



Exporter Verification Report (Desktop Verification)

Verification & Case Details

Initiation Date	16/07/2018	ADN No.:	2018/115
Case	Wind Towers - Continuation Inquiry - China and Korea		
Case Number	487		
Exporter	Shanghai Taisheng Wind Power Equipment Co Ltd		
Location	The People's Republic of China		
Inquiry Period	1/01/2017	to	30/06/2018

THIS REPORT AND THE VIEWS OR RECOMMENDATIONS CONTAINED HEREIN WILL BE REVIEWED BY THE CASE MANAGEMENT TEAM AND MAY NOT REFLECT THE FINAL POSITION OF THE ANTI-DUMPING COMMISSION

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1 COMPANY BACKGROUND

1.1 Corporate Structure and Ownership

Shanghai Taisheng Wind Power Equipment Co Ltd (TSP Shanghai) manufactures and sells wind tower sections, which is its primary activity. TSP Shanghai also produces accessory equipment for wind towers such as ladders and some internals, and manufactures brackets for transporting the tower sections.

1.2 Related Parties

The verification team examined the relationships between related parties involved in the manufacture and sale of the goods.

TSP Shanghai does not sell to related parties or purchase raw materials from related suppliers. However, the manufacturing of certain domestic projects have been outsourced partially or completely to related and unrelated suppliers.

1.2.1 Related Customers

Based on TSP Shanghai's response to the Exporter Questionnaire (REQ), verified sales data and audited financial statements, the verification team did not identify any information that suggests TSP Shanghai's customers are related to TSP Shanghai.

1.2.2 Related Suppliers

Based on TSP Shanghai's REQ, verified sales data and audited financial statements, the verification team did not identify any information that suggests TSP Shanghai's suppliers are related to TSP Shanghai.

1.2.3 TSP Shanghai subsidiaries as related party processors

TSP Shanghai is not a subsidiary of any other companies. TSP Shanghai owns a number of subsidiaries, four of which were involved in the manufacture of domestic wind tower projects. A fifth subsidiary was involved in the sale of certain wind tower sections exported to Australia.

The verification team sought further information regarding TSP Shanghai's subsidiaries. From this information, the verification team has determined that TSP Shanghai:

- is the manufacturer for all wind tower sales made to Australia and is the manufacturer for a number of domestic wind tower projects;
- has full control as the parent company and sole shareholder in the management of the subsidiaries, such as appointing directors and senior executives, and acts as the headquarters for the whole group;
- exercises a high degree of control over the activities of the four subsidiaries that manufacture wind towers for the domestic market;
- takes overall responsibility for the management of each domestic project;
- negotiates with customers to determine the kind of raw material to be used and arranges for the purchase of raw materials of steel plate and flanges for projects that are subcontracted for manufacture by a subsidiary;
- manages how the raw materials are consumed for production and liaises with customers regarding the production schedule;

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- takes ultimate responsibility for quality control and ensuring compliance with relevant contractual requirements, with the subsidiary being responsible for manufacturing goods as instructed and agreed to by TSP Shanghai;
- is responsible for the marketing, contract negotiation and sale of all onshore domestic wind tower sales;¹
- coordinates with customers for the delivery schedule, provides instructions for delivery to the subsidiary and receives confirmation delivery from the relevant customers;
- takes responsibility for invoicing collection and payment for each project;
- has full access to the accounting records of its subsidiaries, and takes ultimate control for the accounting practices of its subsidiaries; and
- for the purposes of verification by the Commission, TSP has provided the underlying costs (raw materials, overheads, labour) borne by its subsidiaries in the manufacture of domestic projects.

The case team will address these findings in the relevant sections in preparing the statement of essential facts (SEF).

¹ Only one of TSP Shanghai's subsidiaries has its own sales team, which is limited to selling offshore structures and other equipment, not wind towers.

2 THE GOODS AND LIKE GOODS

2.1 Production process

Wind towers are manufactured in accordance with unique designs and specifications required by customers for each project.

TSP Shanghai provided a description of the production process:

- steel plate is received, which is purchased and ordered to specific grades and properties depending on the design requirements of the tower;
- the steel plate is cut to the specified dimension, its edge bevelled and then cold rolled into a cylindrical shape (can);
- longitudinal welding occurs and then the cylindrical can is rolled a second time to ensure the can is round;
- flanges are welded to the top and bottom of the tower sections. Internal components (such as brackets and bosses) are welded to the top and the bottom of the sections and are fitted into the inside of the tower; and
- the surface of the tower section is sand blasted to prepare the tower for painting, internal mountings such as platforms and ladders are installed and the towers are then packaged for transport to site.

