Australian Government
Department of Industry, Science, Energy and Resources

Anti-Dumping Commission

Exporter Questionnaire

Anti-circumvention Inquiry No. 693

Case number	693
Product	2,4-Dichlorophenoxyacetic acid
From	Malaysia
Inquiry period	From 1 July 2019
Response due by	13 February 2026 **Extended to 13 March 2026**
Return questionnaire to	investigations4@adcommission.gov.au
ADC website	www.adcommission.gov.au

1146018v1

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INSTRUCTIONS

Why fill out this questionnaire?

The Anti-Dumping Commission (**the commission**) is conducting an anti-circumvention inquiry in relation to the dumping duty notice (**the original notice**) applying to 2,4-Dichlorophenoxyacetic acid (**2,4-D**, or **the goods**) exported to A30ustralia from the People's Republic of China. The Anti-Dumping Notice No 2026/001,[1] available on the commission's website, provides details of the goods under consideration, the application and the investigation procedures.

The initiation of this inquiry follows an application lodged by Nufarm Limited (**Nufarm**, or **the applicant**), a producer of 2,4-D in Australia. Nufarm alleges that there has been circumvention activity involving exports of 2,4-D to from Malaysia to Australia (**the circumvention goods**). Nufarm claims the circumvention of the original notice on China has occurred by way of the following.

- assembly of the goods in a third country (not subject to the dumping notice) from parts manufactured in China
- export of the goods through one or more third countries (not subject to the dumping notice)

Specifically, Nufarm alleges that the goods exported to Australia from China through Malaysia have circumvented the original notice because:

- 2,4-D products exported to Australia from Malaysia are of 2,4-D acid that is exported from China to Malaysia and assembled into a formulation product in Malaysia before its export to Australia
- 2,4-D exports from China have been exported through Malaysia before their importation into Australia.

The commission will examine as part of this inquiry goods exported to Australia from Malaysia and whether the alleged circumvention goods are of 2,4-D that is sourced from China.

Kenso does not accept that either of these *"circumvention activities"* applies to the formulation of 2,4-D products that Kenso exports from Malaysia to Australia. Nor does Kenso accept that the strange wording *"whether the alleged circumvention goods are <u>of</u> 2,4-D that is sourced from China"* has any relationship with the specifically worded descriptions of the claimed *"circumvention activities"* in the legislation.

For more information on Kenso's position, please refer to *Public Record 693 - 2,4-Dichlorophenoxyacetic acid (2,4-D) from China - <u>EPR no. 4</u>*.

The commission will use the information you provide to determine whether a circumvention activity has occurred, and to make recommendations about potential alterations to the original notice should a circumvention activity be found to have occurred.

[1] Anti-Dumping Notice No 2026/001

The commission will collect and use information in accordance with the commission's Collection and Use of Information Policy.

Inquiry process

The anti-circumvention inquiry will examine whether a circumvention activity assembly of parts in a third country and/or exports of goods through a third country has occurred.

The commission will examine alleged circumvention goods exported to Australia from Malaysia from 1 July 2019 to determine whether the alleged circumvention activity has occurred.

After the inquiry, the Commissioner of the Anti-Dumping Commission (**the Commissioner**) will provide a report and recommendations to the Minister, unless the inquiry is terminated earlier. This report will recommend to the Minister that the original notice

- remain unaltered, or
- be altered following a finding that circumvention activity in relation to the original notice has occurred, and the alterations to be made.

After considering the report and any other information that the Minister considers relevant, the Minister may leave the original notice unaltered or alter the original notice, specifying different goods that are subject to the notice/s, and altering variable factors in respect of certain exporters subject to the notice.

The inquiry will be carried out in accordance with Part XVB of the *Customs Act 1901* (**the Act**).

If you do not manufacture the goods

You may export but not produce or manufacture the alleged circumvention goods (for example, you are a trading company, broker, or vendor dealing in the goods). In such cases it is important that you forward a copy of this questionnaire to the relevant manufacturers immediately. You should also inform the Case Manager of the contact details for these manufacturers.

You should complete those sections of the questionnaire that you are reasonably able to complete. If, for example, you are unable to supply details of production costs, you should clearly explain why the section does not apply to your company.

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the commission to verify the information, the commission may have regard to any other matters or information that it considers relevant, including the information submitted by the applicant in its application. Therefore, it is in your interest to provide a complete and accurate response to this questionnaire, capable of verification.

Alternatively, you may wish to make a submission concerning the inquiry, no later than 13 February 2026. Instructions on making a submission are in Anti-Dumping Notice No. 2026/001.

Extension requests

If you require a longer period to complete your response to this questionnaire, you must submit a request to the commission, in writing, for an extension to the due date for all or part of the questionnaire. This request must be made prior to the due date. A request for extension will be rejected if received after the due date. Requests can be submitted to investigations4@adcommission.gov.au

When considering the extension request, the commission will have regard to:

- the commission's responsibility to conduct the case in a timely and efficient manner
- the reasons why you could not provide a response within the whole period and not only the period remaining between the request and the due date
- ordinary business practices or commercial principles
- the commission's understanding of the relevant industry
- previous correspondence and previous dealings with your company, and
- information provided by other interested parties.

More information on extensions can be found in the *Customs (Extension of Time and Non-cooperation) Direction 2015* at https://www.legislation.gov.au/Details/F2015L01736.

