



Australian Government
Australian Customs and
Border Protection Service

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**INVESTIGATION INTO THE ALLEGED DUMPING AND
SUBSIDISATION OF ALUMINIUM ROAD WHEELS**

**EXPORTED FROM
THE PEOPLE'S REPUBLIC OF CHINA**

IMPORTER VISIT REPORT

**PRESTIGE WHEELS AND ACCESSORIES PTY LTD
T/A PDW Australia**

**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 CUSTOMS AND BORDER
PROTECTION**

February 2012

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2 BACKGROUND AND PURPOSE

2.1 Background to the investigation

On 11 August 2011, Arrowcrest Group Pty Ltd (Arrowcrest) lodged an application requesting that the Minister for Home Affairs (the Minister) publish a dumping and countervailing duty notice in respect of aluminium road wheels¹ (ARWs) exported to Australia from the People's Republic of China (China).

The application alleges that ARWs have been exported to Australia from China at prices lower than their normal value, that ARWs exported to Australia from China have received countervailable subsidies, and that this dumping and subsidisation have caused material injury to the Australian industry producing ARWs.

Following consideration of the application, the investigation was initiated on 7 November 2011. Public notification of initiation of the investigation was made in *The Australian* on 7 November 2011. Australian Customs Dumping Notice No. 2011/54 provides further details of this investigation and is available at www.customs.gov.au.

Following initiation of the investigation, a search of the Australian Customs and Border Protection Service's import database (import database) indicated that Prestige Wheels and Accessories Pty Ltd T/A PDW Australia (PDW) had imported ARWs during the period 1 July 2010 to 30 June 2011 (the investigation period). The Australian Customs and Border Protection Service (Customs and Border Protection) wrote to PDW advising the company of the initiation of the investigation, requesting co-operation with the investigation and provided the company with a copy of the Importer Questionnaire to complete. PDW was also provided with a list of its imports during the investigation period extracted from the import database (import list).

PDW completed the Importer Questionnaire, providing details regarding the company, overseas supplier information, imports and expenses and provided summary data on domestic sales. A copy of Part A (company and supplier details) of PDW's importer questionnaire response is at **confidential attachment 1**.

2.2 Purpose of meeting

The purpose of this visit was to:

- confirm that PDW was an importer of ARWs and obtain information to assist in establishing the identity of the exporter;
- verify PDW's imports of ARWs to assist in the determination of export prices from China;
- establish whether the purchases were arms length transactions;
- establish and verify post exportation costs incurred in the importations from China;

¹ Refer to the full description of the goods in section 5.1 of this report.

- identify sales of ARWs by PDW to its customers and determine sales volume, selling prices and selling costs;
- recommend how export price may be determined under s. 269TAB of the *Customs Act 1901*; and
- provide PDW with an opportunity to discuss any issues it believed relevant to the investigation.

2.3 Meeting

2.3.1 Introduction

At the meeting, we provided an outline of the investigation process and reporting timeframes. We advised that a Preliminary Affirmative Determination (PAD) may be made any time after 6 January 2012 and advised that the implementation of a PAD would enable Customs and Border Protection to implement provisional anti-dumping and/or countervailing measures (in the form of securities) for the remainder of the investigation until the Minister had made a decision of whether to impose definitive measures.

PDW were also advised of the following:

- Customs and Border Protection is required to maintain a public record of the investigation containing non-confidential copies of all reports, submissions, correspondence and other documents relevant to the case. PDW were advised that the public record is available to access by all interested parties via the internet;
- Customs and Border Protection would prepare a confidential report on the visit and, prior to finalisation of the report, PDW would be given an opportunity to review the report for accuracy;
- a non-confidential version of this visit report would be prepared in consultation with PDW and placed on the public record; and
- Key dates for the investigation including the Statement of Essential Facts, Final report and the earliest date a PAD could be imposed.

2.3.2 Meeting details

Company	Prestige Wheels and Accessories Pty Ltd
ACN	121 222 044
Address	29 Merri Concourse, Campbellfield VIC
Telephone no.	+61 3 8359 7878
Fax no.	+61 3 9357 5535
Date	24 January 2012
Attendees:	
Prestige Wheels and Accessories Pty Ltd	Domenic Prinzi, General Manager Eldose Jacob, accountant

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Customs and Border Protection

David Turner, Manager Operations 2

Nicole Platt, Manager Operations 2

Prior to the meeting Customs and Border Protection forwarded an agenda to PDW and advised them that we would require supporting documentation for all shipments in the import list. A copy of the agenda is at **confidential attachment 2**.

