



Australian Government
Department of Industry, Science,
Energy and Resources

Anti-Dumping Commission

Exporter Questionnaire



WestRock

Case number: 548

Product: Certain kraft paperboard

From: United States of America

Investigation period: 1 January 2018 to 31 December 2019 (the period)

Response due by: Section A: 6 May 2020
Sections B-G: 11 June 2020

Return completed questionnaire to: investigations3@adcommission.gov.au

Anti-Dumping Commission website: www.adcommission.gov.au

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting an investigation into certain kraft paperboard exported to Australia from the United States of America (USA).

The Commission will use the information you provide to determine normal values and export prices over the investigation period (the period). This information will determine whether kraft paperboard is dumped.

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 Commission 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 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 Commission, 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>.

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.

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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 public record version of your questionnaire 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 questionnaires are required to have a bracketed explanation of deleted or blacked out information for the public record version of the questionnaire. 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

IMPORTANT: On 20 March 2020, the Commission published *Anti-Dumping Notice No. 2020/029*,¹ advising that onsite exporter verification activities have been temporarily suspended until further notice as a result of the COVID-19 pandemic.

The Commission remains committed to ensuring that the data submitted is complete, relevant and accurate and may elect to undertake alternatives. This includes but is not limited to remote verification, desktop assessments or delaying verification activities until such time as onsite verification is possible. The Commission will continue to monitor current events and assess when the suspension of onsite exporter verification activities can be lifted.

The Commission may wish to conduct a visit, if this option becomes available to the Commission, to your company to verify your questionnaire response for completeness, relevance and accuracy of the information to your company's records.

¹ [https://www.industry.gov.au/sites/default/files/adc/public-record/notice_adn - adn_2020-029 - temporary_suspension_of_international_onsite_verification_0.pdf](https://www.industry.gov.au/sites/default/files/adc/public-record/notice_adn_-_adn_2020-029_-_temporary_suspension_of_international_onsite_verification_0.pdf)

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The verification visit, or any verification activity 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.

Onsite verification is usually conducted over 4 days, remote and desktop verification may take a longer period of time. In complex cases, a verification visit, if conducted, may be scheduled over 5 days. A desktop verification may require a longer period.

Any verification activity will include a detailed examination of your company's records and we will collect copies of relevant documents. The verification will require the participation of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility, should an onsite visit be possible, 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 activity.

A report will be prepared following the verification activity, which details the outcomes of the verification. This report will be placed on the public record and may include the publication of the preliminarily-assessed dumping margin. The Commission considers that the dumping 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.

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 Commission to request access to SIGBOX if required.

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CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A Company information	<input checked="" type="checkbox"/>

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LIST OF ATTACHMENTS

Number	Attachment	Confidential/Non-confidential
1	WestRock to WestRock Pkg Sol – WR Oceania Chart	CONFIDENTIAL
2	WestRock Master Chart	CONFIDENTIAL
3	WestRock Affiliates	CONFIDENTIAL
4	WestRock Senior Leaders and Consumer Org Chart	CONFIDENTIAL
5	Mahrt Mill operations	CONFIDENTIAL
6	Transaction Flow Diagram Finished Goods	CONFIDENTIAL
7	WestRock 2018 Annual Report	NON-CONFIDENTIAL
8	WestRock 2019 Annual Report	NON-CONFIDENTIAL
9	Mahrt Mill FY18 FY19 Financials	CONFIDENTIAL
10	Mahrt Mill CY18 CY19 Financials	CONFIDENTIAL
11	Mahrt Mill FY18 FY19 Trial Balance	CONFIDENTIAL
12	Mahrt Mill CY18 CY19 Trial Balance	CONFIDENTIAL
13	Mahrt Mill Chart of Accounts	CONFIDENTIAL
14	WestRock Company Chart of Accounts	CONFIDENTIAL

GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices, are:

Kraft paperboard, coated on one side with clay or other inorganic substances, grammage 360-430 grams per square metre (GSM),² wet strength treated.

Further information

The goods have an end use for packaging 12 or more beverage can multipacks. The goods are an intermediate product that is converted into a final product in Australia. The conversion process will generally involve printing, cutting and gluing the imported products to create individual packaging known as beverage can multipacks. The goods do not include finished ready for sale beverage can multipacks.

Paperboard is usually imported in large rolls and is a solid paper-based product, consisting of one or more layers. Kraft paperboard primarily uses virgin softwoods in the initial pulping process, rather than a substantive use of recycled material.

Clay or other inorganic substances refers to the application of kaolin clay, calcium carbonate or other inorganic substance, to the top layer of the paperboard, allowing for high quality printing on the goods.

