



Australian Government

**Australian Customs and
Border Protection Service**

**INVESTIGATION INTO THE ALLEGED DUMPING OF
CERTAIN STRUCTURAL TIMBER**

EXPORTED FROM

**THE REPUBLIC OF AUSTRIA, CANADA, THE CZECH
REPUBLIC, THE REPUBLIC OF ESTONIA, THE FEDERAL
REPUBLIC OF GERMANY, THE REPUBLIC OF LITHUANIA,
SWEDEN AND THE UNITED STATES OF AMERICA**

IMPORTER VISIT REPORT

Moxon and Company Pty Ltd

**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**

28 October 2011

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2 BACKGROUND AND PURPOSE

2.1 Background to the current investigation

On 5 August 2011, Building Supplies Group Holdings Pty Ltd, Hyne and Son Pty Ltd and Gunns Limited lodged an application requesting that the relevant Minister publish a dumping duty notice in respect of certain structural timber¹ exported to Australia from Austria, Canada, the Czech Republic, Estonia, Germany, Lithuania, Sweden and the United States of America. In this case the relevant Minister is the Attorney-General.

On 18 and 24 August 2011, the applicants provided further information in support of their application. As a result, Customs and Border Protection restarted the 20 day period for considering the application.

The investigation was initiated on 9 September 2011. Public notification of initiation of the investigation was made in *The Australian* newspaper on 9 September 2011. Australian Customs Dumping Notice (ACDN) No. 2011/41 provides further details of this investigation and is available at www.customs.gov.au.

Following initiation of the investigation, a search of the Customs and Border Protection import database indicated that Moxon and Company Pty Ltd (Moxon) had imported structural timber from Sweden and the United States during the investigation period (1 July 2010 to 30 June 2011). Moxon was also identified as an importer of structural timber in the application. Customs and Border Protection wrote to Moxon 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. Moxon was provided with a list of its imports during the investigation period, extracted from the Customs and Border Protection import database, and identified a number of transactions from the list for verification (**confidential attachment GEN1**).

Moxon completed the Importer Questionnaire, providing details regarding the company, overseas supplier information, imports and expenses.

2.2 Purpose of meeting

The purpose of this visit was to:

- confirm that Moxon was an importer of structural timber and obtain information to assist in establishing the identity of the exporter;
- verify information on imports of structural timber to assist in the determination of export prices from Sweden and the United States;
- establish whether the purchases were arms length transactions;

¹ Refer to the full description of the goods in section 3 of this report.

- establish post exportation costs incurred in importing;
- identify Moxon's sales and 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*²; and
- provide the company with an opportunity to discuss any issues it believed relevant to the investigation.

2.3 Meeting

2.3.1 Introduction

We gave a general outline of the investigative process and reporting timeframes. We also advised Moxon of the following:

- we would prepare a confidential report on the visit - before finalisation of the report Moxon would be given an opportunity to review the report for accuracy;
- 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 - we advised that the public record is available to interested parties; and
- a non-confidential version of this visit report would be prepared in consultation with Moxon and placed on the public record.

We also briefly explained to Moxon the duty assessment process that is part of the Australian anti-dumping system.

2.3.2 Meeting Details

COMPANY	Moxon and Company Pty Ltd
ABN	87009657845
ADDRESS	400 Jacobs-Well Road, Stapylton QLD
TEL NO	07 34426300
FAX NO	07 34426396
DATE	28 September 2011
PRESENT	
Moxon	Tony Moxon, Director Andrew Wilson, Director
Customs and Border Protection	David Turner, Operations 2 Tim Flor, Operations 3

² A reference to a section of legislation in this report is a reference to the Customs Act 1901 unless otherwise stated

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Prior to the meeting we forwarded an agenda to Moxon and advised them that we would require supporting documentation for the selected sales that had been previously identified.

Moxon was co-operative and had the required documentation prepared for our meeting.

