



Australian Government
**Department of Industry, Science,
Energy and Resources**

**Anti-Dumping
Commission**

CUSTOMS ACT 1901 - PART XVB

CONSIDERATION REPORT NO. 552

**APPLICATION FOR AN ANTI-CIRCUMVENTION INQUIRY INTO
THE SLIGHT MODIFICATION OF GOODS**

**A4 COPY PAPER EXPORTED TO AUSTRALIA FROM THE
PEOPLE'S REPUBLIC OF CHINA**

20 April 2020

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ABBREVIATIONS

Abbreviation	Full title
ABF	Australian Border Force
the Act	<i>Customs Act 1901</i>
ADN	Anti-Dumping Notice
ADRP	Anti-Dumping Review Panel
Australian Paper	Paper Australia Pty Ltd, the applicant
Brazil	the Federative Republic of Brazil
China	the People's Republic of China
the Commission	Anti-Dumping Commission
the Commissioner	the Commissioner of the Anti-Dumping Commission
Dumping Duty Act	<i>Customs Tariff (Anti-Dumping) Act 1975</i>
the goods	the goods the subject of the notices published under section 269TG(2) and 269TJ(2), ADN Nos. 2017/39 and 2017/40 respectively
gsm	grams per square metre
ICD	interim countervailing duty
IDD	interim dumping duty
Indonesia	the Republic of Indonesia
original notices	the notices published under section 269TG(2) and 269TJ(2), ADN Nos. 2017/39 and 2017/40 respectively
the Regulation	<i>Customs (International Obligations) Regulation 2015</i>
REP 341	<i>Anti-Dumping Commission Report No. 341</i>
Thailand	the Kingdom of Thailand

1 SUMMARY AND RECOMMENDATIONS

1.1 Background

This report outlines the consideration by the Anti-Dumping Commission (the Commission) of an application lodged by Paper Australia Pty Ltd (Australian Paper, or the applicant) requesting the conduct of an anti-circumvention inquiry in relation to the dumping duty notice and countervailing duty notice applying to A4 copy paper (the goods) exported to Australia from the Federative Republic of Brazil (Brazil), the People's Republic of China (China), the Republic of Indonesia (Indonesia) and the Kingdom of Thailand (Thailand) (the original notices).

Australian Paper alleges that an exporter and manufacturer of the goods, UPM (China) Co., Ltd, has slightly modified the goods exported to Australia from China in order to circumvent the applicable anti-dumping measures.

1.2 Legislative background

Division 5A of Part XVB of the *Customs Act 1901* (the Act)¹ sets out, among other things, the procedures to be followed by the Commissioner of the Anti-Dumping Commission (the Commissioner) in assessing applications for an anti-circumvention inquiry in relation to a notice published under section 269TG(2) or 269TJ(2).

Division 5A empowers the Commissioner to reject or not reject such applications. If the Commissioner does not reject an application, he is required to publish a notice indicating that such an inquiry is to be conducted.²

Section 269ZDBB(6) provides that circumvention activity, in relation to a dumping and/or countervailing duty notice, occurs in the circumstances prescribed by the *Customs (International Obligations) Regulation 2015* (the Regulation).

Section 48 of the Regulation prescribes the slight modification of goods exported to Australia as a circumvention activity for the purposes of section 269ZDBB(6).

1.3 Findings and conclusions

The Commission has examined the application in accordance with the requirements of the Act and Regulation and is satisfied that:

- the application complies with the requirements of section 269ZDBD (as set out in Chapter 3 of this report); and
- there appear to be reasonable grounds for asserting that the circumstance prescribed by section 48(2) of the Regulation about the slight modification of goods occurred with the alleged circumvention goods exported to Australia from China (as set out in Chapter 3 of this report).³

¹ All legislative references are to the *Customs Act 1901*, unless otherwise stated.

² Section 269 ZDBE(4).

³ Section 269 ZDBE(2)(b).

1.4 Recommendation

The Commission recommends that the Commissioner not reject the application, for the reasons outlined in Chapter 3 of this report.

