



## Exporter Verification Report

### Verification & Case Details

<b>Initiation Date</b>	24/02/2020	<b>ADN:</b>	ADN 2020/014
<b>Case Number</b>	544		
<b>The goods under consideration</b>	Aluminium Extrusions		
<b>Case type</b>	Review of Measures		
<b>Exporter</b>	Premium Aluminium (M) Sdn Bhd		
<b>Verification type</b>	Remote verification		
<b>Review Period</b>	1/01/2019 to 31/12/2019		

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

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## **1 COMPANY BACKGROUND**

### **1.1 Corporate Structure and Ownership**

Premium Aluminium (M) Sdn Bhd (Premium Aluminium) is a privately owned company and aluminium manufacturer based in Pelabuhan Klang Selangor, Malaysia. Premium Aluminium produces aluminium extrusions for sale in the domestic market and exports to third countries.

Premium Aluminium is majority owned by one shareholder with other shares owned by other individuals.

### **1.2 Related parties**

No related parties were involved in Premium Aluminium's production and sale of aluminium extrusions during the review period.

### **1.3 Accounting records**

Premium Aluminium's most recently audited financial statement was for financial year 2017, and audited by YL Lew & Associates. It includes a statement that the financial accounts comply with generally accepted accounting principles of Malaysia. However, financial statements for the most recent two years (2018 and 2019) have not yet been finalised, and Premium Aluminium provided their draft statement for those two years.

Therefore, the verification team has relied on Premium Aluminium's accounting records, management accounts and draft financial statements for the reconciliation of revenue and costs, as set out at chapters 3 and 5 of this report.

## 2 THE GOODS AND LIKE GOODS

### 2.1 Production Process

Premium Aluminium stated that it extrudes aluminium billet using hydraulic extrusion press, then performs cutting, tempering and finishing processes to produce the goods. Premium Aluminium outsourced powder coating through tolling arrangements during the review period.

### 2.2 Model Control Codes (MCCs)

Premium Aluminium provided sales and cost data in its response to the exporter questionnaire in accordance with the model control code (MCC) structure detailed in Anti-Dumping Notice (ADN) No. 2020/014.

#### 2.2.1 Reporting of anodising microns

For MCC category “Anodising microns”, Premium Aluminium did not accurately report the level of anodising, with all sales reported within subcategory “1” – “<20µm”, including those sales that were not anodised. As such, the verification team has not relied on this data and has therefore not utilised the MCC category relevant to anodising microns.

#### 2.2.2 Amendments to MCCs

Based on the analysis of Premium Aluminium’s costs and sales in the review period, the verification team does not consider it necessary to make amendments to the MCC structure however, the category for anodising microns has not been utilised.

### 2.3 Verification of MCCs

The table below provides detail on how the MCC sub-categories were determined and verified to source documents.

Category	Determination of the sub-category
Finish	The extrusion finish is the key mandatory MCC. It was supplied for both cost and sales data. It can be verified against sales invoices.
Alloy Code	The extrusion alloy code, was provided in relation to sales but not cost data. It can be verified against the product codes.
Temper Code	The extrusion temper code, was provided in relation to sales but not cost data. It can be verified against the product codes.

Table 1. MCC sub-category determination

### 2.4 The goods subject to measures

The verification team was satisfied that Premium Aluminium did not export the subject goods to Australia in the review period.

## 2.5 Like goods sold on the domestic market

The verification team was satisfied that Premium Aluminium sold like goods in the domestic market.

The verification team considers that the goods manufactured for domestic consumption are identical to, or have characteristics closely resembling, the goods subject to measures, as they:

- **Physical likeness:** are produced to the same or similar specifications (ie. finish, alloy code, temper code), subject to individual customer specifications;
- **Production likeness:** are produced using the same raw material inputs and manufacturing processes as goods for export;
- **Commercial likeness:** the goods compete in the same market sector; and
- **Functional likeness:** can be considered functionally alike, as they have similar end uses.