The grammage range of 360-430 GSM distinguishes the goods from other imported goods that may have applications in food and beverage can multipacks (e.g. packaging designed for lightweight or heavy food or beverages).

Wet strength treatment distinguishes the goods from paperboard varieties used for non-beverage can multipacks. As beverages are frequently stored in refrigerated environments additional moisture resistant properties are required for shape retention and to minimise the tear and collapse of packaging. These properties are achieved by the addition of certain chemicals.

Model Control Code

The Commission does not propose a model control code (MCC) structure at the outset of this investigation, however may implement an MCC structure if considered necessary. The Commission welcomes submissions with respect to an MCC structure.

Details of a MCC structure, suggested for the goods, should be detailed in the table below.

Category	Sub-category	Identifier	Sales Data	Cost data
[Category]	[Sub-category] [Sub-category]		Level recorded in sales data	Level recorded in cost data
[Category]	[Sub-category] [Sub-category]		Level recorded in sales data	Level recorded in cost data

² Grammage refers to the mass per unit area of all types of paper and paperboard.

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[Category]	[Sub-category] [Sub-category]		Level recorded in sales data	Level recorded in cost data
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If the Commission considers it necessary to implement an MCC, the MCCs will be used to model match export models to the identical or 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 price to the cost to make the exported model as part of the constructed normal value.

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name:	Kelsey Surbaugh
Position in the company:	Vice President
Telephone:	+1 678 994 5765
E-mail address:	kelsey.surbaugh@westrock.com

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

Name:	Daniel Moulis
Position in the company:	Partner Director, Moulis Legal
Telephone:	+61 2 6163 1000
E-mail address:	daniel.moulis@moulislegal.com
All communications in relation to this matter should be directed to Moulis Legal in the first instance.	

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.

The company's financial records are held at 1000 Abernathy Road NE; Atlanta, GA 30328, and are accessible electronically from other locations.

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

The company's production records are held at 145 Highway 165 S, Cottonton, AL 36851, and are accessible electronically from other locations.

A-2 Company information

1. What is the legal name of your business?

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The legal entity comprising the WestRock business is WestRock Company.

The name of the company that owns and operates the Mahrt Mill, being the facility at which wet strength treated kraft paperboard is manufactured, is WestRock Coated Board, LLC (“WestRock CB”).

The sales entity for WestRock CB is WestRock MWV, LLC (“WestRock MWV”).

WestRock CB and WestRock MWV are companies within the WestRock Company group.

2. Does your company trade under a different name and/or brand? If yes, provide details.

WestRock Company does not trade under a different name and/or brand with respect to wet strength treated kraft paperboard.

3. Was your company ever known by a different legal and/or trading name? If yes, provide details

The WestRock Company was formed upon the completion of the merger of MeadWestvaco Corporation and Rock-Tenn Company on and from 1 July 2015. The WestRock Company has not been known by a different legal and/or trading name since that time.

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

<p>John A. Luke, Jr Non-Executive Chairman</p> <p>Colleen F. Arnold[#]</p> <p>Timothy J. Bernlohr</p> <p>J. Powell Brown</p> <p>Terrell K. Crews</p> <p>Russell M. Currey</p> <p>Suzan F. Harrison[^]</p>	<p>Gracia C. Martore</p> <p>James E. Nevels</p> <p>Timothy H. Powers</p> <p>Steven C. Voorhees</p> <p>Bettina M. Whyte</p> <p>Alan D. Wilson Lead Independent Director</p>
<p># Appointed June 2018</p> <p>^ Elected January 2020, replacing Michael Campbell</p>	

5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:

(a) A diagram showing the complete ownership structure; and

Please refer to:

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- **Attachment 1 – WestRock to WestRock Packaging Solutions-WestRock Oceania Chart [CONFIDENTIAL ATTACHMENT]**
- **Attachment 2 – WestRock Master Chart 2020-3-31 [CONFIDENTIAL ATTACHMENT]**

(b) A list of all related companies and its functions

Please refer to Attachment 3 – WestRock Affiliates [CONFIDENTIAL ATTACHMENT]

6. Is your company or parent company publicly listed?

If yes, please provide:

(a) The stock exchange where it is listed; and

Westrock Company is listed on the New York Stock Exchange.

(b) Any principal shareholders³

WestRock Company's principal shareholders (5% or more) are:

- **Vanguard Group, Inc - 11.37%**
- **BlackRock, Inc - 7.51%**

If no, please provide:

(a) A list of all principal shareholders and the shareholding percentages.

Not applicable

7. What is the overall nature of your company's business? Include details of the products that your company manufacture and sell and the market your company sells into.

WestRock Company is a major world producer of packaging and packaging materials.

