



Australian Government

Australian Customs and
Border Protection Service

**INVESTIGATION INTO THE ALLEGED DUMPING OF
CERTAIN STRUCTURAL TIMBER**

EXPORTED FROM

**THE REPUBLIC OF AUSTRIA, CANADA, THE CZECH
REPUBLIC, THE REPUBLIC OF ESTONIA, THE FEDERAL
REPUBLIC OF GERMANY, THE REPUBLIC OF LITHUANIA,
SWEDEN AND THE UNITED STATES OF AMERICA**

IMPORTER VISIT REPORT

MEYER TIMBER PTY LTD

**THIS REPORT AND THE VIEWS OR RECOMMENDATIONS CONTAINED
THEREIN WILL BE REVIEWED BY THE CASE MANAGEMENT TEAM AND
MAY NOT REFLECT THE FINAL POSITION OF CUSTOMS AND BORDER
PROTECTION**

October 2011

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2 BACKGROUND AND PURPOSE**2.1 Background to the investigation**

On 5 August 2011, Building Supplies Group Holdings Pty Ltd, Hyne and Son Pty Ltd and Gunns Limited lodged an application requesting that the relevant Minister publish a dumping duty notice in respect of certain structural timber¹ exported to Australia from Austria, Canada, the Czech Republic, Estonia, Germany, Lithuania, Sweden and the United States of America. In this case the relevant Minister is the Attorney-General.

The investigation was initiated on 9 September 2011. Public notification of initiation of the investigation was made in *The Australian* newspaper on 9 September 2011. Australian Customs Dumping Notice (ACDN) No. 2011/41 provides further details of this investigation and is available at www.customs.gov.au.

Following initiation of the investigation, a search of Customs and Border Protection's import database indicated that Meyer Timber Pty Ltd had imported structural timber from Canada and Germany during the investigation period (1 July 2010 to 30 June 2011). Customs and Border Protection wrote to Meyer advising the company of the initiation of the investigation, requesting co-operation with the investigation and provided the company with a copy of the importer questionnaire to complete. Meyer was also provided with a list of its imports during the investigation period extracted from Customs and Border Protection's import database, and provided with a number of transactions from the list for verification.

Meyer completed the Importer Questionnaire, providing details regarding the company, overseas supplier information, imports and expenses and provided summary data on domestic sales.

2.2 Purpose of meeting

The purpose of this visit was to:

- confirm that Meyer Timber Pty Ltd was an importer of structural timber and obtain information to assist in establishing the identity of the exporter;
- verify Meyer Timber Pty Ltd's imports of structural timber to assist in the determination of export prices from Canada and Germany;
- establish whether the purchases were arms length transactions;
- establish and verify post exportation costs incurred in the importations from Canada and Germany;
- identify sales of the goods by Meyer to its customers and determine sales volume, selling prices and selling costs;

¹ Refer to the full description of the goods in section 3 of this report.

- recommend how export price may be determined under s. 269TAB; and
- provide Meyer with an opportunity to discuss any issues it believed relevant to the investigation.

2.3 Meeting

2.3.1 Introduction

Customs and Border Protection provided an outline of the investigative process and reporting timeframes. Meyer were advised of the following:

- Customs and Border Protection would prepare a confidential report on the visit and, prior to finalisation of the report, Meyer would be given an opportunity to review the report for accuracy;
- Customs and Border Protection is required to maintain a public record of the investigation containing non-confidential copies of all reports, submissions, correspondence and other documents relevant to the case. Meyer were advised that the public record is available to interested parties;
- a non-confidential version of this visit report would be prepared in consultation with Meyer and placed on the public record; and,
- Key dates for the investigation including the Statement of Essential Facts, Final report and the earliest date a Preliminary Affirmative Decision could be imposed.
- Customs and Border Protection also informed Meyer of their rights in regards to applying for a review or duty assessment should measures be imposed by the Attorney General at the completion of the investigation.

2.3.2 Meeting details

Company	Meyer Timber Pty Ltd
Address	15-45 Dana Court, Dandenong VIC
Telephone no.	[REDACTED]
Fax no.	[REDACTED]
Date	27 October 2011
Attendees	
Meyer Timber Pty Ltd	David Meyer – Managing Director Brian McCarthy – Import Manager – Europe Michael Moorhead, Import Manager – North America Mike (Monty) Turner, Financial Controller
Customs and Border Protection	Rod Jones, Manager Operations 1 Carl Halpin, Supervisor Operations 3

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Prior to the meeting Customs and Border Protection forwarded an agenda to Meyer and advised them that we would require supporting documentation for the selected sales that had been identified in the Importer Questionnaire.

