



Exporter verification report

Verification and case details

Company verified	Huanghua Tanrimine Metal Support Co., Ltd.
Case number	659
Initiation Anti-Dumping Notice (ADN)	2024/108
The goods under consideration	Certain strata steel bolts
Case type	Dumping and subsidy investigation
Location	Dongtai Street of the Economic and Technological Development Zone, Huanghua City, Cangzhou City, Hebei Province, China.
Verification dates	20/08/2025 to 26/08/2025
Investigation period	1/10/2023 to 30/09/2024

This report details the findings and recommendations of a verification team in the Anti-Dumping Commission.

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

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1 ABOUT THIS REPORT

The Anti-Dumping Commission (the commission) issued a questionnaire that sought exporter data and information for Dumping and Subsidy Investigation 659 (case 659) into Certain Strata Steel Bolts (friction bolts) exported from the People's Republic of China (China) during the investigation period.

Huanghua Tanrimine Metal Support Co., Ltd. (Tanrimine), an exporter of the goods from China, submitted a questionnaire response.

The commission met with Tanrimine to verify the response and assessed the reliability of the information.

The commission has reviewed the information submitted by Tanrimine. This report details the commission's verification findings and recommendations about Tanrimine for case 659.

A finding made in this verification report (verification finding) and verification recommendations (verification recommendations) are made in the context of this verification only. These verification findings and verification recommendations may be referred to and relied on in the Statement of Essential Facts and Final Report for case 659.

In this report, unless otherwise stated:

- all **sections** cited are from the *Customs Act 1901 (Cth)*
- all **regulations** cited are from the *Customs (International Obligations) Regulation 2015 (Cth)*
- the term **ADN** refers to **Anti-Dumping Notice**.

The commission details its process and findings in the verification work program at **confidential attachment 1**.

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2 KEY OUTCOMES

Dumping margin	Preliminary finding to be outlined in the Statement of Essential Facts
Subsidy margin	Preliminary finding to be outlined in the Statement of Essential Facts
Export price method	269TAB(1)(a)
Normal value method	To be determined
Adjustment method	To be determined
Sales data complete, relevant and accurate?	Yes, with material revisions
Cost data complete, relevant and accurate?	Yes, with material revisions
Subsidy data complete, relevant and accurate?	Yes, with material revisions

3 VARIABLE FACTORS

3.1 About this chapter

This chapter details the commission's recommendations about how to set the variable factors used to calculate the rates of dumping and countervailable subsidy for goods that Tanrimine produced or sold.

Australian customs law sets out different ways to calculate variable factors based on the facts available.

This chapter summarises the commission's recommendations about how to set:

- an **export price**
- a **normal value**
- a **dumping margin**
- a **subsidy margin**.

More information on what variable factors are and how the commission determines variable factors is in **non-confidential appendix 1**.

3.2 Export price

The commission recommends setting an export price for Tanrimine under section 269TAB(1)(a).

Under this section, an export price is the price paid by the importer to the exporter less transport and other costs arising after exportation.

Confidential appendix 1 contains the commission's export price calculations.

3.2.1 Who is the exporter?

The commission considers Tanrimine is the exporter of the Australian export goods because this company:

- produced the Australian export goods
- is named as the supplier on commercial invoices
- is named as consignor on bills 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.

3.2.2 Who is the importer?

For all transactions, the commission considers the Australian customer is the importer of the Australian export goods. In other words, the Australian customer beneficially owned the Australian export goods at the time of import into Australia.

For each transaction, the Australian customer:

- is named as the consignee on bills of lading
- is named as the importer on import declarations to ABF

3.2.3 Were the Australian export sales sold at arm's length?

3.2.3.1 Unrelated customers

For all unrelated customer transactions, the commission finds that Tanrimine sold the Australian export goods **at arm's length** as defined under section 269TAA.

For these transactions, the commission does not find that:

- there was consideration for the goods other than price
- a relationship between a buyer, a seller or their associates appeared to influence the price
- a buyer or buyer's associate directly or indirectly received compensation, reimbursement or another benefit for, or relating to, any part of the price.

For these transactions, the commission notes that Tanrimine:

- appeared to genuinely negotiate the price with the unrelated customer
- referred to a market price index when setting the Australian market price for unrelated customers.

3.2.3.2 Related customers

The commission finds that Tanrimine did not sell the export goods to related customers in Australia.