Each stage includes multiple quality and assurance checks.

2.1.1 Model Control Codes (MCCs)

TSP Shanghai does not maintain a MCC for the goods. TSP Shanghai produces and sells wind towers to order, which are specific to the customer and its project requirements. Given the uniqueness of each project, it is not appropriate to identify a MCC for the goods.

2.2 The goods exported to Australia

The verification team was satisfied that TSP Shanghai produced and exported the goods to Australia during the inquiry period (1 January 2017 – 30 June 2018).

2.3 Like goods sold on the domestic market

TSP Shanghai advised that it sold wind towers on the domestic market in China during the inquiry period. However, TSP Shanghai indicated that there were no *comparable* like goods sold on the domestic market in China due to differences in tower designs, including height, weight, circumference and the tower internals.

The verification team understands that wind towers vary from project to project and have different technical properties. Market conditions can vary between wind farm projects as well as the location of the wind farms.

2.3.1 Model matching

Although TSP Shanghai sells like goods on the domestic market, the verification team was unable to make a specification adjustment to adjust for the differences in characteristics between the domestic and exported goods to ensure a proper comparison.

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Therefore, the verification team considers that model matching between Australian and domestic sales to determine a normal value under subsection 269TAC(1) of the *Customs Act 1901* (the Act)² is not possible.

2.4 Like goods – assessment

The verification team notes that wind towers vary from project to project and have different technical properties and specifications. However, the verification team considers that the goods produced by TSP Shanghai for domestic sale have characteristics closely resembling those of the goods exported to Australia. All wind tower sections share common characteristics, have comparable end use applications and are produced in a similar manner.

Therefore the verification team considers that the goods produced by TSP Shanghai for domestic sale are 'like goods', in accordance with subsection 269T(1).

² All legislative references in this report are to the *Customs Act 1901* unless otherwise specified.

3 UPWARDS VERIFICATION OF SALES

3.1 Verification of Sales Completeness and Relevance

Verification of relevance and completeness is conducted by reconciling selected data submitted "upwards", through management accounts up to audited financial accounts. The verification team verified the completeness and relevance of the export and domestic sales listings provided in the REQ by reconciling these to audited financial statements in accordance with Anti-Dumping Notice (ADN) No. 2016/30.

The verification team completed its reconciliation with regard to TSP Shanghai's audited financial statements and project sales reports.

3.2 Completeness and Relevance Finding

The verification team did not identify any issues during this process. Details of this verification process are contained in the verification work program, and its relevant attachments, at **Confidential Attachment 1**.

The verification team is satisfied that the sales data provided in the REQ by TSP Shanghai is complete and relevant.

4 DOWNWARDS VERIFICATION OF SALES

4.1 Verification of Sales Accuracy

The accuracy of data is verified by reconciling selected data submitted "downwards" to source documents. This part of verification involves the process of agreeing the volume, value and other key information fields within the sales data and cost data down to source documents. This verifies the accuracy of the data (e.g. for sales data, the volume and value of the records for selected transactions are accurate and reflect sales that did occur). The verification team verified the accuracy of the export and domestic sales listings submitted in the REQ by reconciling these to source documents in accordance with ADN No. 2016/30.

The verification team 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**.

4.1.1 Exceptions during Verification of Sales Accuracy

No.	Exception	Resolution	Evidence Relied On
1	TSP Shanghai advised that it had overstated the sales data for projects for one of its Australian customers in the Australian sales listing due to inclusion of product not part of Australian sales of wind towers by mistake.	The verification team was provided with a full reconciliation between the invoices and the purchases orders, including all source documents. The verification team further inquired reasons of the mistake. The verification team is satisfied that the excluded sales values were not Australian wind tower sales.	Invoices and purchase orders.
2	The quantity column of the Australian sales listing was found to be inconsistent. The verification team observed that for one of TSP's Australian customers the listing had quantity in "sections" and for another Australian customer the quantity was "sets" (that is a set comprising top, bottom and middle sections).	A new column for quantity in sections was added by the verification team, with the total number of sections in each consignment being confirmed by source documents provided by TSP Shanghai. As such, unit export prices are on a per section basis for the purpose of dumping margin calculations.	Purchase orders and sales contracts.

4.2 Sales Accuracy Finding

The verification team is satisfied that the sales data provided in the REQ by TSP Shanghai, including any required amendments as outlined as an exception above, is accurate.

The verification team is satisfied that the sales data provided in the REQ by TSP Shanghai is accurate.

