Australian Government
Department of Industry, Science and Resources

Anti-Dumping Commission

Investigation No. 691

Aluminium Windows and Doors

Exported from The People's Republic of China

Comparative Variable Factors Assessment

Altop Facade Co., Ltd

The Anti-Dumping Commission (commission) has calculated a preliminary dumping margin for Altop Facade Co., Ltd (Altop Facade).

The commission's approach to normal value and consideration of all alleged subsidies will be addressed in the *Statement of Essential Facts 691* (SEF 691) due to be published on **23 September 2026.**

Table 1 is the commission's assessment based on the information currently available and may not reflect the final position of the commission.

Export Price	Normal Value	Dumping Margin	Subsidy Margin
Section 269TAB(1)(a)[1]	Refer to chapter 1.3	To be determined	To be determined

Table 1: Summary of preliminary variable factors for Altop Facade

The commission determined that no onsite or virtual verification would be conducted for Altop Facade.

The commission has therefore assessed Altop Facade by having regard to its response to the exporter questionnaire (REQ), questionnaires received by other exporters cooperating with the investigation and any other relevant information.

In support of the analysis and findings detailed in this report, the commission has prepared the comparative analysis work program at **Confidential Attachment 1**.

[1] All legislative references are to the *Customs Act 1901* (Cth) (the Act).

1.1 Altop Facade's response to the exporter questionnaire

The commission received a response to the exporter questionnaire (REQ) from Altop Facade. It contained relevant information regarding the following:

- its role in the export of the goods to Australia
- sales of like goods made by it to export and domestic markets
- the cost of production of like goods, including selling, general and administrative expenses (SG&A).

Altop Facade is considered a cooperative exporter.

The public version of Altop Facade's REQ is available on the electronic public record (EPR) for this case on the commission's website at www.adcommission.gov.au. [2]

1.1.1 Summary of material revisions

The following details revisions performed on the data supplied in the exporter's REQ.[3]

Material revision 1: Removal of windows and doors above 3.0m height

Description: Altop Facade originally reported sales of windows and doors with a sub-identifier of 'H6' in the B-2 Australian sales listing. As per ADN 2025/115, windows and doors exceeding this height are excluded. Altop Facade confirmed that these sales were above the 3.0m height, hence why they were reported as 'H6'.

Resolution: The commission has removed these sales from the revised export sales spreadsheet, as they are not the goods under consideration for the investigation.

Material revision 2: Addition of grants relating to corporate tax benefits

Description: The commission found that Altop Facade received corporate tax benefits, upon assessment of Altop Facade's financial year tax statement. The commission added these benefits to Altop Facade's reported taxable income and applied the relevant tax rate to quantify the corporate tax benefit.

Resolution: The commission considers the income tax benefit to be a grant and added this benefit to the grants listing.

1.2 Export price

The commission recommends determining an export price for Altop Facade under section TAB(1)(a).

During the investigation period, Altop Facade exported goods to both related and unrelated Australian customers, including its related entity, Altop Australia. The commission's assessment of whether transactions between Altop Facade and Altop Australia were conducted at arm's length is detailed in Chapter 1.2.3.

Having regard to this assessment, the commission is satisfied that the export price for sales to both related and unrelated customers can be determined under subsection 269TAB(1)(a).

[2] EPR 691 – document 429
[3] This includes consideration of the matters raised in the pre-exporter briefing available at EPR 691 - document 435.

Accordingly, the export price has been determined as the price paid by the importer to the exporter, adjusted by deducting transport and other costs arising from exportation.

The export price calculations are set out in Error! Reference source not found..

1.2.1 Who is the exporter?

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

- produced the goods exported to Australia
- is named as the supplier on commercial invoices
- Is named as the consignor on the bill of lading
- arranged and paid for port handling charges at the port of export
- arranged and paid for inland transport to the port of export.

1.2.2 Who is the importer?

For all transactions, the commission considers Altop Facade's Australian customer is the importer of the goods exported to Australia. The commissioner considers that the Australian customer beneficially owned the goods at the time of importation into Australia.

For each transaction, Altop Facade's customer:

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

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

Unrelated customers

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

In assessing all 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

Related customers

For sales to its related Australian customer, the commission has assessed whether transactions were conducted at arm's length in accordance with section 269TAA.

During the investigation period, the commission identified that Altop Facade sold the goods under consideration to its related entity, Altop Australia. The commission undertook an assessment of the terms and conditions of these transactions, including a comparison of pricing and profitability between related and unrelated party sales.