3.3 Normal value

Case 659 includes a claim that the government of China influences the price of raw materials used to produce the goods. At this stage of the investigation, the commission makes no recommendation on the calculation of the normal value.

3.3.1 Did the verified company produce and sell like goods for the domestic market?

The commission did not find that Tanrimine sold like goods for domestic home consumption in China during the investigation period.

3.3.2 Do the accounting records comply with generally accepted accounting principles?

Tanrimine's accounting records are not audited. The commission verified the completeness of Tanrimine's sales and costs to its tax returns. Based on the completed tax returns, Tanrimine's accounting records for the investigation period appear to comply with the generally accepted accounting principles of China and there is no evidence to suggest otherwise.

3.3.3 Did the production records reasonably reflect competitive market costs?

The commission finds that Tanrimine's production records may not reasonably reflect competitive market costs for one or more cost components.

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3.3.3.1 Ongoing case claims about production records

Case 659 includes a claim that raw material prices of hot rolled coil (HRC) in China, including Tanrimine's records, do not reasonably reflect competitive market costs. The HRC price comprises part of the cost to make the goods.

The commission collected information about HRC prices. The commission will review this information when assessing the claim.

3.4 Countervailable subsidy

The commission found that Tanrimine received a benefit in relation to tax, interest and grant programs. The commission attributed and allocated the received benefit to the Australian export goods as follows:

Program name	Finding	Attribution	Allocation basis
Steady Employment Subsidy	Exporter received a refund to the unemployment insurance it paid because it employed less than 300 people.	Whole company	Value
Individual income tax handling fee	Exporter received a payment for 'Income Tax Handling' for having to withhold tax for the government.	Whole company	Value

Table 1 Subsidy programs

The commission will outline the assessment of whether the above programs are countervailable in the Statement of Essential Facts.

4 VERIFICATION DETAILS

4.1 About this chapter

This chapter details what the commission found when verifying Tanrimine's questionnaire response for case 659.

This chapter first summarises the commission's assessment of Tanrimine's submitted information. This summary includes a list of material revisions made to this information before the commission finalised the verification.

This chapter summarises verified key details about Tanrimine, relating to:

- the range of goods produced or sold
- corporate operations and structure.

This chapter then outlines the commission's method to verify and validate Tanrimine's submitted information.

More information on how the commission verifies information is in **non-confidential appendix 1**.

4.2 Verification findings and material revisions

The commission finds that the information Tanrimine submitted is complete, relevant and accurate after material revisions.

4.2.1 The Goods

Material revision 1: New MCC category

Description: The commission found a significant price difference between friction bolts with a high load ring and those with a normal load ring.

Resolution: As the high load ring identified was a contributing factor to a higher selling price, the commission recommends a new MCC category. A new MCC category has been added to re-classify the sales as having either a high load rating (H) or a normal load rating (N) under MCC category 'Ring'.

4.2.2 Sales

Material revision 2: Amendment of export sales with incorrect MCC classification

Description: The export sales listing contained several sales that were classified incorrectly based on the MCC structure.

Resolution: The company resubmitted the export sales listing with the amended classifications for the MCCs which corrected the misclassified sales.

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Material revision 3: Removal of packaging from export sales listing

Description: Tanrimine initially reported packaging costs in the export sales listing. During the verification, Tanrimine stated that the packaging costs were already included in the cost to make and requested to remove the adjustment from the export sales listings.

Resolution: Tanrimine submitted a revised export sales listing with the packaging costs removed from the export sales listing.

Material revision 4: Removal of packaging costs in domestic sales listing.

Description: Tanrimine initially reported packaging costs in the domestic sales listing. During verification, Tanrimine stated that the packaging costs are already included in the cost to make and requested to remove the adjustment from the domestic sales listings.

Resolution: Tanrimine submitted a revised domestic sales listing with the packaging costs removed from the domestic sales listing.

4.2.3 Cost to make and sell

Material revision 5: Raw material variance

Description: The verification team identified that there was a raw material variance between the cost to make listing the HRC coil inventory ledger during the period of investigation. Tanrimine did not allocate the raw materials variance in its cost to make listing. The verification team requested that Tanrimine allocate the variance to the cost to make listing.

Resolution: Tanrimine submitted a revised cost to make workbook to account for the full variance between the consumed coil in the cost to make listing and the HRC ledger.