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

The goods the subject of the application (the goods) are described as follows:

Structural timber, being coniferous wood that is sawn or chipped lengthwise, capable of being used in structural applications in accordance with the Building Code of Australia and that:

- *Has a thickness exceeding 6mm;*
- *Has a cross-sectional area of less than 120cm²;*
- *Is untreated, or treated to meet the requirements of hazard class H1 or H2 as specified in Australian standard AS1604.1.*

For clarification, the goods DO NOT include weatherboards, laminated veneer lumber, glued laminated timber or timber treated to a level above hazard class H2 but DO INCLUDE end-jointed or finger-jointed structural timber.

Further detailed information on the goods is contained in ACDN 2011/41.

3.2 Scope of the goods

Moxon informed us that the structural timber it imports into Australia from the United States is manufactured to the Australian standard. Moxon showed us a sample stick of timber which was stamped with the Australian standard AS1720 and the name of the American manufacturer: Vaagen Brothers Lumber Inc.

Moxon also claimed that the structural timber it imports from the United States is of a much higher quality than the Australian manufactured product in the following ways:

- due to slow growth in cold climate the timber is more stable and less likely to twist;
- slow-growth, old timber produces tighter rings ,therefore is inherently more stable than faster growing species like Radiata Pine and Slash Pine which is produced in Australia;
- a significant proportion of Vaagen's log resource is from Virgin forest thinning – i.e the logs Vaagen takes are very small and thus suited to one piece ex log structural framing lumber; and
- the pith(Centre of log) of slow grown pine in the USA is stable and is able to be used whereas the pith in Australian grown species can't be used.- hence recovery percentage is improved and cost of goods driven lower.

Moxon imports machine grade pine (MGP) structural timber from Vaagen Brothers Lumber in the United States. Moxon explained that the Vaagen product is inland timber, unique to north-western Washington state and Southern British Columbia

and is an alternative to European pine exported to Australia. The timber has a tight grain, small knots, strength and good nail plate holding characteristics of the fibre.

Moxon stated that it only imports MGP10 and MGP12 grades of structural timber.

Moxon explained that the biggest drivers in the sawmill industry are throughput and percent recovery from the log. The producer with the largest, most technically advanced mill will be the most competitive.

3.3 Tariff classification

Structural timber is classified to the following tariff subheadings and statistical codes of Schedule 3 to the *Customs Tariff Act 1995*:

Tariff sub-heading	Stat code	goods
4407		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm
4407.10		coniferous
4407.10.10		Planed or sanded
	22	Douglas fir;
	23	radiata pine - treated with waterborne preservatives
	24	Radiata pine treated with other
	25	Radiata pine untreated
	33	Other

4407.10.99		Other
		Having a cross-sectional area of less than 120cm²
	08	Douglas fir;
	09	radiata pine - treated with waterborne preservatives
	10	radiata pine - treated with other
	11	radiata pine - untreated
	12	Spruce; pine, NSA; fir
	13	other

Note: Imports under tariff subheadings 4407.10.10 (statistical code 21) and 4407.10.99 (statistical codes 14, 15, 16 and 20) are not the goods the subject of the application.

Structural timber imported from the United States is free under the Australia-US free trade agreement. The general rate of duty is currently 5%. The general rate applies to all structural timber imported from Sweden.

No tariff concession orders apply to the goods the subject of the application.

We noted that according to the Customs and Border Protection import database, structural timber imported by Moxon from the United States is mainly classified to

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44071010/ 33 and 44071099/ 12 and the relatively small quantity from Sweden is classified mainly to 44071010/ 33.

4 COMPANY DETAILS

4.1 Commercial operations

4.1.1 Organisational structure of company

Moxon is a fourth generation family operated business incorporated in 1903. It employs 170 people in business units ranging from a cypress sawmill in Chinchilla Queensland to distribution and kiln drying facilities in four countries including Australia, the United States, France and New Zealand. Moxon also has offices in China and Chile. Moxon's corporate head office is located in Stapylton, Queensland.

Moxon operates sawmilling, production and distribution on the east coast of Australia with distribution points at Sunshine Coast, Brisbane, Sydney and Melbourne. Moxon has two distribution points in New Zealand located in close proximity to the ports of Tauranga and Wellington with kiln drying facilities also located at Tauranga. Moxon has warehousing facilities on both coasts of the United States for both imports and exports of timber products. Moxon has kiln drying and moulding facilities at its Virginia facility and a distribution warehouse in Portland Oregon. Moxon has a distribution point in France in Nivolas close to the beech and oak supply for domestic and export markets. The French branch is also involved in the export of timber and panel products to North Africa.