Meyer was co-operative and had the required documentation available for the meeting.

3 THE GOODS**3.1 Goods the subject of the application**

The goods the subject of the application are described as follows:

Structural timber, being coniferous wood that is sawn or chipped lengthwise, capable of being used in structural applications in accordance with the Building Code of Australia and that:

- *Has a thickness exceeding 6mm;*
- *Has a cross-sectional area of less than 120cm²;*
- *Is untreated, or treated to meet the requirements of hazard class H1 or H2 as specified in Australian standard AS1604.1.*

For clarification, the goods DO NOT include weatherboards, laminated veneer lumber, glued laminated timber or timber treated to a level above hazard class H2 but DO INCLUDE end-jointed or finger-jointed structural timber.

Further detailed information on the goods is contained in ACDN 2011/41.

3.2 Tariff classification

Structural timber is classified to tariff subheadings 4407.10.10 (statistical codes 22, 23, 24, 25 and 33) and 4407.10.990 (statistical codes 8, 9, 10, 11, 12 and 13) of Schedule 3 to the *Customs Tariff Act 1995*.

Imports under tariff subheadings 4407.10.10 (statistical code 21) and 4407.10.99 (statistical codes 14, 15, 16 and 20) are not the goods the subject of the application.

The general rate of duty is currently 5%. The general rate applies to all structural timber imported from Canada and Germany.

3.3 Meyer's view on the goods

Customs and Border Protection asked for Meyer's input on the likeness between the goods under consideration and like goods. Meyer made the following comments on the grades of timber and the differences between the goods and like goods:

3.3.1 Douglas Fir

- Meyer imports "green" Douglas fir structural timber F-7 rated that is grown on the Pacific (Western) side of the Coastal Ranges in British Columbia, Canada. Meyer stated that due to AQIS requirements they believed it was not preferable to import green Douglas fir from the United States without heat treatment which adversely effects quality and price. Meyer believes that all Douglas fir grown on the east of the Coastal Ranges (Interior Timber) is kiln dried for export to Australia. Meyer believes that the kiln dried timber is most commonly used in structural applications.

- Green timber is generally only used in structural applications by a small subset of the building industry. As the timber is not dried, it needs to settle during construction and its use is considered historical.
- Meyer stated that prefabricated frame and truss manufacturers virtually never use green timber; Meyer does not sell green timber to this sector of the market.
- The sizes of green Canadian Douglas fir differs from kiln dried timber (such as Radiata or Baltic pine) with green Douglas fir being approx 47mm thick with varying widths from approx 97mm to 247mm.. Meyer believes it is difficult to compare the two products as their size is different to most structural applications.
- Meyer presented samples of standard house building plans which specify the framing and roof trusses be MGP10 standard. As green Douglas fir is visually graded to achieve F5 or F7+it cannot be easily substituted for the machine graded MGP10, and thus would need specific building plans to be developed to use Douglas fir on a job by job basis
- Meyer believes that the import of green Douglas fir is not of concern to Australian Industry due to the relatively small quantities imported, and the small sector of the market that uses this material in structural applications.
- Meyer believes that a major use for green structural timber is in non structural applications such as carpports, pergola's etc.

3.3.2 Baltic Pine

- Baltic pine, also referred to as "White Wood" or "Red Wood" is graded to Australian Standards, MGP10 & MGP12 and is used in structural applications.
- The recovery rate is higher in Europe than the Australian mills because of species difference.
- The density of the Baltic pine is considered to be slightly less than Radiata pine which requires larger nail plates when used in roof truss construction.
- Meyer believes that although the Australian Radiata pine is the preferred product, Baltic pine is, after minor adjustments, interchangeable with the local product.

4 COMPANY DETAILS**4.1 Commercial operations****4.1.1 Organisational structure of company**

Meyer was established in 1975 by Melvyn and Marilyn Meyer and remains under the ownership of the Meyer family. Historically the family business was in furniture making before evolving into the structural and forestry business it is today. Meyer's head office and warehouse are located in Dandenong Victoria. [REDACTED] A wholly owned subsidiary (Meyer Structalam) in Sydney operates an office and warehouse.