Premium Aluminium sold like goods on the domestic market with the following MCCs during the period:

- A-6A-T1
- A-6C-T1
- A-6D-T1
- M-6A-T1
- M-6C-T1
- M-6D-T1
- PC-6A-T1
- PC-6C-T1
- PC-6D-T1

## 2.6 Like goods – assessment

The verification team considers that the goods produced by Premium Aluminium for domestic sales are the goods have characteristics closely resembling the goods subject to measures and are therefore 'like goods' in accordance with section 269T(1) of *the Customs Act 1901* (the Act).

### 3 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 total sales value and quantity is reconciled to management reports with particular attention given to ensuring that all relevant transactions are included and irrelevant transactions are excluded. The total value from the management reports is then reconciled to the total revenue figure in the income statement.

In this instance, due to Premium Aluminium reporting unresolved issues with creditors/debtors, the sales revenue was reconciled to Premium's management accounts and draft income statement prepared for audit.

The verification team verified the completeness and relevance of the export and domestic sales listings provided in the Response to the Exporter Questionnaire (REQ) by reconciling these to audited financial statements in accordance with ADN No. 2016/30.

The verification team verified the relevance and completeness of the sales data as follows:

- The total revenue reported in the review period was reconciled to Premium Aluminium's draft financial statement for 2019, management reports and general ledger accounts, noting that Premium Aluminium's accounting period match the review period;
- The net revenue reported for the domestic sales listing, third country sales listing and revenue reported for sales of non-subject goods were reconciled to the relevant general ledger accounts;
- The sales listings were examined to verify that third country and domestic sales of like goods had been accurately reported; and
- Australian Border Force (ABF) Import data was examined, to confirm that Premium Aluminium did not export to Australia in the review period.

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**.

### 3.1 Exceptions during verification of sales completeness and relevance

No.	Exception	Resolution
1	<p>Premium Aluminium's domestic sales listing included transactions referred to as "outsourced anodised", in which Premium Aluminium only performed the anodising service (for aluminium extrusions that had already been manufactured).</p> <p>The verification team considered these transactions to relate to 'tolled' anodizing services, rather than be sales of like goods.</p>	<p>Premium Aluminum reviewed its sales listing and added a column in the worksheet to identify those transactions.</p> <p>The verification team excluded these transactions as they related only to the anodising of aluminium extrusions (that had already been produced) and were not considered to be sales of like goods.</p>

Table 2. Exceptions during verification of completeness and relevance of sales data

### 3.2 Sales completeness and relevance finding

The verification team is satisfied that the sales data provided by Premium Aluminium, including any required amendments as outlined in the exception table above, is complete and relevant.

**4 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 down to source documents. This verifies the accuracy of the data.

The verification team verified 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 outline 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 Exceptions during verification of sales accuracy**

No.	Exception	Resolution
1	Premium Aluminium’s domestic sales listing had one invoice without a quantity value listed.	The information for this sale was considered to be unreliable and this transaction has not been included in the assessment of relevant sales for the purpose of ascertaining the normal value based on domestic selling prices.  However, this sale was of a low value and immaterial to the normal value calculation. Therefore no further verification was undertaken in relation to this transaction.
2	Premium Aluminium’s domestic sales listing included transactions with deductions for ‘discounts’, ‘overcharges’, and ‘goods returned’.  While the net invoice values could be reconciled upwards to Premium Aluminium’s ledger, it was observed that the quantity reported was the gross quantity, and did not report the net quantity, for example where there had been adjustments to the invoice amounts.  This had the effect of understating the unit invoice values for these sales.	The information for these sales was considered to be unreliable as the verification team could not ascertain a unit net invoice value (due to the net quantity not being reported for these sales).  As such, these sales have not been included in the assessment of relevant sales for the purpose of ascertaining the normal value based on domestic selling prices.
3	Premium Aluminium’s packaging expenses allocated in its domestic sales listing did not include packaging expenses for direct labour. As such, these packaging expenses did not reconcile with the verified costs for domestic packaging expenses.	The verification team revised the packaging expenses reported in Premium Aluminium’s domestic sales listing, to reflect the total packaging costs (labour and materials) relevant to the domestic sales.