You will be informed of the decision whether your request for an extension has been rejected, granted in full or granted in part. For example, you may be granted an extension to submit all sections except for Section A or you may be granted a shorter extension than you requested.

A summary of any requests and grants of extensions to submit a response to this questionnaire will be published in the public record.

Submitting a response to the questionnaire

Responses to the questionnaire should be lodged by email to the address listed on the cover page.

Confidential and non-confidential responses

You are required to lodge a confidential version (for official use only) and a non-confidential version (for public record) of your response to this questionnaire by the due date. Please ensure that *each page* of information you provide is clearly marked either "FOR OFFICIAL USE ONLY" or "PUBLIC RECORD".

All information provided to the commission in confidence will be treated accordingly. The public record version of your questionnaire will be placed on the public record, and must contain sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

A person is not required to provide a summary for the public record if the commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information.

All questionnaires are required to have a bracketed explanation of deleted or blacked out information for the public record version of the questionnaire. An example of a statement to accompany deleted/blacked out text is:

> [Explanation of cost allocation through the divisions, by reference to machine hours or weight].

If such an explanation is not provided, the commission may disregard the information in the submission. Where the public record version of your response to the questionnaire does not contain sufficient detail, your company may be deemed to have significantly impeded the case and be deemed an uncooperative exporter.

Verification of the information that you supply

The commission may elect to undertake verification of the information you provide in your questionnaire response. The commission remains committed to ensuring that data submitted by parties is complete, relevant and accurate. The commission will contact you if it wishes to undertake verification, following receipt of your response. If an onsite visit is not possible, the commission may elect to undertake alternative verification activities. This includes but is not limited to remote verification, desktop assessments or delaying verification activities until such time as onsite verification is possible.

A verification visit, or any verification activity is not meant to be a chance for you to provide new or additional information. The commission expects your response to the questionnaire to be relevant, complete and accurate.

Onsite verification is usually conducted over 4 days, remote and desktop verification may take a longer period of time. In complex cases, a verification visit, if conducted, may be scheduled over 5 days. A desktop verification may require a longer period.

Any verification activity will include a detailed examination of your company's records and we will collect copies of relevant documents. The verification will require the participation of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility, should an onsite visit be possible, may also be required during the verification visit.

Note that the commission may disregard any data or information that is not verified, including new or additional information provided after the verification activity.

A report will be prepared following the verification visit, which details the outcomes of the visit. You will be provided with an opportunity to comment on the accuracy and confidentiality of the verification report prior to its publication on the public record.

For information on the commission's verification procedures, refer to Anti-Dumping Notice No. 2016/30 available on the commission's website.

Important instructions for preparing your response

- Please answer all questions. If a question is not applicable to your situation, please answer the question with 'Not Applicable' and provide an explanation as to why.

- All questions must be answered in English. An English translation must be provided for documents not originally in English.

- Clearly identify all units of measurement (e.g. KG, tonne) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the commission's verification of your data.
- If you cannot present electronic data in the requested format contact the case officer as soon as possible.
- Where possible, electronic data should be emailed or shared with the commission via SIGBOX, a secure online document repository. Please contact the commission to request access to SIGBOX if required.

CHECKLIST

This section is an aid to ensure that you have completed all sections of this questionnaire.

Section	Please tick if you have responded to all questions

MODEL CONTROL CODE Details of the model control code (MCC) structure for the goods are detailed in the table below. Export sales data (Section B-2), domestic sales data (Section D-2) and cost to make and sell data (Section G-3, G-4 & G-5) submitted in this response must follow this MCC structure. At a minimum, the data must report sales and cost data separately for each of the mandatory MCC categories identified by the commission.	☐

Sub-Category		Sales Data
T	Technical	Mandatory
F	Formulation	
A	Acid	Mandatory
E	Esters	
S	Amines/Salts	
M	Mixtures	
###	% (w/v) 2,4-D Acid	Mandatory

Table 2: Proposed MCC structure

If there are models manufactured and sold by your company that do not align within the MCC structure above, this should be raised by lodging a submission with the commission as soon as is practicable, but no later than the time this questionnaire is due, otherwise the response may be considered deficient. Section A Company information	
Section B Export sales to Australia	☐
Section C Exported goods	☐
Section D Domestic sales	☐

Section E [not used]	
Section F [not used]	
Section G Cost to make and sell	☐
Exporter's declaration	☐
Non-confidential version of this response	☐

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	☐
B-4 Upwards sales	☐
B-5 Sales turnover	☐
B-6 Upwards selling expenses	☐
D-2 Domestic sales	☐
G-3.1 Domestic CTM	☐
G-4.1 SG&A listing	☐
G-4.2 Dom SG&A calculation	☐
G-4.4 Upwards SG&A	☐
G-5.1 Australian CTM	☐
G-7.1 Raw material purchases	☐
G-8 Upwards costs	☐

G-9 Capacity Utilisation	☐

GOODS SUBJECT TO ANTI-DUMPING MEASURES

Original notice

Anti-dumping measures were initially imposed on 24 March 2003 by the then Minister for Justice and Customs following consideration of Trade Measures Report No 58 (**REP 58**). These measures are applicable to all exporters from China.

The goods the subject of the notice

2,4-D is a selective herbicide exported to Australia from China, mainly in the forms of 2,4 D acid and 2,4-D ester.

The goods subject of the application ("the goods") are:

- sodium salt
- 2,4-D acid
- 2,4-D intermediate products (salts and esters), including
    - iso butyl ester technical
    - ethyl ester technical
    - 2 ethyl hexyl ester technical
    - dimethylamine and
    - iso-propylamine
- 2,4-D fully formulated products, and
- all other forms of 2,4-D.

