



*CUSTOMS ACT 1901 - PART XVB*

**ANTI-DUMPING COMMISSION**  
**PRELIMINARY REINVESTIGATION REPORT**  
**FOR THE ANTI-DUMPING REVIEW PANEL**

**REINVESTIGATION OF CERTAIN FINDINGS IN  
REPORT NO. 657**

**RELATING TO THE CONTINUATION OF ANTI-  
DUMPING MEASURES ON ALUMINIUM EXTRUSIONS  
EXPORTED TO AUSTRALIA FROM THE PEOPLE'S  
REPUBLIC OF CHINA**

24 February 2026

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**PUBLIC RECORD**

**ABBREVIATIONS**

\$	Australian dollars
ADN	Australian Dumping Notice
The Act	<i>Customs Act 1901</i>
ADN	Anti-Dumping Notice
The applicant	Goomax Metal Co., Ltd
CFR	Cost and freight
COGS	Cost of goods sold
Commission	Anti-Dumping Commission
CTM	Cost to make
the Commissioner	The Anti-Dumping Commissioner
CTMS	Cost to make & sell
CTS	Cost to sell
EBIT	Earnings before interest and tax
EDITA	Earnings before interest, tax, depreciation and amortisation
FOB	Free On Board
GAAP	Generally accepted accounting principles
ICD	Interim countervailing duty
IDD	Interim dumping duty
the Minister	the Minister for Industry and Innovation and Minister for Science
NIP	Non-injurious Price
PAD	Preliminary Affirmative Determination
SEF	Statement of Essential Facts
SIE	State-invested enterprise
SOE	State-owned enterprise
the goods	the goods the subject of the application (also referred to as the goods under consideration or GUC)
USP	unsuppressed selling price

# 1 SUMMARY AND PRELIMINARY FINDINGS

## 1.1 Introduction and preliminary findings

The Commissioner of the Anti-Dumping Commission (the Commissioner) has commenced a reinvestigation following a request from the Anti-Dumping Review Panel (ADRP). The ADRP requested the Commissioner reinvestigate the findings in Anti-Dumping Report No 657 (REP 657) relating to Goomax Metal Co., Ltd (Goomax) being in receipt of a less than adequate remuneration (LTAR) subsidy under Program 15, which relates to the assessment of whether Goomax’s suppliers or manufacturers were state-invested or state-owned enterprises.

The Commissioner’s preliminary finding, as outlined in this report, is that Goomax was not in receipt of a subsidy under Program 15.

## 1.2 Background to reinvestigation

### 1.2.1 Reviewable decision

On 8 November 2024, the Commissioner initiated an inquiry into whether to continue the measures applying to aluminium extrusions exported to Australia from the People’s Republic of China (China). The measures are in the form of a dumping duty notice and a countervailing duty notice.

The Commissioner initiated the inquiry following an application lodged by Capral Limited (Capral), seeking a continuation of the measures.<sup>1</sup> Following the inquiry, the Commissioner recommended that the measures be continued, and that the effective rate of interim dumping duty (IDD) and interim countervailing duty (ICD) be varied. The revised effective rates of duty are detailed in Table 1, below.

Exporter	Effective rate of IDD and ICD (%)
Guangdong Jinxiecheng Al Manufacturing Co., Ltd	0.8%
Goomax Metal Co., Ltd	5.6%
Guangdong Xingfa Aluminium Co., Ltd	4.5%
Press Metal International Ltd	18.1%
Residual exporters	1.7%
All other exporters, uncooperative and non-cooperative	29.4%

Table 1: Effective rates of duty from REP 657

On 16 October 2025, the Minister for Industry and Innovation and the Minister for Science (the Minister) accepted the recommendations for REP 657 and declared his decision to secure the continuation of the measures.<sup>2</sup>

<sup>1</sup> Electronic Public Record (EPR) 657, item no 1.

<sup>2</sup> [ADN 2025/096](#) refers.

## **1.2.2 Review of the Minister's decision**

On 21 November 2025, the ADRP published three applications<sup>3</sup> lodged by the following applicants for a review of the Minister's decision (the reviewable decision):

- Goomax Metal Co., Ltd (Goomax)
- Guangdong Xingfa Aluminium Co Ltd (Xingfa)
- Press Metal Aluminium (Australia) Pty Ltd (PMAA).

On 21 November 2025, the ADRP published a notice of its intention to conduct a review of the reviewable decision.<sup>4</sup>

## **1.2.3 Request for reinvestigation**

On 19 January 2025, the ADRP requested, under section 269ZZL of the *Customs Act 1901* (the Act), that the Commissioner reinvestigate the following finding in REP 657 in relation to Goomax being in receipt of an LTAR subsidy. In its letter to the Commissioner, the ADRP stated:

*'The Minister's decision on the applicable subsidy margin for Goomax was erroneous, as it was premised on the Commissioner's factual error (mistakenly categorising privately-held suppliers/manufacturers as state-owned concerning receipt of a Less than Adequate Remuneration (LTAR) subsidy'.*

Specifically, the ADRP requested that the Commissioner reinvestigate the status of the ownership of Goomax's major suppliers/manufacturers in relation to whether they are state-owned or state-invested enterprises for the purposes of the LTAR subsidy. In Goomax's application to the ADRP, it claims that its suppliers of aluminium billet were not state-invested or state-owned enterprises. On this basis, Goomax claims it should not be subject to the LTAR subsidy findings.