In Australia, Moxon has two main offices: Stapylton, Brisbane (kiln drying facilities and distribution yard) and Melbourne (distribution yard).

4.1.2 Functions of company

Moxon advised us that structural timber sales accounted for approximately 15% of its business. In addition to structural timber, it also sells timber flooring and decking products, timber stair casing and wine oak barrelling.

Moxon sources numerous exotic and Australian species of timber for its global market. It also mills Australian cypress out of Chinchilla. Since 1987 Moxon has also been involved in producing wine oak for the wine making industry world wide and is in the process of expanding its production into the United States and Adelaide.

Moxon describes itself as a importer/ wholesaler of structural timber. Moxon stated the majority of the product is sold directly to truss and frame manufacturers and to timber merchants.

4.2 Accounting

Moxon advised that its financial year is from 1 January to 31 December and that it uses an ERP solution called TIMMS. TIMMS business accounting and inventory management software was developed specifically for the timber industry. TIMMS is

used by sawmills, wholesalers, retailers and manufacturers throughout Australia and New Zealand.

Moxon's accounts are audited by ~~XXXXXX~~ annually.

Moxon provided us with a copy of its audited 2009-2010 financial report (**confidential attachment GEN2**).

4.3 Relationship with suppliers of the goods

Moxon sources the vast majority of its imported structural timber from Vaagen Brothers Lumber Inc (Vaagen Brothers) in the United States. Moxon advised us that it has no relationship with Vaagen Brothers other than a normal commercial relationship.

Moxon also sourced a small quantity of structural timber from Sodra Timber (Sodra) in Sweden. Moxon advised us that it has no relationship with Sodra other than a normal commercial relationship.

Moxon advised us that it does not purchase structural timber from the Australian industry.

4.4 Relationships with customers

Moxon advised us 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 Customs and Border Protection import database, Moxon imported XXXXXm³ of structural timber during the investigation period.

Moxon sourced the majority of its imports from the United States and a small volume from Sweden. The following table summarises the export volumes from both countries to Moxon during the investigation period.

Country	Supplier	Tariff sub-heading	Quantity (m3)
United States	Vaagen	44071010/22	XXXX
		44071010/33	XXXX
		44071099/08	XXXX
		44071099/12	XXXX
		44071099/13	XXXX
Sweden	Sodra	44071010/33	XXXX
TOTAL			XXXX*

* Note: during verification of import transactions (section 5.5 refers) we noticed that two of the transactions contained goods that are not the goods the subject of the application i.e. weatherboard. We found that the quantity and value for one of the transactions recorded in the Customs and Border Protection database under the above tariff headings includes weatherboard.

Moxon informed us that it purchased approximately 80% Douglas fir and 20% lodge pole planned structural pine during the investigation period.

The documents provided for the selected shipments (section 5.5 refers) indicates that the timber purchased from Vaagen is a mixture of the following species:

- Alpine fir;
- Douglas fir;
- Engleman spruce;
- Hemlock;
- Larch;
- Lodge pole; and
- White fir.

5.2 Ordering

Moxon advised that it has a XXXXX ordering cycle for imports from Vaagen. Moxon's ordering process with Vaagen is:

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- XXXXXXXX;
- XXXXXXXX;
- XXXXXXXX;
- XXXXXXXX.

Purchases of structural timber from Vaagen were invoiced in ~~XXXXXXXX~~ (terms).

Moxon advised that it orders structural timber from Sodra on an ad hoc basis. Moxon has ordered ~~XXXXXXXXXXXXXX~~ (details of Sodra orders).

Moxon purchased ~~XXXX~~ of structural timber from Sodra during the second half of the investigation period. The purchases were invoiced ~~XXXXXXXXXXXXXX~~ (terms).

5.3 Pricing

Moxon advised us that it negotiated the price of structural timber with Vaagen ~~XXXXXXXXXXXXXX~~ (details of price negotiations with Vaagen).

