Australian Government
Department of Industry, Science and Resources

Anti-Dumping Commission

Importer verification report

Verification and case details

Initiation date	25/11/2025	**ADN**	2025/115
Case number	691		
The goods under consideration	Aluminium Windows & Doors		
Case type	Dumping and Subsidy Investigation		
Importer	Kete Facadetech Group		
Location	Unit 1, 18–20 Eileen Road, Clayton South VIC 3169		
Verification date	30 July 2026		
Investigation period	1/07/2024	to	30/06/2025

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.

Contents

Introduction

Kete Facadetech Group (Kete Australia) submitted data to the Anti-Dumping Commission (the commission) in response to an importer questionnaire for Dumping and Subsidy Investigation 691 (case 691) into Aluminium Windows & Doors from the People's Republic of China (China).

A verification team (the team) has verified whether the data Kete Australia submitted is complete, relevant and accurate for use in case 691. 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 Kete Australia 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 691.

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

Kete Facadetech Co Ltd (Kete Australia) is a subsidiary of Guangdong Kete Facadetech Co., Ltd (Guangdong Kete) and operates as Guangdong Kete's Australian trading entity.

During the investigation period, Guangdong Kete was Kete Australia's sole supplier of the goods. Guangdong Kete was selected for verification in this investigation, and the commission verified its response to the exporter questionnaire (REQ) in May 2026. As Kete Australia's imports of the goods were from Guangdong Kete, the commission relied on relevant findings from the verification of Guangdong Kete when assessing information reported by Kete Australia. Guangdong Kete's exporter verification report is available on the commission's Electronic Public Record (EPR).[2]

Kete Australia sells the aluminium windows and doors, the goods under consideration (hereafter referred to as ‘AWD’ or ‘the goods’), in the condition in which they were imported from Guangdong Kete to unrelated customers in Australia.

1.2 Related parties

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

1.2.1 Related suppliers

As noted in Chapter 1.1, Kete Australia is a subsidiary of Guangdong Kete and operates as its Australian trading entity. Accordingly, Kete Australia and Guangdong Kete are related parties.

The commission’s assessment of whether transactions between Kete Australia and Guangdong Kete were conducted on an arm’s length basis is set out in Chapter 6.5.

1.2.2 Related customers

Kete Australia stated that it had no related customers during the investigation period. The commission found no evidence to indicate otherwise.

[2] Guangdong Kete’s verification report is available on the commission’s electronic public record (EPR) for case 691

2 Goods under consideration

2.1 Importation of the goods under consideration

Kete Australia 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

ADN 2025/115 details the model control code (MCC) structure in relation to sales and cost data for the goods.[3]

2.2.1 Amendments to model control codes

Kete Australia did not propose any changes to the MCCs. The commission did not consider any amendments to the MCC were necessary for the purposes of the investigation.

2.3 Verification of model control codes

As outlined in Chapter 1.1, the commission conducted a verification of Guangdong Kete, Kete Australia's sole supplier of the goods during the investigation period. As part of that verification, the commission examined Guangdong Kete's sales and cost data and was satisfied that it complies with the MCC structure detailed in ADN 2025/115.

The commission reconciled Kete Australia's import records to Guangdong Kete's verified export sales and confirmed that the MCCs reported by Kete Australia correspond with those reported and verified by Guangdong Kete. The commission also verified that the imported goods were sold by Kete Australia in the Australian market. Accordingly, the commission is satisfied that the MCCs reported in Kete Australia's importer questionnaire accurately reflect the goods exported by Guangdong Kete, imported by Kete Australia and sold in Australia during the investigation period and are complete, accurate and relevant for the purposes of this investigation.

Notwithstanding the above, and as outlined in Guangdong Kete's exporter verification report, the commission recommends that an MCC structure not be utilised for the purposes of the exporter verification findings or the calculation of Guangdong Kete's dumping margin.[4]

2.4 List of model control codes

Kete Australia imported and sold the following MCCs during the period:

