



Australian Government
Department of Industry,
Science and Resources

Anti-Dumping
Commission

Exporter verification report

Verification and case details

Initiation date	22 August 2022	Anti-Dumping Notice (ADN)	2022/086
Case number	611		
The goods under consideration	Zinc coated (galvanised) steel		
Case type	Continuation		
Exporter	Yieh Phui Enterprise Co Ltd		
Location	Virtual verification		
Verification date	2/11/2022 to 10/11/2022		
Inquiry period	1/7/2021 to 30/6/2022		

The Anti-Dumping Commission will review this report, including its views and recommendations.

This report may not reflect the Anti-Dumping Commission's final position.

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Introduction

Yieh Phui Enterprise Co Ltd (Yieh Phui) submitted data to the Anti-Dumping Commission (the commission) in response to an exporter questionnaire for Continuation 611 (case 611) into Zinc coated (galvanised) steel (the goods) from the People's Republic of China, the Republic of Korea and Taiwan.

A verification team (the team) has verified whether the data Yieh Phui submitted is complete, relevant and accurate for use in case 611. [Anti-Dumping Notice \(ADN\) 2016/30](#) describes the commission's verification procedure.

This report explains the team's key findings, including the evidence considered and material issues identified. Where Yieh Phui or the team materially revised the submitted data, this report outlines the nature, extent and outcomes of these revisions.

The commission prepared this report to publish on the electronic public record for case 611.

Verification teams are authorised to conduct verifications under sections 269SMG and 269SMR of the *Customs Act 1901 (Cth)* (the Act).¹

¹ All legal citations in this report are to the Act unless otherwise stated.

1 Company background

1.1 Corporate structure and ownership

Yieh Phui is a Taiwanese manufacturer of galvanised steel, aluminium zinc-coated steel, pre-painted steel and steel structures.

Yieh Phui stated it is part of the E-United Group. The E-United Group is not a formal company structure but instead a group of companies associated with the same individual company owner or founder and some cross-company shareholdings.

1.2 Related parties

The team examined the relationships between Yieh Phui and the parties involved in it producing or selling the goods.

1.2.1 Related suppliers

Yieh Phui received raw materials and some logistics services from related parties during the inquiry period.

The team analysed Yieh Phui's raw material purchases and considers that related supplier purchases comprised an immaterial volume of Yieh Phui's total raw material purchases.

The team also compared prices between Yieh Phui's purchases from related and unrelated suppliers. Although the team identified a small price difference between purchases from related and unrelated suppliers, the team does not recommend making any adjustment, noting the magnitude of the price difference and the low proportion of related supplier raw material purchases.

1.2.2 Related customers

Yieh Phui sold some domestic goods to related party customers during the inquiry period. The team notes that Yieh Phui only sold non-prime goods to its related party domestic customer. Because all Australian export sales were prime quality, no MCCs matched between Australian export sales and domestic related party sales.

For the domestic related party sales, the team compared sales to related and unrelated parties, including comparison of volume and price for selected MCCs and sales months.

For domestic sales to related party customers, the team identified a consistent price difference between related and unrelated customers. The team considers that Yieh Phui's domestic related party sales are non-arms length.

For Australian export sales, the team did not identify any sales to related party customers during the inquiry period.

1.3 Accounting records

Crowe (TW) CPAs audited Yieh Phui's 2021 financial year (January 2021 to December 2021) audited financial statement and included a statement that the financial accounts comply with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in Taiwan.

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For accounting records for the inquiry period after the 2021 financial year (January 2022 to June 2022), Yieh Phui did not have an audited financial statement. Yieh Phui provided unaudited income statements extracted from its accounting system covering the unaudited months in the inquiry period. The team then compared Yieh Phui's accounting system records between the audited and unaudited months in the inquiry period. The team did not identify any material difference between Yieh Phui's audited accounting system records and its unaudited accounting system records.

Therefore, the team considers that the accounting records held by the company comply with the generally accepted accounting principles of Taiwan.

2 Goods under consideration and like goods

2.1 Production process

The verification team inspected Yieh Phui's production process of the goods which involves three major production steps namely pickling, cold-rolling and zinc coating.

At the pickling stage, the hot-rolled coil (HRC) is first processed by passing through hydrochloric acid baths to remove surface scale. It is then edge trimmed to the intended width before going through the cold-rolling process. At the cold-rolling stage, the pickled HRC is then introduced into the reversing cold-rolling mill to reduce the base metal thickness.

The cold-rolled coil is then introduced into the continuous coating line for zinc coating (galvanising). Once coated, the coil is then skin-passed and tension levelled. At this stage, surface treatment such as oiling, chromating, and resin coating is conducted if the customer requests. Slitting or cutting may also be performed at the customer request.

Upon completion, the zinc coated steel is then sent to the packing unit for packaging and dispatch.

2.2 Assessment of certain zinc-aluminium alloy coated goods in verification

During verification, the team noted that Yieh Phui's response to the exporter questionnaire for case 611 did not include sales and cost information relating to steel with an alloy coating consisting of approximately 95% zinc and 5% aluminium. The commission has previously referred to this type of steel as 'hot-dip 5% aluminium-zinc coated steel sheets in coil'. Yieh Phui sold this type of goods under the trade name 'PhuizerFan'. This type of goods is also known as 'GALFAN' in the steel industry. Yieh Phui stated that it sold PhuizerFan during the inquiry period, which the team confirmed during the verification.

From case 190b until case 558, the commission found that PhuizerFan conformed with the goods description for aluminium zinc coated steel – not the goods subject to this verification.² In case 558, the Minister accepted the commission's recommendation to revise the commission's original finding and instead find that 5% aluminium coating steel does not conform with the goods description for aluminium zinc coated steel.³ The team considers that case 558 reflects the commission's current findings regarding PhuizerFan as it relates to aluminium zinc coated steel.

After reviewing the goods description for zinc coated (galvanised steel) relevant to the current verification, the team does not consider that the PhuizerFan product is captured under the goods description for this inquiry. The team have therefore not included PhuizerFan goods in its sales or cost calculations. The team notes that the PhuizerFan product represents a minor portion of the goods sold in the Australian export market.

² See Final Report 190 (available at EPR 190a, item 142 and EPR 190b, item 142).

³ See Termination Report 558 (EPR 558, item 68) and Final Report 558 (EPR 558, item 71).

2.3 Model control codes

The sales and costs data Yieh Phui submitted complies with the model control code (MCC) structure detailed in ADN 2022/086.

2.4 Verification of model control codes

Table 1 details how the team determined MCC sub-categories and verified them to source documents.

Category	Sub-category verification method
Alloy content	Yieh Phui stated it did not produce or sell flat rolled products of alloy steel fitting the goods description for this verification. Therefore, all sales of goods were non-alloy. The team reviewed Yieh Phui's sales and accounting information and did not find any evidence identifying that Yieh Phui produced or sold alloy steel products.
Prime	Verified to the accounting system information for the corresponding production coil number.
Steel Base	Verified to the accounting system information for the corresponding production coil number, including confirming if coil entered a cold-rolling line.
Coating Type	Verified to the accounting system information for the corresponding invoice number and production coil number. Also verified to the physical sales order related to the relevant invoice number.
Coating Mass	Verified to the accounting system information for the corresponding order number and manufacturing specification code.
Steel Grade	Verified to the accounting system information for the corresponding invoice number and production coil number.
Base Metal Thickness (BMT)	Verified to the physical sales order related to the relevant invoice number.
Width	Verified to the accounting system information for the corresponding invoice number and production coil number.
Form	Verified to the accounting system information for the corresponding invoice number and production coil number.