In a submission made to Customs and Border Protection, Meyer described its business as a "diversified wholesaler stocking a broad range of forest products as demanded by the timber merchant, as well as the manufacturing sectors including wall, floor and roof truss, window and furniture". Meyer stated during the visit that their aim was to satisfy the forestry products requirements for the manufacturing and commercial sectors and that they supplied the needs of the markets by changing their product mix to suit demand. Meyer stated that if the investigation were to impose measures, its business would be affected in the short term however would evolve to ensure it could meet the requirements of its customers.

The company employs approximately [REDACTED] staff [REDACTED] [Staff Breakdown across locations]

4.1.2 Functions of company

Meyer advised Customs and Border Protection that structural timber sales accounted for approximately [REDACTED]% of its business. In addition to structural timber, Meyer also sells panel products, engineered wood products, mouldings, claddings and visual grades of solid timber from a mix of local production and imports.

Meyer sources structural Douglas fir from Canada, Baltic pine from Germany and Radiata pine from Australia

Meyer describes itself as an importer & wholesaler of forest products. Meyer stated the majority of the product is sold directly to truss and frame builders and to timber merchants. Meyer believes that the Australian Industry generally supplies to customers in full semi trailer loads, whereas wholesalers and distributors generally supply customers who require smaller or mixed loads.

Meyer stated that it was unique when compared to other wholesalers who may specialise in a particular product range, whereas Meyer's business is spread across all areas to meet the forest product requirements of the market and its customers.

4.2 Accounting

Meyer advised that its financial year is a standard financial year from 1 July to 30 June and that it uses an Industry specific accounting solution called TIMMS. Meyer believed that it was used by many wholesalers in the industry and the package included all ordering and sales information.

Meyer accounts are audited annually however the audit of the 2010-2011 accounts had not yet been completed. Meyer provided audited accounts for 2009/10 and interim un-audited reports for 2010/11 for the visit team to view at the visit.

The accounts are audited by [REDACTED], the 2009/10 audit opinion noted no qualification and that the accounts were kept in accordance with Australian Accounting standards and gave a true and fair position of the company.

4.3 Relationship with suppliers of the GUC

Meyer sources the majority of it's imported structural timber from [REDACTED] in Germany and [REDACTED] in Canada. Meyer also advised that it has no relationship with its suppliers other than a normal commercial relationship.

Meyer advised that it also purchases more structural timber from the Australian industry rather than either Germany or Canada. Meyer advised that it has no relationship with Australian Industry other than a normal commercial relationship.

4.4 Relationships with customers

Meyer advised that it has no relationship with any of its customers other than a normal commercial relationship. Meyer explained that their role in the supply chain as the interface between the manufacturer (mills) and the retail merchant.

5 IMPORTS**5.1 Volume of trade**

Based on data from Customs and Border Protection's import database for the tariff classification and statistical codes for the goods under consideration, Meyer imported [REDACTED] m³ of structural timber during the investigation period.

Prior to the visit, Meyer stated that Customs and Border Protection's data did not account for all imports of the goods and provided a complete list of all importations of the goods under consideration which its Customs Broker compiled from their inputs to the Customs import database. During the visit, Meyer stated that timber imported from Germany had been misclassified due to a broker error to Tariff heading 44.09.10.00, resulting in a significant quantity of imports from Germany not being captured in Customs and Border Protection's initial assessment of Meyer's import volumes.

Despite the misclassification, Customs and Border Protection was able to reconcile these volumes with the Customs Import Database for tariff classifications 4407.10.10, 4407.10.99 and 4409.10.00. Note: The correct amount of duty (5%) was paid despite the broker error.

Customs is satisfied that Meyer sourced the majority of structural timber imports from Germany and Canada. The following table summarises the total import volumes from both countries during the investigation period (**Confidential Attachment IMP007**).

Documents provided to Custom and Border Protection for the selected shipments (section 5.6 refers) indicates that timber imported from Canada and Germany is from the following species:

- Douglas fir,
- Baltic pine

Customs and Border Protection also identified imports of pine and Douglas fir by Meyer from other countries not named in the application. We explained to Meyer that we required information on these imports to help establish the size of the Australian market.