**Table 3. Exceptions during verification of accuracy of sales data**



## **4.2 Sales accuracy finding**

The verification team is satisfied that the sales data provided by Premium Aluminium, including any required amendments as outlined in the exception tables above, is accurate.

Details of this verification process are contained in the verification work program and its relevant attachments, at **Confidential Attachment 1**.

<b>5 VERIFICATION OF COST TO MAKE AND SELL (CTMS) COMPLETENESS AND RELEVANCE</b>
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Verification of relevance and completeness is conducted by reconciling selected data submitted "upwards" through management accounts up to audited financial accounts. The total cost to make data is reconciled to the cost of production in the management reports with particular attention given to ensuring that all relevant costs are included and irrelevant costs have been excluded. The cost of production data is then reconciled, through relevant account ledgers, to the cost of goods sold figure reported in the income statement. Additionally, selling, general and administration (SG&A) expenses are reconciled to income statements, with particular attention given to specific expenses that were excluded or should be excluded.

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 financial statements in accordance with ADN No. 2016/30.

The verification team verified the relevance and completeness of the cost data as follows:

- The total cost of goods sold (COGS) for the review period was reconciled to Premium Aluminium’s draft financial statement, management reports and accounting system;
- The change in finished goods inventory was verified to Premium Aluminium’s management reports and accounting system, to reconcile the COGS to the cost of production.
- The production cost listings for like goods sold domestically and exported to third countries were examined to confirm that relevant production costs had been allocated to the goods and non-subject goods.

The verification team verified the relevance and completeness of the SG&A data as follows:

- Reconciling the SG&A expenses listing to the draft financial statement and relevant general ledger accounts.

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**.

### **5.1 Exceptions during verification of completeness and relevance of CTMS data**

No.	Exception	Resolution
1	The cost to make data reported by Premium Aluminium included costs relating to ‘tolled’ services, where Premium Aluminium only performed the anodising service.	The verification team did not consider transactions for the tolled anodising service to be sales of like goods. As such, the cost data relating to those transactions has been removed from the assessment of the domestic cost to make for like goods.

**Table 4. Exceptions during verification of completeness and relevance of CTMS data**

## **5.2 Completeness and relevance finding of CTMS data**

The verification team is satisfied that the CTMS data provided in the exporter questionnaire response by Premium Aluminium, including any required amendments as outlined as an exception above, is complete and relevant.

Details of this verification process are contained in the verification work program and its relevant attachments, at **Confidential Attachment 1**.

## **6 VERIFICATION OF COST TO MAKE AND SELL (CTMS) ACCURACY**

### **6.1 Cost allocation method**

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

The verification team identified the following exceptions during this process:

### **6.2 Exceptions during verification of cost allocations**

No.	Exception	Resolution
1	Production quantities used for the allocation of costs were incorrectly stated.	Premium Aluminium provided updated cost data with the production quantities corrected.
2	Raw material costs were allocated inconsistently to domestic and third country production.	Premium Aluminium provided updated quarterly cost data to correct inconsistencies with the data provided in the REQ.
3	Premium Aluminium did not allocate packaging costs incurred for material expenses to the production costs for third country sales of like goods.  Additionally, it was observed that packaging costs for materials were primarily reported in a single quarter, meaning that these costs were allocated primarily to production in a single quarter.	The verification team updated the allocation of packaging expenses by allocating packaging costs for material expenses to the production costs for third country sales of like goods.  Additionally, the verification team reallocated packaging expenses for material expenses based on the weighted average unit cost over the review period, to account for the variances observed.
4	Premium Aluminium allocated direct labour expenses on an equivalent basis to all like goods and tolled products (where Premium Aluminium only performed the anodising service).  The verification team considered this allocation methodology to be unreasonable as it did not reflect the differences in production costs between different products.	Premium Aluminium provided a breakdown of direct labour costs incurred by each department (eg. extrusions, anodising, powder coating and packaging). The verification team relied on this information to reallocate direct labour costs on a unit quarterly basis to the production of like goods for each finish type and non-subject goods, based on the production departments applicable to each product, and the applicable costs incurred.
5	Premium Aluminium allocated manufacturing overheads on an equivalent basis to the production of all like goods and tolled products (where Premium Aluminium only performed the anodising service).  The verification team considered this allocation methodology to be unreasonable as it did not reflect the differences in production costs between different products.	Premium Aluminium clarified that certain manufacturing overhead costs were not applicable to the tolled products (as they related to the production of the extrusions). The verification team relied on this information to remove these costs from being allocated to non-subject goods, and reallocated manufacturing overhead costs to the production of like goods on a unit quarterly basis.