PDW was fully co-operative and made all required documentation available to us at the meeting.

2.3.3 Documents provided by PDW

The import list forwarded to PDW identified that there had been 14 shipments during the investigation period (**confidential attachment 3**). In response to Part B of the Importer Questionnaire, PDW completed a 'Cost to Import and Sell' (importer transaction form) for the 14 shipments and provided information for an additional 5 shipments of ARWs not shown on the import list (**confidential attachment 4**).

PDW provided source documents for all 19 shipments (**confidential attachment 5**).

We examined data relating to the additional shipments and noticed that the goods were classified to a different tariff classification heading. We produced a revised import list of PDW's imports using both headings which now included all 19 shipments (**confidential attachment 6**).

As part of its response to Part C of the Importer Questionnaire, PDW provided a report of its domestic sales during the investigation period (**confidential attachment 7**). The data includes customer details, product details, transaction quantities and invoice dollar values. At the verification visit, we requested PDW provide supporting documentation (invoices and proof of payment) for 6 sales transactions we randomly selected from the sales report (**confidential attachment 8**).

PDW provided further relevant documentation during the visit as discussed in this report.

3 THE GOODS**3.1 Goods the subject of the application**

The goods the subject of the application (the goods) are aluminium road wheels for passenger motor vehicles in diameters ranging from 13 inches to 22 inches.

For clarification, the goods include:

- wheels used for caravans and trailers;
- finished or semi-finished wheels;
- whether painted, un-painted or chrome plated;
- forged and cast wheels; and
- with or without tyres.

The goods exclude:

- aluminium wheels for go-carts and All-Terrain Vehicles.

3.2 Tariff classification

The goods are classified to tariff sub-heading 8708.70.91 (statistical code 78) in Schedule 3 of the *Customs Tariff Act 1995*.

Customs and Border Protection's Trade Services Branch confirmed that the goods are correctly classified to this sub-heading.

Customs and Border Protection has found that some importers are classifying ARWs to other sub-headings.

The rate of duty for goods exported to Australia from China is 5%.

3.3 PDW's imports

PDW stated that it imports machine face ARWs (90% are black machine face and 10% are silver machine face).

PDW explained that the cost and selling price of ARWs are affected by:

- size and weight (about 60% of total cost); and
- whether finished by E-plating (about 30-50% of total cost).

PDW explained that in the product coding system used by Dawning, the finishing codes of "XXXX", "XXXX" and "XXXX" indicates the products have been finished by E-plating.

4 COMPANY DETAILS**4.1 Commercial operations****4.1.1 Organisational structure of PDW**

PDW provided copies of its company registration documents (**confidential attachment 9**) to illustrate changes made to the organisation structure of PDW since it was formed in 2006.

- PDW was registered on 14 August 2006. Shareholders of the company were Mr XXXX (principal shareholder and Managing Director), Mr XXXX and Mr XXXX;
- On 22 April 2009 new shares were issued and allotted to Mr XXXX, Mr XXXX and XXXX. Mr XXXX remained the controlling shareholder and Managing Director of PDW; and
- On 26 September 2011 Mr XXXX and Mr XXXX transferred their shares to XXXX. At this time, which is outside the investigation period, control of PDW was transferred to XXXX, who are the ultimate owners of Dawning.

PDW claimed that PDW and Dawning do not have any direct equity relationship and during the investigation period PDW was totally controlled by Mr XXXX.

PDW employs XXXX staff at its warehouse in Melbourne and distributes all imported goods to its customers from that location.

4.1.2 Functions of company

PDW is a wheel and tyre wholesaler to the After Market (AM) segment of the Australian ARW market.

At its commencement, PDW focused on importation of ARWs for Audi, BMW and Mercedes Benz supplying stock to Melbourne Prestige. At the time this represented only about 5% of the AM segment.

In 2006 Prestige Wheels starting importing ARWs from China sourcing the product from three manufacturers:

- XXXX – supplied tailor made wheels;
- XXXX – supplied replica wheels; and
- XXXX – supplied new wheel designs.

In 2007 the company increased its imports to include 4 and 5 stud wheels to meet the demand in the small car market and provide service to main stream customers owning Ford and Holden motor vehicles. This increased the size of the market available to the company from approximately XXXX% to XXXX% of the AM segment.

