

8 June 2026

The Director - Investigations  
Anti-Dumping Commission  
GPO Box 2013  
Canberra ACT 2601

Case No. 699: Anti-dumping investigation concerning Titanium Dioxide exported from the People's Republic of China

Applicant/Exporter: Anhui Gold Star Titanium Dioxide (Group) Co., Ltd. and related entities  
Reference: Submission on exporter status and determination of export price

Dear Director,

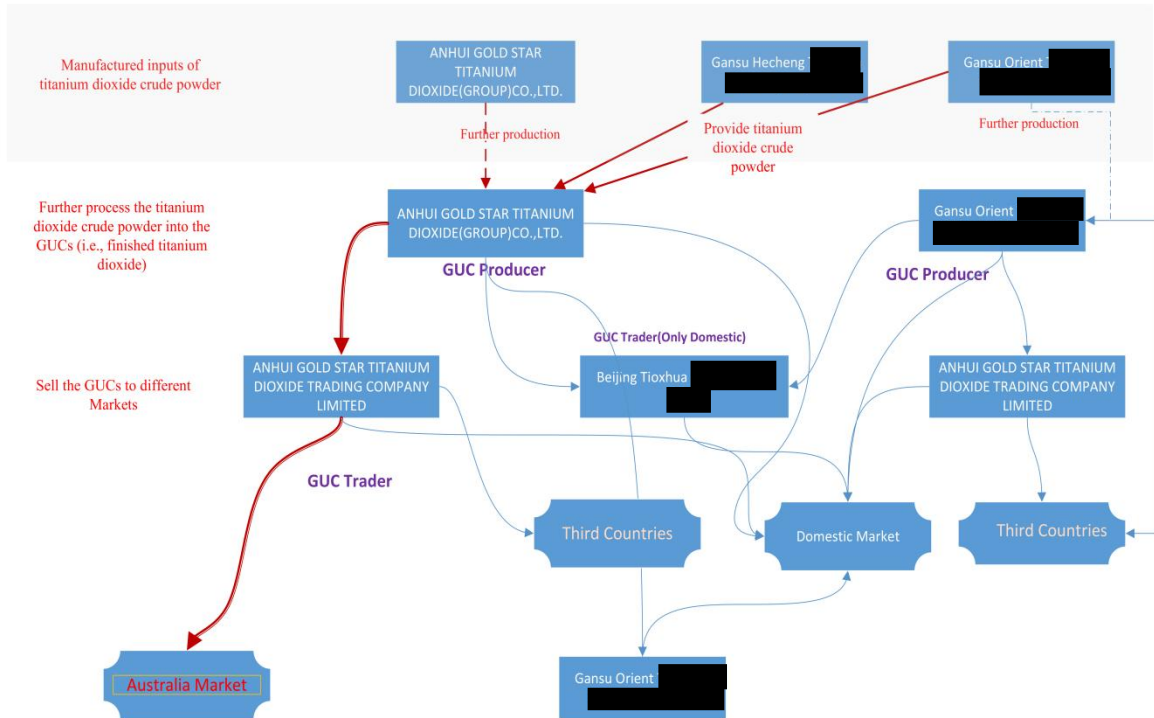
This letter is submitted on behalf of Anhui Gold Star Titanium Dioxide (Group) Co., Ltd. (“GS Group”) and its related trading company, Anhui Gold Star Titanium Dioxide Trading Company Limited (“GS Trading”), together with the other cooperating entities identified below. We write to clarify our role in the subject supply chain, to confirm our full cooperation, and to request that the Commission determine our export price in accordance with the Customs Act 1901 (the Act) and the Dumping and Subsidy Manual (the Manual).

## 1. INTRODUCTION AND CORPORATE STRUCTURE

On 1 June 2026, the Commission granted our request for an extension of the deadline for submitting the exporter questionnaire. The original deadline of 6 June 2026 was extended to 11 June 2026. On 8 June 2026, we submitted our completed questionnaire responses via the Sigbox system.

Given the number of related entities involved, we set out below the [redacted text] companies that are relevant to this investigation and their respective functions. The Commission may refer to these entities when reviewing the submitted questionnaire responses.

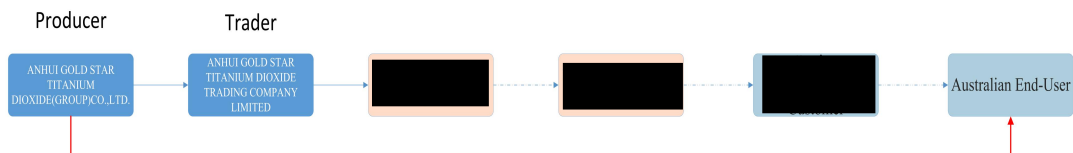
Each of the above companies has submitted a separate questionnaire response to the extent relevant to their activities. Also attached is a flowchart for general understanding.



## 2. INDIRECT EXPORT MODEL TO AUSTRALIA

The following diagram illustrates the supply chain by which the goods under consideration reach Australia:

GS Group (Producer) → GS Trading (Trader) → [redacted text] → Final Australian customer (end user)



The GUCs are physically shipped directly from China to Australia

Thus, the goods are not sold directly by any of our related entities to an Australian importer. Instead, GS Trading sells to [redacted text], which then arranges for the goods to be exported to Australia through its own downstream channels. Critically:

- GS Group and GS Trading are unable to compel the remaining unrelated companies to cooperate in this matter.
- The goods are shipped directly from China to Australia without substantial transformation.
- GS Trading possesses documented evidence (contracts with [redacted text] e.g Exhibit B3.1\_Export Samples, communications e.g Exhibit A2.8a )demonstrating that it knew the goods were ultimately destined for the Australian market.