Table 1 MCC sub-category determination

2.5 The Australian export goods and domestic like goods

2.5.1 Australian export goods (the goods under consideration)

The team was satisfied that, during the inquiry period, Yieh Phui produced the goods under consideration (Australian export goods) and exported them to Australia.

2.5.2 Domestic like goods (like goods sold in the domestic market)

The team is satisfied that Yieh Phui produced and sold like goods for home consumption in its domestic market, being the country of export (domestic like goods).

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The team considers that the domestic like goods were identical to, or had characteristics closely resembling, the Australian export goods, because:

- **Physical likeness:** Yieh Phui does not directly distinguish between domestic like goods and the Australian export goods during production.
- **Production likeness:** Yieh Phui produced all goods at the same facilities, using the same raw material inputs and production processes.
- **Commercial likeness:** all goods compete in the same market sector, are interchangeable and use similar distribution channels.
- **Functional likeness:** all goods are functionally alike, as they have similar end uses.

2.6 List of model control codes

This report lists the MCCs that Yieh Phui produced, sold or both produced and sold during the inquiry period in **non-confidential appendix 1**.

2.7 Like goods assessment

The team considers that goods Yieh Phui produced and sold for domestic home consumption had characteristics closely resembling those of the Australian export goods and were therefore 'like goods' according to section 269T(1).

3 Verification of sales completeness and relevance

The commission typically verifies sales as complete and relevant by reconciling the revenue and quantity in sales listings up to management accounts and then audited financial accounts. ADN 2016/30 further describes this verification process.

For sales made between 1 July 2021 and 31 December 2021, the team verified whether the sales listings Yieh Phui submitted are complete and relevant by reconciling them to the audited financial statements, consistent with ADN 2016/30.

For sales made between 1 January 2022 and 30 June 2022, Yieh Phui did not have audited financial statements. The team verified sales in this period to Yieh Phui's accounting system, noting that the team did not identify any discrepancies between Yieh Phui's accounting records in the audited period compared to the unaudited period.

The team verified whether the sales data was complete and relevant by:

1. Reconciling Yieh Phui's audited financial statement for calendar year 2021 to the total sales revenue stated in Yieh Phui's accounting system
2. Reconciling Yieh Phui's total sales revenue in calendar year 2021 to the total sales revenue for the inquiry period (July 2021 to June 2022)
3. Reconciling Yieh Phui's total sales revenue in the inquiry period to the total sales of the goods in all markets
4. Reconciling Yieh Phui's total sales of goods in all markets to the Australian export and domestic sales listings.

The team did not identify any issues. The team detailed this process in the verification work program and its relevant attachments in **confidential attachment 1**.

3.1 Sales completeness and relevance finding

The team is satisfied that the sales data Yieh Phui submitted is complete and relevant.

4 Verification of sales accuracy

The commission typically verifies sales as accurate by reconciling a selection of volume, revenue and other key data in the sales listings down to source documents. ADN 2016/30 further describes this verification process.

The team verified whether the export and domestic sales listings Yieh Phui submitted are accurate by reconciling them to source documents, consistent with ADN 2016/30.

The team identified the issue outlined below. The team detailed this process in the verification work program and its relevant attachments in **confidential attachment 1**.

4.1 Sales accuracy exceptions

Exception 1: Revised Australian export port handling charges

Description: Yieh Phui identified that it miscalculated the port handling charges for some sales in its Australian sales listing.

Resolution: Yieh Phui provided a revised allocation of port handling charges. The team incorporated the revised port handling charges into the Australian sales listing.

Exception 2: Domestic related party customer sales

Description: Yieh Phui sold some goods to a domestic related party customer.

Resolution: Because the team has found Yieh Phui's domestic related party sales were non-arms length, the team has excluded these sales from its normal value calculations.

4.2 Sales accuracy finding

The team is satisfied that the sales data Yieh Phui submitted is accurate, including any revision outlined in an exception above.

5 Verification of cost to make and sell completeness and relevance

The commission typically verifies cost to make and sell (CTMS) as complete and relevant by reconciling the total cost to make (CTM) and selling, general and administrative (SG&A) expenses in cost listings up to management accounts and then audited financial accounts. ADN 2016/30 further describes this verification process.

For production and selling expenses incurred in the 2021 calendar year, team verified whether the CTM and SG&A listings Yieh Phui submitted are complete and relevant by reconciling it to audited financial statements, consistent with ADN 2016/30.

For expenses incurred between 1 January 2022 and 30 June 2022, Yieh Phui did not have audited financial statements. The team verified expenses in this period to Yieh Phui's accounting system, noting that the team did not identify any discrepancies between Yieh Phui's accounting records in the audited period compared to the unaudited period.

The team verified the CTM data as complete and relevant by:

1. Reconciling Yieh Phui's audited financial statement for calendar year 2021 to the total cost of goods sold (COGS) revenue stated in Yieh Phui's accounting system.
2. Reconciling the total COGS for the inquiry period (July 2021 to June 2022) provided in Yieh Phui's exporter questionnaire response to the COGS stated in Yieh Phui's accounting system
3. Reconciling Yieh Phui's total COGS in the inquiry period to the total cost of production
4. Reconciling Yieh Phui's total cost of production in the inquiry period to the CTM for goods sold in all markets
5. Reconciling Yieh Phui's CTM for goods sold in all markets to the Australian export and domestic CTM listings.

The team verified the SG&A data as complete and relevant by:

1. Reconciling the total SG&A listing to Yieh Phui's trial balance, audited financial statement for calendar year 2021 and income statement extracts for the inquiry period
2. Verifying the relevance of selling expenses to production and sale of the goods
3. Verifying the allocation of direct and indirect selling expenses
4. Verifying the accuracy of Yieh Phui's SG&A calculation methodology.

The team identified the issue outlined below. The team detailed this process in the verification work program and its relevant attachments in **confidential attachment 1**.

5.1 Cost to make and sell completeness and relevance exceptions

Exception 3: Revised Australian export CTM listing

Description: Yieh Phui excluded one MCC from its Australian export CTM listing that it produced and sold it into the Australian market during the inquiry period.

Resolution: The team revised Yieh Phui's Australian export CTM listing to include the CTM values for the missing MCC.

5.2 Cost to make and sell completeness and relevance finding

The team is satisfied that the CTMS data Yieh Phui submitted is complete and relevant, including any revision outlined in an exception above.

6 Verification of cost to make and sell accuracy

The commission typically verifies CTMS as accurate by reconciling a selection of volume, cost and other key data in the CTM and SG&A listings down to source documents. ADN 2016/30 further describes this verification process.

The team verified whether the CTM and SG&A listings Yieh Phui submitted are accurate by reconciling them to source documents, consistent with ADN 2016/30.

The team identified the issue outlined below. The team detailed this process in the verification work program and its relevant attachments in **confidential attachment 1**.

6.1 Cost to make and sell accuracy exceptions

Exception 4: Revised other costs adjustment

Description: Yieh Phui included an amount for other costs in its CTM listings, relating to certain expenses allocated to all goods instead of to individual production coils.

During verification, the team identified that a portion of the cost adjustment related to expenses not related to production of the goods

Resolution: The team reallocated the other costs amount in Yieh Phui's CTM listings to exclude certain expenses not related to production of the goods.

6.2 Cost allocation method

Table 2 outlines how the team allocated each cost component.

