



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	Hume Building Products		
Location	32 Pine Rd, Yennora NSW 2161		
Verification date	19/11/2025		
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

Hume Building Products (Hume) 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 (China).

A verification team (the team) has verified whether the data Hume 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 Hume 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

Hume Plasterboard Pty Ltd (Trading as Hume Building Products) is owned and operated as family business in Australia. Hume was established in 2002, commencing operations from a small plasterboard warehouse in NSW and later in 2010, Hume expanded its operations in other states.

In 2017, the business rebranded as *Hume Building Products*, reflecting the expansion of its commercial product portfolio in New South Wales, which now includes cladding, fibre cement, insulation, doors, skylights, and timber products.

1.2 Related parties

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

1.2.1 Related customers

The team found that Hume did not have any related party customers

1.2.2 Related suppliers

The team noted that Hume owned two related trading companies during the period of investigation which are:

- Guangzhou Aoshi Building Materials Co.,Ltd (Aoshi)
- Hongmu (Guangzhou) Building Products Co., Ltd (Hongmu)

Hume is a separate legal entity from the related parties and is not involved in their business operations.

2 Goods under consideration

2.1 Importation of the goods under consideration

Hume 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 Hume 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

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 1: MCC sub-category determination

below details how the team determined 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 1: MCC sub-category determination

The team confirms that Hume imported, sourced locally, and sold goods in Australia during the investigation period.

2.4 List of model control codes

Hume imported and sold the following Model control codes (MCCs) during the investigation period:

MCC
S-Z-2-2-B-A
S-Z-2-2-C-A
S-Z-2-2-D-A
T-Z-2-2-B-A
T-Z-2-2-C-A
T-Z-2-2-D-A

Table 1: List of MCCs sold in Austria

2.5 Like goods assessment

The team considers that goods Hume 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 team verified whether the sales listing Hume submitted is complete and relevant by reconciling them to the audited financial statements, consistent with ADN 2016/30.

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 Hume classified the sales pertaining to the goods correctly, using the relevant product codes relating to the goods.
4. Ensuring that Hume 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 Hume to customer sales listing only included sales to the Australian market by verifying the destination on various invoices.

The team identified the issues outlined below during this process. The team detailed this process in the verification work program and its relevant attachments at **Confidential Attachment 1**.

3.1 Sales completeness and relevance exceptions

Exception 1: Misalignment of investigation period

Description: Hume reconciled Australian sales information to an incorrect period

Resolution: Hume provided revised information aligning to the investigation period

Exception 2: Australian sales had duplicates

Description: Australian sales data had several duplicates.

Resolution: Hume provided revised Australian sales data excluding all duplicates.

Exception 3: Incorrect allocation of delivery expenses

Description: Australian sales data had incorrect allocation of delivery and packaging expenses

Resolution: Hume provided revised Australian sales data with delivery and packaging expenses correctly allocated to each line item.

3.2 Sales completeness and relevance finding

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

The team identified few issues outlined below. The team detailed this process in the verification work program and its relevant attachments at **Confidential Attachment 1**.

Exception 4: Bank statement and Account Receivable ledger non evident

Description: One sales invoice in the sample selected by the team has no proof of payment

Resolution: Hume provided the proof of payment for this sale confirming that payment for the goods had been made.

4.1 Sales accuracy finding

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

5 Verification of imports and cost to import and sell

5.1 Import listing

Hume 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 team selected seven shipments for Hume to complete the cost to import and sell (CTIS) spreadsheet of the importer questionnaire.

For each of the selected shipments, Hume 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 team verified whether the CTIS Hume submitted are complete and relevant by reconciling it to audited financial statements, consistent with ADN 2016/30.

The team identified the issues outlined below during this process. Details of this verification process are contained in the verification work program and its relevant attachments, at **Confidential Attachment 1**

5.2.1 Exceptions during verification of CTIS

Exception 5: Incomplete SG&A

Description: The team noted that some SG&A items such as interest of loan, lease etc were omitted in the SG&A calculation for the goods.

Resolution: Hume amended the SG&A listing and correctly allocated all SG&A items to calculated SG&A allocation to the goods.

5.3 CTIS allocation method

Table outlines how the team allocated each CTIS component.

Cost Area	Method applied
Ocean freight	Allocated by linear metres
Marine insurance	Allocated by linear metres
Importation costs	Allocated by linear metres
Custom fees	Allocated by linear metres
Delivery	Allocated by linear metres
SG&A	Allocated by revenue

Table 3: CTIS allocation method

5.4 Forward orders

There were no forward orders.

5.5 CTIS verification finding

The team is satisfied that the CTIS provided by Hume, including any required amendments as outlined in the exception description above is accurate.

A table detailing the weighted average unit CTIS is at **Confidential Appendix 1**.

6 Export price

6.1 The importer

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

- 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

Hume 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 Traders (intermediaries) of the goods,² as:

- the entities appears to be the parties that negotiates with the Chinese manufacturers, regarding Hume's purchase prices of the goods.
- Hume stated that its supplier's named on the commercial invoice, are not a manufacturer, but rather appears to be the traders (intermediaries).

The team considers the Chinese manufacturers of the LGST to be the exporters of the goods,³ the manufacturers:

- decides which products it produces at their own production facility in China
- liaise with Hume's related trading entities in relation to the exportation of the goods to Australia.
- Manufacture the goods for the Australian market.

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 weighted average sales revenue to assess its profitability.

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.

³ 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.

The outcome of this assessment is in Table4 below.

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

Table 4: Profitability of selected imports

The verification team’s profit and profitability assessment is at **Confidential Appendix 1**.

6.4 Related party suppliers

The team found evidence that Hume is related to its suppliers of the goods exported from China during the investigation period.

6.5 Arms length

In respect of imports of the goods to Australia by Hume during the investigation period, the team found evidence in Aoshi and Hongmu response to exporter questionnaire, both intermediaries stated that their selling prices to Hume does not represent the market price and as such their prices are considered non-arm’s length.

- there was 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.

Therefore, subject to further inquiries, the team is not satisfied that the imports between Hume and its suppliers are arms length transactions.

6.6 Export price assessment

The team is of the opinion that for the goods imported by Hume via its related intermediaries from the manufacturers,

- 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 not at arms length transactions.

The team is of the opinion that for the goods imported by Hume using intermediaries or traders, Hongmu and Aoshi from the manufacturers;

- 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 not arms length transactions

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- the goods are subsequently sold by the importer, in the condition in which they were imported, to a person who is not an associate of the importer.

Subject to further inquiries in relation to these shipments, the team recommends that the export price for goods imported by Hume through its related intermediaries, be established under section 269TAB(1)(b) of the Act, being the price at which the goods were sold by the importer less the prescribed deductions.

7 Attachments

Confidential appendix 1	Profitability of imports
Confidential attachment 1	Verification work program