5 COST TO MAKE AND SELL

5.1 Verification of completeness and relevance of CTMS data

The verification team verified the completeness and relevance of the cost to make and sell (CTMS) information provided in the REQ by reconciling it to audited financial statements in accordance with ADN No. 2016/30.

5.2 Completeness and Relevance Finding of CTMS data

The verification team did not identify any issues during this process. Details of this verification process are contained in the verification work program, and its relevant attachments, at **Confidential Attachment 1**.

The verification team is satisfied that the CTMS data provided in the REQ by TSP Shanghai is complete and relevant.

5.3 Verification of CTMS Allocation Methodology

The verification team verified the reasonableness of the methodology used to allocate the CTMS information provided in the REQ to the relevant models, in accordance with ADN No. 2016/30.

Cost Area	Methodology Applied	Evidence Relied On
Raw Materials	TSP Shanghai allocates raw materials using a weighted average costing method. The raw material costs used are the actual costs.	Project cost reports, raw materials invoices, and excerpts from accounting system.
Scrap Allocation	Scrap is treated as a by-product. It is temporarily stored and sold to unaffiliated companies. TSP Shanghai recognises sales of steel scrap as other income.	Steel plate costs.
Manufacturing Overheads	Allocated to each project on the basis of monthly steel consumption.	Steel consumption report, project cost report, excerpts from accounting system.
Direct Labour	Direct labour is allocated to each project by steel consumption.	Project cost report.
Depreciation	The straight line depreciation method is used by TSP Shanghai. Depreciation is allocated on a steel volume allocation.	Excerpts from accounting system, copy of company asset register.
Packaging	Packaging requirements are different for each project and comprise transportation brackets/supports made of plate steel. Packaging requirements have been fully accounted for in the cost of production of the project.	Steel plate purchases verified to source documents.

5.4 Verification of CTMS Methodology Finding

The verification team is satisfied that the allocation methodology for the CTMS data provided in the REQ by TSP Shanghai, including any required amendments as outlined as an exception above, is reasonable.

5.5 Verification of Accuracy of CTMS data

The verification team 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**.

5.5.1 Exceptions during Verification of Accuracy of CTMS data

No.	Exception	Resolution	Evidence Relied On
1	TSP Shanghai had included research and development expenses unrelated to wind towers in its calculation of selling, general and administrative expenses (SG&A).	The verification team subtracted research and development costs in its calculation of SG&A.	Project cost report.
2	The verification team observed that the SG&A for one of the subsidiaries was a very large percentage of its total sales. This had the effect of inflating the SG&A for any relevant projects.	TSP Shanghai advised of the circumstances that resulted in the large SG&A rate. The verification team determined that the rate did not reasonably reflect the SG&A costs. A revised SG&A rate for that subsidiary was calculated using the weighted average of the SG&A costs applied to revenue.	Audited financial statements for TSP Shanghai's subsidiaries.
3	Upon examination of the financial statements for TSP Shanghai's subsidiaries, the verification team determined that research and development costs for one of its subsidiaries was not related to wind towers.	The verification team removed the research and development expenses from the calculation of SG&A for the relevant subsidiary.	Audited financial statements for TSP Shanghai's subsidiaries, project costs reports for TSP Shanghai subsidiaries.

5.6 Accuracy Finding of CTMS data

The verification team are satisfied that the CTMS data provided in the REQ by TSP Shanghai, including any required amendments as outlined as an exception above, is accurate.

6 EXPORT PRICE

6.1 Identification of the importer and the exporter

In relation to the goods exported to Australia by TSP Shanghai the verification team considers that the customer listed for each shipment was the beneficial owner of the goods at the time of importation, and therefore was the importer of the goods.

The Commission generally identifies the exporter as a principal in the transaction, located in the country of export from where the goods were shipped, that gave up responsibility by knowingly placing the goods in the hands of a carrier, courier, forwarding company, or its own vehicle for delivery to Australia; or a principal in the transaction, located in the country of export, that owns, or previously owned, the goods but need not be the owner at the time the goods were shipped.

The verification team is satisfied that for all Australian export sales during the period that TSP Shanghai is the exporter of the goods.

6.2 Arms length

In respect of TSP Shanghai's Australian sales of the goods during the inquiry period, the verification team found no evidence that:

- there was any consideration payable for, or in respect of, the goods other than its price; or
- the price was 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; or
- the buyer, or an associate of the buyer, was directly or indirectly reimbursed, compensated or otherwise received a benefit for, or in respect of, the whole or any part of the price.³

The verification team therefore considers that all export sales to Australia made by TSP Shanghai during the period were arms length transactions.