Cost component	Method applied
Raw materials	Yieh Phui allocated raw material costs based on the actual consumption costs attributed to each coil.
Scrap offset	Yieh Phui allocated the scrap offset based on production quantity for each MCC on a quarterly basis.
Direct labour	Yieh Phui allocated direct labour based on the processing time for the relevant production facility and production quantity for each MCC on a quarterly basis.
Manufacturing overheads	Yieh Phui allocated manufacturing overheads based on the processing time for the relevant production facility and production quantity for each MCC on a quarterly basis.
Depreciation	Yieh Phui allocated depreciation based on the processing time for the relevant production facility and production quantity for each MCC on a quarterly basis.
Other costs	Yieh Phui allocated other costs as a percentage of the pre-adjusted total production costs of all products. Yieh Phui applied this percentage to all Australian export and domestic CTM lines.

Table 2 Cost allocation method

6.3 Related party suppliers

Yieh Phui purchased hot-rolled and cold-rolled steel from related parties during the inquiry period.

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The team's analysis identified that Yieh Phui's related party raw material purchases were of an immaterial volume. Although the team identified a small price difference between purchases from related and unrelated suppliers, the team does not recommend making any adjustment, noting the magnitude of the price difference and the low proportion of related supplier raw material purchases.

6.4 Cost to make and sell accuracy finding

The team is satisfied that the CTMS data Yieh Phui submitted is accurate and reasonably reflects the costs associated with the production and sale of the goods, including any revision outlined in an exception above.

7 Export price

7.1 Background

Section 269TAB states the general rules for calculating export price. Under this section, the commission assesses the following to identify the correct method of calculating export price:

- Who is the importer?
- Who is the exporter?
- Did the importer purchased from the exporter at arms length?

This chapter discusses how the team assessed Yieh Phui's Australian export sales.

7.2 The importers

The team considers that the customer listed for sales of the Australian export goods was the beneficial owner of these goods at the time of importation into Australia and, therefore, the importer. For each sale, the relevant customer:

- was named as the customer on the commercial invoice
- was named as the consignee on the bill of lading
- was named as the importer on the importation declaration to ABF
- paid for all the importation charges
- arranged delivery from the port.

7.3 The exporter

For sales Yieh Phui made directly to an Australian customer, the team considers Yieh Phui to be the exporter of the Australian export goods⁴ because Yieh Phui:

- produced the Australian export goods
- is named as the supplier on the commercial invoice
- is named as consignor on the bill of lading
- arranged and paid for inland transport to the port of export
- arranged and paid for port handling charges at the port of export.

7.4 Australian export arms length assessment

7.4.1 Unrelated customers

The team assessed whether Yieh Phui sold the Australian export goods at arms length to any unrelated customers during the inquiry period.

The team found no evidence that:

- there was consideration payable for, or in respect of, the goods other than its price

⁴ The commission generally identifies the exporter as a principal in transacting the Australian export goods, located in the country of export and either:

- gave up responsibility by knowingly placing the goods in the hands of another company, or its own vehicle, for delivery to Australia
- owned the goods, either at the time the goods were shipped or previously.

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- the price appeared to be 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
- the buyer, or an associate of the buyer, was directly or indirectly reimbursed, compensated or otherwise receive a benefit for, or in respect of, the whole or any part of the price.

The team notes that Yieh Phui:

- stated that it referred to market prices when setting export price for its unrelated customer and
- appeared to genuinely negotiate the price with its unrelated customer.

The team therefore considers that, for all the unrelated customer sales, Yieh Phui sold the Australian export goods at arms length.⁵

7.4.2 Related party customers

The team did not identify any related customers to which Yieh Phui sold the Australian export goods during the inquiry period.

7.5 Export price assessment

In respect of Australian sales of the goods by Yieh Phui made directly to the importer, the team recommends that the export price be determined under section 269TAB(1)(a), being the price paid by the importer to the exporter less transport and other costs arising after exportation.

The team has calculated export price at **confidential appendix 1**.

⁵ See section 269TAA.

8 Domestic sales

8.1 Background

Section 269TAC states the general rules for calculating normal value. Under this section, the commission must assess the following to identify the correct method of calculating normal value:

- Did like goods sell domestically at arms length?
- Did like goods sell domestically in the ordinary course of trade (OCOT)?
- Did like goods not sell domestically, or sold domestically in low volumes?

This chapter discusses how the team assessed Yieh Phui's domestic sales for use in normal value.

8.2 Domestic arms length assessment

8.2.1 Unrelated customers

The team assessed whether Yieh Phui sold like goods domestically at arms length to any unrelated customers during the inquiry period.

The team found no evidence that:

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

The team notes that Yieh Phui:

- sold domestic like goods at similar prices to all unrelated customers
- sold domestic like goods at similar prices to other sellers in the domestic market
- referred to a market price index when setting export price for unrelated customers and
- appeared to genuinely negotiate the price with unrelated customers.

The team therefore considers that, for all the unrelated customer domestic sales, Yieh Phui sold at arms length.⁶

8.2.2 Related party customers

The team assessed whether Yieh Phui sold like goods domestically at arms length to any related customers during the inquiry period.

The team notes it found no evidence that:

- there was consideration payable for, or in respect of, the goods other than its price

⁶ See section 269TAA.

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- the buyer, or an associate of the buyer, was directly or indirectly reimbursed, compensated or otherwise receive a benefit for, or in respect of, the whole or any part of the price.

However, the team considers that the price appeared to be 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.

The team found evidence that:

- there was a consistent price variance between Yieh Phui's sales prices to related customers and Yieh Phui's sales prices of similar goods to unrelated customers, when compared monthly and over the entire inquiry period and
- Yieh Phui wholly owned the customer company during the inquiry period.

The team therefore considers that, for all the related customer domestic sales, Yieh Phui did not sell at arms length.⁷

8.3 Ordinary course of trade assessment

Section 269TAAD states that domestic sales of like goods are not in the OCOT if arms length transactions are both:

- unprofitable in substantial quantities over an extended period and
- unlikely to be recoverable within a reasonable period.⁸

For domestic sales of like goods, the team assessed:

- if each sale was unprofitable by comparing the price to the relevant CTMS
- if each MCC had substantial quantities of unprofitable sales by calculating the volume of unprofitable sales as a percentage of total sales
- if any unprofitable sale was unlikely to be recoverable by comparing the price to the relevant weighted average CTMS.

The following table summarises the figures the team used to assess OCOT:

OCOT particulars	Details
Extended unprofitability period	The inquiry period
Reasonable recoverability period	The inquiry period
Price	Net invoice price
Cost	Quarterly CTMS, including direct selling expenses for each transaction.
Weighted average cost	Weighted average CTMS over the inquiry period, including direct selling expenses for each transaction.

Table 3 OCOT details

⁷ See section 269TAA.

⁸ The commission generally considers the inquiry, investigation or review period – whichever applies in the given case – is the relevant 'extended period' and 'reasonable period'.

8.4 Domestic sales volume assessment

8.4.1 Overall sales volumes

Section 269TAC(2) provides alternative methods for calculating the normal value of the Australian export goods where there is an absence, or low volume, of relevant sales of like goods in the market of the country of export.

An exporter's domestic sales of like goods are taken to be in a low volume where the total volume of sales of like goods for home consumption in the country of export by the exporter is less than 5% of the total volume of the goods exported to Australia by the exporter – unless the Minister is satisfied that the volume is still large enough to permit a proper comparison for the purposes of assessing a dumping margin.