**Table 5. Exceptions during verification of cost allocations of CTMS data**

Details of this verification process are contained in the verification work program and its relevant attachments, at **Confidential Attachment 1**.

Table 6 below outlines the allocation method applied to each cost item, including any changes as a result of the exceptions listed above.

<b>Cost item</b>	<b>Method applied (including revisions where appropriate)</b>
Raw Material costs	Raw material costs (primarily aluminium billet) have been allocated on a unit quarterly basis, having regard to the total raw material costs and production of aluminium extrusions for each quarter.
Other Material Costs	Chemicals – input costs for anodising have been allocated to the anodised extrusions, on a unit quarterly basis, having regard to the total anodising costs and total volume for each quarter (of all anodised products).  Packaging (material costs) – packaging costs have been allocated on a weighted average unit amount, based on the total material costs and the total volume of all aluminium extrusions and tolled anodising services (as these were also packed).  Powder coating – costs incurred for powder coating have been allocated to the powder coated extrusions, on a unit quarterly basis, having regard to the total powder coating costs and production of powder coated extrusions for each quarter.
Direct Labour	Direct labour costs (including direct labour for packaging) have been allocated on a unit quarterly basis for each finish type, having regard to the total direct labour costs applicable to the production for each finish type, and the production quantity in each quarter.
Manufacturing Overheads	Manufacturing overheads have been allocated to the goods on a unit quarterly basis, having regard to the total manufacturing overhead costs applicable to the production of aluminium extrusions and the production quantity for each quarter.

**Table 6. The allocation method applied to each cost item**

### **6.3 Verification of Accuracy of CTMS data**

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 cost data down to source documents. This verifies the accuracy of the data.

The verification team verified the accuracy of the CTMS information provided in the REQ by reconciling it to source documents in accordance with ADN No. 2016/30.

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 Appendix 1**.

### **6.4 Accuracy finding**

The verification team is satisfied that the CTMS data provided in the exporter questionnaire response by Premium Aluminium, including any required amendments

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as outlined as an exception above, is accurate and reasonably reflect the costs associated with the production and sale of the goods under consideration.

## **7 EXPORT PRICE**

### **7.1 Absence of exports in the review period**

The verification team found that Premium Aluminium did not export the goods to Australia in the review period.

### **7.2 Export Price – Preliminary assessment**

Subject to further enquiries by the case management team, the verification team considers that there is insufficient information to ascertain the export price of the goods under section 269TAB(1).

Therefore the export price of the goods is to be determined under section 269TAB(2B) or 269TAB(3).

Consideration of the export price will be undertaken in the *Statement of Essential Facts No.544* (SEF 544).

## 8 DOMESTIC SALES

Section 269TAC(1) provides the general rule for calculating normal value. For sales to be relevant for the purpose of section 269TAC(1), they must be sales of like goods sold in the exporter's domestic market for home consumption that are at arms length and in the ordinary course of trade (OCOT).

### 8.1 Arms length

Premium Aluminium reported all domestic sales of like goods as being to unrelated customers and the verification team did not find evidence of sales to related parties.