Moxon advised it offers a ~~XXXX~~ price to Sodra on ~~XXXXXXXXXXXXXX~~ (details of price negotiations with Sodra).

Moxon stated that it did not receive any rebates or discounts from Vaagen or Sodra during the investigation period.

5.4 Forward orders

Moxon provided us with a listing of its forward orders with Vaagen and Sodra (confidential attachment EXP2). The forward orders are summarised below:

Supplier	ETA	Quantity m3

5.5 Verification of imports

Moxon completed an importer transaction form prior to the visit, detailing the into store costs for 8 selected shipments during the investigation period (**confidential attachment EXP3**).

During the visit, Moxon provided the following documents for each of the selected shipments as listed on the importer transaction form:

- sales invoice;
- packing list;
- bill of lading;
- inwards advice;
- certificate of origin;
- costing sheet;
- customs entry;
- customs brokers invoice;
- transport company invoices; and
- proof of payment for 7 of the 8 shipments (shipment 1 was not yet paid).

These documents are at **confidential attachment EXP4 to EXP11**.

We noted that all shipments from Vaagen were ~~XXXX~~ while shipments from Sodra were ~~XXXX~~.

We checked the data for selected shipments on the importer transaction form against source documents and the Customs and Border Protection import database.

We found the data for selected shipment 4 did not reconcile to the Customs and Border Protection import database. Invoices for shipments 4 and 5 show that the goods exported in those shipments include structural timber and other goods (weatherboards). The data recorded in the Customs and Border Protection database against the tariff items for structural timber for shipment 4 includes the other goods exported in that shipment.

Data reported in the importer transaction form was traced to the above source documents. Some discrepancies were found and the data reported in the importer transaction form was adjusted accordingly.

A summary of the selected shipments are listed below:

Shipment	Ref	Quantity (m3)	Invoice Price	Unit price

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Shipment	Ref	m3	Invoice Price	Unit price

Shipment	Ref	m3	Invoice Price	Unit price

5.6 Post exportation costs

5.6.1 Import costs

The average Australian into store costs were calculated for the selected shipments.

Cost item	Included items	Average cost (AUD/m3)
Ocean Freight		XXXX
Port service charges	Destination port charges, destination terminal security fee, destination shipping line doc fee, destination terminal handling fee,	XXXX
Customs broker fees		XXXX
Customs and Border Protection, AQIS and other fees	CMR, document, agency fees of a minor nature	XXXX
Delivery to warehouse	Delivery to warehouse, storage, lift charges and fees.	XXXX

Under the Australia-US free trade agreement, no duty has been payable on structural timber imported from the US since 1 January 2005. For imports from Sweden the rate of duty payable is 5%.

5.6.2 Selling, general and administrative costs

Moxon explained that its estimate of selling, general & administrative (SG&A) costs for the selected shipments were based on its estimates of interest charges, 'bugger' charges and de-stuffing costs for each shipment. These costs were itemised in the Costing Sheets provided for each selected shipment. Moxon stated that these cost items included the cost of warehousing and delivering the goods to its customers.

Moxon provided us with a copy of its 2010 financial report (**confidential attachment GEN2**). The report contains a statement of income which includes details of expenses incurred in earning the income for the year. We estimated SG&A costs of structural timber by allocating these expenses in the following way:

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Expense item	Allocation	\$
Products & consumables purchased		
Employee benefits expense		
Depreciation & amortisation expense		
Consulting & professional fees		
Other expenses		
Finance costs		

Total revenue for year ending December 2010 was \$XXXXX. Therefore SG&A as a percentage of total revenue is XXXX%.

We amended the SG&A costs on the importer transaction form to be XXXX% of unit sales revenue for each transaction.

5.7 Who is the importer?

It was noted that Moxon:

- is named as the customer on supplier invoices;
- is named as the consignee on the bill of lading; and
- arranges delivery of the goods to one of its warehouses or direct to its customers.

Moxon is considered to be the beneficial owner of the goods at the time of importation, and therefore the importer.

5.8 Who is the exporter?

Customs and Border Protection 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 will be a person in the country of export who owns, or who has previously owned, the goods but need not be the owner at the time the goods were shipped.