The team assessed the total volume of relevant sales of like goods as a percentage of the Australian export goods and found that the volume of domestic sales was 5% or greater and therefore was not a low volume.

8.4.2 Model control code sales volume

When calculating a normal value under section 269TAC(1), in order to ensure a proper comparison between the Australian export goods and the domestic like goods, the commission considers the volume of sales of each exported MCC in the domestic market.

Where the volume of domestic sales of an exported model is less than 5% of the volume exported, the commission will consider whether it can make a proper comparison at the MCC level. In these situations, the commission may consider whether it should use a surrogate domestic model to calculate normal value for the exported model.

The team has provided a table of all MCCs in **non-confidential appendix 1**. Because Yieh Phui sold a very high number of different MCCs for export to Australia, the team has only summarised treatment of normal value for MCCs where the domestic sales volume was not 5% or greater than the export sales volume.

All Australian export MCCs not stated in the table below had domestic sales volume 5% or greater than the export sales volume. For those MCCs, the team considers domestic sales of same the MCC permitted a proper comparison to exported goods.

For all Australian export MCCs included in the table below, Yieh Phui had zero domestic sales volume for the corresponding MCC. For all export MCCs, the team identified a surrogate MCC to use in the normal value calculation, after also including a specification adjustment under s 269TAC(8).

Export MCC	Surrogate model used with specification adjustment under s 269TAC(8)
NA-P-C-Z-1-C-1-A-C	NA-P-C-Z-2-C-1-B-C
NA-P-C-Z-1-C-1-B-C	NA-P-C-Z-2-C-1-B-C
NA-P-C-Z-3-C-3-B-C	NA-P-C-Z-3-C-4-B-C
NA-P-C-Z-3-D-4-A-C	NA-P-C-Z-3-D-4-B-C
NA-P-C-Z-3-E-5-B-C	NA-P-C-Z-3-E-5-C-C
NA-P-C-Z-3-E-7-B-S	NA-P-C-Z-3-E-7-B-C
NA-P-C-Z-3-F-3-B-C	NA-P-C-Z-3-D-3-B-C

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Export MCC	Surrogate model used with specification adjustment under s 269TAC(8)
NA-P-C-Z-3-F-4-B-C	NA-P-C-Z-3-G-4-B-C
NA-P-C-Z-3-F-5-B-C	NA-P-C-Z-3-D-5-B-C
NA-P-C-Z-4-D-6-B-C	NA-P-C-Z-4-D-5-B-C
NA-P-C-Z-4-E-6-A-C	NA-P-C-Z-4-E-6-B-C
NA-P-C-Z-4-E-7-B-C	NA-P-C-Z-4-E-6-B-C
NA-P-C-Z-4-G-6-B-C	NA-P-C-Z-4-E-6-B-C
NA-P-C-Z-5-C-4-B-C	NA-P-C-Z-3-C-4-B-C
NA-P-C-Z-5-D-5-B-C	NA-P-C-Z-5-D-6-B-C
NA-P-C-Z-5-F-3-B-C	NA-P-C-Z-5-D-6-B-C
NA-P-C-Z-5-F-4-B-C	NA-P-C-Z-5-D-6-B-C
NA-P-C-Z-5-F-5-B-C	NA-P-C-Z-5-D-6-B-C
NA-P-H-Z-3-C-7-B-S	NA-P-H-Z-3-C-7-B-C
NA-P-H-Z-3-C-8-C-C	NA-P-H-Z-3-C-8-B-C
NA-P-H-Z-3-E-6-B-C	NA-P-H-Z-3-E-7-B-C
NA-P-H-Z-4-D-6-B-C	NA-P-H-Z-2-D-6-B-C
NA-P-H-Z-4-E-6-A-C	NA-P-H-Z-4-E-6-B-C
NA-P-H-Z-4-E-6-C-C	NA-P-H-Z-4-E-6-B-C
NA-P-H-Z-4-E-7-A-C	NA-P-H-Z-4-E-7-B-C
NA-P-H-Z-4-E-7-B-S	NA-P-H-Z-4-E-7-B-C
NA-P-H-Z-4-E-7-C-C	NA-P-H-Z-4-E-7-B-C
NA-P-H-Z-4-E-8-B-S	NA-P-H-Z-4-E-8-B-C
NA-P-H-Z-4-E-8-C-C	NA-P-H-Z-4-E-8-B-C
NA-P-H-Z-5-C-7-B-C	NA-P-H-Z-5-C-8-B-C
NA-P-H-Z-5-E-7-B-S	NA-P-H-Z-4-E-7-B-C
NA-P-H-Z-5-E-8-B-S	NA-P-H-Z-4-E-8-B-C

Table 4 List of Australian export MCCs without corresponding domestic sales, including list of surrogates used for these Australian export MCCs

The team’s volume analysis is at **confidential appendix 3**.

9 Adjustments

To properly compare an export price of the Australian export goods to the corresponding normal value, the team considered applying each of the following adjustments.

9.1 Rationale and method

Adjustment type	Adjustment assessment	Calculation method and evidence	Did Yieh Phui claim this adjustment?	Did the team apply the adjustment?
Domestic inland freight	Yieh Phui incurred different inland freight expenses and allocated these expenses to each production coil.	Yieh Phui allocated this expense based on the actual costs incurred for each applicable invoice.	Yes	Yes
Domestic warranty expenses	Yieh Phui incurred warranty expenses for a small number of domestic sales. Yieh Phui did not incur these expenses for any Australian export sales.	Yieh Phui allocated this expense based on the actual costs incurred for each applicable invoice.	Yes	Yes
Domestic packaging	Yieh Phui recorded different packaging costs between domestic and Australian export sales.	Yieh Phui calculated the packaging expense based on the weighted average unit cost of packing for the corresponding internal packing code. Yieh Phui allocated this weighted average unit cost across the whole inquiry period.	Yes	Yes
Export inland transport	Yieh Phui incurred different inland freight expenses and allocated these expenses to each production coil.	Yieh Phui allocated this expense based on the actual costs incurred for each applicable invoice.	Yes	Yes
Export port handling	Yieh Phui incurred this expense for Australian export but not domestic sales.	Yieh Phui allocated this expense based on the actual costs incurred for each applicable invoice.	Yes	Yes

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Adjustment type	Adjustment assessment	Calculation method and evidence	Did Yieh Phui claim this adjustment?	Did the team apply the adjustment?
Export trade promotion fee	Yieh Phui incurred this expense for Australian export but not domestic sales.	Yieh Phui allocated this expense based on the actual costs incurred for each applicable invoice.	Yes	Yes
Export harbour construction fee	Yieh Phui incurred this expense for Australian export but not domestic sales.	Yieh Phui allocated this expense based on the actual costs incurred for each applicable invoice.	Yes	Yes
Export cargo certification fee	Yieh Phui incurred this expense for Australian export but not domestic sales.	Yieh Phui allocated this expense based on the actual costs incurred for each applicable invoice.	Yes	Yes
Export stevedoring fee	Yieh Phui incurred this expense for Australian export but not domestic sales.	Yieh Phui allocated this expense based on the actual costs incurred for each applicable invoice.	Yes	Yes
Export warehousing fee	Yieh Phui incurred this expense for Australian export but not domestic sales.	Yieh Phui allocated this expense based on the actual costs incurred for each applicable invoice.	Yes	Yes
Export bank charge	Yieh Phui incurred this expense for Australian export but not domestic sales.	Yieh Phui allocated this expense based on the actual costs incurred for each applicable invoice.	Yes	Yes
Export containerisation fee	Yieh Phui incurred this expense for Australian export but not domestic sales.	Yieh Phui allocated this expense based on the actual costs incurred for each applicable invoice.	Yes	Yes
Export bill of lading fee	Yieh Phui incurred this expense for Australian export but not domestic sales.	Yieh Phui allocated this expense based on the actual costs incurred for each applicable invoice.	Yes	Yes