Material revision 6: Raw material freight costs not included in CTM

Description: Tanrimine did not include the inland freight costs associated with the raw material purchases in the cost to make workbook. The verification team identified that Tanrimine purchased the HRC at EXW terms. The verification team requested that Tanrimine identify all the inland freight costs related to HRC purchases and allocate these costs in the cost to make listing.

Resolution: Tanrimine revised the cost to make worksheet to add the raw material freight costs. Tanrimine used the inland freight cost ledger, identified the transport costs associated with transporting the HRC to its premises and then added the relevant inland freight as separate column in the cost to make workbook. Tanrimine also provided source documents to substantiate the freight costs.

Material revision 7: Slitting costs misallocation

Description: Tanrimine included the outsourced HRC slitting processing fees in its cost to make, however the allocation was inconsistently applied across the cost to make for the period of investigation.

Resolution: Tanrimine revised the allocation of the slitting fee across the relevant models in the cost to make worksheet, based on the actual coil that was slit using its coil and inventory ledgers.

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Material revision 8: Depreciation costs applied to all products

Description: Tanrimine had allocated the depreciation expense of the friction bolt production lines across all its products.

Resolution: Tanrimine submitted a revised cost to make listing with depreciation expenses appropriately allocated to the cost to make of the goods under consideration.

Material revision 9: Packaging unit value error

Description: During the verification, an error was identified in the weighted average unit costs of the packaging adjustment due to the different costs of materials used for galvanised and non-galvanised products.

Resolution: Tanrimine provided the correct allocation costs, supported by source documents to substantiate the unit costs. Tanrimine submitted a revised cost to make workbook with the correct weighted average unit cost allocation in the packaging costs.

Material revision 10: Ring costs not included in cost to make

Description: Tanrimine had not allocated the welding ring costs consistently across all the products. Additionally, the verification team identified that some products did not require rings. As this had the effect of understating the cost to make of the GUC, the verification team requested that Tanrimine amend the allocation.

Resolution: Tanrimine submitted a revised cost to make workbook with the ring costs appropriately allocated only to products that required rings.

Material revision 11: Scrap offset not included in cost to make

Description: Tanrimine had not included scrap in its cost to make workbook.

Resolution: During onsite verification, Tanrimine re-submitted the cost to make listing to add the scrap offset. The verification team verified the scrap offset allocation in the cost to make listing down to source documents.

Material revision 12: Foreign exchange losses error in the selling, general and administrative (SG&A) expense calculation

Description: There was a formula error in the SG&A calculation that was not deducting the foreign exchange rate losses from the total SG&A amount.

Resolution: Tanrimine provided a revised SG&A calculation that deducted the foreign exchange losses from the SG&A amount.

Material revision 13: Add missing accounts to the SG&A listing

Description: The verification team identified two accounts, 'non-business expense' and 'taxes and surcharges', in Tanrimine's trial balance that were not included in the SG&A calculation.

Resolution: The verification team verified these accounts and was satisfied that these accounts should be included in the SG&A calculation. The verification team added these amounts to the SG&A calculation.

4.2.4 Subsidies

Material revision 14: Revised grants listing

Description: The verification team identified 3 payments that were not previously listed in the original I-4 Grants listing worksheet. Additionally, Tanrimine had mislabelled one of the programs in the listing.

Resolution: Tanrimine provided the details and documentation for each of the identified transactions. The verification team verified the details and requested that Tanrimine revise the I-4 Grants listing worksheet to include these transactions. Tanrimine submitted a revised I-4 Grants listing to correct the errors and include the missing programs.

4.3 Types of goods produced or sold in the submitted information

4.3.1 Model control code compliance and amendments

The sales and costs data Tanrimine submitted complies with the model control code (MCC) structure detailed in ADN 2024/108.

After comparing prices of different models of the goods, the commission recommends amending the MCC structure.

The commission recommends amending the MCC structure by adding a new MCC category for 'Ring' with the following sub-categories:

- i. High Load Rating (H)
- ii. Normal Load Rating (N)

The below table outlines the amended MCC structure for Tanrimine.

