



Australian Government
Department of Industry,
Science and Resources

Anti-Dumping
Commission

Importer verification report

Verification and case details

Initiation date	30/06/2025	ADN	2025/053
Case number	679		
The goods under consideration	Light Gauge Steel Stud and Track		
Case type	Dumping and Subsidy Investigation		
Importer	Intex Group International Pty Ltd		
Location	115 McKellar Wy, Epping VIC 3076		
Verification date	18/12/2025		
Investigation period	1/04/2024	to	31/03/2025

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

Intex Group International Pty Ltd (Intex) submitted data to the Anti-Dumping Commission (the commission) in response to an importer questionnaire for Dumping and Subsidy Investigation 679 (case 679) into Light Gauge Steel Stud and Track from The People's Republic of China.

A verification team has verified whether the data Intex submitted is complete, relevant and accurate for use in case 679. [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 Intex 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 679.

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

Intex is owned and operated by the Salisbury family. It was established in 1989, and it primarily imports and distributes light gauge steel wall and ceiling products for use in commercial and residential construction in Australia and New Zealand.

1.2 Related parties

The verification team examined the relationships between Intex and parties involved in the supply and sale of the goods.

The team found that Intex did not have any related party customers or suppliers of the goods during the investigation period.

2 Goods under consideration

2.1 Importation of the goods under consideration

Intex confirmed that it imported goods from China during the investigation period matching the description of the goods that are the subject of this investigation.

2.2 Model control codes

The sales and costs data Intex submitted complies with the model control code (MCC) structure detailed in ADN 2025/053.

2.2.1 Amendments to model control codes

After comparing prices of different models of the goods, the team does not recommend amending the MCC structure.

2.3 Verification of model control codes

The table below details how the team determined model control code (MCC) sub-categories and verified them to source documents.

Category	Determination of the sub-category
Stud / Track	MCC sub-categories were reconciled to: <ul style="list-style-type: none">• Product code information• Commercial invoices• Despatch/delivery advice
Coating type	
Coating mass	
Base Metal Thickness (BMT)	
Width	
Height	

Table: MCC sub-category determination

The team is satisfied that Intex sold the goods in Australian market.

2.4 List of model control codes

Intex imported and sold the following MCCs during the investigation period.

S-Z-3-2-A-A	3S5124
	3S5127
	3S5130
	3S5136
S-Z-3-2-B-A	3S6427
	3S6430
	3S6436
	3S6442
	3S6448
S-Z-3-2-C-A	3S7624
	3S7627

OFFICIAL
PUBLIC RECORD

	3S7630
	3S7636
	3S7642
	3S7648
S-Z-3-2-D-A	3S9224
	3S9227
	3S9230
	3S9236
	3S9242
	3S9248
	3S9260
T-Z-3-2-A-A	3T5130
T-Z-3-2-B-A	3D6430
	3T6430
T-Z-3-2-C-A	3D7630
	3T7630
T-Z-3-2-D-A	3D9230
	3T9230

Table 1: List of MCCs with mapped product code

2.5 Like goods assessment

The verification team considers that goods Intex imported for domestic sale had characteristics closely resembling those of the Australian export goods.

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.

The verification team relied upon previous verification recently conducted with Intex in relations to cases INV 653 and INV 677. The verification team did not identify any issues. The verification team detailed this process in the verification work program and its relevant attachments in **Confidential Attachment 1**.

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

1. Reconciling the total company revenue for the year ending 30 June 2024 to the audited financial statements and accounting system.
2. Reconciling the total company revenue for the investigation period to a master sales listing.
3. Ensuring that Intex classified the sales pertaining to the goods correctly, using the relevant product codes relating to the goods.
4. Ensuring that Intex did not classify any goods as non-goods by selecting and verifying various invoices that included sales of non-goods and assessing the invoice product descriptions.
5. Ensuring that the Intex to customer sales listing only included sales to the Australian market by verifying the destination on various invoices.

3.1 Sales completeness and relevance finding

The team is satisfied that the sales data Intex 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 sales listing Intex submitted is accurate by reconciling them to source documents, consistent with ADN 2016/30.

The team identified few minor issues that did not prohibit the conclusion of the verification. These issues were resolved.

The verification team detailed this process in the verification work program and its relevant attachments in **Confidential Attachment 1**.

4.1 Sales accuracy exceptions

Exception 1: Upwards Sales Revision

Description: There was a differential between the upwards sales data and the SG&A calculations.

Resolution: Intex updated the data which reconciled the updates sales data and SG&A calculations.

Exception 2: Downward Sales Revision

Description: The sales accuracy required updating of the sales data provided in C-2 Sales to accurately create comparisons with Australian industry due to the inclusion of credit notes.

Resolution: The team requested clarification from Intex, who explained the purpose of the identified lines and that they were credit notes which is why there were negative invoice figures present.