Based on this assessment, the commission is satisfied that sales to Altop Australia were conducted at arm's length for the following reasons:

- the sales price to related and unrelated customers were closely aligned

- sales to both related and unrelated customers were both profitable, indicating that pricing was consistent with ordinary business practice.

Having regard to these factors, the commission finds that the relationship between Altop Facade and Altop Australia did not influence the relevant transactions. Accordingly, the sales are considered to have been made at arm's length under section 269TAA.

The commission's assessment are set out in **Confidential Attachment 1.**

1.3 Normal value

The commission has assessed the following matters that are relevant to the calculation of normal value. However, not all aspects of the exporter's normal value calculation have been examined. This is because the commission has not yet decided to accept or reject a claim concerning an alleged particular market situation in the Chinese domestic market for aluminium windows and doors. The commission's consideration of this claim and the determination of normal values will be detailed in the SEF 691.

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

The commission finds that, during the investigation period, Altop Facade produced and sold like goods for domestic home consumption.

The commission finds that these goods were 'like goods' because these domestics goods are identical to, or closely resemble, the Australian export goods. The commission has described its reasons below.

1.3.1.1 Physical likeness

Altop Facade's goods are made specific to customer or project requirements however similar physical characteristics between domestic like goods and the Australian export goods.

1.3.1.2 Production likeness

Altop Facade produced all goods at the same facilities, using the same raw material inputs and production processes.

1.3.1.3 Commercial likeness

All goods compete in the same market sector, are interchangeable and use similar distribution channels.

1.3.1.4 Functional likeness

All goods are functionally alike, as they have similar end uses, however, are manufactured to a specific requirement (covered by the goods description) as per the project contract.

The commission will further consider Altop Facade's submissions relating to the goods under consideration scope.[4]

[4] EPR 691 - document no. 430

1.3.2 Were the domestic sales sold at arm's length?

Unrelated customers

All of Altop Facade's domestic sales of like goods in China were sold to unrelated party customers. The commission finds that Altop Facade sold the domestic 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.

Related customers

Altop Facade did not have any related customers in China.

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

The commission finds that Altop Facade's accounting records for the investigation period comply with the generally accepted accounting principles of China. This is based on the auditor's opinion contained in the financial statements for the 2023 and 2024 financial years which concluded that Altop Facade's financial accounts comply with the Chinese accounting standards.

1.3.4 Did the production records reasonably reflect competitive market costs?

This investigation includes a claim that cost inputs such as aluminium extrusions and glass do not reasonably reflect competitive market costs.

Where the criteria in regulation 43(2) are not satisfied, the Minister is neither required to, nor prohibited from, using an exporter's records pursuant to section 269TAC.

The commission collected information about aluminium extrusions and glass. The commission will review this information when assessing the claim.

This report has not fully considered if the exporter's production records reasonably reflect competitive market costs on account of the investigation involving a claim of particular market situation. SEF 691 will provide further details concerning the assessment of the exporter's production records.

1.3.5 Were domestic sales in the ordinary course of trade?

This report has not assessed if domestic sales were in the ordinary course of trade on account of the investigation involving a claim of particular market situation. The commission's consideration of this claim and the determination of normal value will be fully detailed in SEF 691.

1.3.6 Is there a low volume of relevant domestic sales?

This report has not assessed the volume of relevant domestic sales on account of the investigation involving a claim of particular market situation. The commission's consideration of this claim and the determination of normal value will be fully detailed in SEF 691.

1.3.6.1 Domestic sales volumes for each model

This report has not assessed the sales volume of relevant domestic models on account of the investigation involving a claim of particular market situation. The commission's consideration of this claim and the determination of normal value

1.3.7 Adjustments to compare export price and normal value

This report has not examined adjustments relevant to the comparison of export price and normal value on account of the investigation involving a claim of a particular market situation. The commission's consideration of this claim and the determination of normal values will be detailed in SEF 691.

1.4 Countervailable subsidies

As outlined in chapter 1.1, the commission found that Altop Facade received a corporate income tax benefit, upon assessment of Altop Facade's tax statements in financial year 2024. As such, the commission has added these benefits to Altop's reported taxable income and applied the relevant tax rate to quantify the corporate tax benefit.

The commission's assessment of countervailable subsidies relevant to Altop Facade will be outlined in SEF 691.

2 APPENDICES AND ATTACHMENTS

Confidential Attachment 1	Verification work program
Confidential Appendix 1	Export price