2 BACKGROUND

2.1 Original notices

The anti-dumping measures, in the form of a dumping duty notice and a countervailing duty notice, were initially imposed on 19 April 2017 by the relevant Minister after consideration of *Anti-Dumping Commission Report No. 341* (REP 341).⁴ The dumping duty notice applies to all exporters of A4 copy paper from the subject countries except PT. Pabrik Kertas Tjiwi Kimia Tbk, whereas the countervailing duty notice applies to all exporters of A4 copy paper from China except Asia Symbol (Guangdong) Paper Co., Ltd and Greenpoint Global Trading (Macao Commercial Offshore) Ltd, and UPM (China) Co., Ltd and UPM Asia Pacific Pte Ltd.

Following a review by the Anti-Dumping Review Panel (ADRP) of certain findings in REP 341, on 9 March 2018, the then Minister revoked the reviewable decision in so far as it relates to Asia Symbol Paper (Guangdong) Co., Ltd, PT. Indah Kiat Pulp & Paper Tbk, and PT. Pindo Deli Pulp & Paper Mills and substituted new decisions as recommended by the ADRP. As a result, the normal values (and dumping margins) were revised for each of the three exporters.

The ADRP recommenced the review following orders from the Federal Court that the decision made by the relevant Minister following recommendations by the ADRP in relation to UPM Asia Pacific Pte Ltd be set aside and the matter be remitted to the ADRP. Following the ADRP's reconsideration, on 12 March 2019, the Minister for Industry, Science and Technology revoked the reviewable decision in so far as it relates to UPM Asia Pacific Pte Ltd and substituted a new decision as recommended by the ADRP. As a result, the export price (and dumping margin) was revised for exports of A4 copy paper from China by UPM Asia Pacific Pte Ltd.

2.2 The goods the subject of the notice

The goods the subject of the original notice are:

uncoated white paper of a type used for writing, printing or other graphic purposes, in the nominal basis weight range of 70 to 100 gsm [grams per square metre] and cut to sheets of metric size A4 (210 mm x 297 mm) (also commonly referred to as cut sheet paper, copy paper, office paper or laser paper).

The applicant at the time of the original investigation supplied the following additional information to clarify the scope of the goods description:

The paper is not coated, watermarked or embossed and is subjectively white. It is made mainly from bleached chemical pulp and/or from pulp obtained by a mechanical or chemi-mechanical process and/or from recycled pulp.

The goods are generally, but not exclusively, classified to the following tariff subheadings in Schedule 3 to the *Customs Tariff Act 1995*.

⁴ Anti-Dumping Notice (ADN) Nos. [2017/39](#) and [2017/40](#) refer. [REP 341](#) is available on the Commission's website.

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Tariff Subheading	Statistical Code	Description
4802		UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON PERFORATED PUNCH-CARDS AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN PAPER OF 4801 OR 4803; HAND-MADE PAPER AND PAPERBOARD:
4802.56		Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:
4802.56.10		<i>Printing and writing paper, 297 mm x 210 mm (A4 paper): Weighing 40 g/m² or more but less than 90 g/m²:</i>
	03	<i>White</i>
	09	<i>Weighing 90 g/m² or more but not more than 150 g/m²</i>

Table 1: General tariff classification for the goods

These tariff classifications and statistical codes may include goods that are both subject and not subject to the anti-dumping measures. The listing of these tariff classifications and statistical codes is for reference only and do not form part of the goods description.

2.3 The current application

On 30 March 2020, Australian Paper, a member of the Australian industry producing like goods, lodged an application requesting an inquiry into the circumvention of anti-dumping measures applying to A4 copy paper exported to Australia from China.

Pursuant to section 269ZDBE(1), the Commissioner must examine the application and, within 20 days, decide whether to reject the application. As such, a decision to reject the application must be made no later than **19 April 2020**.⁵ If the Commissioner is not satisfied, having regard to the application and to any other information that he considers relevant, of either or both of the matters referred to in section 269ZDBE(2), the Commissioner must reject the application.

⁵ As this day is a Sunday, a decision to reject the application must be made no later than the next business day (20 April 2020).

3 CONSIDERATION OF THE APPLICATION

3.1 Legislative background

Section 269ZDBD(1) requires that an application be in writing, be in a form approved by the Commissioner for the purposes of this section, contain such information as the form requires, be signed in the manner indicated by the form and be lodged in a manner approved under section 269SMS.

Without otherwise limiting the matters that can be required by the form, section 269ZDBD(2) provides that an application must include:

- a description of the kind of goods that are the subject of the original notice; and
- a description of the original notice the subject of the application; and
- a description of the circumvention activities in relation to the original notice that the applicant considers have occurred; and
- a description of the alterations to the original notice that the applicant considers should be made.