PUBLIC RECORD

Adjustment type	Adjustment assessment	Calculation method and evidence	Did Yieh Phui claim this adjustment?	Did the team apply the adjustment?
Export packaging	Yieh Phui recorded different packaging costs between domestic and Australian export sales.	Yieh Phui calculated the packaging expense based on the weighted average unit cost of packing for the corresponding internal packing code. Yieh Phui allocated this weighted average unit cost across the whole inquiry period.	Yes	Yes
Specification	Some Australian export MCCs did not have corresponding domestic sales for the same MCC.	The team calculated the adjustment based on the difference between the CTM of a surrogate MCC and the target MCC, plus an amount corresponding to overall net sales process.	No	Yes
Timing	Some Australian export MCCs did not have corresponding domestic sales in the same quarter.	The team calculated the adjustment based on the CTM of the target MCC in a different quarter. The team's calculation included the difference between the CTM for a substitute MCC in both the target quarter and the different quarter.	No	Yes

Table 5 Assessment of adjustments

9.2 Adjustments

The team recommends the following adjustments so to properly compare export price of the Australian export goods to the corresponding normal value.

Adjustment Type	Deduction/addition
Domestic inland freight	Deduct an amount for domestic credit
Domestic warranty expenses	Deduct an amount for domestic inland transport
Domestic packaging	Deduct an amount for domestic packaging

PUBLIC RECORD

Adjustment Type	Deduction/addition
Export inland transport	Add an amount for export inland transport
Export port handling	Add an amount for export port handling
Export trade promotion fee	Add an amount for export trade promotion fee
Export harbour construction fee	Add an amount for export harbour construction fee
Export cargo certification fee	Add an amount for export cargo certification fee
Export stevedoring fee	Add an amount for export stevedoring fee
Export warehousing fee	Add an amount for export warehousing fee
Export bank charge	Add an amount for export bank charge
Export containerisation fee	Add an amount for export containerisation fee
Export bill of lading fee	Add an amount for bill of lading fee
Export packaging	Add an amount for export packaging
Specification	Add or deduct an amount for specification
Timing	Add or deduct an amount for timing adjustment

Table 6 Summary of adjustments

The team calculated and applied adjustments in the normal value calculations at **confidential appendix 3**.

10 Normal value

The team found that there were sufficient volumes of sales of like goods sold for home consumption in the country of export that were arms length transactions and at prices that were within the OCOT.

The team is therefore not satisfied that there is an absence, or low volume, of sales relevant for the purpose of determining a price under section 269TAC(1).

The team has determined a normal value under section 269TAC(1).

In using domestic sales as a basis for normal value, the team considers that certain adjustments are necessary to ensure that differences between the normal value and the export price of the Australian export goods would not affect comparison of domestic prices with export prices, in accordance with section 269TAC(8) and as outlined in chapter 9.

The team's normal value calculations are at **confidential appendix 3**.

11 Dumping margin

The team calculated Yieh Phui's dumping margin by comparing weighted average Australian export prices to the corresponding weighted average normal values for the inquiry period.

The team calculated exporter's dumping margin as **-10.2%**.

The dumping margin calculation is at **confidential appendix 4**.

12 Appendices and attachments

Non-confidential appendix 1	List of MCCs produced and sold
Confidential appendix 1	Export price
Confidential appendix 2	Cost to make and sell
Confidential appendix 3	Normal value
Confidential appendix 4	Dumping margin
Confidential attachment 1	Verification work program

PUBLIC RECORD

Non-confidential appendix 1 List of MCCs produced and sold

Sales MCC	Australian sales	Domestic sales	Costs MCC
NA-N-C-Z-1-A-1-B-C	No	Yes	C-Z-1-A-1-B-C
NA-P-C-Z-1-A-1-B-C	No	Yes	
NA-N-C-Z-1-A-1-C-C	No	Yes	C-Z-1-A-1-C-C
NA-N-C-Z-1-A-2-B-C	No	Yes	C-Z-1-A-2-B-C
NA-P-C-Z-1-A-2-B-C	No	Yes	
NA-N-C-Z-1-A-2-C-C	No	Yes	C-Z-1-A-2-C-C
NA-N-C-Z-1-A-3-B-C	No	Yes	C-Z-1-A-3-B-C
NA-P-C-Z-1-A-4-B-C	No	Yes	C-Z-1-A-4-B-C
NA-N-C-Z-1-A-5-B-C	No	Yes	C-Z-1-A-5-B-C
NA-P-C-Z-1-A-5-B-C	No	Yes	
NA-N-C-Z-1-A-5-C-C	No	Yes	C-Z-1-A-5-C-C
NA-P-C-Z-1-A-6-B-C	No	Yes	C-Z-1-A-6-B-C
NA-N-C-Z-1-A-6-C-C	No	Yes	C-Z-1-A-6-C-C
NA-P-C-Z-1-B-1-B-C	No	Yes	C-Z-1-B-1-B-C
NA-N-C-Z-1-B-1-C-C	No	Yes	C-Z-1-B-1-C-C
NA-N-C-Z-1-B-2-B-C	No	Yes	C-Z-1-B-2-B-C
NA-N-C-Z-1-B-2-C-C	No	Yes	C-Z-1-B-2-C-C
NA-P-C-Z-1-B-2-C-C	No	Yes	
NA-N-C-Z-1-B-3-C-C	No	Yes	C-Z-1-B-3-C-C
NA-N-C-Z-1-C-1-B-C	No	Yes	C-Z-1-C-1-B-C
NA-N-C-Z-1-C-4-C-C	No	Yes	C-Z-1-C-4-C-C
NA-N-C-Z-1-D-3-B-C	No	Yes	C-Z-1-D-3-B-C
NA-P-C-Z-1-D-3-B-C	No	Yes	
NA-N-C-Z-1-D-5-B-C	No	Yes	C-Z-1-D-5-B-C
NA-P-C-Z-1-D-5-B-C	No	Yes	
NA-N-C-Z-1-F-1-B-C	No	Yes	C-Z-1-F-1-B-C
NA-N-C-Z-2-A-1-A-C	No	Yes	C-Z-2-A-1-A-C
NA-N-C-Z-2-A-1-B-C	No	Yes	C-Z-2-A-1-B-C
NA-P-C-Z-2-A-1-B-C	No	Yes	
NA-N-C-Z-2-A-1-C-C	No	Yes	C-Z-2-A-1-C-C
NA-P-C-Z-2-A-1-C-C	No	Yes	
NA-N-C-Z-2-A-2-B-C	No	Yes	C-Z-2-A-2-B-C
NA-P-C-Z-2-A-2-B-C	No	Yes	
NA-N-C-Z-2-A-2-C-C	No	Yes	C-Z-2-A-2-C-C
NA-P-C-Z-2-A-2-C-C	No	Yes	
NA-N-C-Z-2-A-3-B-C	No	Yes	C-Z-2-A-3-B-C
NA-P-C-Z-2-A-3-B-C	No	Yes	
NA-N-C-Z-2-A-3-C-C	No	Yes	C-Z-2-A-3-C-C
NA-P-C-Z-2-A-3-C-C	No	Yes	