Meyer advised that the other imports, mainly from New Zealand, were of Radiata pine treated to H3 (outside the scope of the investigation), Douglas fir (majority having a cross section greater than 120cm) and fascia and weatherboard.

During our visit we viewed stock in the Meyer warehouse where we identified imports from New Zealand that was Radiata pine labelled H3 and Douglas fir (Oregon) that had a cross sectional area greater than 120cm. We also identified other stock labelled as fascia and weatherboard.

5.2 Ordering

Meyer advised that ordering processes varied slightly depending on supplier however in general the following ordering process applies:

- Meyer maintains a pre-determined stock level of goods and calculates, using a historical forecasting model to project demand over the upcoming period. When stock levels decline or forecasts predict higher demand, orders are placed with suppliers to meet supply.

[Redacted]

[Redacted]

5.3 Pricing

[Redacted] [Pricing and Contract Arrangements]

5.3.1 Germany

[Redacted] [Price Negotiations]

[Redacted] [Terms of Trade]

- Payment is made to the supplier by Telegraphic Transfer for each invoice.

5.3.2 Canada

[Redacted] [Pricing and Contract Arrangements]

[Redacted] [Terms of Trade]

5.3.3 Australia

- Terms are 30 days from the end of the month of invoice.

5.4 Pricing Movements

[Redacted]



[Price Discussion]

5.5 Forward orders

Meyer provided us with a listing of its forward orders from all suppliers (**confidential attachment IMP008**). The forward orders are summarised below:

5.6 Verification of imports

Meyer completed an importer transaction form prior to the visit, detailing the into store costs for 6 selected shipments during the investigation period (**confidential attachment IMP009**).

During the visit, Meyer provided the following documents for each of the selected shipments as listed on the importer transaction form:

- sales invoice
- sales contract;
- packing list;
- bill of lading;
- inwards advice;
- customs entry;
- customs brokers invoice;
- transport company invoices;
- evidence of Customs broker charges, and;
- proof of payment.

These documents are at **confidential attachment IMP001 to IMP006**.

Data reported in the importer transaction form was traced to the above source documents. Customs and Border Protection noted that all importations were billed CIF.

In the completed Importer Questionnaire Meyer noted that in some shipments, not all of the goods imported were goods subject to the investigation. Some of the imported product had a cross sectional area that was greater than 120cm² and thus was excluded from weighted average price calculations. Meyer separated these goods out from the goods under consideration. Based on the details provided on the invoices, Customs and Border Protection is satisfied that these good should be excluded from the weighted average price calculations as they are not "the goods".

Data for selected shipments on the importer transaction form was checked against the Customs and Border Protection import database and verified back to source documents. The following error was identified in the Importer Questionnaire Part B:

[Redacted]
[Adjustment during visit]

Upon completion of the verification, Customs and Border Protection is satisfied that the information contained in the Importer Questionnaire is complete, relevant and accurate.

5.7 Import costs

The weighted average Australian into store costs were calculated across the selected shipments (**confidential attachment IMP010**):

5.7.1 Germany

All imports from Germany incur a duty payable of 5% and imports from Canada attract a duty rate of 4%.

5.8 Selling, general and administrative (SG&A) costs

Meyer explained that it calculated SG&A costs for all shipments based on fixed costs, indirect costs and the type of sale.

Fixed costs consisted of calculated wages directly associated with the product, a share of forklift expenses and a share of warehouse expenses based on allocated space over total warehouse expenses.

Indirect costs included allocated (based on the share of revenue) indirect wages not associated with the product, transport costs (net of charges to the customer) and other costs such as energy and travel.

[Redacted]
[Sales Strategy]

Meyer provided the management reports for 2010/11 and the audited accounts for 2009/10 at the visit to demonstrate the reconciliation of the SG&A expenses to the management reports. We were satisfied that the calculation of SG&A expenses was reasonable and did not include direct costs identified in the importer sales route spreadsheet.

The management reports for 2010/11 included figures for the previous year, we noted that these figures match to the audited accounts with minor variances.

Meyer provided summary work sheets for its calculations of SG&A costs, these work sheets are at **confidential attachments SGA1, SGA2 and SGA3**.