Category	Sub-category	Identifier ¹	Sales data	Cost data
Ring	Normal Load Rating	N	Mandatory	Mandatory
	High Load Rating	H		
Finish	Galvanised	G	Mandatory	Mandatory
	None (e.g. mill finish, HRC, black')	N		
	Other	O		
Length	Less than 2.4 metres	L1	Mandatory	Optional
	2.4 metres	L2		
	Greater than 2.4 metres and up to and including 2.5 metres	L3		
Outside diameter	Less than 45 millimetres	D1	Mandatory	Optional
	Between 45 – 47 millimetres (inclusive)	D2		

¹ The codes detailed in the identifier column of the proposed table are used by interested parties to identify the characteristics of the goods as listed in the sub-categories.

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	Greater than 47 millimetres and up to and including 48 millimetres	D3		
Base Metal Thickness (BMT)	Less than 2.7 millimetres	B1	Mandatory	Optional
	Between 2.7 – 3.5 millimetres (inclusive)	B2		

Table 2 Amended MCC structure

4.3.2 Verification of model control codes

Table 3 details how the commission determined the MCC sub-categories and verified them to source documents.

Category	Sub-category verification method
Ring	Based on product description on the commercial invoice, the sales and costs records. The verification team identified a transaction with an additional high load ring using the product description and analysed a higher unit selling price during the pre-verification analysis stage.
Finish	Based on the product description on the commercial invoice and sales system. Tanrimine listed “black” or “galvanised” in the product description.
Length	Based on nominal length shown on the commercial invoice, sales systems and other documentation.
Outside Diameter	Based on the code within product description within the sales system indicating the outside diameter of the product.
Base Metal Thickness	BMT was not verified.

Table 3 MCC sub-category determination

Table 4 summarises the relationship between product codes and finish.

Product codes	MCC category: Finish
SS46-2400 GALV	Galvanised
SS46-2400 BLACK	None
SS46-2400 GALV WITH HIGH LOAD RING	Galvanised
Galvanized Friction Bolt With 2.4m Long	Galvanised
Galvanized Friction Bolt With KFS47*3.2* 2.4m	Galvanised

Table 4 MCC mapping

4.3.3 List of model control codes

Tanrimine produced and sold the following MCCs during the investigation period:

Sales MCC	Australian sales	Domestic sales	Costs MCC
N-N-L2-D2-B2	Yes	No	N-N-L2-D2-B2
H-G-L2-D2-B2	Yes	No	H-G-L2-D2-B2
N-G-L2-D2-B2	Yes	Yes	N-G-L2-D2-B2

Table 5 List of MCCs produced or sold

4.4 Corporate information

4.4.1 Company information

Tanrimine is a manufacturer and seller of friction bolts, plates, and other steel products and accessories. Tanrimine sold products to Australia, Vietnam and in the domestic market. Tanrimine has not traded under a different name or legally had a different name.

4.4.2 Related companies

The commission examined the relationships between Tanrimine and the parties involved in it producing or selling the goods.

The commission found no related party customers or suppliers involved in Tanrimine producing or selling the goods during the investigation period.

4.5 Method used to verify information

4.5.1 Sales completeness and relevance

The commission:

1. Reconciled the revenue for the 2023 financial year to the annual financial statements, trial balance and tax return
2. Reconciled the revenue for the period to the trial balance and the master sales listing
3. Reviewed the categorisation of the goods in the master sales listing
4. Reconciled the sales value of the goods from the master sales listing to the domestic and Australian sales listings.

4.5.2 Cost to make completeness and relevance

The commission:

1. Reconciled the cost of goods sold for 2023 financial year to the annual financial statements, trial balance and tax return.
2. Reconciled the cost of goods sold for the period to the trial balance
3. Reconciled cost of goods sales to the total company cost to make for the period.
4. Reviewed the categorisation of the cost to make of the goods and non-goods.
5. Reconciled the cost to make of the goods to the domestic and Australian cost spreadsheets.

4.5.3 Selling, general and administrative expense completeness and relevance

The commission:

1. Reconciled the SG&A listing for the 2023 financial year to the annual financial statements, trial balance and tax return.
2. Reconciled the SG&A listing for the period to the trial balance.
3. Reviewed selected accounts of the SG&A listing to ascertain whether these were relevant for the domestic SG&A calculation.
4. Verified the direct selling expenses and reconciled these to the sales listings.

4.5.4 Subsidies completeness and relevance

The commission identified the following subsidy types:

1. tax benefits
2. financial grants.

As stated in **chapter 3.4**, the commission will determine whether the identified programs are countervailable in the Statement of Essential Facts.