The approved application form further requires the applicant to provide evidence to support its view that the circumvention activity has occurred.

For the purpose of section 269ZDBB(6), a circumvention activity involving the slight modification of goods requires a circumstance in which all of the following, as set out in section 48(2) of the *Customs (International Obligations) Regulation 2015* (the Regulation), apply:

- a) goods (the ***circumvention goods***) are exported to Australia from a country in respect of which the notice applies;
- b) before that export, the circumvention goods are slightly modified;
- c) the use or purpose of the circumvention goods is the same before, and after, they are so slightly modified;
- d) had the circumvention goods not been so slightly modified, they would have been the subject of the notice; and,
- e) section 8 or 10 of the *Customs Tariff (Anti-Dumping) Act 1975* (Dumping Duty Act), as the case requires, does not apply to the export of the circumvention goods to Australia.

For the purpose of determining whether a circumvention good is slightly modified, the Commission has also compared the circumvention goods and the goods the subject of the original notice having regard to any factor considered relevant and the factors described in section 48(3) of the Regulation.

3.2 Assessment of the application – compliance with section 269ZDBD

When considering the requirements of sections 269ZDBD(1) and (2), the Commission notes that the application submitted:

- is in writing;
- is in the approved form (*Form B1236 – Application for an anti-circumvention inquiry*), and contains such information as the form requires;
- is signed in the manner required by the form;

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- was lodged in a manner approved under section 269SMS, being by email to the Commission's nominated email address (as nominated in the Commissioner's instrument made under section 269SMS);
- provides a description of the kind of goods that are the subject of the original notice, and describes the original notice the subject of the application;
- provides a description of the circumvention activity in relation to the original notice that has allegedly occurred; and
- provides a description of the alterations to the original notice that should be made.

3.3 Reasonable grounds – has circumvention occurred?

Australian Paper alleges that UPM (China) Co., Ltd is exporting slightly modified A4 copy paper to Australia from China. Specifically, the slightly modified goods exported to Australia from China have a weight of 68 gsm (the circumvention goods), which is not within the weight range of goods covered by the original notice (70 to 100 gsm).

3.3.1 Exports to Australia from China by UPM

In REP 341, the Commission treated UPM (China) Co., Ltd and UPM Asia Pacific Pte Ltd⁶ as a single entity and the exporter of the goods to Australia from China, albeit only UPM (China) Co., Ltd is listed on the dumping duty notice.

In *Anti-Dumping Review Panel Report No. 557*, the Panel Member concluded that UPM Asia Pacific Pte Ltd is capable as being treated as the exporter and UPM (China) Co., Ltd is not the exporter of the goods, on the basis that UPM Asia Pacific Pte Ltd:

- receives orders for the goods;
- determines the contract terms, including payment arrangements, and issues the invoices;
- receives payment from the Australian importers;
- arranges the shipment to Australia;
- purchases the raw materials and arranges manufacturing with UPM (China) Co., Ltd under a contractual basis.

Australian Paper specifically identifies UPM (China) Co., Ltd in its application, and the evidence provided by Australian Paper in support of its claims indicates that the alleged circumvention goods are manufactured in China by 'UPM' and these goods are exported to Australia.

Noting the Panel Member's finding, and noting the arrangements found between UPM Asia Pacific Pte Ltd and UPM (China) Co., Ltd in the original investigation, and apparent arrangements with other UPM entities listed in the Dumping Commodity Register, available on the Commission's website, the Commission considers that the evidence provided by Australian Paper in relation to A4 copy paper manufactured in China by the UPM group of companies and exported to Australia is relevant to the assessment of whether there are reasonable grounds for asserting that one or more circumvention

⁶ These two entities (including the other related UPM entities listed in the Dumping Commodity Register, available on the Commission's website) are collectively referred to as UPM throughout this report unless otherwise specified.

⁷ Available on the Anti-Dumping Review Panel website at <https://www.industry.gov.au/data-and-publications/anti-dumping-review-panel-past-reviews> (page 161 refers).

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activities in relation to the original notices as they apply to exports from China have occurred.

The following sections outline the Commission's consideration of whether there appear to be reasonable grounds for asserting that a circumvention activity in relation to the original notices have occurred.