5.9 Who is the importer?

It was noted that Meyer:

- is named as the customer on supplier invoices;
- is named as the consignee on the bill of lading;
- is named as the importer on the Customs Declarations, and;
- arranges delivery of the goods to one of its warehouses or direct to its customers.

Customs and Border Protection concludes that Meyer is considered to be the beneficial owner of the goods at the time of importation, and therefore the importer as per section 269T (1) of the Customs Act 1901.

5.10 Who is the exporter?

Customs and Border Protection will generally identify the exporter as:

- a principal in the transaction located in the country of export from where the goods were shipped who gave up responsibility by knowingly placing the goods in the hands of a carrier, courier, forwarding company, or their own vehicle for delivery to Australia; or
- a principal will be a person in the country of export who owns, or who has previously owned, the goods but need not be the owner at the time the goods were shipped.

Where there is no principal in the country of export Customs will normally consider the exporter to be the person who gave up responsibility for the goods as described above.

The documentation provided in relation to the selected shipments ordered from the following exporters was reviewed:

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Upon review of this documentation and other information supplied by Meyer, Customs and Border Protection is satisfied that in respect of [REDACTED]

[REDACTED]:

- Meyer orders directly from the suppliers;
- the commercial invoices identify the suppliers;
- the bills of lading identify the suppliers as the shipper of the goods;

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- the suppliers arrange and pay for the goods to be transported to the wharf and loaded onto the ship in the country of export; and
- Meyer pays the exporters directly.

Based on the information available we are satisfied that [REDACTED]

[REDACTED], are the exporter of the goods (**confidential attachment IMP011**).

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6 AUSTRALIAN MARKET**6.1 General**

Meyer believed that the market generally preferred to purchase Australian produced product however that the Australian Industry is unable to supply the full market. And Baltic pine was demanded specifically for use as a wall stud.

6.2 Distribution and selling system

Meyer advised that it had positioned itself in the market as a wholesaler / distributor.

Meyer advised that it has approximately [REDACTED] sales representatives (reps) on the road located across Melbourne and Sydney. Meyer timber mainly serves NSW and Victoria. Meyer timber does not sell structural timber into the Queensland market.

Meyer sells its products predominately to truss and frame manufacturers and timber merchants.

Terms of trade for sales are 30 days delivered to the customer. On a small number of invoices Customs and Border Protection noted a nominal freight charge (less than [REDACTED]%).

6.3 Sales volume and selling prices in Australia

Meyer provided complete listing of its sales of structural timber by supplier for the investigation period (**confidential attachment SALES003**).

6.4 Sales verification

Customs selected sales at random from the sales report and requested Meyer produce an invoice for the sale and proof of payment. Meyer produced an invoice for the transaction, which verified both volume and sale prices for that transaction. Meyer then produced extracts from TIMMS outlining the customer's payment history, which reconciled to a group bank deposit slip and to Meyer's bank statements. **Confidential Attachments SALES001 and SALES002** refers.

The amounts in the sales listing matched to the amounts in the management reports with minor variances. We were satisfied that the sales listing was a complete and accurate listing of sales of the goods for the investigation period.

6.5 Rebates or discounts

[REDACTED]

[REDACTED] [Confidential Rebate / Discounts discussion]

6.6 Profitability of sales

Meyer provided a calculation of the profitability of the sales from each shipment in the importer transaction form based on the weighted average sales prices received on each shipment. In verifying the average sales price Customs and Border Protection requested, and Meyer produced an extract from TIMMS showing all sales of goods for a selected shipment.

Customs selected a sale at random from this sales report and requested Meyer produce an invoice for the sale and proof of payment. Meyer produced an invoice for the transaction, which verified both volume and sale prices for that transaction. Meyer then produced extracts from TIMMS outlining the customer's payment history, which reconciled to a group bank deposit slip and to Meyer's bank statements (**Confidential Attachment SALES001 and SALES002**).

Customs and Border Protection was satisfied that the methodology for calculating average sales data was valid and accurate and could be used to determine if sales are profitable. Of the selected shipments on the Importer Questionnaire, the profitability of the imports was found to be between [REDACTED] %.

Meyer also provided a summary calculation for all sales of the goods in the sales summary sheet, this calculation showed most imports were profitable with a small amount at a loss. Overall all imports of the goods were profitable.

7 ARMS LENGTH

In determining export prices under s. 269TAB(1)(a) and normal values under s. 269TAC(1), the legislation requires that the relevant sales are arms length transactions.