Sales MCC
D-FA-ASD-H5-W1-NTB-IG-C-M
D-FA-ASD-H5-W1-NTB-IG-C-TG

[3] EPR 691, item no 3

[4] Refer to Guangdong Kete’s exporter verification report, chapter 4.3

D-FA-ASD-H5-W2-NTB-IG-C-M
D-FA-ASD-H5-W2-NTB-IG-C-TG
D-FA-CAD-H4-W1-NTB-IG-C-TG
D-FA-CAD-H5-W1-NTB-IG-C-M
D-FA-CAD-H5-W1-NTB-IG-C-TG
W|D-FA-M-H5-W2-NTB-IG-C-TG
W-FA-AFW-H1-W1-NTB-NG-C-NG-ALS
W-FA-AFW-H4-W1-NTB-IG-C-TG
W-FA-AFW-H5-W1-NTB-IG-C-M
W-FA-AFW-H5-W1-NTB-IG-C-TG
W-FA-AFW-H5-W2-NTB-IG-C-M
W-FA-AFW-H5-W2-NTB-IG-C-TG
W-FA-M-H5-W1-NTB-IG-C-M
W-FA-M-H5-W1-NTB-IG-C-TG

2.5 Like goods assessment

The team is satisfied that during the investigation period, Kete Australia imported and sold goods in the Australian market with characteristics closely resembling those manufactured

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.

However, as Kete Australia is not audited, the commission verified the sales listing by reconciling it to Kete Australia's tax returns.

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

1. Reconciled the revenue for FY 2025 to Kete Australia's income statement, trial balance and tax return
2. Reconciled Kete Australia's sales ledger to the trial balance
3. Reviewed the categorisation of the goods in the sales ledger
4. Reconciled the sales value of the goods from the sales ledger to the sales listings.

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

3.1 Sales completeness and relevance exceptions

Exception 1: Revision of sales revenue from cash basis to accrual basis

Description: Prior to verification, the commission identified that the total sales revenue reported by Kete Australia did not reconcile with the revenue reported in its FY2025 income tax return. Kete Australia advised that the sales revenue reported in its questionnaire response had been prepared on a cash basis, whereas its FY2025 income tax return was prepared on an accrual basis. As a result, the reported sales revenue did not reconcile to the FY2025 income tax return.

Resolution: Kete Australia provided a revised total sales revenue figure prepared on an accrual basis. The commission reconciled the revised figure to the revenue reported in Kete Australia's FY2025 income tax return and was satisfied that the difference arose solely from the use of different accounting bases. The commission accepted the revised sales revenue figure for the purposes of this investigation.

3.2 Sales completeness and relevance finding

The team is satisfied that the sales data Kete Australia submitted is complete and relevant, including any revision outlined in an exception above

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 commission verified whether the sales listing Kete Australia submitted is accurate by reconciling it to source documents, consistent with ADN 2016/30.

The commission did not identify any issues in this process. The commission detailed this process in the verification work program and its relevant attachments in **Confidential Attachment 1**.

4.1 Sales accuracy finding

The commission is satisfied that the sales data Kete Australia submitted is accurate.

5 Verification of imports and cost to import and sell

5.1 Import listing

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

5.2 Verification of cost to import and sell

Prior to the verification, the commission selected 5 shipments for Kete Australia to complete the cost to import and sell (CTIS) spreadsheet of the importer questionnaire.

For each of the selected shipments, Kete Australia provided the following source documents

- commercial invoice from its supplier
- packing list from its supplier
- bill of lading
- customs declaration forms
- project contract

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.

However, as Kete Australia is not audited, the commission verified the SG&A expenses by reconciling the expenses to the tax returns.

The commission 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 2: Revision to quantity reported for one importation

Description: The commission identified a discrepancy in the quantity reported for one sample import when compared with the supporting source documents. Kete Australia advised that the variance resulted from a typographical error in the worksheet. **Resolution:** The commission revised the reported quantity in the worksheet to align with the corresponding source documents.

Exception 3: Removal of GST as a cost to import expense

Description: Kete Australia reported Goods and Services Tax (GST) as an expense incurred with the importation of the goods under consideration. The commission considers that GST is a recoverable tax and therefore does not form part of the cost of importing the goods. **Resolution:** The commission removed the reported GST amount from the importation worksheet.

5.3 CTIS allocation method

Kete Australia purchased all goods from Guangdong Kete on a delivered duty unpaid (DDU) basis during the investigation period. As such, Guangdong Kete was responsible for, and incurred, the exportation and importation costs associated with the goods.

As outlined in Guangdong Kete's exporter verification report, the commission verified the exportation and importation costs incurred by Guangdong Kete. For the purposes of this verification, the commission relied on the verified export and import cost data reported by Guangdong Kete, as these costs were not incurred directly by Kete Australia. The commission considers the verified cost information to be complete, accurate and relevant for the purposes of allocating costs to the goods imported and sold by Kete Australia.