3.3.2 Are circumvention goods exported to Australia from China?

Australian Paper claims that import volumes from China (including the circumvention goods) increased from the second-half of 2018. Australian Paper claims that the timing of this increase in import volumes is consistent with its expectation that these imports include the circumvention goods.

Australian Paper referred to the availability of the circumvention goods on a particular Australian supplier's website and an invoice in relation to the purchase of these goods from this supplier as evidence that these goods are manufactured in China by UPM and are available in the Australian market. The specification sheet and the labelling relevant to these purchased goods indicates that the weight of these goods is 68 gsm.

The Commission analysed data pertaining to declared import consignments from China as recorded in the Australian Border Force (ABF) import database (**Confidential Attachment 1** refers). Figure 1 shows the volumes of A4 copy paper exported to Australia from China from 2015 to 2019.

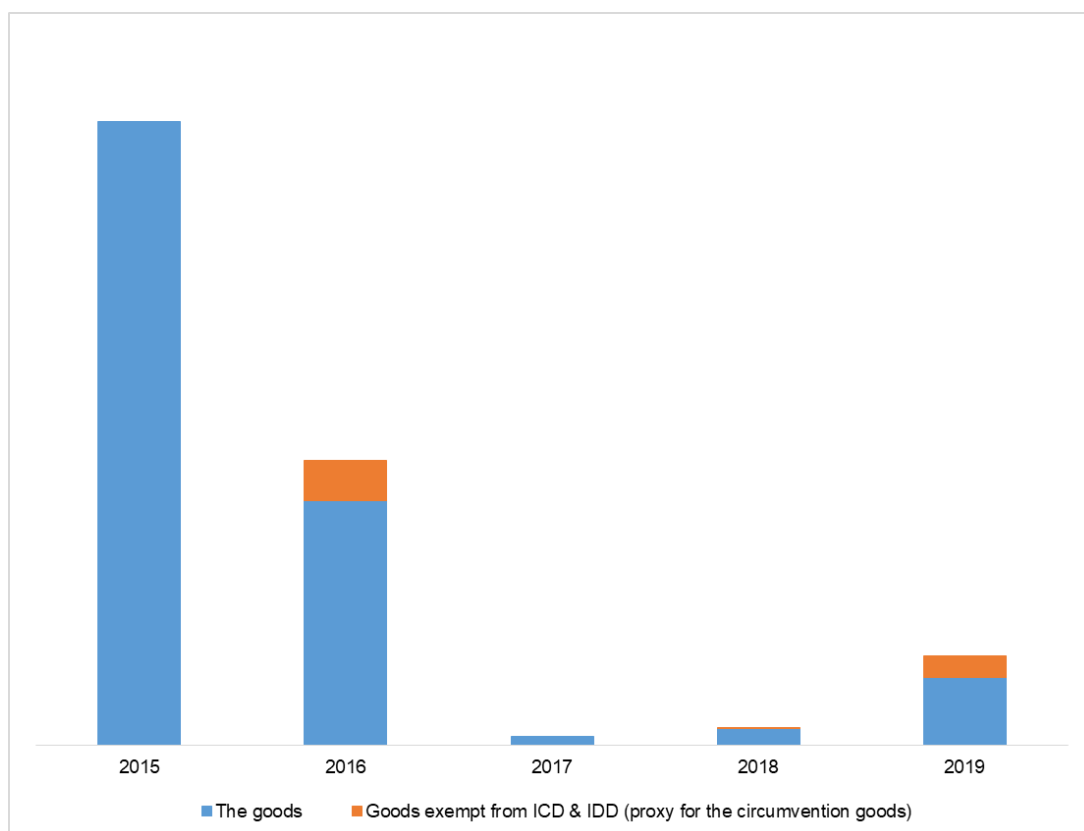


Figure 1: A4 copy paper exported to Australia from China (tonnes)

The Commission observes that the volume of A4 copy paper exported to Australia from China decreased significantly in 2016 and 2017 (relative to 2015 export volumes). The Commission notes that this decrease in 2016 coincides with the taking of securities in

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respect of IDD that became payable in respect of the goods exported to Australia from China.⁸ In addition, the further decrease in export volumes from China in 2017 coincides with the imposition of anti-dumping measures.⁹

The Commission observes that the volume of A4 copy paper exported to Australia from China increased in 2019, including the volume of goods exported from China that were declared as 'exempt'¹⁰ from interim countervailing duty (ICD) and IDD (albeit noting that a significantly greater volume of goods declared as exempt from ICD and IDD were also exported from China to Australia in 2016).

