepared or preserved tomatoes. The lowest price is the Home Brand again a private label or something similar. An examination of the sales data [REDACTED].

Woolworths sees the goods as an important item that helps retain and introduce new customers to the Woolworths retail experience. It understands that the goods are part of a group of goods that customers always need. We were informed, in a general sense Woolworths sells these goods in the same way across all outlets, however, [REDACTED] different locations to help drive greater customer throughput.

### 4.3.1 Promotions

From Woolworth's perspective, when the goods are promoted, the supplier of the [REDACTED] brand is [REDACTED]. Generally speaking the supplier [REDACTED], however from time to time Woolworths may do so for various strategic or commercial reasons.

Every [REDACTED] the supplier and Woolworths negotiate the promotion strategy and determine a spending budget. Given the promotional spend is the equal to the marked down price, Woolworths [REDACTED] following an examination of the sales volume achieved.

We were informed the [REDACTED]

[REDACTED] It may fall into other promotional activity, for example, in the form of print, television, radio or additional floor space promotions.

For private label product promotions, [REDACTED]

### 4.3.2 Yield

The overall strategy for Woolworths in this category is to treat the portfolio of different brands and labels as one and seek a particular yield for the portfolio. To achieve this yield various actions may be taken in terms of product mix, buy price, selling prices and margin achieved on each product.

To help achieve the targeted yield, the promotion strategy is an import factor to help determine volume targets and returns.

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## 5 IMPORTS

### 5.1 Volume of trade

During the investigation period Woolworths imported approximately [REDACTED] tonnes. Woolworths indicated that the goods were sourced from various suppliers and provided the table below.

**Table removed**

#### 5.1.1 Forward orders

We asked Woolworths to indicate if they had any forward orders with Woolworths indicating that the forward orders outstanding are part of the overall annual contract with the supplier. Once the contract is signed Woolworths indicated it is rare for it to go back to the supplier seeking more volume.

Woolworths stated that depending on the year, targeted import volumes may exceed sales. In these circumstances Woolworths may ask the supplier to send the volume in the subsequent contract period and reduce the subsequent volume to be contracted.

### 5.2 Verification of imports

Prior to the visit we asked Woolworths to provide commercial documents for the following shipments.

**List of shipments removed.**

At the visit Woolworths provided copies of the commercial documents for the various consignments. See **Confidential Attachment IMP 1** Included with the commercial documents were;

- Customs entry
- Evidence of payment
- Commercial invoice
- Bill of lading
- Packing list; and a quarantine statement

We compared the information in these documents to the Customs and Border Protection commercial database and found the information in the database agreed with the source documents. We also noted the goods net weight has been used in the customs declaration.

#### 5.2.1 Shipping and Importation costs

We asked Woolworths to provide its overseas freight costs together with the into store charges. At **Confidential Attachment IMP 2** are Woolworths overseas freight rates. These rates are based on actual contracted prices for overseas freight from various locations. From this schedule we calculated the average cost for a 20 foot general

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purpose FCL. This average cost is a calculation based on all Italian sailing ports Woolworths uses

|   |     |  |        |
|---|-----|--|--------|
| Overseas freight<br>Per 20'FCL with 17,760kg net weight | USD |  |        |
| Per 20'FCL with 17,760kg net weight                     |     |  | Per kg |
| Port charges  | AUD |  |        |
| Bill of lading fee                                      | AUD |  |        |
| De stuffing   | AUD |  |        |
| Local transport   | AUD |  |        |
| Customs entry   | AUD |  |        |
| <b>Total</b>  |     |  |        |

In terms of local delivery, Woolworths advised that it is able to obtain an accurate cost of inland freight from the port to its distribution centres as the carriage and distance is pre-determined. Once the goods are handled in the distribution centre the delivery charge is unknown as the quantity shipped from the distribution centre to the supermarket varies per load. Due to the difficulty of calculating a specific cost for inland transport Woolworths has created a standard rate for all domestic inland transport per container.

Woolworths indicated that the shipping costs are based on tender rates however the costs used for costing purposes are based on standard rate. At **Confidential Attachment IMP 3** are the standard rates for local transport and destuffing up to 30 June 2013. Also provided at confidential attachment 3 is the actual cost charged for de stuffing and local transport which in both instances was slightly lower than the standard rate used.

We have used the standard rate for local transport and de stuffing and adjusted it to reflect the actual cost recovered.

### 5.3 Selling, general and administrative (SG&A) costs

To determine the selling general and administrative expenses, Woolworths indicated that the best measure is the *Cost of Doing Business* (CODB) presented in the annual report. This CODB includes all costs to import and sell the goods but it is a company-wide measure.

For 2012 the CODB was [REDACTED] See **Attachment SGA 1**. Within the Australian Food and Liquor division, the CODB was [REDACTED] See **Attachment SGA 2**. We consider the later percentage better represents the costs for the sale of the goods.



