



**Australian Government**  
**Department of Industry,  
Innovation and Science**

**Anti-Dumping  
Commission**

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## **Exporter Questionnaire**

**Case number:** 509

**Product:** Aluminium extrusions

**From:** Malaysia

**Review period:** 1 April 2018 to 31 March 2019

**Response due by:** 3 June 2019

**Case manager:** Leisa Baynham

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**Return completed  
questionnaire to:** [investigations4@adcommission.gov.au](mailto:investigations4@adcommission.gov.au)

OR

Anti-Dumping Commission  
GPO Box 2013  
Canberra ACT 2601  
Australia

Attention: Director Investigations 4

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## INSTRUCTIONS

### Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting a review of the variable factors and a revocation review of the anti-dumping measures (in the form of a countervailing duty notice) applying to certain aluminium extrusions (the goods) exported to Australia from Malaysia by EverPress Aluminium Industries Sdn Bhd (EverPress).

The review will examine whether the:

- variable factors relevant to the taking of the measures (being the export price, normal value and amount of countervailable subsidies received) have changed; and
- anti-dumping measures in the form of countervailing duty are no longer warranted for exports of the goods to Australia by Everpress.

The Commission will use the information you provide to determine normal values and export prices over the review period (the period). This information will determine whether aluminium extrusions have been dumped. The Commission will also use this information to determine whether aluminium extrusions have been in receipt of countervailable subsidies over the period.

### If you do not manufacture the goods

If you play a role in the export of the goods but do not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods), it is important that you forward a copy of this questionnaire to the relevant manufacturers and inform the case manager of the contact details for these manufacturers **immediately**.

The Commission will still require your company to complete this exporter questionnaire except Section G – Cost to make and sell.

### 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, we may deem your company to be an uncooperative exporter. In that case the Commission must determine a dumping margin and/or a subsidy margin having regard to all relevant information.

Therefore, it is in your interest to provide a complete and accurate response to this exporter questionnaire, capable of verification.

### Extension requests

If you require a longer period to complete your response to this exporter questionnaire, you must submit a request to the case manager, 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.

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>.

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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 exporter questionnaire will be published in the public record.

### **Submitting a response to the exporter questionnaire**

Responses to the exporter questionnaire should be lodged by email listed on the cover page. In submitting the response to the exporter questionnaire, you must answer all questions, include all attachments and spreadsheets, and provide a non-confidential version of your response to this exporter questionnaire.

If your response to this exporter questionnaire contains major deficiencies that, in the Commissioner's view, cannot be quickly and easily rectified in a further response, then your company may be deemed as an uncooperative exporter.

### **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 exporter 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 non-confidential version of your submission 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 submissions are required to have a bracketed explanation of deleted or blacked out information for the non-confidential version of the submission. 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 exporter 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 wish to conduct a visit to your company to verify your questionnaire response for completeness, relevance and accuracy of the information to your company's records.

The verification visit 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.

Any verification visit typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with planning of a verification visit, please contact the case manager as soon as possible for a potential verification date to be scheduled.

Verification is usually conducted over 4 days. However, in complex cases, a verification visit may be scheduled over 5 days. A verification visit will include a detailed examination of your company's records and we will collect copies of relevant documents. The verification will require the participation

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of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility 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 visit.

A report will be prepared following the verification visit, which details the outcomes of the visit. This report will be placed on the public record and may include the publication of the preliminarily-assessed dumping margin and subsidy margin. The Commission considers that the dumping margin and subsidy margin is not confidential information, but rather an aggregate figure derived from confidential data.

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.

The Commission may elect to undertake an alternative verification methodology than an on-site verification to satisfy itself of the completeness, relevance and accuracy of the data.

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**

- All questions in this exporter questionnaire must be completed. 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) 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 case manager to request access to SIGBOX if required.

**CHECKLIST**

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

<b>Section</b>	<b>Please tick if you have responded to all questions</b>
Section A Company information	<input type="checkbox"/>
Section B Export sales to Australia	<input type="checkbox"/>
Section C Exported goods & like goods	<input type="checkbox"/>
Section D Domestic sales	<input type="checkbox"/>
Section E Due allowance	<input type="checkbox"/>
Section F Third country sales	<input type="checkbox"/>
Section G Cost to make and sell	<input type="checkbox"/>
Section H Countervailing	<input type="checkbox"/>
Exporter's declaration	<input type="checkbox"/>
Non-confidential version of this response	<input type="checkbox"/>