The Commission analysed the data relating to the goods declared as 'exempt' from ICD and IDD in 2019, including the identity of the supplier, the volumes of these goods exported to Australia, and the description of these goods as declared by the importer. The Commission observes that these declared goods were generally described as 'A4 copy paper' or 'copy paper'.

Based on the Commission's analysis of goods declared as exempt from ICD and IDD and on the evidence provided in the application, the Commission considers it reasonable for the applicant to assert that the alleged circumvention goods are exported to Australia from China.

3.3.3 Are the circumvention goods slightly modified?

Australian Paper alleges that the circumvention goods exported to Australia from China by UPM are slightly modified. In particular, the alleged circumvention goods have a nominal weight of 68 gsm, which is not within the nominal weight range of the goods covered by the original notice (70 to 100 gsm).

Australian Paper alleges that the circumvention goods and the goods have the same general physical characteristics, with the only difference being the weight (in gsm).

The Commission's assessment of the factors listed in section 48(3) of the Regulation is at **Appendix A** to this report. Having regard to the factors listed in section 48(3) of the Regulation, the Commission considers it reasonable for the applicant to assert that the circumvention goods have been slightly modified before exportation.

⁸ A Preliminary Affirmative Determination ([ADN No. 2016/100](#)) was initially published on 29 September 2016. Securities were taken in respect of IDD that became payable on the goods exported from China and Thailand and entered for home consumption in Australia on or after 29 September 2016. A second Preliminary Affirmative Determination ([ADN No. 2016/120](#)) was subsequently published on 4 November 2016 in respect of the goods exported to Australia from Brazil and Indonesia. The securities in respect of any IDD that became payable on the goods exported from China and Thailand were also amended. A third Preliminary Affirmative Determination ([ADN No. 2016/132](#)) was published on 19 December 2016. Securities were taken in respect of any interim countervailing duty that became payable on the goods exported to Australia from China.

⁹ Anti-Dumping measures, in the form of a dumping duty notice and a countervailing duty notice, were imposed by public notice on 19 April 2017.

¹⁰ The Commission is unable to identify the specific nominal weights (in gsm) in relation to certain import consignments as declared and recorded in the ABF import database. Therefore, the Commission referred to export volumes of goods declared as exempt from ICD and IDD (classified to tariff subheading 4802.56.10, statistical code 03) as a close proxy for the circumvention goods, given that A4 copy paper with nominal weights less than 70 gsm and greater than 100 gsm is not subject to the anti-dumping measures and therefore can legitimately be declared as exempt from ICD and IDD. The Commission will examine these goods that were declared as exempt from duties in detail during the course of the inquiry.

3.3.4 Is the use or purpose of the circumvention goods the same before, and after, they are so slightly modified?

Australian Paper alleges that the end-use or purpose of the circumvention goods and the goods is the same, and they are both used for general office and home printing applications. Further, Australian Paper alleges that the circumvention goods and the goods can be used interchangeably in the desired end-use application.

In its application, Australian Paper provided information pertaining to the marketing of the circumvention goods in the Australian market, including the technical specification sheets relating to the circumvention goods.¹¹ This information indicates that the circumvention goods are marketed for the same end-use applications (copying and printing) as the end-use application of the goods subject to the original notice.

Based on this information, the Commission considers it reasonable for the applicant to assert that the circumvention goods have the same use or purpose before and after they are modified.

3.3.5 Had the circumvention goods not been slightly modified, would they have been the subject of the notice?

Australian Paper alleges that, but for the circumvention goods being 68 gsm, these goods would fall within the description of the goods subject to the original notices.

As per the goods description outlined in section 2.2 of this report, the goods subject to the original notice encompass A4 copy paper with nominal weights ranging from 70 gsm to 100 gsm. The circumvention goods do not fall within this range.

The Commission considers it reasonable for the applicant to assert that, had the circumvention goods not been so slightly modified, they would have been the subject of the notice.