In respect of Premium Aluminium's domestic sales of like goods to its customers during the 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 appeared to be 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 Premium Aluminium to its domestic customers during the period were arm's length transactions.

### 8.2 Ordinary course of trade

Section 269TAAD states that domestic sales of like goods are not in the OCOT if arms length transactions are:

- unprofitable in substantial quantities over an extended period; and
- unlikely to be recoverable within a reasonable period.<sup>1</sup>

The verification team tested profitability by comparing the price at ex-works against the relevant cost for each domestic sales transaction.

The team then tested whether the unprofitable sales were in substantial quantities (not less than 20 per cent) by comparing the volume of unprofitable sales to the total sales volume, for each MCC over the period.

The team tested recoverability by comparing the price at ex-works against the relevant weighted average cost over the period for each domestic sales transaction.

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<sup>1</sup> In general, the Commission will consider 'extended period' and 'reasonable period' to be the investigation, review or inquiry period.



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The following table sets out further detail:

<b>OCOT particulars</b>	<b>Details</b>
Price	Net invoice price, excluding direct selling expenses
Cost	Quarterly cost to make and sell, excluding direct selling expenses
Weighted average cost	Weighted average cost to make and sell, excluding direct selling expenses, over the period.

**Table 7. Ordinary course of trade testing details**

Noting that Premium Aluminium has not exported the goods to Australia, but had domestic sales of like goods sold for home consumption in the OCOT and in arms length transactions throughout the review period, the verification team is satisfied that there are a sufficient volume of relevant sales for the purpose of ascertaining a normal value under section 269TAC(1).

The verification team’s assessment of the domestic sales in the ordinary course of trade is at **Confidential Appendix 2**.

## 9 ADJUSTMENTS

In using domestic sales as a basis for normal value, the verification team considers that certain adjustments, in accordance with section 269TAC(8), would be necessary to ensure the normal value is comparable to the export price of goods exported to Australia at free-on-board (FOB) terms. Contingent on the recommendations to be outlined in SEF 544, the following verification team considers the following adjustments would be relevant.

Data relevant to adjustments has been examined in the verification work program at **Confidential Attachment 1**.

### 9.1 Rationale and Method

Adjustment type	Assessment for adjustment	Calculation method and evidence	Adjustment made?
Domestic packaging costs	To adjust for differences between packaging costs incurred by Premium Aluminium for domestic sales and packaging costs applicable for exports to Australia.	Evidence: Premium Aluminium's domestic packaging costs were verified to its ledger. Method: Deduct an amount for domestic packing costs, having regard to the unit costs in the domestic sales listing.	Y
Domestic inland transport costs	To adjust for differences between transport costs incurred by Premium Aluminium for domestic sales and inland freight and handling costs applicable for exports to Australia.	Evidence: Premium Aluminium inland transport costs and these were verified to its ledger. Method: Deduct an amount for domestic transport costs, having regard to the unit costs in the domestic sales listing.	Y
Domestic commission costs	To adjust for differences between costs for commission incurred by Premium Aluminium for domestic sales and commission fees applicable for exports to Australia.	Evidence: Premium Aluminium reported its domestic commission costs and these were verified to its ledger Method: Deduct an amount for domestic commissions, having regard to the unit costs in the domestic sales listing.	Y
Export packaging costs	To adjust for differences between packaging costs incurred by Premium Aluminium for domestic sales and packaging costs applicable for exports to Australia.	Evidence: The verification team had regard to verified data from the largest Malaysian exporters of the goods (aluminium extrusions) in the review period. Method: Add the verified weighted average packing costs of goods exported from Malaysia to Australia in the review period.	Y