<b>Attachments</b>	<b>Please tick if you have provided spreadsheet</b>
B-2 Australian sales	<input type="checkbox"/>
B-4 Upwards sales	<input type="checkbox"/>
B-5 Upwards selling expenses	<input type="checkbox"/>
D-2 Domestic sales	<input type="checkbox"/>
F-2 Third country sales	<input type="checkbox"/>
G-3 Domestic CTM	<input type="checkbox"/>
G-4.1 SG&A listing	<input type="checkbox"/>
G-4.2 Dom SG&A calculation	<input type="checkbox"/>
G-5 Australian CTM	<input type="checkbox"/>
G-7.2 Raw material CTM	<input type="checkbox"/>
G-7.4 Raw material purchases	<input type="checkbox"/>
G-8 Upwards costs	<input type="checkbox"/>
H-1 Company Turnover	<input type="checkbox"/>
H-2 Raw Material Purchases (if required)	<input type="checkbox"/>
H-3 Income Tax	<input type="checkbox"/>
H-4 Grants	<input type="checkbox"/>

## GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods subject to anti-dumping measures (the goods) are:

*“Aluminium extrusions that:*

- *are produced by an extrusion process;*
- *are of alloys having metallic elements falling within the alloy designations published by The Aluminium Association commencing with 1, 2, 3, 5, 6 or 7 (or proprietary or other certifying body equivalents);*
- *have finishes being:*
  - *as extruded (mill);*
  - *mechanically worked*
  - *anodized; or*
  - *painted or otherwise coated, whether or not worked;*
- *have a wall thickness or diameter greater than 0.5 mm;*
- *have a maximum weight per metre of 27 kilograms; and*
- *have a profile or cross-section fitting within a circle having a diameter of 421 mm”.*

The goods under consideration include aluminium extrusion products that have been further processed or fabricated to a limited extent, after aluminium has been extruded through a die. For example, aluminium extrusion products that have been painted, anodised, or otherwise coated, or worked (e.g. precision cut, machined, punched or drilled) fall within the scope of the goods.

The goods under consideration do not extend to intermediate or finished products that are processed or fabricated to such an extent that they no longer possess the nature and physical characteristics of an aluminium extrusion, but have become a different product.

The following additional information assists in understanding the goods:

Extrusion is the process of shaping heated material by forcing it through a shaped opening in a die with the material emerging as an elongated piece with the same profile as the die cavity. For greater clarity, the goods do not include goods made by the process of impact extrusion or cold extrusion.

Alloys are metals composed of more than one metallic element. Alloys used in aluminium extrusions contain small amounts (usually less than five percent) of elements such as copper, manganese, silicon, magnesium, or zinc which enable characteristics such as corrosion resistance, increased strength or improved formability to be imparted to the major metallic element, aluminium.

Aluminium alloys are produced to specifications in “International Alloy Designations and Chemical Composition Limits for Wrought Aluminum and Wrought Aluminum Alloys” published by The Aluminum Association. It includes all alloy designations - these specifications are known in the industry as “Teal Sheets”). These specifications have equivalent designations issued by other certifying bodies such as the International Standards Organization.



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### Effects of Alloying Elements

The properties and characteristics of aluminium, such as density, conductivity, corrosion resistance, finish, mechanical properties, and thermal expansion, are modified by the addition of alloying elements. The resulting effect depends upon the principal alloying elements used, as detailed in the table below.

<b>Wrought Alloy Designation</b>	<b>Major Alloying Elements and Typical Alloy Characteristics</b>
1xxx Series	Minimum 99% aluminium High corrosion resistance. Excellent finishability. Easily joined by all methods. Low strength. Poor machinability. Excellent workability. High electrical and thermal conductivity.
2xxx Series	Copper High strength. Relatively low corrosion resistance. Excellent machinability. Heat treatable.
3xxx Series	Manganese Low to medium strength. Good corrosion resistance. Poor machinability. Good workability.
4xxx Series	Silicon Not available as extruded products.
5xxx Series	Magnesium Low to moderate strength. Excellent marine corrosion resistance. Very good weldability.
6xxx Series	Magnesium & Silicon Most popular extrusion alloy class. Good extrudability. Good strength. Good corrosion resistance. Good machinability. Good weldability. Good formability. Heat treatable.
7xxx Series	Zinc Very high strength. Good machinability. Heat treatable.

Source: *The Aluminum Association (US)*

**Profiles and shapes** - All aluminium extrusions are produced as either hollow or solid profiles. Hollow profile extrusions generally cost more to produce and obtain higher prices than solid profile extrusions. Extrusions are often produced in standard shapes such as bars, rods, pipes and tubes, angles, channels and tees but they are also produced in customised profiles.

**Finishes** - In addition to 'as extruded' or mill finish, extrusions can be finished mechanically by polishing, buffing or tumbling. Extrusions can have anodized finishes applied by means of an electro-chemical process that forms a durable, porous oxide film on the surface of the aluminium. Also, they can be finished by painting with liquid or powder coatings utilising an electrostatic application process.