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### 5.4 Export prices for selected shipments

As stated Woolworths purchased the goods on FOB terms. Below is a table identifying the unit [REDACTED] prices per label.

**List of unit prices per label removed**

### 5.5 Profitability

From the selected shipments and other costing information and the average net selling prices supplied we calculated the goods were sold profitability with an average rate of profit of [REDACTED] %.

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### 6 WHO IS THE IMPORTER AND EXPORTER

#### 6.1 Who is the importer?

We reviewed the documents provided in respect of the selected shipments. We note that Woolworths purchased the goods from the importers listed below on an indent basis.

[REDACTED]  
[REDACTED]

We reviewed the commercial documents and noted the goods were sold to Woolworths by the above on an FOB basis and Woolworths entered the goods at the time of arrival. The bill of lading had the shipper listed as either

[REDACTED] with the consignee being Woolworths. Woolworths paid the relevant importers for the goods.

For these entries we consider Woolworths to be the beneficial owner of the goods at the time of importation, and therefore the importer.

For importations from the other suppliers listed below we examined the commercial documents and found that Woolworths was invoiced from the supplier, paid the invoice amount directly to the supplier, was noted on the bill of lading as the consignee and entered the goods on their arrival into Australia. We also consider Woolworths to be the beneficial owner of the goods at the time of their arrival.

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

#### 6.2 Who is the exporter?

The Commission will generally identify the exporter as:

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

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

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

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

Although identified as exporters in the Customs and Border Protection database, we understand from our inquiries that the two entities below are Australian based importers that sell the goods on an indent basis to Woolworths.

[REDACTED]

Further inquiries are required to understand all the circumstances for the exportation of goods via these two entities. Therefore subject to further inquiries, we consider the manufacture of these goods be considered the exporters.

Subject to further inquiries, we are satisfied the following can be considered the exporter of goods from Italy.

[REDACTED]

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### 7 ARMS LENGTH

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

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

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

For goods where Woolworths purchases from entities it considers [REDACTED] the invoice price is not the price paid. As discussed these entities agree to spend promotional money to market the goods via either a print or electronic media or shelf price reductions or both.

Under these circumstances, Woolworths [REDACTED] the invoice remittance.

The amount [REDACTED] is an amount relative to the amount

[REDACTED] made by Woolworths. Pursuant to s.269TAA (1A) the Commission does not consider the promotional spend renders the sales as not arm's length. The Commission is well aware of this type of practice in the supermarket retail sector and as such these commercial arrangements are an established trading practice.

We are satisfied that import transactions between Woolworths and its suppliers are at arms length in terms of s. 269TAA.

For the purchases of goods from other suppliers, we examined the commercial documents and evidence of payment. We also reviewed Woolworths Annual Report and did not see this group of suppliers being owned or party owned by Woolworths. Accordingly, we found no information to suggest that the purchases from the suppliers below were not arms length.

[REDACTED]

[REDACTED]

[REDACTED]

**PUBLIC FILE****8 GENERAL COMMENTS**

Woolworths did not make any comment with regard to the investigation other than it would assist where it could.

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**9 RECOMMENDATIONS**

From our investigations, we are of the opinion that, for the goods imported by Woolworths from

[REDACTED]

- the goods have been exported to Australia otherwise than by the importer;
- the goods have been purchased by the importer from the exporters; and
- the purchases of the goods by the importer were arms length transactions.

Subject to further inquiries with these exporters, we recommend that the export price for goods imported by from manufacturer/exporter can be established under s.269TAB(1)(a) of the Act, using the invoiced price, less deductions to the FOB level as required.

For purchases of the goods from

[REDACTED]

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

We are of the opinion that we do not have sufficient information to determine whether the goods have been purchased from the exporter.

Subject to further inquiries in relation to these shipments, we recommend that the export price for goods imported by Woolworths from the two entities above can be established under s.269TAB(1)(c) of the *Customs Act 1901*.

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**10 APPENDICES AND ATTACHMENTS**

|  |  |
|--|--|
| <b>Confidential Appendix</b>           | Cost to import and sell  |
|  |  |
| <b>Confidential Attachment Sales 1</b> | Domestic sales lists   |
| <b>Confidential Attachment Sales 2</b> | Tender document  |
| <b>Confidential Attachment Sales 3</b> | Label Specifications   |
| <b>Confidential Attachment IMP 1</b>   | Commercial documents   |
| <b>Confidential Attachment IMP 2</b>   | Overseas Freight rates   |
| <b>Confidential Attachment IMP 3</b>   | Inland freight and de stuffing rates                               |
| <b>Attachment SGA 1</b>                | Extract Annual Report Cost of Doing Business (whole of Woolworths) |
| <b>Attachment SGA 2</b>                | Extract Annual Report Cost of Doing Business (Food and liquor)     |