Dawning manufactures four types of product:

1. PDW branded ARWs;
2. Private label ARWs;
3. Altenzo branded tyres; and
4. XXXX.

PDW has recently developed a new company strategy altering PDW's dealings in Australia:

- XXXX; and
- XXXX.

PDW advised that ARWs accounts for approximately XXXX% of its overall revenue.

4.1.3 Product range

PDW advised that it imports ARWs from China in the diameter range of 13 to 22 inches principally with a black machine face finish (XXXX% of import volume of ARWs) in a wide range of styles. They also import a silver machine faced finish (XXXX% of volume) for supply to some XXXX.

4.2 Accounting

PDW advised that its financial year is a standard financial year from 1 July to 30 June and that it uses XXXX (sales system) and XXXX as its accounting systems.

PDW advised that the 2010-11 accounts had not yet been completed, but expected them to be completed in February 2012. PDW advised that their accounts are not audited. PDW provided a profit and loss management report for the 2011 financial year from its XXXX (**confidential attachment 10**). After the visit PDW provided a copy of its 2010-11 financial statements (**confidential attachment 11**). The financial report was compiled by XXXX Pty Ltd Chartered Accountants. The report states that the director of PDW is solely responsible for the information contained in the report. XXXX Pty Ltd stated in the report that no audit or review has been performed and accordingly no assurance is expressed.

4.3 Relationship with suppliers of the goods

PDW sources all of its ARWs from Dawning in China. PDW explained that during the investigation period PDW was managed completely independently of Dawning. After the last share transfer in October 2011 PDW became wholly owned by XXXX).

Customs and Border Protection has received a completed Exporter Questionnaire response from Dawning.

4.4 Relationships with customers

PDW advised that it has no relationship with any of its customers other than a normal commercial relationship.

5 IMPORTS**5.1 Volume of trade**

Based on data from the import database for the tariff classification and statistical code for the goods (as notified at initiation of the investigation), PDW imported XXXX ARWs during the investigation period in XXXX shipments.

PDW advised Customs and Border Protection that it had also imported an additional XXXX shipments of ARWs during the investigation period under the tariff sub-heading 8708.70.99 statistical code 80² and provided details of these shipments in its response to Part B of the Importer Questionnaire (the importer transaction form).

During verification of the import data we found that XXXX of the XXXX shipments were entered with no data in the quantity field - Shipments 14 (XXXX ARWs), 15 (XXXX ARWs), 17 (XXXX ARWs) and 19 (XXXX ARWs) with a total of XXXX ARWs.

Based on the import list and data provided by PDW for the identified XXXX shipments, PDW imported XXXX ARWs from China during the investigation period.

5.2 Ordering

PDW advised that during the period of investigation the following process was in place:

5.3 Pricing

PDW advised it had no ongoing formal commercial contracts with Dawning during the investigation period. PDW claimed that all prices during the investigation period were decided by bilateral negotiation between Dawning and PDW during the ordering process. To support this claim, PDW referred to Dawning's exporter questionnaire response which indicates that during the investigation period Dawning's prices to XXXX and PDW were at a similar level.

PDW provided a copy of an email between PDW and Dawning dated 29 September 2011 (after control of PDW was transferred to XXXX) to support its claim that pricing decisions are by negotiation (**confidential attachment 12**). The email refers to a new price list and advises PDW of a price increase. The email indicates that the price list sets a base price on which PDW adds its margin.

PDW also provided a copy of price reference tables effective during the investigation period (**confidential attachment 13**). PDW advised that the price tables are called 'reference' tables because they provide reference prices for ARWs with certain major characteristics such as size, special treatment of rim lips and finishing requirements. The finished sold product usually has additional features with respect to colour, number and position of holes, lids and other decorative accessories. Dawning usually charges additional fees for these features. PDW advised that final price,

² 8708.70.00/80 covers other road wheels i.e. not of a kind used as components in PMVs

which is usually higher than the reference price, is negotiated with Dawning and is confirmed by a pro forma invoice.

The price is ~~XXXX~~.

5.4 Forward orders

PDW provide us with copies of all current forward orders with its supplier (**confidential attachment 14**). Documentation provided consisted of the signed proforma invoices provided by the supplier. All current forward orders were placed with the supplier in either December 2011 or January 2012.