4.6 Cost allocation

Table 6 outlines how the commission allocated each cost component.

Cost component	Allocation method applied
Raw Materials	Raw materials are allocated on a quarterly basis based on the actual monthly costs recorded in the coil inventory ledger and the detailed inventory cost ledger.
Scrap/by-products	Scrap offset was allocated on a quarterly basis, based on the annual scrap sales revenue allocated across the quarterly production weight.
Labour	The quarterly labour costs were allocated on actual labour costs. Tanrimine recorder the daily wages for all workers. For the workers on production lines based on the pieces they produced per day and for the workers that worked on loading coils, joining coils, repairs and maintenance they had an hourly rate.
Manufacturing overheads	The quarterly manufacturing overheads are allocated to the MCC based on production quantities as reported in the detailed inventory cost ledger.
Depreciation	Quarterly depreciation was allocated to the each MCC based on the production volume.
Galvanising costs	Quarterly galvanising costs were allocated to each MCC based on the actual cost of galvanising weighted by the production volume.
Slitting fee	Quarterly slitting fee costs were allocated to each MCC based on the actual cost of slitting costs and weighted by the production volume.
Rings	Quarterly ring costs were allocated to each MCC based on the actual cost of ring and weighted by the production volume.

Table 6 Cost allocation method

4.6.1 Sales volume unit of measure

Table outlines how the commission verified unit of measure reported for sales volume.

Sales market	Assessment
Australia	The verification team ascertained that the weight quantities listed in the Australian sales listing reported by the exporter reflects the individual pieces of the goods sold.
Domestic	The verification team ascertained that the weight quantities listed in the domestic sales listing reported by the exporter reflects the individual pieces of the goods sold.

Table 7 Sale volume unit of measure assessment

5 APPENDICES AND ATTACHMENTS

Confidential attachment 1: Verification work program

Confidential appendix 1: Export price

Confidential appendix 2: Cost to make and sell

Non-confidential appendix 1: General definitions and verification method

NON-CONFIDENTIAL APPENDIX 1: GENERAL DEFINITIONS AND VERIFICATION METHOD

What are variable factors?

Variable factors are numerical values that the commission uses to calculate the levels of dumping or countervailable subsidy. By verifying a company's data, the commission aims to set accurate variable factors and accurately calculate the level of dumping or countervailable subsidy.

The commission has explained some concepts relating to variable factors. These explanations are in simple terms and may not reflect the full, technical definitions.

Goods

The goods exported into Australia are **Australian export goods** or the **goods under consideration**.

Goods that are the same or similar to Australian export goods are **like goods**.

Variable factors

Dumping occurs if the price of Australian export goods (the **export price**) is less than the equivalent price of like goods in an exporter's domestic market (the **normal value**).

The **amount of dumping** is the difference between a normal value and the corresponding export price – that is, the normal value minus the export price.

A **subsidy** is a financial contribution, income support or price support, from a China of export Government, public body or a private body being directed by the Government or public body that confers a benefit to Australian export goods.

The Australian government can cancel out – that is, **countervail** – the effect of a subsidy, if that subsidy is specific to Australian export goods. In other words, a subsidy specific to Australian export goods is a **countervailable subsidy**.

The minimum export price to prevent material injury to an Australian industry is the **non-injurious price**. The commission typically relies on information from Australian industry and other sources to calculate this price, which is beyond the scope of this verification. The commission has therefore not calculated a non-injurious price in this report.

Margins calculated using variable factors

A **dumping margin** is the rate of dumping compared to the export price.

A **subsidy margin** is the rate of countervailable subsidy attributable to Australian export goods.

Export price method

Section 269TAB lists different ways to calculate an export price based on the facts available.

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The commission considers these questions, among others, before calculating an export price:

- Did the verified company sell goods for Australian export?
- Who is the exporter?
- Who is the importer?
- Did the exporter sell to the importer at arm's length?

In this chapter, the commission summarises its findings about facts that affect how to calculate an export price.

Who is the exporter method

The commission generally identifies an **exporter** as a company, located in the China of export, who is a principal company involved in an Australian export goods transaction. At least one of the following generally also applies for a company to be an exporter:

- the company knowingly transferred the goods to its own vehicle, or to a freight company, to deliver the goods to Australia
- at the time the goods shipped, the company owned or previously owned the goods.