For the purposes of this application, aluminium extrusions are further classified into four "finish" types:

- Mill Finish - Plain metal finish, uncoated (i.e. "as extruded from the die");
- Anodised - Surface converted to aluminium oxide (by electrolysis) and may be coloured by electrolytic or chemical dye means;
- Powder Coated - Charged powder particles are sprayed and adhere to electrically grounded surfaces, heated and fused into a smooth coating in a curing oven; and
- Painted or Other Finish - Painted or finished in other surface applications.

**Size range** - The ability to produce the full range of profiles is determined by the extrusion and ancillary equipment.

"Working" extrusions includes any operation performed other than mechanical, anodized, painted or other finishing, prior to utilisation of the extrusion in a finished product.

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Standards - Aluminium extrusions are manufactured to a variety of Australian and International standards. Products exported to Australia are often claimed to comply with one or more of the following standards:

- ASTM B221M-88 (USA);
- BS 1474:1987 (UK); and
- GB/5237.1-2000 (China).

The most common Australian / New Zealand standard is AS/NZ 1866:1997, which specifies requirements for aluminium and aluminium alloy extruded rod, bar, solid and hollow products for general engineering purposes.

The goods are normally classified to the following tariff subheadings of Schedule 3 to the *Customs Tariff Act 1995*:

Tariff classification (Schedule 3 of the Customs Tariff Act 1995)			
Tariff code	Statistical code	Unit	Description
7604.10.00	06	Kg	Non alloyed aluminium bars, rods and profiles
7604.21.00	07	Kg	Aluminium alloy hollow angles and other shapes
7604.21.00	08	Kg	Aluminium alloy hollow profiles
7604.29.00	09	Kg	Aluminium alloy non hollow angles and other shapes
7604.29.00	10	Kg	Aluminium alloy non hollow profiles
7608.10.00	09	Kg	Non alloyed aluminium tubes and pipes
7608.20.00	10	Kg	Aluminium alloy tubes and pipes
7610.10.00	12	Kg	Doors, windows and their frames and thresholds for doors
7610.90.00	13	Kg	Other

The table below provides examples of the coverage of the goods and like goods (and intended end-use applications) and will be used for this review. Examples of the goods and like goods are outlined in columns 1-4 and non-subject goods are outlined in columns 5 to 7.

< GUC >				< Non GUC >		
1	2	3	4	5	6	7
Aluminium extrusions	Aluminium extrusions with minor working	Aluminium extrusions that are parts intended for use in intermediate or finished products	Aluminium extrusions that are themselves finished products	Unassembled products containing aluminium extrusions, e.g. 'kits' that at time of import comprise all necessary parts to assemble finished goods	Intermediate or partly assembled products containing aluminium extrusions	Fully assembled finished products containing aluminium extrusions
< Examples >						
Mill finish, painted, powder coated, anodised, or otherwise coated aluminium extrusions	Precision cut, machined, punched or drilled aluminium extrusions	Aluminium extrusions designed for use in a door or window	Carpet liner, fence posts, heat sinks	Shower frame kits, window kits, unassembled unitised curtain walls	Unglazed window or door frames	Windows, doors

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**Model Control Code**

Details of the model control code (MCC) structure for the goods are detailed in the table below. Export sales (Section B) submitted in this response must follow this MCC structure. At a minimum, the data must report sales separately for each of the mandatory MCC categories identified by the Commission.

<b>Category</b>	<b>Sub-category</b>	<b>Sales data</b>	<b>Cost data</b>	<b>Key category</b>
Finish	<b>A</b> Anodise	Mandatory	Mandatory	Yes
	<b>BD</b> Bright dip			
	<b>M</b> Mill			
	<b>PC</b> Powder coating			
Alloy code	<b>6A</b> 6060, 6063	Mandatory	Optional	No
	<b>6B</b> 6106			
	<b>6C</b> 6101, 1350, 6082, 6351, 6061			
	<b>6D</b> 6005A			
	<b>O</b> Other*			
Temper code	<b>T1</b> T1, T4, T5, T6	Optional	Optional	No
	<b>T50</b> T591, T595, T52			
	<b>O</b> Other*			
Anodising microns	<b>0</b> Not anodised	Optional	Optional	No
	<b>1</b> <20µm			
	<b>2</b> >20µm			

\* Specify alloy code and temper code

In constructing a MCC, use a "-" between each category. For example, a powder coated aluminium extrusion with alloy code 6060 and temper code T5 will have an MCC of **PC-6A-T1-0**.

The MCCs will be used to model match export models the identical or most comparable domestic models. In addition, the MCCs will be used to determine the profitability of domestic sales in the ordinary course of trade test by comparing domestic selling prices to the corresponding cost to make and sell. The MCC may also be used to compare the export prices to the cost to make the exported model as part of the constructed normal value.

If there are models manufactured and sold by your company that does 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 deemed deficient.