PUBLIC RECORD

Sales MCC	Australian sales	Domestic sales	Costs MCC
NA-N-C-Z-2-A-4-B-C	No	Yes	C-Z-2-A-4-B-C
NA-P-C-Z-2-A-4-B-C	No	Yes	
NA-N-C-Z-2-A-4-C-C	No	Yes	C-Z-2-A-4-C-C
NA-P-C-Z-2-A-4-C-C	No	Yes	
NA-N-C-Z-2-A-5-B-C	No	Yes	C-Z-2-A-5-B-C
NA-P-C-Z-2-A-5-B-C	No	Yes	
NA-N-C-Z-2-A-5-C-C	No	Yes	C-Z-2-A-5-C-C
NA-P-C-Z-2-A-5-C-C	No	Yes	
NA-N-C-Z-2-A-6-B-C	No	Yes	C-Z-2-A-6-B-C
NA-P-C-Z-2-A-6-B-C	No	Yes	
NA-N-C-Z-2-A-6-C-C	No	Yes	C-Z-2-A-6-C-C
NA-P-C-Z-2-A-6-C-C	No	Yes	
NA-N-C-Z-2-A-7-B-C	No	Yes	C-Z-2-A-7-B-C
NA-P-C-Z-2-A-7-B-C	No	Yes	
NA-N-C-Z-2-B-1-B-C	No	Yes	C-Z-2-B-1-B-C
NA-P-C-Z-2-B-1-B-C	No	Yes	
NA-N-C-Z-2-B-2-B-C	No	Yes	C-Z-2-B-2-B-C
NA-P-C-Z-2-B-2-B-C	No	Yes	
NA-N-C-Z-2-B-2-C-C	No	Yes	C-Z-2-B-2-C-C
NA-N-C-Z-2-B-3-B-C	No	Yes	C-Z-2-B-3-B-C
NA-P-C-Z-2-B-3-B-C	No	Yes	
NA-N-C-Z-2-B-3-C-C	No	Yes	C-Z-2-B-3-C-C
NA-P-C-Z-2-B-3-C-C	No	Yes	
NA-N-C-Z-2-C-1-B-C	No	Yes	C-Z-2-C-1-B-C
NA-P-C-Z-2-C-1-B-C	No	Yes	
NA-N-C-Z-2-C-1-C-C	No	Yes	C-Z-2-C-1-C-C
NA-P-C-Z-2-C-1-C-C	No	Yes	
NA-N-C-Z-2-C-2-B-C	No	Yes	C-Z-2-C-2-B-C
NA-N-C-Z-2-C-2-C-C	No	Yes	C-Z-2-C-2-C-C
NA-N-C-Z-2-C-3-B-C	No	Yes	C-Z-2-C-3-B-C
NA-P-C-Z-2-C-4-B-C	No	Yes	C-Z-2-C-4-B-C
NA-N-C-Z-2-C-5-C-C	No	Yes	C-Z-2-C-5-C-C
NA-N-C-Z-2-D-1-B-C	No	Yes	C-Z-2-D-1-B-C
NA-P-C-Z-2-D-2-B-C	No	Yes	C-Z-2-D-2-B-C
NA-N-C-Z-2-D-3-B-C	No	Yes	C-Z-2-D-3-B-C
NA-P-C-Z-2-D-3-B-C	No	Yes	
NA-P-C-Z-2-D-4-B-C	No	Yes	C-Z-2-D-4-B-C
NA-N-C-Z-2-D-5-B-C	No	Yes	C-Z-2-D-5-B-C
NA-P-C-Z-2-D-5-B-C	No	Yes	
NA-P-C-Z-2-D-5-C-C	No	Yes	C-Z-2-D-5-C-C
NA-P-C-Z-2-D-6-B-C	No	Yes	C-Z-2-D-6-B-C
NA-P-C-Z-2-E-5-B-C	No	Yes	C-Z-2-E-5-B-C

PUBLIC RECORD

Sales MCC	Australian sales	Domestic sales	Costs MCC
NA-N-C-Z-2-E-6-B-C	No	Yes	C-Z-2-E-6-B-C
NA-N-C-Z-2-F-1-B-C	No	Yes	C-Z-2-F-1-B-C
NA-N-C-Z-2-F-2-B-C	No	Yes	C-Z-2-F-2-B-C
NA-P-C-Z-2-F-3-B-C	No	Yes	C-Z-2-F-3-B-C
NA-N-C-Z-2-F-4-C-C	No	Yes	C-Z-2-F-4-C-C
NA-P-C-Z-2-F-4-C-C	No	Yes	
NA-N-C-Z-3-A-1-B-C	No	Yes	C-Z-3-A-1-B-C
NA-P-C-Z-3-A-1-B-C	No	Yes	
NA-N-C-Z-3-A-1-C-C	No	Yes	C-Z-3-A-1-C-C
NA-N-C-Z-3-A-2-B-C	No	Yes	C-Z-3-A-2-B-C
NA-P-C-Z-3-A-2-B-C	No	Yes	
NA-N-C-Z-3-A-2-C-C	No	Yes	C-Z-3-A-2-C-C
NA-N-C-Z-3-A-3-B-C	No	Yes	C-Z-3-A-3-B-C
NA-P-C-Z-3-A-3-B-C	No	Yes	
NA-N-C-Z-3-A-3-C-C	No	Yes	C-Z-3-A-3-C-C
NA-P-C-Z-3-A-3-C-C	No	Yes	
NA-N-C-Z-3-A-4-B-C	No	Yes	C-Z-3-A-4-B-C
NA-P-C-Z-3-A-4-B-C	No	Yes	
NA-N-C-Z-3-A-4-C-C	No	Yes	C-Z-3-A-4-C-C
NA-P-C-Z-3-A-4-C-C	No	Yes	
NA-N-C-Z-3-A-5-B-C	No	Yes	C-Z-3-A-5-B-C
NA-P-C-Z-3-A-5-B-C	No	Yes	
NA-N-C-Z-3-A-5-C-C	No	Yes	C-Z-3-A-5-C-C
NA-P-C-Z-3-A-5-C-C	No	Yes	
NA-N-C-Z-3-A-6-B-C	No	Yes	C-Z-3-A-6-B-C
NA-P-C-Z-3-A-6-B-C	No	Yes	
NA-N-C-Z-3-A-6-C-C	No	Yes	C-Z-3-A-6-C-C
NA-P-C-Z-3-A-6-C-C	No	Yes	
NA-N-C-Z-3-B-3-B-C	No	Yes	C-Z-3-B-3-B-C
NA-N-C-Z-3-C-1-B-C	No	Yes	C-Z-3-C-1-B-C
NA-P-C-Z-3-C-1-B-C	No	Yes	
NA-N-C-Z-3-C-2-B-C	No	Yes	C-Z-3-C-2-B-C
NA-N-C-Z-3-C-2-C-C	No	Yes	C-Z-3-C-2-C-C
NA-N-C-Z-3-C-3-B-C	No	Yes	C-Z-3-C-3-B-C
NA-N-C-Z-3-C-3-C-C	No	Yes	C-Z-3-C-3-C-C
NA-N-C-Z-3-C-4-B-C	No	Yes	C-Z-3-C-4-B-C
NA-P-C-Z-3-C-4-B-C	Yes	Yes	
NA-N-C-Z-3-C-4-C-C	No	Yes	C-Z-3-C-4-C-C
NA-N-C-Z-3-C-5-B-C	No	Yes	C-Z-3-C-5-B-C
NA-P-C-Z-3-C-5-B-C	Yes	Yes	
NA-N-C-Z-3-C-5-C-C	No	Yes	C-Z-3-C-5-C-C
NA-P-C-Z-3-C-6-B-C	Yes	Yes	C-Z-3-C-6-B-C