3.3.6 Do sections 8 and 10 of the Dumping Duty Act apply to the circumvention goods?

Sections 8 and 10 of the Dumping Duty Act refer to the imposition of dumping duties and countervailing duties, respectively. The Commission is satisfied that the circumvention goods are not subject to the dumping duty notice under section 269TG(2) nor the countervailing duty notice under section 269TJ(2), and is satisfied that sections 8 and 10 of the Dumping Duty Act do not apply to the export of the circumvention goods to Australia from China.

3.4 Applicant's proposed alterations to the original notices

Section 269ZDBH(1) provides that the Assistant Minister may declare alterations to the original notice. Without limiting section 269ZDBH(1), section 269ZDBH(2) provides that the alterations may be of the following kind:

- a) the specification of different goods that are to be subject to the original notice;

¹¹ Pages 7 and 8 of Australian Paper's application refer. Confidential Attachment 2 to the application also refers.

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- b) the specification of different foreign countries that are to be the subject of the original notice;
- c) the specification of different exporters that are to be the subject of the original notice;
- d) the specification of different variable factors in respect of existing exporters the subject of the original notice; and
- e) the specification of variable factors in respect of exporters that are to be the subject of the original notice.

Australian Paper contends the goods description of the original notice should be altered in order to include the circumvention goods. Specifically, Australian Paper provided the following description of the alternations to the original notice that should be made:

Uncoated white paper of a type used for writing, printing or other graphic purposes, in the nominal basis weight range of **40 to 100 gsm** and cut to sheets of metric size A4 (210mm x 297mm) (also commonly referred to as cut sheet paper, copy paper, office paper or laser paper).

The Commission will give further consideration to this issue as the inquiry progresses.

3.5 Conclusion

Based on the Commission's analysis outlined in section 3.3 of this report, the Commission considers that there appear to be reasonable grounds for asserting, under section 269ZDBE(2)(b), that a circumvention activity (occurring in the circumstances prescribed in section 48(2) of the Regulation) in relation to the original notice has occurred.

Therefore, the Commission recommends that the Commissioner not reject the application pursuant to section 269ZDBE(1).

4 CONCLUSION AND RECOMMENDATIONS

The Commission has considered Australian Paper's application in accordance with section 269ZDBD. The Commission is satisfied, on the basis of the information provided in the application and other relevant information listed in section 3.3 of this report, that:

- Australian Paper's application complies with section 269ZDBD; and
- there appear to be reasonable grounds for asserting that a circumvention activity in relation to the original notices has occurred.

The Commission recommends that the Commissioner:

- **not reject** the application and initiate an anti-circumvention inquiry in relation to the original notice applying to A4 copy paper exported to Australia from China; and
- **examine** the period from 1 January 2015 to determine whether a circumvention activity has occurred.

5 APPENDICES AND ATTACHMENTS

Appendix A	Assessment of slight modification of goods
Confidential Attachment 1	Export volumes and prices

APPENDIX A ASSESSMENT OF SLIGHT MODIFICATION OF GOODS

Section 48(3) of the Regulation sets out factors which the Commissioner may have regard to in comparing the alleged circumvention goods (A4 copy paper with a nominal weight of 68 gsm) and the goods the subject of the original notice (A4 copy paper with nominal weights ranging from 70 to 100 gsm), for the purpose of determining whether the circumvention goods are slightly modified. The table below provides the Commission’s preliminary assessment of the applicant’s claims in relation to each factor listed at sections 48(3)(a) through (m) of the Regulation, and any other factors cited by the applicant which it considered relevant to the comparison. The Commission will examine such factors in more detail as the inquiry progresses.

Factor listed under section 48(3) of the Regulation	Applicant’s claim	Commission’s assessment
(a) each good’s general physical characteristics	The exported 68 gsm A4 copy paper is alike to 70 gsm and 80 gsm A4 copy paper sourced from China and other exporting countries the subject of the original notice.	Based on the primary physical characteristics of the circumvention goods and the goods (being the standard dimensions of A4 copy paper and the nominal whiteness of the paper), the Commission considers that it is reasonable for the applicant to assert that the general physical characteristics are the same and most end users would not perceive any marked difference between the circumvention goods and the goods.
(b) each good’s end use	The circumvention goods and the goods are used in the same end-use applications (general office and home printing).	Based on the information provided by the applicant relating to the marketing of the circumvention goods in the Australian market, including the technical specification sheets relating to the circumvention goods, the Commission considers it reasonable for the applicant to assert that the circumvention goods are used for the same purpose (copying and printing) as the goods.
(c) the interchangeability of each good	The circumvention goods and the goods can be used interchangeably in the desired end-use applications.	Based on the information provided by the applicant, including the technical specification sheets relating to the circumvention goods, the Commission considers it reasonable for the applicant to assert that the circumvention goods and the goods can be used interchangeably in copying and printing applications.