## SECTION A COMPANY INFORMATION

### A-1 Company representative and location

1. Please nominate a contact person within your company:

Name: [REDACTED]  
Position in the company: [REDACTED]  
Telephone: +60 6 799 0309 Office, [REDACTED] --Mobile  
E-mail address: [REDACTED]my

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

Name: *Geoffrey Cantelo*  
Address: *14 Hawthorne St, Ramsgate NSW 2217*  
Telephone: *+61 419 255 779*  
E-mail address of contact person: *geoff@cantelo.com.au*

*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 of the where the company's financial records are held.

*Lot 1282 & 1283, Kawasan Perindustrian Taman Melur  
Batang Benar, 71700 Mantin  
Negeri Sembilan, Malaysia*

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

### A-2 Company information

1. What is the legal name of your business?

*EverPress Aluminium Industries Sdn Bhd*

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. Provide a list of your current board of directors and any changes in the last two years.

[REDACTED]



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- *Aluminium extruder and seller. No smelting—buy only billet*
- *Products set out in D2 and*
- *Sell to Malaysian and overseas retailer, distributors and manufacturers*

8. If your business does not perform all of the following functions in relation to the goods under consideration, 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.
9. Provide your company's internal organisation chart.
10. Describe the functions performed by each group within the organisation.
11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.

A-2 11

### A-3 General accounting information

1. What is your financial accounting period?

*1 January to 31 December*

2. Are your financial accounts audited? If yes, who is the auditor?

*Yes  
LH Loo & Co*

3. What currency are your accounts kept in?

*Malaysian ringgit*

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

*EverPress run its own tailor-made system— no name*

5. What is the name of your sales system?

*EverPress run its own tailor-made system— no name*

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6. What is the name of your production system?

*EverPress run its own tailor-made system— no name*

7. 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.

*Common financial accounting, sales and production systems which interact electronically*

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

*No*

9. 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.

*A-4 1*

*EQ workbook contains P & L accounts and Balance Sheet*

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.
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) the period.

*No different profit centres*

4. If the period is different to your financial period, please provide:  
(a) Income statements directly from your accounting information system covering the most recent financial period and the period; or

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- (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.
5. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.
  6. Please provide your company's chart of accounts (in Excel).

A-4 6

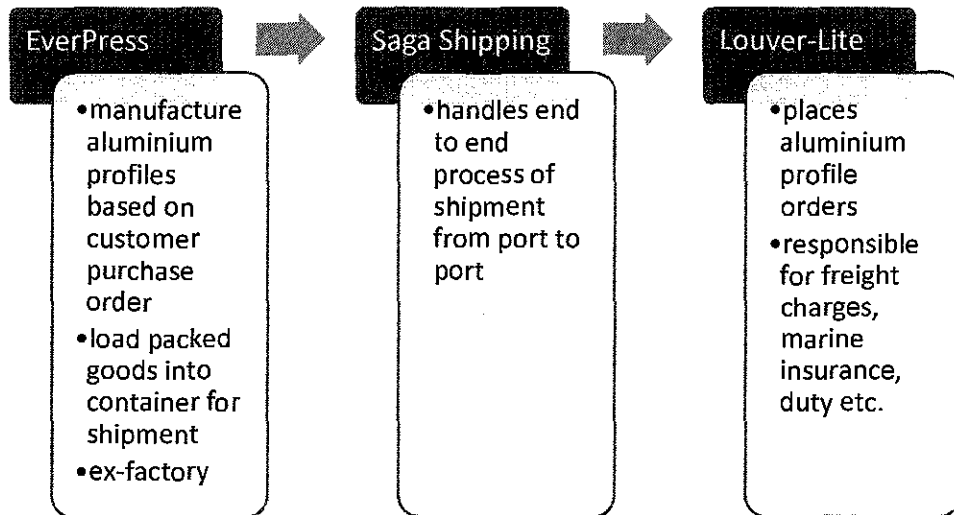
*If any of the documents are not in English, please provide a complete translation of the documents.*



## SECTION B EXPORT SALES TO AUSTRALIA

### B-1 Australian export sales process

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



(a) Marketing and advertising activities

[REDACTED]

(b) Price determination and/or negotiation process

*Prices fixed in accordance with "B-1 1 (b) EP- [REDACTED] price list" tab in EQ spreadsheets*

(c) Order placement process

*[REDACTED] email orders direct to EverPress*

(d) Order fulfilment process and lead time

[REDACTED]

PUBLIC RECORD

(e) Delivery terms and process

*Sold ex EverPress warehouse so title passes to [REDACTED] at Everpress warehouse door*

*Once EverPress has order ready to ship, it contacts [REDACTED] [REDACTED] nominated Malaysian carrier to collect. From then EverPress take no part in the distribution to Australia which [REDACTED] organises via its Australian customs broker [REDACTED]*