5.5 Verification of imports

During the visit, PDW provided the following documents for all shipments except for shipment 1 (**confidential attachment 5**):

- sales invoice
- packing list;
- bill of lading;
- customs entry;
- customs brokers invoice;
- transport company invoices; and
- evidence of Customs broker charges.

PDW advised that it was unable to find the shipping documents for shipment 1.

The data provided by PDW in the importer transaction form as part of its importer questionnaire response did not break down costs for each shipment by wheel diameter and finish. Based on the above documents provided by PDW for each shipment we have compiled cost summary sheets for each shipment (**confidential appendix 1**).

Data for all shipments on the cost summary sheets was checked against the import database and verified back to source documents. We identified some minor discrepancies in the documents which were satisfactorily explained by PDW (**confidential attachment 15**).

5.6 Import costs

The weighted average Australian into store costs, calculated across all shipments, are summarised below (**confidential appendix 1**).

Cost item	Included items	Average cost (AUD/pce)
Ocean Freight	Ocean Freight	\$XXXX
Overseas Insurance	Overseas Insurance	\$XXXX

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Importation cost	Destination port charges, destination terminal security fee, destination shipping line doc fee, destination terminal handling fee, sort, stack and load fees, Customs broker fees, Customs and AQIS entry fees and charges, delivery to warehouse	XXXXX
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5.6.1 Supplier invoice details

We noted that all invoices were in XXXX. PDW advised that it purchases XXXX from its bank on the date of payment and therefore the exchange rate is the rate achieved on the date of payment.

The invoice prices, volume and supplier details for all shipments reconciled with the supplier invoices provided.

PDW provided evidence of payment (**confidential attachment 5**). Specifically, we were provided with documentation showing exchange rate confirmation at time of payment of each shipment from XXXX and the National Australia Bank (NAB).

We were unable to reconcile payment amounts and payment terms because payment for some shipments was made in part payments and amounts paid could not be reconciled with total amount on invoice.

PDW explained that Dawning adopts the 'rolling accounts' or 'rolling settlement' method, which is a type of reconciliation method, to calculate and settle its account receivables with its clients. PDW explained that the rolling accounts method works in the following way.

In the general ledger (accounts receivables) each customer is assigned a sub ledger. The total amount of sales to a customer is recorded in the customer's sub ledger. When payment is received from the customer it is recorded on the credit side of the sub ledger. The debit balance of the sub ledger reflects the outstanding amount owed by the customer.

Dawning therefore does not match payments transaction by transaction. Dawning simply reconciles the outstanding amount with its customer in accordance with the 'debit balance of account receivables'. The customer also does not have to pay outstanding invoices transaction by transaction. The customer can split invoices and pay by several instalments or can pay multiple invoices at the one time.

PDW stated it is therefore difficult to reconcile invoices to payments and bank statements in the case of companies that adopt the rolling accounts method. However as long as a commercial invoice is issued the selling price and the total value will eventually be finalised and recorded in the accounts. PDW stated that this method is widely adopted by Chinese companies.

PDW provided a copy of Dawning's 'accounts receivables' sub ledger assigned to PDW which records export sales and payments received during the investigation period to support the above claim (**confidential attachment 19**).

We also noticed that PDW sent payments to the following accounts (in addition to the Dawning account) during the investigation period:

- XXXX; and

XXXXPDW explained that XXXX is a trading company registered in the US which purchases tyres from Chinese suppliers and resold tyres to PDW. PDW paid money to XXXX to settle the outstanding amount for the tyres. XXXX is a Chinese trading company. Dawning owed money to XXXX and instructed PDW to make payments directly to Oriental to settle the debt to Oriental.

5.6.2 Ocean freight and marine insurance

PDW provided details of ocean freight costs on its freight forwarders' invoices (XXXX and XXXX) in the supporting documentation provided for each shipment (**confidential attachment 5**).

We calculated overseas freight as \$XXXX per ARW based on all shipments (**confidential appendix 2**).

PDW advised that all shipments during the investigation period were not covered by marine insurance. . We have not added an amount for marine insurance.

5.6.3 Australian Importation costs

PDW provided values for Australian importation costs on its freight forwarders' invoices in the supporting documentation (**confidential attachment 5**).

We are satisfied that the Australian importation costs are accurate.

We calculated weighted average importation costs as \$XXXX per ARW (**confidential appendix 2**).

5.7 Export prices for selected shipments

We calculated weighted average FOB export price (in AUD) for all shipments (**confidential appendix 3**).