Where there is no principal in the country of export Customs will normally consider the exporter to be the person who gave up responsibility for the goods as described above.

The documentation provided in relation to the selected shipments ordered from the following exporters was reviewed:

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- Vaagen (United States); and
- Sodra (Sweden).

Upon review of this documentation and other information supplied by Moxon, we are satisfied that in respect of Vaagen and Sodra:

- Moxon orders directly from the suppliers;
- the commercial invoices identify the suppliers;
- the bills of lading identify the suppliers as the shipper of the goods;
- the suppliers arrange and pay for the goods to be transported to the wharf and loaded onto the ship in the country of export; and
- Moxon pays the exporters directly.

Based on the information available we are satisfied that Vaagen and Sodra are the exporter of the goods.

6 AUSTRALIAN MARKET**6.1 General**

Moxon informed us that the Australian structural timber market is price sensitive and transparent. Moxon claimed that demand for structural timber has fallen by 19.5% in the last 12 months.

Moxon provided a copy of a report titled "Timber Market Survey" March quarter 2010 and March quarter 2011 which provide updated information on the Australian timber market, including structural timber (**confidential attachment DOM9 and DOM10**). The report includes information on price movements and trends in Australia. It also includes an update on economic conditions that influence wood product markets.

Moxon explained the different ways structural timber is sold. Structural timber is sold:

- In linear metres and cubic metres in the Australian and European markets; and
- MBF (thousand board feet) in the US market.

Moxon provided a methodology for converting measurements between the two measurement systems (**confidential attachment DOM11**). Moxon explained that the market also talks in terms of running linear metres. Moxon explained that understanding the different measurement systems used and being able to convert measurements is important when comparing prices.

Moxon also explained that when examining prices it must be determined whether the price relates to 'nominal' or 'finished' size timber (e.g. 100 x 38 mm nominal size is equivalent to 90 x 35 finish size).

6.2 Distribution and selling system

Moxon advised that it has sales representatives located in Melbourne and Brisbane. Moxon advised that it does not maintain price lists. Moxon explained that its sales representatives are in regular contact with its major customers who provide feedback on current market prices and offers from other suppliers, in particular from the Australian industry. Moxon's sales representatives provide Moxon head office with written reports of these offers. Sample reports are at **confidential attachment DOM12**.

Moxon sells its products predominately to truss and frame manufacturers and timber merchants.

6.3 Sales volume and selling prices in Australia

Moxon provided a detailed list of its sales of structural timber for the investigation period as part of its importer questionnaire response (**confidential attachment DOM13**).

The list of sales contains the following information for all domestic sales transactions made during the investigation period: product ID; customer ID and name; customer type; invoice number; supplier ID; post period; quantity (pack size m3); cost (\$/pack) and sale amount (\$/pack).

Moxon explained that the product ID, for example LA-DK-M12-090-035-60, represents:

LA/ BA	Supplier: Vaagen/ Sodra
DK	Dressed kiln dried
M10/ M12	Grade
090-035	Cross-section (i.e. 90x35)
60	Length (i.e. 6 metres)

Moxon advised that weighted average selling prices should be calculated across all grades and dimensions of structural timber i.e it is not necessary to calculate weighted average prices for each product ID.

Moxon also provided a list of sales of structural timber for each of the selected shipments (**confidential attachment DOM1 to DOM8**).

6.4 Sales verification

Moxon provided a copy of a report from TIMMS which included a summary of sales by product code for the 12 month period ending 30 June 2011 (**confidential attachment DOM14**). The reports contains quantity (m3) and sales revenue (\$) by supplier and product ID. This information is summarised below.

	Vaagen	Sodra	Total
Sales (\$)			
Quantity (m3)			
Price (\$/m3)			

We were able to trace the above data to the detailed list of sales.

Moxon also provided us with a Sale by Product Report for financial year ending December 2010 (**confidential attachment DOM15**). Moxon explained that the data contained in this report feeds into its financial statements.

We selected five transactions from the detailed list of sales for verification (**confidential attachment DOM16 to DOM20**). Moxon provided copies of invoices

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and proof of payment for each transaction. Data contained on the invoices was able to be traced to the list.