To identify the exporter, the commission typically relies on information about Australian export transactions from stakeholders and Australian Border Force.

Who is the importer method

An **importer** is the beneficial owner of goods at the time of import. The beneficial owner may differ from the listed or nominal owner of the goods.

For example, a parent company can have direct control over a subsidiary company's assets and decisions. If that parent company lists its subsidiary company as the owner of goods at the time of import, the commission would find that parent company is the importer because it beneficially owns the goods.

To identify the importer, the commission typically relies on information about Australian export transactions provided by stakeholders and Australian Border Force.

Normal value method

Section 269TAC lists different ways to calculate a normal value based on the facts available.

The commission considers these questions, among others, before calculating a normal value:

- Did the verified company, or a party related to the verified company, sell like goods domestically?
- Were there any domestic sales of like goods?
- Was there a low volume of domestic like goods sales?
- Were the domestic like goods sales at arm's length?
- Does any component of the exporter's costs, or producer's costs, not reflect competitive market costs?
- Were the domestic like goods sales in the ordinary course of trade?
- Does the normal value require adjustments to properly compare it to the export price?

Why the commission assesses production records

The commission assesses if a company's production cost records reasonably reflect competitive market costs as required by Regulation 43(2) before selecting which method to recommend for setting a normal value under section 269TAC.

The commission assesses production cost records through methods including:

- analysing transactions for materials or services supplied by a related party to see if they reflect other costs in the market
- considering if the domestic China has generally competitive, or non-competitive, costs for certain materials or services.

If the commission finds that the production cost records reasonably reflect competitive market costs, the commission must use the recorded costs to calculate the cost of production. If the commission finds that production cost records do not reasonably reflect competitive market costs in some part, then the commission may use other information if appropriate to adjust that part of the costs before setting a normal value.

Ordinary course of trade method

The commission assesses if domestic like goods sold in the ordinary course of trade before selecting which method to recommend for setting a normal value under section 269TAC.

Section 269TAAAD sets out which sales are in the ordinary course of trade. Under this section, a domestic like goods sale is **not** in the ordinary course of trade if the conditions below apply to the sale:

- the sale is **unprofitable in substantial quantities** over an extended period
- the sale is **unlikely to be recoverable** within a reasonable period.

The commission typically uses this method to assess each step of identifying a sale not in the ordinary course of trade.

1. A sale is **unprofitable** if its unit price is less than the corresponding unit cost to make and sell in the sales month or sales quarter
2. All sales for a model are unprofitable **in substantial quantities** if the volume of unprofitable sales is 20% or more of the total volume of sales
3. A sale is **unlikely to be recoverable** if its unit price is less than the corresponding unit cost to make and sell for the entire reasonable period.

The commission typically sets both the 'extended period' and 'reasonable period' under section 269TAAAD as the inquiry, investigation or review period for a case.

Low volume of relevant domestic sales method

Under section 269TAC(1), the commission must set a normal value using a sufficient volume of domestic like goods.

If the commission uses a low volume of domestic like goods to set a normal value, then the normal value does not properly compare to the export price when measuring the level of dumping and the commission cannot set a normal value under section 269TAC(1).

To assess if there is a large enough volume of domestic sales to set a normal value under section 269TAC(1), the commission must compare the domestic and Australian export sales

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volumes for an exporter. If the domestic sales volume is less than 5% of the Australian export sales volume, the commission must also assess if the domestic sales volume is still large enough to use in a normal value that properly compares to the export price.

The commission uses this method to compare domestic and Australian export sales volumes both overall and for each model sold as Australian export goods. When comparing sales volumes for an individual model, the commission may use a surrogate domestic sales model to calculate normal value for the Australian export sales model.

Section 269TAC(14) sets this sufficiency test for dumping investigation cases. The commission also uses this sufficiency test when setting a normal value in other case types.

The figure below summarises the possible outcomes when assessing domestic sales volumes to use in a normal value set under section 269TAC(1).