Exception 3: Downward Sales Revision

Description: The sales accuracy required updating of the sales data provided in C-2 Sales to accurately create comparisons with Australian industry due to the exclusion of measurements by weight and lineal metres.

Resolution: The team requested and Intex updated the data. The verification team was able to reconcile the quantities by weight(Kg), length (Lm) and pieces.

4.2 Sales accuracy finding

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

5 Verification of imports and cost to import and sell

5.1 Import listing

Intex confirmed that the import listing extracted from the Australian Border Force (ABF) import database is a complete list of imports of the goods over the investigation period.

5.2 Verification of cost to import and sell

Prior to the verification, the Commission selected thirteen shipments for Intex to complete the cost to import and sell (CTIS) spreadsheet of the importer questionnaire.

For each of the selected shipments, Intex provided the following source documents :

- Commercial Invoice
- Bill of Lading
- Certificate of Origin
- Ocean Freight Costs
- Packing List
- Contract
- EFT Payment
- Supplier Invoice
- Goods Received Note
- Australian Customs Entry

The commission typically verifies cost to import and sell (CTIS) as complete and relevant by reconciling the total cost to import and the 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.

The verification team verified whether the CTIS Intex submitted are complete and relevant by reconciling it to audited financial statements, consistent with ADN 2016/30.

The verification team did not identify any issues during this process. Details of this verification process are contained in the verification work program and its relevant attachments, at **Confidential Attachment 1**.

5.3 CTIS allocation method

Table 3 outlines how the team allocated each CTIS component.

Cost Area	Method applied
Ocean freight	Allocated by linear metres
Marine insurance	Allocated by linear metres
Port service charges	Allocated by linear metres
Delivery	Allocated by linear metres
SG&A	Allocated by revenue

Table 3: CTIS allocation method

5.4 Forward orders

The team verified Intex's forward orders by reconciling the listing provided in the questionnaire response to the company's records.

5.5 CTIS verification finding

The team is satisfied that the CTIS provided by Intex is complete and relevant.

6 Export price

6.1 The importer

The team considers Intex to be the beneficial owner of the goods at the time of importation and therefore the importer of the goods, as Intex:

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

6.2 The exporter

Intex stated that it imported the goods to Australia. The team notes that subject to further inquiries, the entity named on the CTIS appears to be the exporter of the goods,² as:

- the entity appears to be the party that Intex negotiates with, regarding Intex's purchase prices of the goods
- Internet searches undertaken by the team indicates that the entity is a manufacturer of building materials
- Internet searches of the supplier named on the commercial invoice (which is not the entity named on the purchase order), undertaken by the team, indicates that this supplier is not a manufacturer, but rather appears to be a trader.

6.3 Profitability of imports

The team assessed the profitability for the following selected shipments by comparing the revenue to the CTIS for each shipment. As the team cannot trace each selected shipment to actual sales transactions, the team used the actual revenue for each shipment to assess its profitability.

The outcome of this assessment is in Table below.

Shipment	Profitable (Y/N?)
1	Y
2	Y
3	Y
4	Y
5	Y
6	Y
7	Y
8	Y
9	Y

² The commission generally identifies the exporter as a principal in the transaction, located in the country of export from where the goods were shipped, that gave up responsibility by knowingly placing the goods in the hands of a carrier, courier, forwarding company, or its own vehicle for delivery to Australia; or a principal in the transaction, located in the country of export, that owns, or previously owned, the goods but need not be the owner at the time the goods were shipped.

Shipment	Profitable (Y/N?)
10	Y
11	Y
12	Y
13	Y
Weighted average all shipments	Y

Table 4: Profitability of selected imports

The verification teams profit and profitability assessment is at **Confidential Appendix 1**.

6.4 Related party suppliers

The verification team did not find any evidence that Intex is related to its supplier of the goods exported from China during the investigation period.

6.5 Arms length

In respect of imports of the goods to Australia by Intex during the investigation period, the team found no evidence that:

- there was any consideration payable for, or in respect of, the goods other than its price
- the price was 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 received a benefit for, or in respect of, whole or any part of the price.

The verification team also notes that based on all the import shipments that the team sampled, Intex's imports of the goods were profitable.

Given the above, and subject to further inquiries, the team is satisfied that the imports between Intex and its suppliers are arms length transactions.

6.6 Export price assessment.

The team is of the opinion that for the goods imported by Intex from the Chinese exporter:

- the goods have been exported to Australia otherwise than by the importer
- the goods have been purchased by the importer from the exporter(s)
- the purchases of the goods by the importer were arms length transactions.

Subject to further inquiries in relation to these shipments, the team recommends that the export price for goods imported by Intex from the exporter be established under section 269TAB(1)(c) of the Act, having regard to all the circumstances of the exportation. Specifically, the team recommends that export price be established using the price that Intex purchased the goods from the supplier listed on the commercial invoice.

7 Attachments

Confidential Appendix 1	Profitability of imports
Confidential Attachment 1	Verification work program