The goods are generally, but not exclusively, classified to the following tariff subheadings in Schedule 3 to the *Customs Tariff Act 1995*.

Tariff subheading	Statistical code	Unit	Description
2918	CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2918.99.00	43	Kg	2,4-Dichlorophenoxyacetic acid (free acid) (2,4-D) (CAS 94-75-7)
2918.99.00	44	Kg	Salts and esters of 2,4-dichlorophenoxyacetic acid
2918.99.00	48	Kg	Other

3808	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS):		
3808.93.00	61	Kg	Goods with a basis of 2,4-dichlorophenoxyacetic acid, its salts or esters
3808.93.00	71	Kg	Goods wholly of, or with basis of 2,4-dichlorophenoxyacetic acid, its salts or esters
3808.93.00	79	Kg	Other[2]

[2] This tariff classification is to capture products that contain 2,4-D and another herbicidal active ingredient.

THE CIRCUMVENTION GOODS

The goods subject to the anti-circumvention inquiry are described in the application being of 2,4-D in the following forms

- sodium salt
- 2,4-D acid
- 2,4-D intermediate products (salts and esters), including
    - iso butyl ester technical
    - ethyl ester technical
    - 2 ethyl hexyl ester technical
    - dimethylamine and
    - iso-propylamine
- 2,4-D fully formulated products, and
- all other forms of 2,4-D.

The alleged circumvention goods are allegedly being imported into Australia from Malaysia under tariff subheading of Schedule 3 to the *Customs Tariff Act 1995*:

- 2918.99.00 (statistical codes 43, 44, 48)
- 3808.93.00 (statistical codes 61, 71, 79)

MODEL CONTROL CODE

Details of the model control code (MCC) structure for the goods are detailed in the table below. Export sales data (Section B-2), domestic sales data (Section D-2) and cost to make and sell data (Section G-3, G-4 & G-5) submitted in this response must follow this MCC structure. At a minimum, the data must report sales and cost data separately for each of the mandatory MCC categories identified by the commission.

Category	Sub-Category		Sales Data	Cost Data
Form (of 2,4-D)[3]	**T**	Technical	Mandatory	Mandatory
	F	Formulation		
Product Type	**A**	Acid	Mandatory	Mandatory
	E	Esters		
	S	Amines/Salts		
	M	Mixtures[4]		
Strength (of 2,4-D)	**###**[5]	% (w/v) 2,4-D Acid	Mandatory	Mandatory

Table 2: Proposed MCC structure

If there are models manufactured and sold by your company that do not align within the MCC structure above, this should be raised by lodging a submission with the commission as soon as is practicable, but no later than the time this questionnaire is due, otherwise the response may be considered deficient.

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[3] Technical 2,4-D: These are the active ingredient forms of 2,4-D that have herbicidal activity, but is not fit for use by end users. Note that amine/salt forms are rare as a saleable unit, as they are typically formed as part of the formulation process. Formulation 2,4-D: These are the products that end users apply as herbicides, which contain an active ingredient form of 2,4-D.

[4] 'Mixture' formulation category are for herbicide formulations which contain a second or third active ingredient along with the 2,4-D.

[5] Use a separate identifier for the percentage strength of 2,4-D (% w/v) e.g. 62.5%, 68%, 70%, 72%, 80%. The commission may group certain categories of '% strength' in formulating a final MCC.

SECTION A
COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name	**Chow Chye Ming**
Position in the company	**Senior Supply Chain Manager**
Telephone	**[CONFIDENTIAL TEXT DELETED – personal contact information]**
E-mail address	**[CONFIDENTIAL TEXT DELETED – personal contact information]**

2. If you have appointed a representative, provide the their contact details:

Kenso has retained the law firm of Moulis Legal as its legal representative in this investigation. Kenso requests and directs that all inquiries regarding this Exporter Questionnaire be made to Moulis Legal in the first instance.	
Name	**Daniel Moulis**
Address	**6/2 Brindabella Circuit** **Brindabella Business Park** **Canberra International Airport**
Telephone	**+61 2 61631000**
E-mail address	**daniel.moulis@moulislegal.com**

In nominating a representative, you are granting authority to the commission to discuss matters relating to the case with the nominated representative, including your company's confidential information.

3. Please provide the location where the company's financial records are held.

B-9-3, PJ8 Block B West, No.23 Jalan Barat, Seksyen 8, 46050, Petaling Jaya, Selangor, Malaysia

4. Please provide the location of the where the company's production records are held.

Lot 29, Jalan Sungai Pinang 5/4, Taman Perindustrian Pulau Indah, 42920 Pulau Indah, Selangor, Malaysia

A-2 Company information

1. What is the legal name of your business?

Kenso Corporation (M) Sdn Bhd ("Kenso")

2. Does your company trade under a different name and/or brand? If yes, provide details.

No

3. Was your company ever known by a different legal and/or trading name? If yes, provide details

No

4. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:

   (a) a diagram showing the complete ownership structure, and

Please refer to Attachment A-2.4(a) – Ownership structure

   (b) a list of all related companies and its functions

Please refer to Attachment A-2.4(b) – List of related companies (Kenso Corporation)

5. Is your company or parent company publicly listed?

No

If yes, please provide:

(a) the stock exchange where it is listed, and

(b) any principal shareholders[6]

If no, please provide:

(a) A list of all principal shareholders and the shareholding percentages.