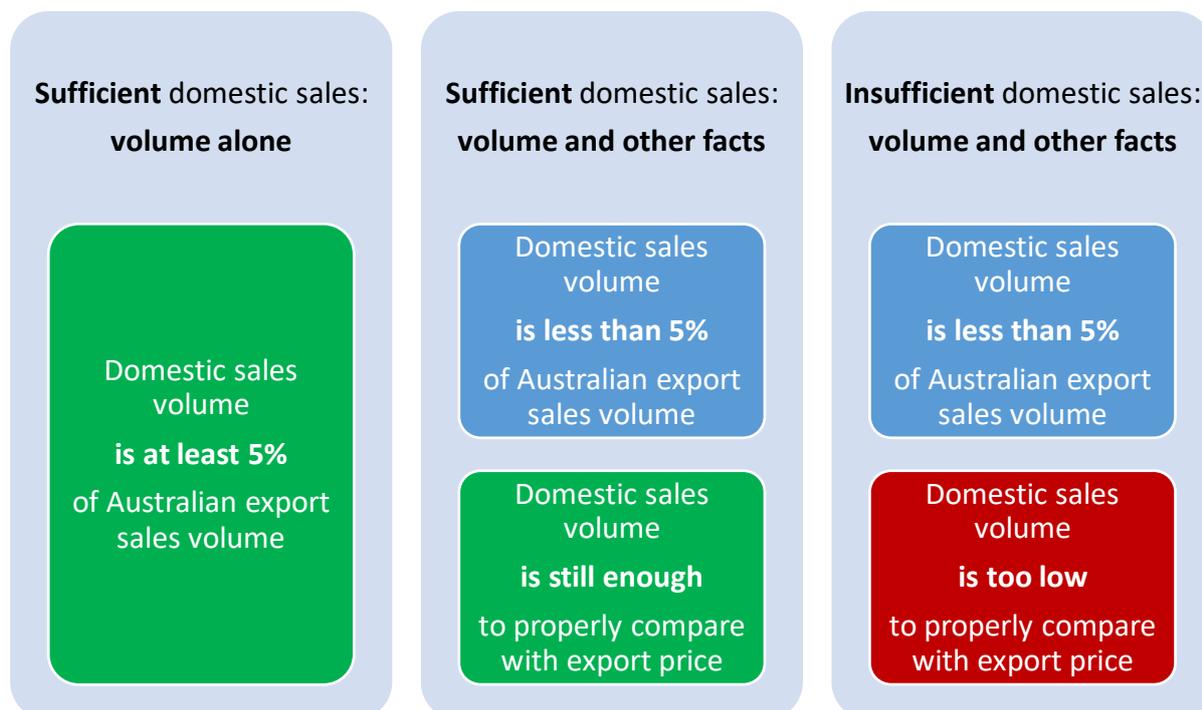


Figure 1 Possible findings about domestic sales volumes for section 269TAC(1) normal value

Method to verify information

A valid exporter questionnaire response includes data listings about sales, costs and subsidy programs (where relevant).

Before relying on submitted data listings, the commission first verifies if these listings are:

- **complete**, as in, including all the relevant data
- **relevant**, as in, including only relevant data
- **accurate**, as in, including only correct data.

In practice, the commission typically verifies data listings as complete and relevant at the same time.

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[ADN 2016/30](#) describes the commission's standard procedure to verify and validate stakeholder information.

General method to verify information as complete and relevant

The commission verifies data listings as complete and relevant by reconciling each listing's sum total up to audited financial records.

The commission typically reconciles a listing to audited records incrementally. The commission typically links a listing subtotal to management accounts, then links those management accounts to the audited records.

Figure 2 outlines how the commission verifies different topics as complete and relevant.