6.3 Export Price – assessment

In respect of Australian sales of the goods by TSP Shanghai to a certain importer the verification team recommends that the export price be determined under subsection 269TAB(1)(a). The verification team considers that the purchase of the goods by the importer was an arms length transaction between the exporter and importer.

In respect of Australian sales of the goods by TSP Shanghai to a second importer the verification team notes that the export occurred via a multi-party transaction process, and therefore the goods were not purchased by the importer from the exporter (as per subsection 269TAB(1)(a)). Further, the goods are not then sold by the importer to any third party (as per subsection 269TAB(1)(b)). The verification team therefore assessed the export price by having regard to all the circumstances of the exportation under subsection 269TAB(1)(c). The verification team calculated the export price as the price

³ Section 269TAA of the Act refers.

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paid to TSP Shanghai plus the additional revenue achieved by a subsidiary involved in the multi-party transactions.

The verification team's preliminary export price calculations are at **Confidential Appendix 1**.

7 DOMESTIC SALES SUITABILITY

The verification team has assessed the domestic sales to determine if the prices paid in respect of domestic sales of like goods are suitable for assessing normal value under subsection 269TAC(1).

7.1 Arms length

In respect of domestic sales of the goods made by TSP Shanghai to its customers during the review period, the verification team found no evidence that:

- there was any consideration payable for, or in respect of, the goods other than its price; or
- the price was 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; or
- the buyer, or an associate of the buyer, was not directly or indirectly reimbursed, compensated or otherwise received a benefit for, or in respect of, the whole or any part of the price.

The verification team therefore considers that all domestic sales made by TSP Shanghai to domestic customers during the period were arms length transactions.

7.2 Ordinary course of trade

Section 269TAAD provides that if like goods are sold in the country of export at a price less than the cost of such goods, and are unrecoverable within a reasonable period, then they are taken not to have been sold in the ordinary course of trade (OCOT).

The verification team compared the revenue (i.e. net sales value) for each domestic project of wind towers manufactured by TSP Shanghai (or its subsidiaries) to the project CTMS to test whether those sales were profitable.

For the projects produced by subsidiaries, profitability was calculated using the actual costs incurred by the subsidiaries (rather than the processing cost borne by TSP Shanghai).

The verification team considers that when calculating profit under subsection 45(2) of the *Customs (International Obligations) Regulation 2015* (the Regulation), each domestic sale is a unique product (but still are like goods) and each sale as a model of wind tower. In the absence of weighted average CTMS data to conduct a recoverability test, sales at a loss are also considered not recoverable in this case. As such, a sale at a loss is considered to be in substantial quantities during an extended period. Sales at a loss are therefore considered to not be in the OCOT and are removed from the calculation of profit.

7.3 Suitability of domestic sales

As wind towers are individually designed and engineered to meet the customer's specifications, the verification team considers that each wind tower design constitutes a unique model, and that model matching between Australian and domestic to determine a normal value under subsection 269TAC(1) is not possible when tower designs differ substantially from project to project. As a result, in line with subsection 269TAC(2)(a)(i),

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there is an absence of *relevant* sales of like goods on the domestic market in China for the purposes of calculating the normal value under subsection 269TAC(1).

Normal value in this circumstance would normally be constructed under subsection 269TAC(2)(c), using the costs to make the goods that were exported to Australia, plus SG&A costs applicable to the goods sold domestically, and an additional amount for profit.

In constructing a normal value under subsection 269TAC(2)(c), the verification team considers that the profit should be worked out as the profit achieved on domestic sales of wind towers in the OCOT in accordance with Subsection 45(2) of the Regulation.

7.3.1 Profit

During the inquiry period, TSP Shanghai sold wind towers on the domestic market with the following characteristics:

- wind towers that were wholly manufactured by it;
- projects that involved subcontracting the manufacture of wind towers to its subsidiaries; and
- projects involving the manufacture of wind towers to unrelated entities.

TSP Shanghai provided the actual cost of production for related party projects that was incurred and recorded by the subsidiary (rather than just the processing fee charged to TSP Shanghai) as well as SG&A costs incurred by subsidiaries. As such, the verification team has visibility of the cost to make and SG&A costs for projects manufactured by both TSP Shanghai and its subsidiaries.

The case team will address the findings relating to the profit calculation in the SEF.

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8 ADJUSTMENTS

To ensure the normal value is comparable to the export price of goods exported to Australia at Free Alongside Ship (FAS) terms, the verification team has considered the following adjustments in accordance with subsection 269TAC(9).