Please refer to our response to question A-2.4(a).

[6] Principal shareholders are those who are able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company.

6. What is the overall nature of your company's business? Include details of the products that your company manufacture and sell and the market your company sells into. Also indicate your company's production capabilities in terms of whether you can produce all components of 2,4-D, e.g. acid/technical, formulations etc.

Kenso's business is the production of agricultural chemical products. We do not synthesize 2,4-D technical acid. We formulate downstream agricultural products from 2,4-D technical acid.

Please refer to Attachment A-2.6 – List of products (Kenso Corporation) for a list of the products that we produce by way of formulation and mixing.

7. If your business does not perform all of the following functions in relation to the goods and the alleged circumvention goods, then please provide names and addresses of the companies which perform each function:

   (a) produce or manufacture

   (b) sell in the domestic market

   (c) export to Australia, and

   (d) export to countries other than Australia.

Kenso does perform all of these functions, with the qualification that production of 2.4-D technical acid is not undertaken by Kenso.

8. Provide your company's internal organisation chart.

Please refer to Attachment A-2.8 – Organisation chart (Kenso Corporation).

9. Describe the functions performed by each group within the organisation.

Please also refer to Attachment A-2.8, as the functions listed therein are self-explanatory.

10. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.

Please refer to Attachment A-2.10 – Kenso brochures.

A-3 General accounting information

1. What is your financial accounting period?

Calendar year

2. What currency are your accounts kept in?

MYR

3. What is the name of your financial accounting system?

[CONFIDENTIAL TEXT DELETED – proprietary system identification]

4. What is the name of your sales system?

[CONFIDENTIAL TEXT DELETED – proprietary system identification]

5. What is the name of your production system?

[CONFIDENTIAL TEXT DELETED – proprietary system identification]

6. If your financial accounting, sales and production systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.

Not applicable as financial accounting, sales and production data processing is handled by [CONFIDENTIAL TEXT DELETED – proprietary system identification].

7. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.

Not applicable as our accounting practices are in accordance with Malaysian GAAP.

8. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.

No

A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.

Please refer to Attachment A-4.1(1) – Kenso Corporation (M) Sdn Bhd – AFS2023 and Attachment A-4.1(2) – Kenso Corporation (M) Sdn Bhd – AFS2024.

2. If the financial statements in A-4.1 are unaudited, provide for each company:

    (a) the tax returns relating to the same period, and

(b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.

Not applicable as the financial statements are audited.

3. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:

   (a) the most recent financial year, and

   (b) calendar year 2025.

Not applicable as Kenso does not maintain different profit centres.

4. If 2025 (calendar year) is different to your financial period, please provide:

   (a) income statements directly from your accounting information system covering the most recent financial period and 2025, or

   (b) quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and 2025.

Not applicable as Kenso's calendar year is the same as its financial period.

5. Please provide a copy of your company's trial balance (in Excel) covering calendar year 2025 and the most recent financial year.

Please refer to Attachment A-4.5 – Chart of account (Kenso Corporation).

6. Please provide your company's chart of accounts (in Excel).

Please refer to Attachment A-4.6 – Trial balance (Kenso Corporation).

If any of the documents are not in English, please provide a complete translation of the documents.

SECTION B
EXPORT SALES TO AUSTRALIA

This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory. Export prices are usually assessed at FOB point, but the commission may also compare prices at the ex-factory level. You should report information on the goods the subject of this anti-circumvention inquiry (the circumvention goods) and shipped to Australia since 1 January 2025.

B-1 Australian export sales process

1. For each customer in Australia to whom you shipped the alleged circumvention goods in the inquiry period list the following details:

   - name of customer
   - address
   - contact name and phone number
   - the specification and brand of 2,4-D product
   - level of trade (for example: distributor, wholesaler, retailer, end user, original equipment manufacturer etc.).

Name of customer	**Kenso Agcare Pty Ltd**
Address	**Level 1, 98 Commercial Road Teneriffe 4005 Queensland**
Contact name and phone number	**Jason Pitts. Please contact our legal representative should you have any inquiries.**
Level of trade	**Importer/distributor**

2,4-D product brand	Specification of 2,4-D product

[CONFIDENTIAL TEXT DELETED – sales information about products/product specifications available to Australian end-users]

2. Provide details (and diagrams if appropriate) of the export sales process of your company and any entities (e.g. agents) including:

- marketing and advertising activities
- price determination and/or negotiation process
- order placement process
- order fulfilment process and lead time
- delivery terms and process
- invoicing process
- payment terms and process

Kenso and Kenso Agcare are affiliated entities, meaning that no marketing and advertising activities are necessary or required. **Kenso issues a sales price list to Kenso Agcare on a monthly basis.** **Kenso Agcare places orders on Kenso based on demand requirements with the description of the goods and the required-by date in line with the order fulfilment process and lead time.** **The shipment delivery term is [CONFIDENTIAL TEXT DELETED – commercial information], and Kenso issues its invoice as soon as the goods are shipped.**

Kenso Agcare payment to Kenso Corporation ranges from [CONFIDENTIAL TEXT DELETED – number] days to [CONFIDENTIAL TEXT DELETED – number] days.

3. In what currency do you invoice your customers for goods exported to Australia?

[CONFIDENTIAL TEXT DELETED –commercial information]

If it is not in your local currency:

(a) Do your customers pay you into a foreign currency denominated account? If yes, provide details.