Section 269TAA outlines the circumstances in which the price paid or payable shall not be treated as arms length. These are where:

- there is any consideration payable for in respect of the goods other than price;
- the price is influenced by a commercial or other relationship between the buyer, or an associate of the buyer, and the seller, or an associate of the seller;
- in the opinion of the Minister, the buyer, or an associate of the buyer, will, directly or indirectly, be reimbursed, be compensated or otherwise receive a benefit for, or in respect of, the whole or any part of the price.

Furthermore, where:

- goods are exported to Australia otherwise than by the importer and are purchased by the importer from the exporter (whether before or after exportation) for a particular price; and
- the Minister is satisfied that the importer, whether directly or through an associate or associates, sells those goods in Australia (whether in the condition in which they were imported or otherwise) at a loss;

The Minister may treat the sale of those goods at a loss as indicating that the importer or an associate of the importer will, directly or indirectly, be reimbursed, be compensated or otherwise receive a benefit for, or in respect of, the whole or a part of the price.

We did not find any evidence that:

- there is any consideration payable other than price; or that
- the price is influenced in Meyer's favour by a commercial or other relationship between Meyer and its suppliers.

We confirmed during our verification that the price invoiced by the exporters, was the price paid by Meyer, and that the majority of sales were profitable.

Taking into consideration the factors listed above, we consider that sales between Meyer and its suppliers are made at arms length in terms of s. 269TAA.

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8 INJURY AND CAUSAL LINK

Customs and Border Protection advised Meyer of the grounds for which Australian Industry applied for a dumping duty notice and invited Meyer to make comment on its views regarding these injury and causal link factors.

- Meyer stated that regardless of the end result of the investigation, Meyer would like to see a fair result and that the Meyer business will adapt as required to meet any market changes as a result of this investigation.
- Meyer has a strong customer base with many 10 year plus relationships with customers. [REDACTED]

[REDACTED]

- Meyer noted that the current exchange rate also favoured imports.
- Customs and Border Protection asked if the Australian Industry were able to obtain a "price premium" for the locally produced product. [REDACTED]
- Meyer noted that price was not the only factor in the purchase of structural timber and that company preferences and relationships built over many years also factor into the purchasing decisions of customers. Such value adding services include splitting packs, transport, distribution, and product range. However this does not apply to customers who are solely price driven.

[REDACTED]

[REDACTED]

9 RECOMMENDATIONS

Based on the information available, for the goods exported from Canada and Germany to Meyer:

- the goods have been exported to Australia otherwise than by the importer;
- it appears at this time that the goods have been purchased by the importer from the exporter;
- the purchases of the goods by the importer were arms length transactions; and
- the goods are subsequently sold by the importer to a person who is not an associate of the importer.

Subject to further inquiries with the exporters for confirmation of information supplied by Meyer, Customs and Border Protection is satisfied that the export price for certain structural timber imported by Meyer from Canada and Germany can be determined under s. 269TAB(1)(c), having regard to all circumstances of the exportation. This method of determining the export price was selected due to the inability to verify the overseas freight charges shown on the CIF invoices were the actual amounts paid by the exporter.

We consider weighted average FOB export prices for Canada and Germany (in A\$/m³) can be estimated from the Customs and Border Protection import data base however export prices cannot be determined by type (i.e. grade and dimension) because the types of structural timber cannot be readily identified.

10 ATTACHMENTS

IMP001	Source documents for Verified Shipment 1
IMP002	Source documents for Verified Shipment 2
IMP003	Source documents for Verified Shipment 3
IMP004	Source documents for Verified Shipment 4
IMP005	Source documents for Verified Shipment 5
IMP006	Source documents for Verified Shipment 6
IMP007	Meyer Imports during the Investigation Period
IMP008	Meyer Forward Orders
IMP009	Verified Part B of Importer Questionnaire
IMP010	Importation Costs Calculations Summary
IMP011	Invoices for Minor Canadian Suppliers
SALES001	Source documents for Verified Sale 1
SALES002	Source documents for Verified Sale 4
SALES003	Meyer Sales during the Investigation Period
██████████	████████████████████
SGA001	Cost of Sales Calculations – Melbourne
██████████	██
SGA003	Cost of Sales Calculations – Sydney