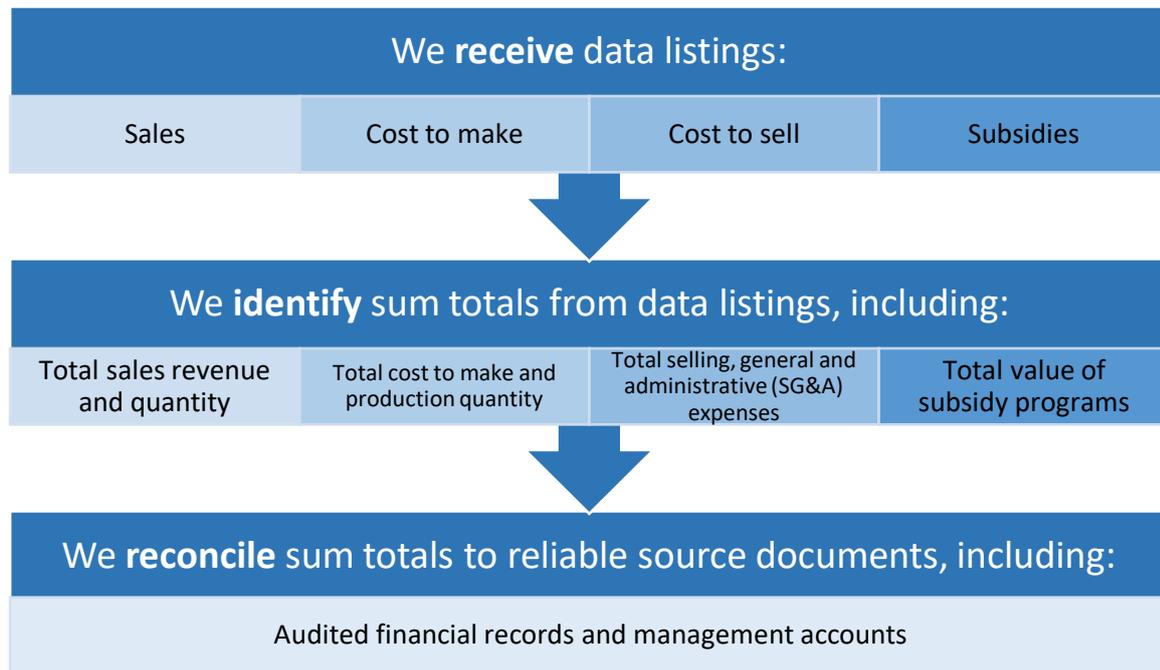


Figure 2 How the commission verifies data as complete and relevant

General method to verify information as accurate

To verify the listings are accurate, the commission typically reconciles key data from a selection of transactions in the listings down to source documents.

Figure 3 outlines how the commission verifies different topics as accurate.

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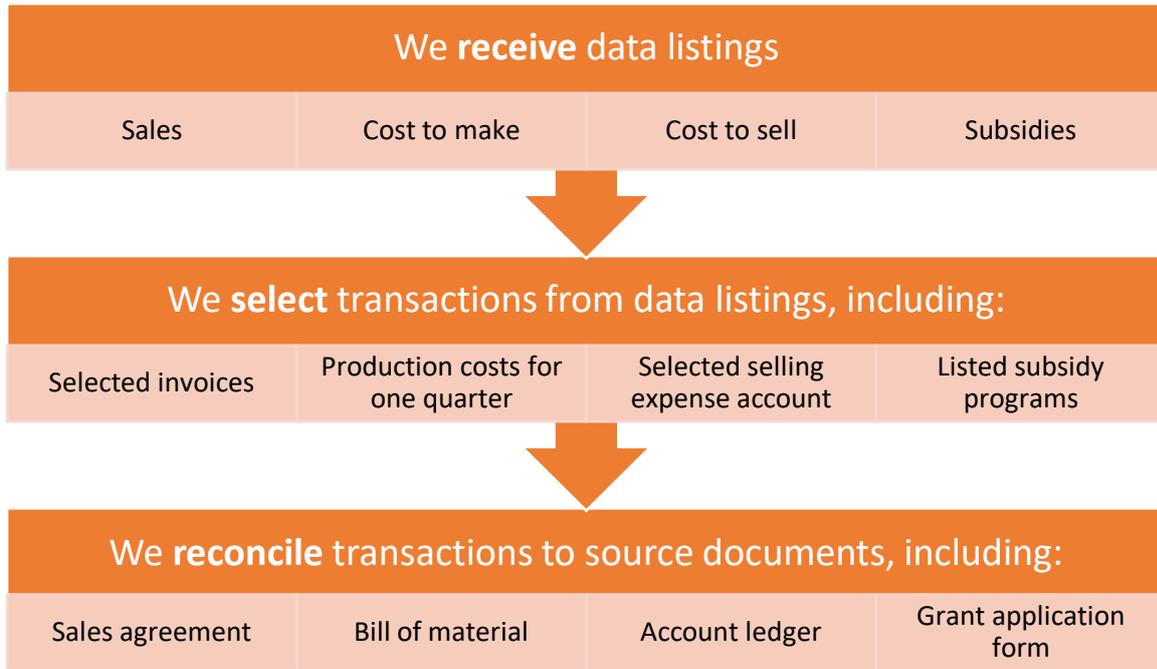


Figure 3 How the commission verifies data as accurate