These calculations are summarised below based on ARW diameter:

Exporter: Dawning

ARW diameter (inches)	Export Price FOB AUD/ARW
14	\$XXXX
15	\$XXXX
16	\$XXXX
17	\$XXXX
18	\$XXXX
19	\$XXXX
20	\$XXXX
22	\$XXXX

6 AUSTRALIAN SALES**6.1 Distribution and selling system**

PDW advised that:

- all imports are delivered to its Melbourne warehouse and distributed to its customers from that one point. PDW held stocks of XXXX to XXXX ARWs during the investigation period; and
- its terms of trade for sales are XXXX days end of month to all customers except XXXX which is given XXXX days. Credit arrangements are available to all customers who complete the necessary application.

6.2 Sales volume and selling prices in Australia

We noted that XXXX% of PDW's sales volume is to three customers (XXXX) with XXXX% of volume to the first two customers. PDW advised that XXXX is a distributor of wheels and tyres to the XXXX manufacturing industry.

PDW advised that:

- it determines the price of the imported product supplied to its customers in Australia with a view to maximising profits for its owners. PDW provided a copy of its current price guide (**confidential attachment 16**);
- it updates its prices 6 monthly with a new price list due in March 2012. Prices in the new price list will be based on wheel diameter and style; and
- it increased its prices by \$XXXX a ARW in 2010 to cover freight costs.

6.3 Sales verification

PDW provided a report of all of its domestic sales during the investigation period in Part C of its Importer Questionnaire response.

We asked PDW to reconcile total sales values in the sales report it provided in Part C to its importer questionnaire response to its sales system. PDW advised that its sales system, which is designed around customers, was unable to provide a report of sales by shipment. However, we were able to reconcile total values in the report with total values in the sales system by customer on-line with minor discrepancies. PDW provided extracts from its sales system with details of sales transactions during the investigation period for the following customers (**confidential attachment 17**):

- XXXX;
- XXXX;
- XXXX; and
- XXXX

We then selected the following 6 sales at random from the sales report and asked PDW to provide invoices and proof of payment for each of the selected transactions:

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Invoice No.	Customer
XXXX	XXXX
XXXX	XXXX
XXXX	XXXX
XXXX	XXXX
XXXX	XXXX
XXXX	XXXX

PDW provided invoices for each of the selected transactions (**confidential Attachments 18**). PDW showed us group deposit slips and bank statements showing corresponding deposits as evidence of payment.

6.4 Rebates or discounts

PDW advised it provided the following settlement discounts/rebates to customers during the investigation period.

Customer	Settlement discount/ Rebate (%)
XXXX	XXXX
XXXX	XXXX
XXXX	XXXX

These rebates are not identified on invoices or on the sales report but are shown on the extracts from the sales system.

We were satisfied that the sales listing was a complete and accurate listing of sales of the goods for the investigation period.

6.5 Selling, general and administrative costs

PDW provided selling, general and administrative (SGA) costs in the importer transaction form for each shipment.

PDW provided a 2011 Profit and Loss Statement, printed from its accounting system, at the visit (**confidential attachment 10**). We estimated a rate for SGA expenses based on revenue and expenses recorded in the statement.

We estimated SGA expenses to be XXXX% of revenue during the investigation period.

6.6 Profitability of sales

PDW claimed that chrome finish should be taken into account when determining profitability of sales. PDW explained that finishing codes: 'XXXX', 'XXXX' and 'XXXX' indicate chrome finish. PDW claimed that a chrome treatment is more expensive than painted by around \$USXXXX per wheel.]

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We calculated the profitability of PDW's sales of ARWs during the investigation period based on the difference between the weighted average selling price (calculated from the sales report) and the weighted average cost to import and sell (based on the shipment cost summary sheets) by wheel diameter (**confidential appendix 4**).

We determined that PDW made a weighted average profit of ~~XXXX~~% per ARW over the investigation period.

7 ARMS LENGTH

In determining export prices under s. 269TAB(1)(a) and normal values under s. 269TAC(1), the legislation 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;
- 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.

Furthermore, where:

- goods are exported to Australia otherwise than by the importer and are purchased by the importer from the exporter (whether before or after exportation) for a particular price; and
- the Minister is satisfied that the importer, whether directly or through an associate or associates, sells those goods in Australia (whether in the condition in which they were imported or otherwise) at a loss;

The Minister may treat the sale of those goods at a loss as indicating that the importer or an associate of the importer will, directly or indirectly, be reimbursed, be compensated or otherwise receive a benefit for, or in respect of, the whole or a part of the price.