8.1 Rationale and Methodology

Adjustment Type	Rationale for Adjustment	Calculation Methodology	Evidence	Claimed in REQ?
Inventory carrying cost	TSP Shanghai requested a downwards adjustment to the normal value for the cost associated with carrying inventory on the domestic market. The verification team considered TSP Shanghai's claim and is not satisfied that sufficient information has been provided. The verification team has not accepted inventory carrying cost as an adjustment to the normal value.	Not applicable as the adjustment was not accepted by the verification team.	Not applicable.	Y
Tender fee	TSP Shanghai requested a downwards adjustment to the normal value for the fees incurred for tendering for projects. The verification team considered TSP Shanghai's claim and is not satisfied that sufficient information has been provided to evidence the costs incurred and to demonstrate how it affects price comparability. The verification team has not accepted tender fees as an adjustment to the normal value.	Not applicable as the adjustment was not accepted by the verification team.	Not applicable.	Y
Royalty fee	TSP Shanghai requested a downwards adjustment to the normal value for a royalty fee incurred with respect to one of its domestic customers. The verification team considered TSP Shanghai's claim and is not satisfied that sufficient information has been provided to evidence the costs incurred and to demonstrate how it affects price comparability. The verification team has not accepted the royalty fee as an adjustment to the normal value.	Not applicable as the adjustment was not accepted by the verification team.	Not applicable.	Y
Domestic credit	Credit is extended to domestic customers and wind tower projects have various credit terms applied. The verification team considers that a downwards adjustment to the normal value to reflect the difference in credit costs between domestic and export sales is warranted.	Accounts receivable turnover days was calculated with respect to TSP Shanghai's domestic sales and applied using the short term credit rate for Bank of China.	Accounts receivable ledger, sales ledger.	Y
Domestic inland transport	TSP Shanghai claimed a downwards adjustment to the normal value for domestic inland transport. Since the normal value has been constructed under TAC2(c) using the cost of production of exported towers, an EXW domestic	Not applicable as the adjustment was not accepted by the verification team.	Not applicable.	Y

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	SG&A cost and an amount for profit with appropriate adjustments to enable comparison at FAS, a domestic inland transport adjustment is not required.			
Non-refundable value-added tax (VAT)	The verification team considered whether an upwards adjustment to the normal value was required for non-refundable VAT. The verification team determined that the adjustment was not warranted.	Not applicable as the adjustment was not applied by the verification team.	Chinese customs export declaration form.	N
Export credit	Credit is extended to export customers and wind tower projects have various credit terms applied. The verification team considers that an upwards adjustment to the normal value to reflect the difference in credit costs between domestic and export sales is warranted.	TSP Shanghai calculated the accounts receivable turnover days with respect to its export sales. The verification team considers that this was not accurate because sales to Australia and third countries were combined in the calculation. The verification team opted to calculate the actual credit days and used the short term credit rate for Bank of China.	Importation source documents, bank documents.	Y
Export inland transport	TSP Shanghai claimed an upwards adjustment to the normal value for export inland transport. The verification team considers that this adjustment is warranted to ensure a fair comparison to the export price at FAS terms because the normal value has been constructed at EXW.	Based on actual costs.	Transport carrier invoices.	Y
Handling and other export costs	TSP Shanghai claimed an upwards adjustment to the normal value for export handling and other export costs. The verification team considers that this adjustment is warranted to ensure a fair comparison to the export price at FAS terms because the normal value has been constructed at EXW.	Based on actual costs.	Invoices.	Y

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8.2 Recommended Adjustments

Adjustment Type	Deduction/addition
Domestic credit	Deduct the cost of domestic credit
Export inland transport	Add the cost of export inland transport
Export handling fees	Add the cost of export handling and other fees
Export credit	Add the cost of export credit

9 NORMAL VALUE

Due to the absence of sales of like goods in the market of the country of export that would be relevant for the purpose of determining a normal value, the normal value of goods exported to Australia cannot be ascertained under subsection 269TAC(1).

The verification team has therefore proposed that constructed normal value under subsection 269TAC(2)(c) using:

- the cost of production or manufacture of the goods in the country of export; and
- on the assumption the goods, instead of being exported, had been sold for home consumption in the OCOT in the country of export, the SG&A costs associated with the sale, and an amount for profit.

The case team will address these findings in the SEF.

9.1.1 Dumping Margin

As normal values have not been determined, a dumping margin has not been assessed in respect of the goods exported to Australia by TSP Shanghai for the inquiry period. Dumping margins will be determined and detailed in the SEF.

10 APPENDICES AND ATTACHMENTS

Confidential Appendix 1	Export price
Confidential Appendix 2	Cost to make and sell
Confidential Appendix 3	Domestic sales, OCOT and profitability
Confidential Attachment 1	Verification work program