PUBLIC RECORD

Sales MCC	Australian sales	Domestic sales	Costs MCC
NA-N-C-Z-3-C-6-C-C	No	Yes	C-Z-3-C-6-C-C
NA-P-C-Z-3-C-6-C-C	No	Yes	
NA-N-C-Z-3-D-2-B-C	No	Yes	C-Z-3-D-2-B-C
NA-P-C-Z-3-D-2-C-C	No	Yes	C-Z-3-D-2-C-C
NA-N-C-Z-3-D-3-B-C	No	Yes	C-Z-3-D-3-B-C
NA-P-C-Z-3-D-3-B-C	Yes	Yes	
NA-N-C-Z-3-D-3-C-C	No	Yes	C-Z-3-D-3-C-C
NA-N-C-Z-3-D-4-B-C	No	Yes	C-Z-3-D-4-B-C
NA-P-C-Z-3-D-4-B-C	Yes	Yes	
NA-N-C-Z-3-D-4-C-C	No	Yes	C-Z-3-D-4-C-C
NA-P-C-Z-3-D-4-C-C	Yes	Yes	
NA-N-C-Z-3-D-5-B-C	No	Yes	C-Z-3-D-5-B-C
NA-P-C-Z-3-D-5-B-C	Yes	Yes	
NA-N-C-Z-3-D-5-C-C	No	Yes	C-Z-3-D-5-C-C
NA-P-C-Z-3-D-5-C-C	No	Yes	
NA-N-C-Z-3-D-6-B-C	No	Yes	C-Z-3-D-6-B-C
NA-P-C-Z-3-D-6-B-C	Yes	Yes	
NA-N-C-Z-3-D-6-C-C	No	Yes	C-Z-3-D-6-C-C
NA-P-C-Z-3-D-6-C-C	No	Yes	
NA-N-C-Z-3-E-3-B-C	No	Yes	C-Z-3-E-3-B-C
NA-N-C-Z-3-E-5-B-C	No	Yes	C-Z-3-E-5-B-C
NA-N-C-Z-3-E-5-C-C	No	Yes	C-Z-3-E-5-C-C
NA-P-C-Z-3-E-5-C-C	No	Yes	
NA-N-C-Z-3-E-6-B-C	No	Yes	C-Z-3-E-6-B-C
NA-P-C-Z-3-E-6-B-C	Yes	Yes	
NA-N-C-Z-3-E-6-C-C	No	Yes	C-Z-3-E-6-C-C
NA-N-C-Z-3-E-7-B-C	No	Yes	C-Z-3-E-7-B-C
NA-P-C-Z-3-E-7-B-C	Yes	Yes	
NA-N-C-Z-3-F-1-B-C	No	Yes	C-Z-3-F-1-B-C
NA-N-C-Z-3-F-2-B-C	No	Yes	C-Z-3-F-2-B-C
NA-N-C-Z-3-F-3-B-C	No	Yes	C-Z-3-F-3-B-C
NA-N-C-Z-3-F-3-C-C	No	Yes	C-Z-3-F-3-C-C
NA-N-C-Z-3-F-4-B-C	No	Yes	C-Z-3-F-4-B-C
NA-N-C-Z-3-F-5-B-C	No	Yes	C-Z-3-F-5-B-C
NA-N-C-Z-3-G-3-B-C	No	Yes	C-Z-3-G-3-B-C
NA-P-C-Z-3-G-3-B-C	No	Yes	
NA-N-C-Z-3-G-4-B-C	No	Yes	C-Z-3-G-4-B-C
NA-P-C-Z-3-G-4-B-C	No	Yes	
NA-N-C-Z-3-G-5-B-C	No	Yes	C-Z-3-G-5-B-C
NA-P-C-Z-3-G-5-B-C	No	Yes	
NA-N-C-Z-3-G-5-C-C	No	Yes	C-Z-3-G-5-C-C
NA-N-C-Z-3-G-6-C-C	No	Yes	C-Z-3-G-6-C-C

PUBLIC RECORD

Sales MCC	Australian sales	Domestic sales	Costs MCC
NA-P-C-Z-4-D-5-B-C	Yes	Yes	C-Z-4-D-5-B-C
NA-P-C-Z-4-E-5-B-C	Yes	Yes	C-Z-4-E-5-B-C
NA-P-C-Z-4-E-6-B-C	Yes	Yes	C-Z-4-E-6-B-C
NA-P-C-Z-4-E-6-C-C	Yes	Yes	C-Z-4-E-6-C-C
NA-N-C-Z-4-F-1-B-C	No	Yes	C-Z-4-F-1-B-C
NA-P-C-Z-5-A-5-B-C	No	Yes	C-Z-5-A-5-B-C
NA-N-C-Z-5-A-6-C-C	No	Yes	C-Z-5-A-6-C-C
NA-P-C-Z-5-D-6-B-C	No	Yes	C-Z-5-D-6-B-C
NA-N-C-Z-5-E-5-C-C	No	Yes	C-Z-5-E-5-C-C
NA-N-C-Z-5-F-4-B-C	No	Yes	C-Z-5-F-4-B-C
NA-P-H-Z-1-A-4-B-C	No	Yes	H-Z-1-A-4-B-C
NA-N-H-Z-2-A-6-B-C	No	Yes	H-Z-2-A-6-B-C
NA-P-H-Z-2-A-6-B-C	No	Yes	
NA-P-H-Z-2-A-6-C-C	No	Yes	H-Z-2-A-6-C-C
NA-N-H-Z-2-A-7-B-C	No	Yes	H-Z-2-A-7-B-C
NA-P-H-Z-2-A-7-B-C	No	Yes	
NA-N-H-Z-2-A-8-B-C	No	Yes	H-Z-2-A-8-B-C
NA-P-H-Z-2-A-8-B-C	No	Yes	
NA-N-H-Z-2-A-8-C-C	No	Yes	H-Z-2-A-8-C-C
NA-P-H-Z-2-A-8-C-C	No	Yes	
NA-N-H-Z-2-D-6-B-C	No	Yes	H-Z-2-D-6-B-C
NA-P-H-Z-2-D-6-B-C	No	Yes	
NA-P-H-Z-2-D-7-B-C	No	Yes	H-Z-2-D-7-B-C
NA-N-H-Z-2-D-8-B-C	No	Yes	H-Z-2-D-8-B-C
NA-P-H-Z-2-D-8-B-C	No	Yes	
NA-P-H-Z-2-D-8-C-C	No	Yes	H-Z-2-D-8-C-C
NA-N-H-Z-2-E-7-B-C	No	Yes	H-Z-2-E-7-B-C
NA-P-H-Z-2-E-7-B-C	No	Yes	
NA-N-H-Z-2-E-7-C-C	No	Yes	H-Z-2-E-7-C-C
NA-P-H-Z-2-E-7-C-C	No	Yes	
NA-N-H-Z-2-E-8-B-C	No	Yes	H-Z-2-E-8-B-C
NA-P-H-Z-3-A-6-B-C	No	Yes	H-Z-3-A-6-B-C
NA-P-H-Z-3-A-7-B-C	No	Yes	H-Z-3-A-7-B-C
NA-N-H-Z-3-A-7-C-C	No	Yes	H-Z-3-A-7-C-C
NA-N-H-Z-3-A-8-B-C	No	Yes	H-Z-3-A-8-B-C
NA-P-H-Z-3-A-8-B-C	No	Yes	
NA-N-H-Z-3-A-8-C-C	No	Yes	H-Z-3-A-8-C-C
NA-P-H-Z-3-C-6-B-C	Yes	Yes	H-Z-3-C-6-B-C
NA-P-H-Z-3-C-7-B-C	Yes	Yes	H-Z-3-C-7-B-C
NA-N-H-Z-3-C-7-C-C	No	Yes	H-Z-3-C-7-C-C
NA-P-H-Z-3-C-8-B-C	Yes	Yes	H-Z-3-C-8-B-C
NA-N-H-Z-3-C-8-C-C	No	Yes	H-Z-3-C-8-C-C