6.5 Rebates or discounts

Moxon stated that ~~XXX~~ of its customers receive monthly rebates i.e. ~~XXXXXX~~. Moxon stated that no other rebates or discounts are paid.

6.6 Profitability of sales

Moxon provided an estimate of the profitability of the sales from each shipment in the importer transaction form based on the weighted average sales prices received on each shipment. Moxon estimated the profitability of the sales to be between ~~XXX~~% and ~~XXX~~%.

After adjustments were made to the importer transaction form for SG&A and other costs, profitability on sales was calculated to be between ~~XXX~~% and ~~XXX~~%. The loss was incurred in relation to one of the shipments from Sodra.

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.

For sales between Sodra and Moxon it was noted that sales on one of the selected shipments was unprofitable however the company was making a profit overall.

We did not find any evidence that:

- there is any consideration payable other than price; or that
- the price is influenced in Moxon's favour by a commercial or other relationship between Moxon and its suppliers.

We confirmed during our verification that the price invoiced by the exporters, was the price paid by Moxon.

Taking into consideration the factors listed above, we consider that sales between Vaagen and Moxon and Sodra and Moxon are made at arms length in terms of s. 269TAA.

8 EXPORT PRICE

Based on the information available, for the goods exported by Vaagen and Sodra to Moxon:

- the goods have been exported to Australia otherwise than by the importer;
- it appears at this time that 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 exporters for confirmation of information supplied by Moxon, we are satisfied that the export price for certain structural timber imported by Moxon from Vaagen and Sodra can be established under s. 269TAB(1)(a) using the invoice price less any costs in respect of matters arising after exportation.

We consider weighted average FOB export prices for Vaagen and Sodra (in A\$/m³) can be estimated from the Customs and Border Protection import data base however export prices cannot be determined by type (i.e. grade and dimension) because the types of structural timber cannot be readily identified.

9 INJURY AND CAUSAL LINK

Moxon provided a range of information supporting its claim that any injury being suffered by the Australian industry is being caused by the business practices of the Australian industry and not be imports.

Moxon provided:

- An article from "Fridays Offcuts" 16 September 2011 highlighting the high sawmilling costs in Australia (**confidential attachment GEN3**);
- A joint statement by Moxon and Vaagen dated 12 September 2011 refuting the claim by the Australian industry that Vaagen's products are being exported to Australia at dumped prices (**confidential attachment GEN4**);
- A report in "The Border Watch" newspaper of 15 August 2011 about the suspension of the supply of softwood logs to Gunns Limited by ForestrySA for alleged non-payment by Gunns (**confidential attachment GEN5**);
- Information memorandum relating to the sale of certain assets and operations of the business by a member of the Australian structural timber industry (**confidential attachment GEN6**); and
- Reports from Moxon's sales representatives indicating that the Australian industry is driving the price of structural timber down in a bid to win sales (**confidential attachment DOM12**).

10 ATTACHMENTS

Confidential attachment GEN1	Customs and Border Protection import database extract
Confidential attachment GEN2	2010 Financial Report
Confidential attachment GEN3	Material injury/causation – High sawmilling costs in Australia
Confidential attachment GEN4	Material injury/causation – joint statement by Moxon and Vaagen
Confidential attachment GEN5	Material injury/causation – Border Watch newspaper article
Confidential attachment GEN6	Material injury/causation-Information memorandum
Confidential attachment EXP1	Stock in transit List
Confidential attachment EXP2	Forward orders
Confidential attachment EXP3	Amended Importer transaction form
Confidential attachment EXP4-EXP11	Documents relating to selected export transactions
Confidential attachment DOM1-DOM8	List of domestic sales for each of the selected export shipments
Confidential attachment DOM9-DOM10	Timber Market Survey reports
Confidential attachment DOM11	Methodology for converting MBF (thousand board feet) to linear metres
Confidential attachment DOM12	Sales representative reports
Confidential attachment DOM13	List of domestic sales for investigation period
Confidential attachment DOM14	TIMMS report of domestic sales by product code for investigation period
Confidential attachment DOM15	TIMMS Sales by Product Report for financial year ending December 2010
Confidential attachment DOM16-DOM20	Documents relating to selected domestic sales