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Factor listed under section 48(3) of the Regulation	Applicant's claim	Commission's assessment
(d) differences in the processes used to produce each good	The circumvention goods are manufactured on the same production line as the goods the subject of the original notice, albeit the paper machine operates to produce at a reduced gsm.	Based on the Commission's understanding of the production process for A4 copy paper, the Commission considers that it is reasonable for the applicant to assert that the circumvention goods and the goods are produced in a similar manner, using similar raw materials and production processes.
(e) differences in the cost to produce each good	The cost of production of the circumvention goods and the goods are likely not significantly different, and there is unlikely to be anything more than a minor reduction in cost to produce the circumvention goods when compared with the costs of production of the goods.	The Commission does not have detailed information to assess this claim at this stage.
(f) the cost of modification	As the paper machine will typically operate faster to produce the circumvention goods (when compared with the goods weighing 80 gsm), the output difference in volume terms is not material.	The Commission does not have detailed information to assess this claim at this stage.
(g) customer preferences and expectations relating to each good	Customer preferences and expectations relating to the circumvention goods and the goods are the same. Customers would not be aware of the differences in gsm of the circumvention goods and the goods unless closer scrutiny was made of the labelling.	The Commission does not have detailed information to assess this claim at this stage.
(h) the way in which each good is marketed	The circumvention goods and the goods are marketed in the same manner, with no differences in marketing approach, form or targeting.	Based on the information provided by the applicant relating to the marketing of the circumvention goods in the Australian market, the Commission considers that it is reasonable for the applicant to assert that the circumvention goods and the goods are marketed in the same manner.
(i) channels of trade and distribution for each good	The channels to market, including the trading channels and distribution channels, are the same for the circumvention goods and the goods.	Based on the information provided by the applicant, the Commission's understanding of the Australian A4 copy paper market, and analysis of ABF import data, the Commission considers that it is reasonable for the applicant to assert that the circumvention goods and the goods share the same channels of trade and distribution.

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Factor listed under section 48(3) of the Regulation	Applicant's claim	Commission's assessment
(j) patterns of trade for each good	The applicant is unable to separately examine export volumes of the circumvention goods and the goods as they are classified to the same tariff subheading and statistical code. The significant increase in the volume of goods imported from China (including the circumvention goods) followed the imposition of the anti-dumping measures. The introduction of the circumvention goods into the Australian market displaced exports of the goods subject to the original notice.	Based on the Commission's analysis of ABF import data (Confidential Attachment 1 refers), the Commission observes that the volume of the goods exported to Australia from China increased in 2019, including the volume of goods declared as exempt from ICD and IDD.
(k) changes in the pricing of each good	As the circumvention goods do not attract IDD they are priced competitively (i.e. at levels below the goods).	The Commission does not have detailed information to assess this claim; however, based on the analysis of ABF import data, it appears that there was not a significant difference in price (once adjusted for the fixed rate of IDD) between the circumvention goods and the goods exported to Australia from China in 2019.
(l) changes in the export volumes for each good	The applicant is unable to separately examine individual export volumes of the circumvention goods and the goods as they are classified to the same tariff subheading and statistical code. The significant increase in the volume of goods imported from China, including the circumvention goods, followed the imposition of the anti-dumping measures.	Based on the Commission's analysis of ABF import data (Confidential Attachment 1 refers), the Commission observes that the volumes of the goods exported to Australia from China increased in 2019 relative to 2017 and 2018 volumes. In addition, the volume of goods declared as exempt from ICD and IDD also increased in 2019.
(m) tariff classifications and statistical codes for each good	The circumvention goods and the goods are classified to the same tariff subheading and statistical code, being 4802.56.10 and 03 respectively.	Based on the Commission's analysis of ABF import data (Confidential Attachment 1 refers), the Commission observes that the circumvention goods and the goods appear to be classified to the same tariff subheading and statistical code, being 4802.56.10 and 03 respectively.