[CONFIDENTIAL TEXT DELETED –commercial information]

(b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details

[CONFIDENTIAL TEXT DELETED –commercial information]

(c) How is the exchange rate determined in your accounting system and how often is it updated?

Kenso refers to the monthly exchange rates published by Negara Malaysia (the Central Bank of Malaysia), which is a statutory body.

4. Are there any customers of the alleged circumvention goods exported to Australia related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

Kenso Agcare is affiliated to Kenso. Selling price is [CONFIDENTIAL TEXT DELETED – commercial information].

5. If sales are in accordance with price lists or price extras list, provide copies of these lists. Further, if sales are in accordance with supply agreements or contracts, please provide copies these contracts.

Kenso Agcare is affiliated to Kenso Agcare [CONFIDENTIAL TEXT DELETED – commercial information]. Order and invoice terms exist in the usual manner. Please refer to Attachment B-1.5(1) to (12) – Kenso export price lists.

6. Do your export selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

[CONFIDENTIAL TEXT DELETED –commercial information]

7. Did you provide on-invoice discounts and/or off-invoice rebates to any customer or an associate of the customer in relation to the sale of the alleged circumvention goods exported to Australia from **1 January 2025**? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount.

[CONFIDENTIAL TEXT DELETED –commercial information]

8. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the alleged circumvention goods exported to Australia from **1 January 2025**? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

[CONFIDENTIAL TEXT DELETED –commercial information]

B-2 Australian sales listing

1. Complete the worksheet named “B-2 Australian sales”

- This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the the alleged circumvention goods invoiced from **1 January 2025 to 31 December 2025**. This includes exports to Australia sold through a domestic customer.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.
- If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.

Please refer to Kenso EQ spreadsheets at tab B-2.1 Australian sales.

2. Provide a table listing the source of the data for each column in the “B-2 Australian sales” listing.

Please refer to Kenso EQ spreadsheets at tab B-2.2 Australian sales source.

B-3 Sample export documents

1. Select the two largest invoices by value for the alleged circumvention goods (if any), and provide the following documentation:

- Contracts
- Purchase order and order confirmation
- Commercial invoice and packing list

- Proof of payment and accounts receivable ledger
- Documents showing bank charges
- Invoices for inland transport
- Invoices for port handling and other export charges
- Bill of lading
- Invoices for ocean freight & marine insurance (if applicable)
- Country of origin certificates (if applicable)

If the documents are not in English, please provide a translation of the documents.

Please refer to Attachment B-3.1(1) and (2) – Export sales invoice docs – Kenso Agcare.

2. For each document, please annotate the documents or provide a table reconciling the details in the "B-2 Australian sales" listing to the source documents in B-3.1.

Please refer to annotations in one of the sample sets in Attachment B-3.1 - Export sales invoice docs – Kenso Agcare.

B-4 Reconciliation of sales to financial accounts

1. Please complete the worksheet named "B-4 Upwards sales" to demonstrate that the sales listings in B-2 and D-2 are complete.

    - You must provide this list in electronic format using the template provided.
    - Please use the currency that your accounts are kept in.
    - If you have used formulas to complete this worksheet, these formulas must be retained.
    - State the source of the data as required by columns D and E of the worksheet.

Please refer to Kenso EQ spreadsheets at tab B-4.1 Upwards sales.

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the "B-4 Upwards sales" worksheet. If the documents include spreadsheets, all formulas used must be retained.

Noted, the methodology is repeatable and available for verification.

3. For any amount in the "B-4 Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:

- the name of the source document, including the relevant page number, in column D of the worksheet; and
- highlight or annotate the amount shown in the source document; and
- provide the account code and sub-account code (if applicable) at column E of the worksheet.

Noted, the methodology is repeatable and available for verification.

B-5 Summary of sales from 1 January 2019

1. Please complete the worksheet named "**B-5 Sales turnover**". Include the total value and volume of sales of the alleged circumvention goods and your domestic sales of 2,4-D from 1 January 2019.

- You must provide this list in electronic format using the template provided.
- Please use the currency that your accounts are kept in.
- If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to Kenso EQ spreadsheets at tab B-5.1 Sales turnover.

B-6 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named "B-6 Upwards selling expense" to demonstrate that the direct selling expenses (e.g. Inland transport) in worksheets B-2 and D-2 are complete.

- You must provide this list in electronic format using the template provided.
- Please use the currency that your accounts are kept in.
- If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to Kenso EQ spreadsheets at tab B-6.1 Upwards selling expense.

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the "B-6 Upwards selling expense" worksheet. If the documents include spreadsheets, all formulas used must be retained.

Noted, the methodology is repeatable and available for verification.

3. For any amount in the "B-6 Upwards selling expense" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:

- the name of the source document, including the relevant page number, in column C of the worksheet, and

- highlight or annotate the amount shown in the source document.

Noted, the methodology is repeatable and available for verification.

B-7 Exports of the alleged circumvention goods

The following questions relate to your exports of the alleged circumvention goods.

1. Please list the different types of 2,4-D products your company exports to Australia.

The brand names of the products exported to Australia by Kenso are [CONFIDENTIAL TEXT DELETED – sales information about products/product specifications available to Australian end-users]. They are all fully formulated broad acre herbicides.

2. State the country of origin and manufacturer of the 2,4-D acid or technical material used in the manufacture of the 2,4-D products exported to Australia from Malaysia in the period since 1 January 2019?