(f) Invoicing process

*EverPress invoices [REDACTED] at same time as it ships the sections*

(g) Payment terms and process

*30 days open credit— [REDACTED] pays direct into EverPress Malaysian \$A bank account*

2. In what currency do you invoice your Australian customers? If it is not in your local currency:

*\$A & MYR*

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

*Sold in \$A and [REDACTED] pays into the EverPress nominated \$A account*

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

*No*

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

*Fixed rate for each shipment mirroring Australian Reserve Bank Exchange Rate*

*Stated on EverPress invoices to [REDACTED]*

3. Are there any Australian 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.

*No*

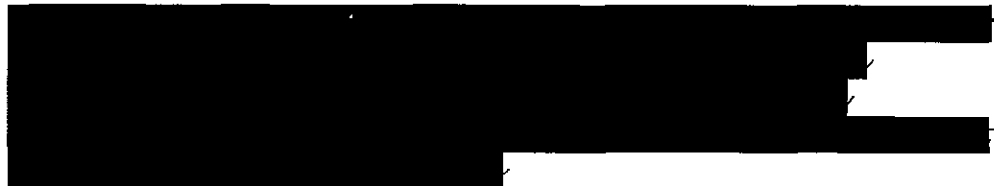
## PUBLIC RECORD

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

"B-1 4 ■ price list" EQ workbook

5. 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.

*No differences*



6. Did you provide on-invoice discounts and/or off-invoice rebates to any Australian customer or an associate of the customer in relation to the sale of the goods during the period? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount.

*No*

7. 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 goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

*No*

8. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:

- (a) What date are you claiming as the date of sale?
- (b) Why does this date best reflect the material terms of sale?

### **B-2 Australian sales listing**

1. Complete the worksheet named "B-2 Australian sales"
  - This worksheet lists all export sales (i.e. transaction by transaction) to Australia of the goods invoiced within the period.
  - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
  - 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.
2. Provide a table listing the source of the data for each column in the "B-2 Australian sales" listing.

### **B-3 Sample export documents**

1. Select the two largest invoices by value 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.*

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.

### **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, D-2 and F-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, 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.
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.

### **B-5 Reconciliation of direct selling expenses to financial accounts**

1. Please complete the worksheet named "B-5 Upwards selling expense" to demonstrate that the direct selling expenses (e.g. Inland transport) 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.
2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the "B-5 Upwards selling expense" worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the "B-5 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.

## SECTION C EXPORTED GOODS & LIKE GOODS

The Commission considers the MCC structure in and of itself is not likely to be commercially sensitive information. Any claim that disclosing the MCC information is confidential or would adversely affect your business or commercial interests must be raised by lodging a submission as soon as practicable, but no later than the time this questionnaire is due.

### C-1 Models exported to Australia

1. Fully describe all of the goods your company exported to Australia during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the goods exported to Australia.

*EverPress [REDACTED] models.pdf*

*Finishes, alloy & temper set out in B-2*

2. Provide a list of MCCs of the goods exported to Australia. This must cover all MCCs listed in the Australian sales listing in B-2.
  - This list must be disclosed in the public record version of the response.

*M-63-T5*

*A-63-T5*

*PC-63-T5*

*Finishes, alloy & temper set out in B-2*

### C-2 Models sold in the domestic market

1. Fully describe all like goods your company sold on the domestic market during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the like goods sold on the domestic market.
2. Provide a list of MCCs of like goods sold on the domestic market. This must cover all MCCs listed in the domestic sales listing in D-2.

*M-63-T5*

*A-63-T5*

*A-61-T6*

*M-05-T6*

*M-05-T5*

*M-08-T6*

*M-63-T4*

*M-63-T6*

*M-70-T4*

*M-82-T6*

*M-61-T6*

*D-2 columns show these model specifications*

- This list must be disclosed in the public record version of the response.

### **C-3 Internal product codes**

1. Does your company use product codes or stock keeping unit (SKU) codes?  
If yes:

*Yes*

- (a) 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.
- (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
- (c) Provide a table of showing the product or SKU codes for each MCC.

If no:

- (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.

*Self-explanatory in D-2*

## 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

[REDACTED]

(b) Price determination and/or negotiation process

[REDACTED]

(c) Order placement process

*Orders placed over the phone except for [REDACTED] deliveries to Malaysia for which [REDACTED] places email order*

(d) Order fulfilment process and lead time

*Lead times depend on whether section ordered already exists in EverPress stock in which case it can deliver over next few days. Otherwise may take many weeks for EverPress to produce the section*

(e) Delivery terms and process

*Delivery terms—D2 column 8*

*Delivery by truck*

(f) Invoicing process

*Invoiced at shipment time*

(g) Payment terms and process

*Payment terms—D2 column 9*

*Payment made by paper cheque or direct into EverPress bank account*

## PUBLIC RECORD

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.