We found that sales of ARWs by PDW during the investigation period were profitable.

We were satisfied based on the information provided by PDW that the invoice price was the price paid during the investigation period and the price was therefore not influenced by the relationship between Dawning and PDW Australia.

We consider that sales between PDW and its supplier are arms length in terms of s. 269TAA.

8 INJURY AND CAUSAL LINK

Customs and Border Protection advised PDW of the grounds for which Australian industry applied for a dumping duty notice and invited PDW to make comments on its views regarding these injury and causal link factors.

PDW stated that had this case been initiated back in 2003 Arrowcrest may have had a legitimate claim that it was being injured by imports from China. However, given the amount of time that has passed and the circumstances in the current market, they do not believe that Arrowcrest can claim that imports from China have caused injury during the investigation period.

PDW noted that China is not the only supplier of ARWs to the Australian market and those other international suppliers would be considered in future if dumping and/or countervailing duties were imposed on imports from China.

Australian manufacturers are not viewed as being active in the current market therefore their decline in sales would be the result of more than just imported goods from China.

PDW believes the following factors should be considered when considering injury to the Australian Industry and the causal links:

- Arrowcrest has downscaled its interstate distribution channels, reducing staff levels so low that they are unable to provide adequate customer service;
- Marketing catalogues are not being released at regular intervals by Arrowcrest;
- Arrowcrest is not adequately promoting itself within the Australian market;
- Arrowcrest refuse to align themselves with corporations such as XXXX which limits their exposure and product endorsement through in-store displays and marketing;
- Arrowcrest have not released enough new styles nor kept up with market trends.
- PDW sells into the After-market (AM) segment only and therefore does not compete with the Australian Industry's sales to the Original Equipment Market (OEM) segment;
- PDW explained that the AM is a style driven market that generally follows trends developed in the USA market. PDW personnel attend trade shows both locally and overseas to keep informed of merging trends so that designs can be developed to meet demand in the Australian market as it arises; and
- PDW were of the opinion that Arrowcrest lost focus on the Australian market when it moved part of its operation overseas to the Philippines. At that time PDW believes Arrowcrest shifted its focus to the US market and the company began to neglect its Australian customers.

9 RECOMMENDATIONS

Based on the information available, we are of the opinion that in relation to the goods imported by PDW during the investigation period:

- the goods have been exported to Australia otherwise than by the importer;
- the goods have been purchased by the importer from the exporter;
- the purchases of the goods by the importer were arms length transactions; and
- the goods are subsequently sold by the importer to a person who is not an associate of the importer.

Subject to further inquiries with the exporter for confirmation of information supplied by PDW, we recommend that the export price for ARWs imported by PDW from China can be determined under s. 269TAB(1)(a) of the Act, using the invoice price.

10 ATTACHMENTS

Confidential Attachment 1	Part A Importer Questionnaire (company and supplier details)
Confidential Attachment 2	Importer Visit Agenda
Confidential Attachment 3	Import List
Confidential Attachment 4	Part B Importer Questionnaire (Importer transaction form)
Confidential Attachment 5	Source documentation for selected shipments on import transaction list
Confidential Attachment 6	Revised import list
Confidential Attachment 7	Part C Import Questionnaire (domestic sales report)
Confidential Attachment 8	Evidence of payment for import shipments
Confidential Attachment 9	Company registration documents
Confidential Attachment 10	Management Report - 2011 Profit & Loss Statement
Confidential Attachment 11	2011 Financial Statements
Confidential Attachment 12	Email between PDW and Dawning re pricing
Confidential Attachment 13	Export price reference tables
Confidential Attachment 14	Forward orders
Confidential Attachment 15	Explanation for minor discrepancies
Confidential Attachment 16	PDW Price guide for 2011 financial year
Confidential Attachment 17	Extracts from sales system
Confidential Attachment 18	Sales invoices for selected domestic sales transactions
Confidential Attachment 19	Copy of Dawning's 'account receivables' sub ledger assigned to PDW

Confidential appendix 1	Cost summary sheets for each shipment
Confidential appendix 2	Import cost calculations
Confidential appendix 3	Export price calculations
Confidential appendix 4	Profitability calculations