WestRock employs approximately 44,800 people in more than 320 manufacturing facilities, design centres, research labs, and sales offices around the world.

Products manufactured and sold by WestRock Company, and its activities, include:

- **containerboard**
- **corrugated containers**
- **displays**

³ Principal shareholders are those who are able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company.

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- **folding cartons**
- **kraft paper**
- **paperboard**
- **partitions and protective packaging**
- **pulp**
- **recycling**

These products are used in at least the following markets:

- **beauty and personal care**
- **beverage**
- **commercial printing**
- **e-commerce**
- **food**
- **foodservice**
- **healthcare**
- **home and garden**
- **luxury**
- **media and electronics**
- **retail**
- **tobacco**

Some indication of the countries in which WestRock Company is active is given by the list of affiliates in Attachment 3 [CONFIDENTIAL ATTACHMENT]. For an overview of WestRock's global business please see <https://www.westrock.com/company>

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.

WestRock Company exported certain wet strength treated kraft paperboard to Australia in the period. WestRock Company and/or its subsidiaries performed the other functions in the period.

9. Provide your company's internal organisation chart.

Please refer to Attachment 4 – Senior Leaders and Consumer Org Chart [CONFIDENTIAL ATTACHMENT]

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10. Describe the functions performed by each group within the organisation.

The functions performed by each group are described by the titles of individuals in Attachment 4 – Senior Leaders and Consumer Org Chart. [CONFIDENTIAL ATTACHMENT]

For example, the leader of the paperboard mills, including the Mahrt Mill, is Anthony Mollica, whose title is EVP Consumer Mills.

11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.

There is a wealth of information with respect to WestRock Company available on the internet, and we also provide a presentation describing the operations of the Mahrt Mill.

Please refer to:

- <https://www.westrock.com/>; and
- **Attachment 5 – Mahrt Mill operations [CONFIDENTIAL ATTACHMENT]**

A-3 General accounting information

1. What is your financial accounting period?

1 October to 30 September

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

WestRock Company is a public company audited by Ernst & Young. [CONFIDENTIAL TEXT DELETED – internal accounting].

3. What currency are your accounts kept in?

USD

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

[CONFIDENTIAL TEXT DELETED – proprietary software]

5. What is the name of your sales system?

[CONFIDENTIAL TEXT DELETED – proprietary software]

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6. What is the name of your production system?

[CONFIDENTIAL TEXT DELETED – proprietary software]

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.

WestRock's [CONFIDENTIAL TEXT DELETED – proprietary software] production tracking system interfaces to [CONFIDENTIAL TEXT DELETED – proprietary software]. Purchasing, receiving, accounts payable, accounts receivable and revenues are transacted in [CONFIDENTIAL TEXT DELETED – proprietary software] and interfaced into [CONFIDENTIAL TEXT DELETED – proprietary software]. All remaining financial accounting is performed in [CONFIDENTIAL TEXT DELETED – proprietary software] manually, including inventory costing.

Please refer to Attachment 6 – Transaction Flow Diagram Finished Goods diagram [CONFIDENTIAL ATTACHMENT].

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.

WestRock implemented required U.S. GAAP lease accounting standard on and from 1 October 2019. There have been no other changes over the last two financial years.

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.

Please refer to:

- Attachment 7 – WestRock 2018 Annual Report
- Attachment 8 - WestRock 2019 Annual Report

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.

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WestRock Company financial accounts are required to be audited in accordance with SEC requirements.

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.

Wet strength treated kraft paperboard is manufactured at the Mahrt Mill, which is a separate business unit.

Please refer to:

- **Attachment 9 – Mahrt Mill FY18 FY19 Financials [CONFIDENTIAL ATTACHMENT]**
- **Attachment 10 – Mahrt Mill CY18 CY19 Financials [CONFIDENTIAL ATTACHMENT]**

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
 - (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.

The period of investigation is different to WestRock's fiscal year.

Financial statements for the Mahrt Mill for the 2018 and 2019 fiscal years and calendar years have been provided - please refer to Attachments 9 and 10 [CONFIDENTIAL ATTACHMENTS].

5. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.

Please refer to:

- **Attachment 11 –Mahrt Mill FY18 FY19 Trial Balance [CONFIDENTIAL ATTACHMENT]**
- **Attachment 12 –Mahrt Mill CY18 CY19 Trial Balance [CONFIDENTIAL ATTACHMENT]**

6. Please provide your company's chart of accounts (in Excel).

Please refer to:

- **Attachment 13 –Mahrt Mill Chart of Accounts [CONFIDENTIAL ATTACHMENT]**

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- **Attachment 14 – WestRock Company Chart of Accounts [CONFIDENTIAL ATTACHMENT]**

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