Producer	Country of origin
[CONFIDENTIAL TEXT DELETED – commercial information demonstrating a variety of suppliers]	

3. When did your company commence exporting the alleged circumvention goods to Australia from Malaysia, and to which customer(s)?

Kenso commenced exporting, to Kenso Marketing (Australia branch) trading as Kenso Agcare, in 2002.

4. Please describe the circumstances that lead to your exportation of the alleged circumvention goods?

Kenso was not "led" to export formulated 2,4-D products to Australia by any circumstance other than the continuation of its business purpose in Australia.

SECTION C
EXPORTED GOODS AND DOMESTIC GOODS

C-1 Models exported to Australia

1. Fully describe your exports of 2,4-D your company exported to Australia from 1 January 2019. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, your exports.

Please refer to Attachment C-1.1 – Export product technical material examples.	
Product	Specification
[CONFIDENTIAL TEXT DELETED – sales information about products/product specifications available to Australian end-users]	

C-2 Models sold in the domestic market

2. Fully describe all sales of 2,4-D your company sold on the domestic market from 1 January 2019. including goods that are like to the alleged circumvention goods. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, your sales on the domestic market in Malaysia.

Please refer to Attachment C-1.2 – Domestic product technical material examples.	
Product	Specification

[CONFIDENTIAL TEXT DELETED – sales information about products/product specifications available to domestic end-users]

C-3 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes? If yes, provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.

First 2 characters	[CONFIDENTIAL TEXT DELETED – internal product identification methodology]
3rd to 5th characters	
6th to 7th characters	
8th character	
9th to 13th characters	

SECTION D
DOMESTIC SALES

D-1 Domestic sales process

1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:

    (a) Marketing and advertising activities

    (b) Price determination and/or negotiation process

    (c) Order placement process

    (d) Order fulfilment process and lead time

    (e) Delivery terms and process

    (f) Invoicing process

    (g) Payment terms and process

Kenso's domestic sales are made to an affiliated entity, Kenso Marketing (M) Sdn Bhd, [CONFIDENTIAL TEXT DELETED – commercial information]. **Kenso issues sales price list to Kenso Marketing [CONFIDENTIAL TEXT DELETED – commercial information].** **Kenso Marketing receives orders from Kenso Marketing's customers and places orders on Kenso accordingly in line with the order fulfilment process and lead time.** **The delivery term is [CONFIDENTIAL TEXT DELETED – commercial information], and Kenso issues its invoices to Kenso Marketing [CONFIDENTIAL TEXT DELETED – commercial information].** **Kenso Marketing payment to Kenso is [CONFIDENTIAL TEXT DELETED – number] days from invoice date.**

2. Are any domestic customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

Kenso Marketing Sdn Bhd is affiliated to Kenso.

3. If sales are in accordance with price lists or price extras list, provide copies of these lists.

Please refer to Attachment D-1.3 – Kenso domestic price lists.

4. Do your domestic selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

[CONFIDENTIAL TEXT DELETED – commercial information]

5. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods from **1 January 2025**? If yes, provide a description and explain the terms and conditions that must be met by the importer to obtain the discount.

[CONFIDENTIAL TEXT DELETED – commercial information]

6. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the like goods from **1 January 2025**? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

[CONFIDENTIAL TEXT DELETED – commercial information]

D-2 Domestic sales listing

1. Complete the worksheet named "D-2 Domestic sales"

- This worksheet lists all domestic sales (i.e. transaction by transaction) of 2,4-D products invoiced from **1 January 2025 to 30 December 2025**.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.
- If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-2 above, add a column for each item. For example, certain other selling expenses incurred.

Please refer to Kenso EQ spreadsheets at tab D-2.1 Domestic sales.

2. Provide a table listing the source of the data for each column in the "D-2 domestic sales" listing.

Please refer to Kenso EQ spreadsheets at tab D-2.2 Domestic sales source.

D-3 Sample domestic sales documents

1. Select the two largest invoices by value from the "D-2 Domestic sales" listing and provide the following documentation:

- Contracts
- Purchase order and order confirmation
- Commercial invoice and packing list

- Proof of payment and accounts receivable ledger
- Documents showing bank charges
- Delivery invoices

If the documents are not in English, please provide a translation of the documents.

Please refer to Attachment D-3.1 – Domestic sales invoice docs – Kenso Marketing.

2. For each document, please annotate the documents or provide a table reconciling the details in the “D-2 Domestic sales” listing to the source documents in D-3.1.

Please refer to annotations in one of the sample sets in Attachment D-3.2 - Kenso sample domestic sales documents.

D-4 Reconciliation of sales to financial accounts

This section is not required if you have completed B-4.

Not applicable, because Kenso has completed B-4.

1. Please complete columns J and K in the worksheet named “B-4 Sales summary” to demonstrate that the sales listings in D-2 are complete.
   - You must provide this list in electronic format using the template provided.
   - Please use the currency that your accounts are kept in.
   - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide all documents, other than those in A-4 and D-2, required to complete the “B-4 Sales summary” worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
   - the name of the source document, including the relevant page number, in column D of the worksheet, and
   - highlight or annotate the amount shown in the source document.

D-5 Domestic sales of 2,4-D in Malaysia

The following questions relate to your domestic sales of 2,4-D in Malaysia.