*No*

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

*No price lists. Each order negotiated individually*

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.

*No*

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 during the period? If yes, provide a description; and explain the terms and conditions that must be met by the importer to obtain the discount.

*No*

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 during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

*No*

7. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:

- (a) What date are you claiming as the date of sale?
- (b) Why does this date best reflect the material terms of sale?

### **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 like goods invoiced within the period, even if they are models not exported to Australia
  - If you have claimed in D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
  - 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.
2. Provide a table listing the source of the data for each column in the "D-2 domestic sales" listing.

### **D-3 Sample domestic sales documents**

1. Select the two largest invoices by value and provide the following documentation:
  - Contracts
  - Purchase order and order confirmation
  - Commercial invoice and packing list
  - Proof of payment and accounts receivable ledger



## PUBLIC RECORD

- Documents showing bank charges
- Delivery invoices

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

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.

### **D-4 Reconciliation of sales to financial accounts**

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

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

## SECTION E DUE ALLOWANCE

### E-1 Credit expense\

1. Do you provide credit to any domestic customers in relation to sales of like goods (i.e. payment terms that are not on a cash or pre-payment basis)?

*Yes*

If yes:

- (a) Do you provide a rolling credit facility to your domestic customers (i.e. no specific payment terms agreed at the time of sale)?

*Yes*

If yes:

- i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
- ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover

*"E-1 3, E-2 4 Credit calculation" in EQ workbook*

- (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?

*Yes*

*4.6%*

- (c) Do you have term deposits or other cash product (e.g. bonds)? If yes, what is the interest rate, or average of interest rates?

*Yes*



2. Do you provide credit to any Australian customers in relation to sales of the goods (i.e. payment terms that are not on a cash or pre-payment basis)?

If yes:

- (a) Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)?

*Yes*

If yes:

- i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
- ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover

PUBLIC RECORD

*"E-1 3, E-2 4 Credit calculation" in EQ workbook*

(b) If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):

i. Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

*No*

ii. What is the interest rate, or average of interest rates, applying to term deposits or other cash product (e.g. bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

**E-2 Packaging**

1. What is the packaging used for your domestic sales of like goods?

[Redacted]

2. What is the packaging used for your export sales of the goods to Australia?

[Redacted]

[Redacted]

3. If there are distinct differences in packaging between your domestic and export sales:

(a) Provide details of the differences

*2 above*

(b) Calculate the weighted average packaging cost for each model sold on the domestic market

*"Domestic Packing" in EQ workbook*

(c) Calculate the weighted average packaging cost for each model exported to Australia

*"Domestic Packing" in EQ workbook*

### E-3 Delivery

1. Are any domestic sales of like goods delivered to the customer? If yes, how were the transportation costs calculated in the domestic sales listing in D-2?

*Yes*

*"E-3 1" in EQ workbook*

2. What are the delivery terms of the export sales of the goods to Australia?

*[REDACTED]*

3. If the delivery terms of the Australian sales includes delivery to the port, how were the inland transport and port charges calculated in the Australian sales listing in B-2?

*E-3 3 tab in EQ workbook*

4. If the delivery terms of the Australian sales includes ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?

*E-3 3 tab in EQ workbook*

5. If the delivery terms of the Australian sales includes marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?

*E-3 3 tab in EQ workbook*

6. If the delivery terms of the Australian sales includes delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?

7.

### E-4 Other direct selling expenses

1. Do you provide sales commissions for domestic sales of like goods and/or export sales of the goods? If yes, provide details.

*No*

2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:

*Yes*

- What is the rate of value-added tax (VAT) on sales of the goods and like goods?

*Until 30 May 2018 6% GST on domestic sales zero on exports*

*Abolished from 1 June 2018*

- How is VAT accounted for in your records in relation to sales of the goods and like goods?

## PUBLIC RECORD

*Sales in EQ workbook net of GST unless otherwise indicated*

- Do you receive a VAT refund in relation to sales of the goods and/or like goods?

*No*

- Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

*No*

3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?

*No*

- These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?

*No*

- These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

### **E-5 Other adjustment claims**

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.

*No*

- An adjustment will only be made where there is evidence that the difference affects price comparability.
- Refer to Chapter 14 of the Dumping and Subsidy Manual for more information.

## SECTION F THIRD COUNTRY SALES

### F-1 Third country sales process

1. Are your sales processes to any third country (i.e. exports to countries other than Australia) different to the sales process described in B-1.1? If yes, provide details of the differences.

[REDACTED]

2. Are there any third country 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.

No

3. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
  - (a) What date are you claiming as the date of sale?
  - (b) Why does this date best reflects the material terms of sale?