## **1.3 Conduct of reinvestigation**

### **1.3.1 Approach to the reinvestigation**

The Commissioner conducted this reinvestigation in accordance with both section 269ZZL(2) of the Act and the ADRP's letter of request. The commission's reinvestigation focussed on reviewing the ownership status of Goomax's suppliers/manufacturers for the purposes of the LTAR subsidy. The commission has assisted the Commissioner in undertaking the reinvestigation, pursuant to the commission's functions as outlined in section 269SMD.

In conducting the reinvestigation, the Commissioner has considered:

- the grounds of review as set out in the section 269ZZI notice published by the ADRP on 21 November 2025

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<sup>3</sup> Application, Goomax Metal Co., Ltd, Guangdong Xingfa Aluminium Co Ltd and Press Metal Aluminium (Australia) Pty Ltd, 21 November 2025, available on the ADRP's website: [ADRP 2025/175](#).

<sup>4</sup> Public Notice – Intention to Conduct a Review, 21 November 2025, on the ADRP's website: [ADRP 2025/175](#).

## **PUBLIC RECORD**

- the ADRP's letter of request to the Commissioner dated 19 January 2026
- confidential information contained in Goomax's application to the ADRP
- confidential information contained in Goomax's response to the exporter questionnaire (REQ) in Continuation Inquiry 657 (CON 657)
- additional information where specified in this preliminary reinvestigation report.

### **1.3.2 Preliminary reinvestigation report**

This report sets out the preliminary findings of the Commissioner in response to the ADRP's letter of request. This report also provides an opportunity for interested parties to comment on the preliminary findings and for the Commissioner to consider any submissions received prior to providing the ADRP with a reinvestigation report under section 269ZZL(2) of the Act.

### **1.3.3 Next steps**

The commission invites interested parties to make submissions in response to the Commissioner's preliminary findings as set out in this report. Submissions received will inform the preparation of the final reinvestigation report that the Commissioner will provide to the ADRP.

Submissions are due no later than 6 March 2026. The commission's preference is to receive submissions by email to [investigations4@adcommission.gov.au](mailto:investigations4@adcommission.gov.au). Interested parties may also address submissions to:

The Director, Investigations 4  
Anti-Dumping Commission  
GPO Box 2013  
CANBERRA ACT 2600

Interested parties claiming that information contained in their submissions is confidential, or that the publication of the information would adversely affect their business or commercial interests, must:

- provide a summary containing sufficient detail to allow a reasonable understanding of the substance of the information that does not breach that confidentiality or adversely affect those interests
- satisfy the Commissioner that there is no way such a summary could allow a reasonable understanding of the substance of the information.

Submissions containing confidential information must be clearly marked 'OFFICIAL: SENSITIVE'. Interested parties must lodge a non-confidential version of their submission, clearly marked 'PUBLIC RECORD'.

## 2 REINVESTIGATION OF OWNERSHIP STATUS OF GOOMAX SUPPLIERS

### 2.1 Preliminary finding

The Commissioner has preliminarily found, upon reinvestigation, that the manufacturers of the aluminium billet provided to Goomax's suppliers were not state-invested or state-owned enterprises for the purposes of the LTAR subsidy. As a result, the Commissioner has preliminarily found that Goomax was not in receipt of LTAR subsidy as it did not receive raw materials from public bodies.

### 2.2 ADRP request for reinvestigation

In its letter of request, the ADRP requested the Commissioner to review the status of the ownership of Goomax's major suppliers/manufacturers in relation to whether they are state-owned or state-invested enterprises for the purposes of the LTAR subsidy.

### 2.3 Ownership status of Goomax's suppliers and manufacturers

The commission reassessed the ownership status of the manufacturers of the aluminium raw material supplied to Goomax during the inquiry period. Based on the information provided in Goomax's REQ in CON 657 and its ADRP application, these manufacturers were responsible for producing the primary aluminium that entered Goomax's upstream supply chain.

The commission reassessed whether the two manufacturers were SIEs or SOEs for the purposes of determining whether the provision of primary aluminium constituted a subsidy under Program 15 (aluminium provided at less than adequate remuneration). The commission reviewed the shareholding structure of each manufacturer and traced the ownership of their respective shareholders. This included examining the registered owners of each manufacturer and the ownership structure of upstream parent or holding entities to determine whether any part of the ownership chain involved state ownership or state-invested entities.

The commission did not identify evidence that either manufacturer was an SIE or SOE during the inquiry period. Registry searches indicated that each manufacturer, and the entities in their direct ownership chains, were privately held and did not include government bodies or state-invested entities as shareholders.

Further detail of the commission's ownership assessment, including corporate registry extracts and analysis of ownership structures, is provided in **Confidential Attachment 1 – Ownership status of manufacturers of aluminium raw material supplied to Goomax.**