1. Please list the different types of 2,4-D products your company sells to the domestic market in Malaysia.

The brand names of the products sold by Kenso in the domestic market are [CONFIDENTIAL TEXT DELETED – sales information about products/product specifications available to domestic end-users]. They are all fully formulated broad acre herbicides.

2. State the country of origin and manufacturer of the 2,4-D acid or technical material used in the manufacture of the 2,4-D products sold on the domestic market in Malaysia in the period since 1 January 2019?

Producer	Country of origin
[CONFIDENTIAL TEXT DELETED – commercial information demonstrating a variety of suppliers]	

SECTION G
COST TO MAKE AND SELL

G-1 Production process

1. Describe the production process for your 2,4-D products sold on the domestic market in Malaysia and provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for 2,4-D exported to Australia.

Please refer to Attachment G-1.1 – Malaysia products 2,4-D formulation process.

2. Describe the production process for your 2,4-D products exported to Australia and provide a flow chart of the process. Include details of all products manufactured using the same production facilities as those used for the production of 2,4-D sold on the domestic market in Malaysia.

Please refer to Attachment G-1.2 – Australia products 2,4-D formulation process

3. Are any of your suppliers related to your company (regardless of whether it is relevant to the manufacture of the goods)? If yes, please provide details including the product or services supplied by the related company.

Not applicable, as none of our suppliers are related to our company.

4. Does your company import any inputs used in the manufacture of the 2,4-D exported to Australia? If Yes, describe these imported inputs and identify the country of origin, the manufacturer in the country of origin and state the reasons why it was necessary to import these inputs.

The reason why it was and remains necessary to import these inputs is because they are not available in Malaysia.		
Raw Material	Country	Manufacturer

[CONFIDENTIAL TEXT DELETED – commercial information demonstrating a variety of inputs and a variety of suppliers]

5. Does your company import any inputs used in the manufacture of the 2,4-D sold on the domestic market in Malaysia?

This is the same as question G-1.4, as to which please see above.

6. If Yes, describe these imported inputs and identify the country of origin, the manufacturer in the country of origin and state the reasons why it was necessary to import these inputs.

This is the same as question G-1.4, as to which please see above.

G-2 Cost accounting practices

1. Is your company's cost accounting system based on actual or standard costs (budgeted)?

[CONFIDENTIAL TEXT DELETED – internal accounting information]

2. If your company uses standard costs:

   (a) Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?

[CONFIDENTIAL TEXT DELETED – internal accounting information]

(b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods and the alleged circumvention goods?

[CONFIDENTIAL TEXT DELETED – internal accounting information]

(c) How were those variances allocated?

[CONFIDENTIAL TEXT DELETED – internal accounting information]

(d) Provide details of any significant or unusual cost variances that occurred during the period.

There were no significant or unusual cost variances that occurred during the period.

3. Do you have different cost centres in your company's cost accounting system? If yes, list the cost centres, provide a description of each cost centre and the allocation methodology used in your accounting system.

[CONFIDENTIAL TEXT DELETED – internal accounting information]

4. To what level of product specificity (models, grades, brands etc.) does your company's cost accounting system normally record production costs?

[CONFIDENTIAL TEXT DELETED – internal accounting information]

5. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.

[CONFIDENTIAL TEXT DELETED – internal accounting information]

6. Has your company engaged in any start-up operations in relation to the goods and/or the alleged circumvention goods? If yes:

Not applicable, because Kenso did not engage in any start-up operations in relation to the goods and/or the alleged circumvention goods.

(a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.

(b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation it its accounting records.

7. What is the method of valuation for raw material, work-in-process, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average)?

[CONFIDENTIAL TEXT DELETED – internal accounting information]

8. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?

[CONFIDENTIAL TEXT DELETED – internal accounting information]

9. What are the valuation methods for scrap, by products, or joint products?

[CONFIDENTIAL TEXT DELETED – internal accounting information]

10. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details

[CONFIDENTIAL TEXT DELETED – internal accounting information]

G-3 Cost to make on domestic market

1. Complete the worksheet named "G-3.1 Domestic CTM".

- This worksheet lists the quarterly cost to make the domestic models of 2,4-D manufactured from **1 January 2025 to 30 December 2025**.
- The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
- If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to Kenso EQ spreadsheets at tab G-1.1 Domestic CTM.

2. Complete worksheet "G-3.2 Domestic CTM source" to identify the source of the data for each column of the "G-3.1 Domestic CTM" listing.

Please refer to Kenso EQ spreadsheets at tab G-1.2 Domestic CTM source.

G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".

- This worksheet lists all selling, general and administration expenses by account code for the most recent accounting period and the period from **1 January 2025 to 30 December 2025**.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to Kenso EQ spreadsheets at tab G-4.1 SG&A listing.

2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".

- This worksheet calculates the unit domestic SG&A.
- You must provide this list in electronic format using the template provided.
- Please use the formulas provided.

Please refer to Kenso EQ spreadsheets at tab G-4.2 Dom SG&A listing.

3. Complete the worksheet named "G-4.4 Upwards SG&A".

- This worksheet calculates the unit domestic SG&A.
- You must provide this list in electronic format using the template provided.
- Please use the formulas provided.

Please refer to Kenso EQ spreadsheets at tab G-4.3 Upwards SG&A.

G-5 Cost to make the circumvention goods exported to Australia

1. Complete the worksheet named "G-5.1 Australian CTM".

- This worksheet lists the quarterly cost to make the Australian models of the goods the subject of the original notice manufactured within the period from **1 January 2025 to 30 December 2025**.
- The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
- If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as ‘other costs’ if not already included, for example, under material costs.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.