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Export inland transport and port handling charges	To adjust for differences between transport costs incurred by Premium Aluminium for domestic sales and inland freight and handling costs applicable for exports to Australia.	Evidence: The verification team had regard to verified data from the largest Malaysian exporters of the goods in the review period. Method: Add the weighted average unit inland transport and handling costs incurred for the goods exported from Malaysia to Australia in the review period.	Y
Export Commission costs	To adjust for differences between costs for commission incurred by Premium Aluminium for domestic sales and commission fees applicable for exports to Australia.	Evidence: The verification team had regard to verified data from the largest Malaysian exporters of the goods in the review period. Method: Add the weighted average unit commission costs incurred for the goods exported from Malaysia to Australia in the review period.	Y
Export bank charges	To adjust for differences between costs incurred by Premium Aluminium for domestic sales and those applicable for exports to Australia.	Evidence: The verification team had regard to verified data from the largest Malaysian exporters of the goods in the review period. Method: Add the weighted average unit bank charges incurred for the goods exported from Malaysia to Australia in the review period.	Y
Export stillage return costs	To adjust for differences between costs incurred by Premium Aluminium for domestic sales and those applicable for exports to Australia.	Evidence: The verification team had regard to verified data from the largest Malaysian exporters of the goods in the review period. Method: Add the weighted average unit stillage return costs incurred for the goods exported from Malaysia to Australia in the review period.	Y

**Table 8. Assessment of adjustments**

## 9.2 Adjustments

The verification team considers the following adjustments under section 269TAC(8) are necessary to ensure that the normal value so ascertained is properly compared with the export price of those goods.

<b>Adjustment Type</b>	<b>Deduction/addition</b>
Domestic packaging	Deduct an amount for domestic packaging
Domestic inland transport	Deduct an amount for domestic inland transport
Domestic commissions	Deduct an amount for domestic commissions
Export packaging	Add an amount for export packaging
Export inland transport and handling	Add an amount for export inland transport and handling costs
Export commissions	Add an amount for export commissions
Export bank charges	Add an amount for export bank charges
Export stillage return costs	Add an amount for export stillage return costs

**Table 9. Summary of adjustments**

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The verification team's preliminary adjustment calculations are included in normal value calculations at **Confidential Appendix 3**.

## 10 NORMAL VALUE

The verification team found that there were sufficient volumes of sales of like goods sold for home consumption in the country of export that were arms length transactions and at prices that were within the OCOT. The verification team is therefore not satisfied that there is an absence, or low volume, of sales relevant for the purpose of determining a normal value under section 269TAC(1).

The verification team has determined a preliminary normal value under section 269TAC(1).

In using domestic sales as a basis for normal value, the verification team considers that certain adjustments, in accordance with section 269TAC(8), are necessary to ensure that differences between the normal value of goods exported to Australia and the export price of the exported goods would not affect comparison of domestic prices with export prices, as outlined in chapter 9.

The verification team's preliminary normal value calculations are at **Confidential Appendix 3**.

## **11 DUMPING MARGIN**

As the verification team has not ascertained an export price at this time (refer to Chapter 7), the verification team also considers it appropriate to defer the assessment of the level of dumping for consideration in SEF 544.

## 12 SUBSIDIES

### 12.1 Tax benefits

The verification team had regard to the information contained in the draft financial statements, and verified the income tax information provided in the REQ by reconciling the most recently finalised tax returns and proof of payment documents.

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**.

### 12.2 Financial Grants

The verification team verified the completeness, relevance and accuracy of the financial grants listing provided in the REQ by verifying other income amounts in Premium Aluminium's general ledger.

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**.

### 12.3 Subsidy margin

The verification team found that Premium Aluminium did not receive a benefit in relation to any programs and, as such, has calculated the subsidy margin for Premium Aluminium during the review period to be **zero per cent**.

The verification team's assessment of the subsidy margin is at **Confidential Appendix 4**.

**APPENDICES AND ATTACHMENTS**

<b>Confidential Appendix 1</b>	Cost to make and sell
<b>Confidential Appendix 2</b>	Domestic sales, OCOT and profitability
<b>Confidential Appendix 3</b>	Normal value
<b>Confidential Appendix 4</b>	Subsidy margin
<b>Confidential Attachment 1</b>	Verification work program