Table 1 outlines how the team allocated each CTIS component.

Cost Area	Method applied
Ocean freight	Allocated by quantity
Marine insurance	Allocated by quantity
Customs fees	Allocated by quantity
Port service charges	Allocated by quantity
Inland freight	Allocated by quantity
SG&A	Allocated by revenue

Table 1 CTIS allocation method

5.4 Forward orders

The commission did not verify Kete Australia's forward orders worksheet. During verification, Kete Australia advised that the worksheet had been compiled using information extracted from Guangdong Kete's sales system rather than records maintained by Kete Australia.

At the commission's request, Kete Australia provided a revised forward orders worksheet reflecting the position as at the date of verification. The updated forward orders worksheet is included in **Confidential Appendix 1**.

As the underlying source information was not held by Kete Australia, the commission was unable to verify the forward orders worksheet during the onsite verification of Kete Australia. Accordingly, the commission has not verified the completeness, accuracy or relevance of the forward orders information provided by Kete Australia.

5.5 CTIS verification finding

The commission is satisfied that the CTIS provided by Kete Australia, including any required amendments as outlined in the exception descriptions above, is accurate.

A table detailing the unit CTIS is at **Confidential Appendix 2.**

6 Export price

6.1 The importer

The commission considers Kete Australia to be the beneficial owner of the goods at the time of importation and therefore the importer of the goods, as Kete Australia

- 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

6.2 The exporter

The commission undertook verification of Kete Australia's sole supplier, Guangdong Kete.

The commission has found Guangdong Kete to be the exporter of the goods.

Please refer to the verification report relating to Guangdong Kete for information in relation to the determination of the exporter.[5]

6.3 Profitability of imports

The commission assessed the profitability for the following selected shipments by comparing the revenue to the CTIS for each shipment.

As outlined in Chapter 6.5, the commission found that transactions between Guangdong Kete and Kete Australia were not conducted at arm's length. As a result of the findings, the commission does not consider the transfer prices for those transactions to be an appropriate basis for assessing the profitability of Kete Australia's sales of the goods.

For the purpose of assessing the profitability of imports, the commission determined a cost of import for Kete Australia using Guangdong Kete's verified CTMS and ordinary course of trade (OCOT) profit for domestic sales of like goods, as verified during this investigation. The commission then included the relevant costs incurred in exporting, importing and supplying the goods to Australian customers. The resulting cost of import was compared with the corresponding sales revenue earned by Kete Australia to assess profitability.

The outcome of this assessment is in Table 2 below.

Shipment	Profitable (Y/N?)
1	N
2	N
3	N
4	N
5	NA[6]
Weighted average all shipments	**N**

[5] Guangdong Kete's verification report is available on the commission's electronic public record for case 691.

[6] Not applicable as this shipment did not contain the goods.

Table 2 Profitability of selected imports

The assessment is at **Confidential Appendix 2**.

6.4 Related party suppliers

Kete Australia purchased all the goods from related party, Guangdong Kete, during the investigation period.

Kete Australia advised that the invoice prices charged by Guangdong Kete were not determined on an arm's length basis. Kete Australia explained that Guangdong Kete, as the parent company of Kete Australia, determined the invoice prices internally and that those prices were not established through negotiations conducted under normal market conditions. The verification team therefore considers that the reported invoice prices are influenced by the related party relationship and does not reflect market-based prices.

6.5 Arms length

In respect of the imports of the goods to Australia by Kete Australia during the investigation period, the commission found evidence that the price was influenced by a commercial or other relationship between the buyer and the seller.

Therefore, subject to further inquiries, the commission is not satisfied that the imports between Kete Australia and Guangdong Kete (its supplier) are arm's length transactions.

6.6 Export price assessment

The commission is of the opinion that for the goods imported by Kete Australia from Guangdong Kete

- the goods have been exported to Australia otherwise than by the importer
- the goods have been purchased by the importer from the exporter
- the purchases of the goods by the importer were not arms length transactions
- 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 commission recommends that the export price for goods imported by Kete Australia from Guangdong Kete 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	Forward orders
Confidential appendix 2	Profitability of imports
Confidential attachment 1	Verification work program
Confidential attachment 2	Deductive export price