- If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

Please refer to Kenso EQ spreadsheets at tab G-5.1 Australian CTM.

2. Complete worksheet “G-5.2 Australian CTM source” to identify the source of the data for each column of the “G-5.1 Australian CTM” listing.

Please refer to Kenso EQ spreadsheets at tab G-5.2 Australian CTM source.

G-6 Cost allocation methodology

1. What is the allocation methodology used to complete in G-3 domestic CTM and G-5 Australian CTM for:

   (a) Raw materials

[CONFIDENTIAL TEXT DELETED – internal accounting information]

   (b) Labour

[CONFIDENTIAL TEXT DELETED – internal accounting information]

   (c) Manufacturing overheads

[CONFIDENTIAL TEXT DELETED – internal accounting information]

2. Select the domestic model/grade/type (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the allocation methodology described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1 and G-5.1.

Please refer to Attachment G-6.2 – Cost allocation methodology.

G-7 Major raw material costs

1. For each raw material used to produce your 2,4-D products sold in Malaysia and exported to Australia, complete the worksheet named “G-7.1 Raw material purchases”.

- This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period **1 January 2025 to 30 December 2025**.

- You must provide this list in electronic format using the template provided.

- If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to Kenso EQ spreadsheets at tab G-7.1 Raw material purchases.

2. For each raw material:

   (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.

Please refer to Attachment G-7.2(a) – Invoice and proof of payment.

   (b) Reconcile the total value listed in “G-7 Raw material purchases” listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

Please refer to Attachment G-7.2(b) – Raw materials purchase reconciliation.

3. Are any of the suppliers in “G-7.1 Raw material purchases” listing related to your company? If yes, please provide details on how the price is set.

Not applicable, as none of the suppliers are related to Kenso.

G-8 Reconciliation of cost to make to audited financial statements

1. Please complete the worksheet named “G-8 Upwards costs” to demonstrate that the cost listings in G-3 and G-5 are complete.

- You must provide this list in electronic format using the template provided.
- Please use the currency that your accounts are kept in.
- If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to Kenso EQ spreadsheets at tab G-8 Upwards costs.

2. Please provide any documents, other than those in A-4, G-3 and G-5, required to complete the “G-8 Upwards costs” worksheet.

All numbers are from ERP system.

3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:

- the name of the source document, including the relevant page number, in column D of the worksheet, <u>and</u>
- highlight or annotate the amount shown in the source document.

Please refer to Kenso EQ spreadsheets at tab G-8 Upwards costs.

G-9 Capacity utilisation

1. Please complete the worksheet named “G-9 Capacity Utilisation”.

- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to Kenso EQ spreadsheets at tab G-9 Capacity utilisation.

EXPORTER'S DECLARATION

I hereby declare that Kenso Corporation (M) Sdn Bhd has completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name	**Soh Kinn Yeow**
Signature	
Position	**Director**
Date	**13 March 2026**

APPENDIX
GLOSSARY OF TERMS

This glossary is intended to provide you with a basic understanding of technical terms that appear in the questionnaire.

Adjustments

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers.

Examples of adjustments that may be made include: sa*les occurring at different times* (it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); s*pecification differences; packaging; taxes; level of trade; advertising; servicing/warranty; inland freight; warehousing; export charges; credit terms; duty drawback; commissions.*

Adjustments may also be required where the normal value is based on costs to make and sell.

Arms length

Sales are not considered to be at “arms length” on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

Circumvention goods

Concrete underlay film with a width outside of 2-6 metres.

Constructed value

In cases where prices paid for like goods sold in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the goods under consideration plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

Cost of production/manufacturing

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

Cost to make and sell

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

Country of origin

The country in which the last significant process in the manufacture or production of the goods was performed.

Date of sale

The commission will normally use the invoice date as recorded in the exporter or producer's records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information.

Direct labour cost

Direct labour is categorised as a variable cost, i.e. the value varies with the level of production.

Dumping

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

Dumping margin

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

Export price

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

Exporting country

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

Factory overheads

Factory overheads consist of variable costs e.g. power, supplies, indirect labour and fixed costs e.g. factory rent, factory insurance, factory depreciation etc.

The goods

The goods subject to the anti-dumping measures in the form of a dumping duty notice.

Incoterms

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have

been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc. paid if required)

FAS free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)

FOB free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc. payable upon exportation)

CFR cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc. payable upon exportation)

CIF cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance)

the terms CFR and CIF are only used where goods are carried by sea or waterway transport

CPT carriage paid to

CIP carriage and insurance paid to

the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc.

DAF delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)

DES delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)

DDU delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)

DDP delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc. incurred upon importation)

Like goods

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the goods and the alleged circumvention goods, or that, although not alike in all respects have characteristics closely resembling those of the goods and the alleged circumvention goods. The term 'like goods' also refers to the goods produced by the Australian industry.

Normal value

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based on all costs to make and sell the goods, and an amount for profit. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, the commission will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

Where domestic price generally, and the trade of the exporting country are determined or substantially influenced by the government of the exporting country, an alternative/surrogate market economy is selected by the commission and the normal value is determined as if the surrogate country were the export source.

Ordinary course of trade

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

Selling, general and administration expenses (SG&A)

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

- domestic sales of like goods
- sale of goods of the same general category by the exporter
- sales in the industry in the country of export.

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director’s fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.