



17 February 2026

The Director
Investigations 1
GPO Box 2013
Canberra Act 2601

By email: investigations1@adcommission.gov.au

Dear Director

Investigation No. 691 – Aluminium windows and doors exported from the People’s Republic of China

We act for multiple unrelated companies¹ that import and supply facade system, windows and doors to Australia’s commercial construction market. We refer to our submission dated 28 December 2025. For ease of reference, we will adopt capitalised terms used in that submission.

A submission has been by made by Reynaers Aluminium (ERP 418) regarding the capacity of Australian industry to produce façade systems, specifically window wall products, for multi-story commercial and residential buildings. It is unclear from the submission:

- To what extent aluminium extrusions are imported;
- Whether any imported aluminium extrusions are the time of importation identifiable as assembled or unassembled window frames;
- To what extent glass is imported;
- What steps in the process of manufacturing a finish product are undertaken in Australia; and
- Whether the steps undertaken in Australia constitute a substantial process in the manufacture of the goods.

It is important that the ADC fully investigates claims of local manufacture prior to accepting those claims as fact. This is especially the case where neither the manufacturer nor the manufacturing process is identified in the submission.

While not attempting to place limits on the concept of “produced in Australia” it is important to note that the GUC includes partially assembled window frames (with or without glass). It would be a surprising outcome if an importation of aluminium extrusions could fit within the scope of the GUC, yet that same importation be considered to be produced in Australia.²

We note that the concept of a substantial process in the manufacture of a good was considered by the Full Federal Court in *Kenso Marketing (M) SDN BHD v Chief Executive Officer of Customs* [2011] FCAFC 26 (**Kenso**). In *Kenso* the Full Federal Court was considering section 269D(2) of the *Customs Act 1901* which provided:

¹ [REDACTED] [Name of companies]

² Nothing in this submission should be taken as limiting our previous submissions that window wall façade systems are not included in the GUC.



“(2) For the purposes of this Part, goods are to be taken to have been partly manufactured in Australia if at least one substantial process in the manufacture of the goods was carried out in Australia.”

The following was noted by the Full Federal Court:

“The construction of s 269D(2) of the Act.

25. Kenso submitted that s 269D(2), construed purposively, is intended to describe a process that results in the production of a wholly new good. So much may be accepted...”

If imported window frames are further processed in Australia, the task of the ADC is to consider whether the further processing results in the production of a “wholly new good”. It is submitted that if the imported components are identified as an unassembled window frame (and covered by the GUC), any subsequent Australian processing cannot produce a “wholly new good”. The relevant goods at the time of import were the GUC.

The experience of our clients remains that they do not compete with any Australian manufacturers, including the Applicant, when tendering façade systems.

Our clients are willing to assist the ADC as it carries out the Investigation. Please feel free to contact us if you require further information regarding any issues raised in this submission.

Yours faithfully

CGT Law

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Director

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