### 3. GS GROUP AND GS TRADING ARE THE APPROPRIATE EXPORTERS

#### 3.1 Legal definition of “exporter” under the Act and the Manual

Section 269T(1) of the Act defines “exporter” by reference to the person who exported the goods. The Manual (Chapter 6.2) provides practical guidance:

*“Typically the manufacturer, as a principal, and **who knowingly** sent the goods for export to any destination, will be the exporter. The export price will be the price received by that producer/exporter i.e. the manufacturer. Where an intermediary is involved the export price, for the purposes of calculating a dumping or subsidy margin, will be the price received by **that exporter when selling to the intermediary (even if the intermediary is in the same country as the exporter).**”*

Further, the Manual states that an intermediary will be found to be the exporter only in rare circumstances, for example where the manufacturer has no knowledge that the goods are destined for export and the intermediary acts as a distributor holding its own inventory.

#### 3.2 Application to our case

##### 3.2.1 Knowledge of export

GS Trading (and GS Group, as the manufacturer) knowingly placed the goods at the port [redacted text] to Australia. This is evidenced by the contract between GS Trading and [redacted text]the pre-contract communications.

##### 3.2.2 Role of [redacted text]

[redacted text] is an intermediary/trader. It does not hold its own inventory of the subject goods for export sales, nor is it a distributor. [redacted text]. The manufacturer (GS Group) and GS Trading were fully aware of the Australian destination. Therefore, the rare exception for treating an intermediary as the exporter does not apply.

##### 3.3.3 Principal parties

Under the Manual, the Commission examines the functions and responsibilities of each party. GS

Group is the producer; GS Trading is the principal that sells to the first intermediary ( [redacted text]). Both should be recognised as exporters for the purpose of the investigation.

We submit that the Commission should determine GS Trading (or, in the alternative, GS Group) as the exporter of the subject goods.

#### 4. PROPOSED EXPORT PRICE – FIRST SALE PRICE TO [redacted text]

##### 4.1 Legal basis: section 269TAB(1)(c) of the Act

Section 269TAB(1)(c) provides that where the export price cannot be determined under paragraphs (1)(a) or (1)(b), the export price shall be determined “having regard to all the circumstances of the exportation”.

Our case does not fit the direct sale model under section 269TAB(1)(a) (because the Australian importer did not purchase directly from us). Nevertheless, the Manual explicitly contemplates such situations:

*“Where an intermediary is involved the export price ... will be the price received by that exporter when selling to the intermediary.”* (Chapter 6.2)

##### 4.2 The price between GS Trading and [redacted text] is the appropriate starting point

The appropriate export price for the goods under consideration should be derived from the price paid by [redacted text], being the first sale in the export chain. This price is the only transaction over which GS Trading and GS Group have direct control and for which complete, verifiable documentation exists. The transaction [redacted text] is an arm’s length sale, as the two parties are unrelated, and therefore the price genuinely reflects market conditions at the point of export from China. In contrast, any price arising from downstream transactions (such as the sale [redacted text]) would be unreliable for determining the export price, because those later prices include additional profits, costs, and mark-ups of parties unrelated to the original exporter, and are entirely beyond the knowledge or control of GS Trading or GS Group. Using such remote prices would distort the dumping margin calculation and would be inconsistent with the principle, set out in Chapter 6.2 of the Dumping and Subsidy Manual, that the export price should be the price received by the exporter when selling to the intermediary. Accordingly, the Commission should take the FOB price charged by [redacted text] as the starting point for ascertaining the export price.

##### 4.3 Deductions

When determining the export price under section 269TAB(1)(c), the Commission should deduct from [redacted text] only those costs that are incurred before the goods leave the country of export and that are properly attributable to the export transaction. In this case, the price charged by [redacted text] on an FOB basis. To arrive at an export price that reflects the value of the goods at the point of export, the Commission should make deductions only for the actual inland freight incurred by GS Trading to transport the goods from its warehouse or factory to the port of loading and for any port handling charges, or similar local port charges paid by GS Trading in China. No deduction should be made for international ocean freight, marine insurance, or any other costs incurred after the goods have been loaded on board the vessel, because those costs are not part of the FOB price received by GS Trading.

Furthermore, because the sales contract [redacted text] requires advance payment before shipment, there is no credit period extended [redacted text]. Therefore, no adjustment for credit costs or interest should be made. The Commission should also ensure that no deduction is made for any downstream costs (such as freight from China to Australia, Australian customs duties, or inland transport in Australia) as these are post-exportation costs that are not part of the export price when the price is determined on an FOB basis. The export price as so calculated will represent the net FOB value received by GS Trading, which is the most reliable and verifiable basis for comparing with the normal value.

## 5. COOPERATION AND COMMITMENT

Despite the complexity of our corporate structure and the indirect nature of our exports to Australia (which represent only [redacted text]), we have:

- Responded to the exporter questionnaire completely and in a timely manner (submitted on 8 June 2026, well before the extended deadline of 11 June 2026).
- Provided all information reasonably available to us.
- Not withheld any information that is within our control. We have also explained the limitations regarding downstream transactions.

We respectfully request the Commission to:

- Grant us full cooperating exporter status.
- Consider our questionnaire responses diligently and, where any information is incomplete due to our lack of control over downstream parties, to take that into account as a genuine limitation rather than as non-cooperation.
- Issue an individual dumping margin for our entities in the preliminary affirmative determination (PAD).

We remain ready to answer any further questions, to provide additional documentation, or to clarify any aspect of our submission. The Commission may contact the undersigned at any time.

Thank you for your understanding and cooperation.

Yours sincerely,

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