PUBLIC RECORD

Sales MCC	Australian sales	Domestic sales	Costs MCC
NA-N-H-Z-3-D-6-B-C	No	Yes	H-Z-3-D-6-B-C
NA-P-H-Z-3-D-6-B-C	No	Yes	
NA-N-H-Z-3-D-6-C-C	No	Yes	H-Z-3-D-6-C-C
NA-N-H-Z-3-D-7-B-C	No	Yes	H-Z-3-D-7-B-C
NA-P-H-Z-3-D-7-B-C	No	Yes	
NA-N-H-Z-3-D-7-C-C	No	Yes	H-Z-3-D-7-C-C
NA-P-H-Z-3-D-7-C-C	No	Yes	
NA-N-H-Z-3-D-8-B-C	No	Yes	H-Z-3-D-8-B-C
NA-P-H-Z-3-D-8-B-C	No	Yes	
NA-P-H-Z-3-E-7-B-C	Yes	Yes	H-Z-3-E-7-B-C
NA-P-H-Z-3-E-8-B-C	Yes	Yes	H-Z-3-E-8-B-C
NA-N-H-Z-3-E-8-C-C	No	Yes	H-Z-3-E-8-C-C
NA-P-H-Z-3-E-8-C-C	No	Yes	
NA-N-H-Z-3-G-6-B-C	No	Yes	H-Z-3-G-6-B-C
NA-N-H-Z-3-G-6-C-C	No	Yes	H-Z-3-G-6-C-C
NA-N-H-Z-4-D-6-B-C	No	Yes	H-Z-4-D-6-B-C
NA-P-H-Z-4-D-8-B-C	No	Yes	H-Z-4-D-8-B-C
NA-N-H-Z-4-E-6-B-C	No	Yes	H-Z-4-E-6-B-C
NA-P-H-Z-4-E-6-B-C	Yes	Yes	
NA-N-H-Z-4-E-7-B-C	No	Yes	H-Z-4-E-7-B-C
NA-P-H-Z-4-E-7-B-C	Yes	Yes	
NA-P-H-Z-4-E-8-B-C	Yes	Yes	H-Z-4-E-8-B-C
NA-N-H-Z-4-E-8-C-C	No	Yes	H-Z-4-E-8-C-C
NA-P-H-Z-4-G-8-B-C	No	Yes	H-Z-4-G-8-B-C
NA-N-H-Z-5-A-6-C-C	No	Yes	H-Z-5-A-6-C-C
NA-N-H-Z-5-A-7-C-C	No	Yes	H-Z-5-A-7-C-C
NA-P-H-Z-5-A-7-C-C	No	Yes	
NA-N-H-Z-5-A-8-B-C	No	Yes	H-Z-5-A-8-B-C
NA-P-H-Z-5-A-8-B-C	No	Yes	
NA-N-H-Z-5-A-8-C-C	No	Yes	H-Z-5-A-8-C-C
NA-P-H-Z-5-A-8-C-C	No	Yes	
NA-N-H-Z-5-C-8-B-C	No	Yes	H-Z-5-C-8-B-C
NA-P-H-Z-5-C-8-B-C	Yes	Yes	
NA-P-H-Z-5-D-6-B-C	No	Yes	H-Z-5-D-6-B-C
NA-N-H-Z-5-D-8-C-C	No	Yes	H-Z-5-D-8-C-C
NA-P-H-Z-5-D-8-C-C	No	Yes	
NA-P-C-Z-1-C-1-A-C	Yes	No	C-Z-1-C-1-A-C
NA-P-C-Z-1-C-1-B-C	Yes	No	C-Z-1-C-1-B-C
NA-P-C-Z-3-C-3-B-C	Yes	No	C-Z-3-C-3-B-C
NA-P-C-Z-3-D-4-A-C	Yes	No	C-Z-3-D-4-A-C
NA-P-C-Z-3-E-5-B-C	Yes	No	C-Z-3-E-5-B-C
NA-P-C-Z-3-E-7-B-S	Yes	No	C-Z-3-E-7-B-S

PUBLIC RECORD

Sales MCC	Australian sales	Domestic sales	Costs MCC
NA-P-C-Z-3-F-3-B-C	Yes	No	C-Z-3-F-3-B-C
NA-P-C-Z-3-F-4-B-C	Yes	No	C-Z-3-F-4-B-C
NA-P-C-Z-3-F-5-B-C	Yes	No	C-Z-3-F-5-B-C
NA-P-C-Z-4-D-6-B-C	Yes	No	C-Z-4-D-6-B-C
NA-P-C-Z-4-E-6-A-C	Yes	No	C-Z-4-E-6-A-C
NA-P-C-Z-4-E-7-B-C	Yes	No	C-Z-4-E-7-B-C
NA-P-C-Z-4-G-6-B-C	Yes	No	C-Z-4-G-6-B-C
NA-P-C-Z-5-C-4-B-C	Yes	No	C-Z-5-C-4-B-C
NA-P-C-Z-5-D-5-B-C	Yes	No	C-Z-5-D-5-B-C
NA-P-C-Z-5-F-3-B-C	Yes	No	C-Z-5-F-3-B-C
NA-P-C-Z-5-F-4-B-C	Yes	No	C-Z-5-F-4-B-C
NA-P-C-Z-5-F-5-B-C	Yes	No	C-Z-5-F-5-B-C
NA-P-H-Z-3-C-7-B-S	Yes	No	H-Z-3-C-7-B-S
NA-P-H-Z-3-C-8-C-C	Yes	No	H-Z-3-C-8-C-C
NA-P-H-Z-3-E-6-B-C	Yes	No	H-Z-3-E-6-B-C
NA-P-H-Z-4-D-6-B-C	Yes	No	H-Z-4-D-6-B-C
NA-P-H-Z-4-E-6-A-C	Yes	No	H-Z-4-E-6-A-C
NA-P-H-Z-4-E-6-C-C	Yes	No	H-Z-4-E-6-C-C
NA-P-H-Z-4-E-7-A-C	Yes	No	H-Z-4-E-7-A-C
NA-P-H-Z-4-E-7-B-S	Yes	No	H-Z-4-E-7-B-S
NA-P-H-Z-4-E-7-C-C	Yes	No	H-Z-4-E-7-C-C
NA-P-H-Z-4-E-8-B-S	Yes	No	H-Z-4-E-8-B-S
NA-P-H-Z-4-E-8-C-C	Yes	No	H-Z-4-E-8-C-C
NA-P-H-Z-5-C-7-B-C	Yes	No	H-Z-5-C-7-B-C
NA-P-H-Z-5-E-7-B-S	Yes	No	H-Z-5-E-7-B-S
NA-P-H-Z-5-E-8-B-S	Yes	No	H-Z-5-E-8-B-S

Table 7 List of MCCs produced or sold