### F-2 Third country sales listing

1. Complete the worksheet named "F-2 Third country sales"
  - This worksheet lists all export sales, summarised by country and customer, to third countries of like goods invoiced within the period.
  - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
  - 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.
2. Provide a table listing the source of the data for each column in the export sales listing (F-2.1).

### F-3 Differences in sales to third countries

1. Are there any differences in sales to third countries which may affect their comparison to export sales to Australia? If yes, provide details.

[REDACTED]

## SECTION G COST TO MAKE AND SELL

### G-1. Production process

1. Describe the production process for the goods and provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.

*Raw material input— billet bought from arm's-length suppliers*

#### *Presses*

*Billet heated and forced under hydraulic pressure through a die to create the profile. Cut to specified length. Resulting section classed as "mill finish" and may go straight to packing if no finishing or fabrication*

#### *Finishing if progressing past mill finish*

- *Anodising— passing through electrically charged bath containing desired colour or finish to permanently colour the section*

*Natural anodising performed by unrelated arm's-length contractor renting space in the same building as the EP mill*

*Other anodising sent out to specialist anodising contractors*

- *Powder coating— painting using powder base paint— sent out to specialist powder coating contractors*

*Fabrication— drilling or further working on profile. EP undertakes minimal fabrication*

#### *Packing*

- *Sales to ■ both to Australia and ■ other export destinations — sections individually wrapped and shipped in cardboard boxes for which ■ pay EP additional*
- *Domestic sales and other export — sections individually wrapped and shipped in timber boxes*

2. 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.

*No*

## G-2. Cost accounting practices

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

*Actual*

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?
  - (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
  - (c) How were those variances allocated?
  - (d) Provide details of any 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.

*No*

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

*Mill finish— extrusions separated into only different alloys. Mill finished extrusions then go on to either shipping, anodising or powder coating*

[REDACTED]

[REDACTED]

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

*No*

6. Has your company engaged in any start-up operations in relation to the goods ?

*No*

If yes:

- (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 in 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)?

*FIFO*



PUBLIC RECORD

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

*Zero valuation. As EverPress operates no smelter or remelt facility, it sells damage or substandard goods on the open market and brings in those sale proceeds as income*

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

*Zero valuation. As EverPress operates no smelter or remelt facility, it sells damage or substandard goods on the open market and brings in those sale proceeds as income*


10. Are any management fees/corporate allocations charged to your company by your parent or related company?

*No*

If yes, provide details

**G-3 Cost to make on domestic market**

1. Complete the worksheet named "G-3 Domestic CTM".
  - This worksheet lists the quarterly cost to make the domestic models of like goods by MCC manufactured within the period, even if they are models not exported to Australia.
  - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
  - 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.
  - If you have claimed in D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.
2. Provide a table listing the source of the data for each column of the "G-3 Domestic CTM" listing.

 *series account codes as set out in A-4 3 Chart Of Accounts*

**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.
  - 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.
2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".
    - This worksheet calculates the unit domestic SG&A for each MCC.
    - You must provide this list in electronic format using the template provided.
    - Please use the formulas provided.

## **G-5 Cost to make the goods exported to Australia**

1. Complete the worksheet named "G-5 Australian CTM".
  - This worksheet lists the quarterly cost to make the Australian models of the goods under consideration by MCC manufactured within the period.
  - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
  - 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.
2. Provide a table listing the source of the data for each column of the "G-5 Australian CTM" listing.

## **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
  - (b) Labour
  - (c) Manufacturing overheads

*All based on weight*

2. Select the domestic model (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.

*EverPress do not cost to that detail. Rather, they cost only to the detail of finish/alloy/month*

## **G-7 Major raw material costs**

1. What are the major raw materials used in the manufacture of the goods?

*Aluminium billet*

2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control?

*No. EverPress operate no remelt facility or smelter*

## PUBLIC RECORD

If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.

- This worksheet lists the quarterly cost to make the raw material manufactured within the period.
  - 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 raw material, 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.
3. Using the domestic cost data in G-3, calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.
4. For each raw material identified in G-7.3 which individually account for 10% or more of the total cost to make, complete the worksheet named "G-7.4 Raw material purchases"
- This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.
  - 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.
5. Provide a table listing the source of the data for each column of the "Raw material purchases" listing (G-7.4).

*Purchase ledger*

all

6. For each raw material:
- (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
  - (b) Reconcile the total value listed of the purchases in G-7.4 to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.
7. Are any of the suppliers listed in G-7.4 related to your company?

*No*

If yes, please provide details on how the price is set.

*G-7.7 attached sample purchase contracts—still in force*

### **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.
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.
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; and
  - highlight or annotate the amount shown in the source document.

### **G-9 Capacity Utilisation**

4. Please complete the worksheet named "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.

## SECTION H COUNTERVAILING

The following programs are being investigated:

Program number	Program name	Program type
1	Income Tax Reductions	Tax
2	Investment Tax Allowance	Tax
3	Double Deduction for Export Credit Insurance	Tax
4	Double deductions for freight charges relating to goods originating from Sabah and Sarawak	Tax
5	Double deductions for insurance premiums paid by exporters and importers	Tax
6	Reinvestment Allowance	Tax

### H-1 General

1. Complete the worksheet named "H-1 Company turnover"
  - This worksheet is a table of the total company revenue over the period and split into:
    - Total revenue for Australian sales, domestic sales and third country sales
    - Revenue of the goods for Australian sales, domestic sales and third country sales
  - You must provide this table in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

### H-2 Preferential tax policies

*Refer to attached*

*"EverPress Zero Countervailable Subsidy.pdf"*

1. Complete the worksheet named "H-2 Income Tax"
  - This worksheet is a table of your company's income tax liability over the last three financial years.
  - You must provide this table in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Provide a copy of your company's annual tax return for the last three financial years. If the documents are not in English, please provide a translation of the documents.
3. Provide proof of your company's tax payments to your tax authority over the last three financial years, including any progress payments made and related forms submitted to reconcile the annual tax return.

*EverPress lodges income tax returns online.*



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4. What is the general tax rate for enterprises (also referred to as the company or corporate tax rate) during the previous two financial years?  
24%
5. Did your company pay less than the general tax rate for enterprises referred to in question H-2.4?  
No
6. If yes:
  - a. What tax rate did your company pay?
  - b. Was the reduction in the tax paid or payable related to any of the preferential income tax programs in the table at the top of Section H Countervailing above?
  - c. What is the name of the program?
  - d. What is the name of the authority granting your company the reduced tax rate?
  - e. What is the eligibility criteria to benefit from the reduced tax rate?
  - f. Provide details of the application process
  - g. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
  - h. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
  - i. Provide a copy of any confirmation or other correspondence from the authority approving your company for the reduction in tax rate. If the documents are not in English, please provide a translation of the documents.
  - j. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

### H-3 Financial grants

1. Complete the worksheet named "H-3 Grants"
  - This worksheet is a table of the grants received by company over the period plus the two preceding years.
  - You must provide this table in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Provide a copy of your company's non-operating income and/or other business income ledgers, extracted directly from your accounting system, for the period covering the period plus the 2 preceding years.

*Rows 23 to 31 P&L*

3. Did your company receive any grants (or any other financial contribution) from any level of government during the period plus the two preceding years?

No

If yes:

- a. Were any of the grants related to any program listed in the table at the top of Section H above? If yes, identify the program.
  - b. Were any of the grants related to programs not listed in the table at the top of Section H above? If yes, provide the names of the programs.
4. For each of the grants listed in H-3.3:
    - a. What is the name of the grant?
    - b. What is the name of the authority providing the grant?
    - c. What is the eligibility criteria to receive the grant?
    - d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?
    - e. Provide details of the application process.

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- f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
- g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
- h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.
- i. Provide proof of payment of your company receiving the grant (e.g. bank statements).
- j. Provide a copy of the accounting journal entries relating to the grant.
- k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

### H-4 Other Programs

1. Provide a list of all the provinces in which you have business operations (including locations of factories, sales offices, or other places of business).

*Selangor*

2. Are you aware of any Government programs, or any of its agencies or any other authorised body, that benefits manufacturers of the goods that have not been accounted for in this questionnaire? Provide the name of those programs you are aware of (even if your company is not eligible to receive benefit under the program.)

*No*

3. Indicate the location of the program by region, province or municipal level.
4. Indicate the type of program, for example:
  - the provision of grants, awards or prizes;
  - the provision of goods or services at a reduced price (e.g. electricity, gas, transport);
  - the reduction of tax payable including income tax and VAT;
  - reduction in land use fees;
  - loans from Policy Banks at below-market rates; or
  - any other form of assistance.

For **each program** that you have identified, answer the following.

5. Indicate whether your company benefited from any of the listed programs during the period.
6. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).
7. Describe the application and approval procedures for obtaining a benefit under the program.
8. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the Government in relation to the program.
9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
11. State whether your eligibility for the program was conditional on one or more of the following criteria:
  - a) whether or not your business exports or has increased its exports;

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- b) the use of domestic rather than imported inputs;
  - c) the industry to which your business belongs; or
  - d) the region in which your business is located.
12. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
13. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
15. To your knowledge, does the program still operate or has it been terminated?
16. If the program has been terminated, please provide details (including when and why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part H-4 in relation to this programme.



## EXPORTER'S DECLARATION

I hereby declare that... *EverPress Aluminium Industries Sdn Bhd*  
(company)  
have 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** *Geoffrey Cantelo*

*Geoffrey Cantelo*  
**Signature:**

**Position in Company:** *Advisor*

**Date** *3 June 2019*