



Australian Government  
Department of Industry, Science,  
Energy and Resources

Anti-Dumping Commission

## Exporter Questionnaire



**Case number:** 566

**Case Type** Review of measures

**Product:** Steel Reinforcing Bar

**From:** Republic of Korea, Singapore, Spain (except Nervacero S.A.) and Taiwan (except Power Steel Co. Ltd)

**Review period:** 1 July 2019 to 30 June 2020

**Response due by:** 19 October 2020

**Extended to 16 November 2020**

**Email enquiries to:** [investigations2@adcommission.gov.au](mailto:investigations2@adcommission.gov.au)

**Anti-Dumping Commission website:** [www.adcommission.gov.au](http://www.adcommission.gov.au)

**Responses to the exporter questionnaire must be submitted via SIGBOX. Please contact the Commission on the above email address to request access to SIGBOX.**

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## INSTRUCTIONS

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

The Anti-Dumping Commission (the Commission) is conducting a review of current anti-dumping measures with respect to steel reinforcing bar exported to Australia from the Republic of Korea, Singapore, Spain (except Nervacero S.A.) and Taiwan (except Power Steel Co. Ltd) (collectively the subject countries).

The Commission will use the information you provide to determine normal values and export prices over the review period (the period). This information will determine whether steel reinforcing bar 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 via SIGBOX, a secure online document repository. Please contact the Commission on the email address listed on the cover page to request access to SIGBOX.

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 (OFFICIAL: Sensitive) 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 "OFFICIAL: Sensitive" 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

The Commission may wish to conduct a verification of your questionnaire response for completeness, relevance and accuracy of the information to your company's records.

The verification 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.

The verification may include Commission staff visiting your company to conduct on onsite verification<sup>1</sup>. Any onsite verification typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with planning of a verification, please contact the Commission as soon as possible for a potential verification date to be scheduled.

The onsite verification is usually conducted over 4 days. However, in complex cases, it may be scheduled over 5 days. A verification 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

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<sup>1</sup> The Commission has temporarily suspended onsite verification due to the COVID-19 pandemic (refer to Anti-Dumping Notice No. 2020/29). However, your response to the exporter questionnaire may still be subject to onsite verification should the suspension of onsite verifications be lifted.

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financial accountant, production manager and sales staff. A tour of the manufacturing facility may also be required during the verification.

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

Note that the Commission may disregard any data or information that is not verified, including new or additional information provided after the verification visit.

A report will be prepared following the verification, 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 shared with the Commission via SIGBOX, a secure online document repository. Please contact the Commission to request access to SIGBOX if required.

## CHECKLIST

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

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

<b>Attachments</b>	Please tick if you have provided spreadsheet
B-2 Australian sales	<input checked="" type="checkbox"/>
B-4 Upwards sales	<input checked="" type="checkbox"/>
B-5 Upwards selling expenses	<input checked="" type="checkbox"/>
D-2 Domestic sales	<input checked="" type="checkbox"/>
F-2 Third country sales	<input checked="" type="checkbox"/>

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G-3 Domestic CTM	<input checked="" type="checkbox"/>
G-4.1 SG&A listing	<input checked="" type="checkbox"/>
G-4.2 Dom SG&A calculation	<input checked="" type="checkbox"/>
G-5 Australian CTM	<input checked="" type="checkbox"/>
G-7.2 Raw material CTM	<input checked="" type="checkbox"/>
G-7.4 Raw material purchases	<input checked="" type="checkbox"/>
G-8 Upwards costs	<input checked="" type="checkbox"/>
G-9 Capacity Utilisation	<input checked="" type="checkbox"/>



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

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

*Hot-rolled deformed steel reinforcing bar whether or not in coil form, commonly identified as rebar or debar, in various diameters up to and including 50 millimetres, containing indentations, ribs, grooves or other deformations produced during the rolling process. The goods include all steel reinforcing bar meeting the above description of the goods regardless of the particular grade or alloy content or coating.*

The goods subject to the anti-dumping measures do not include:

- plain round bar,
- stainless steel; and
- reinforcing mesh.

The goods are generally, but not exclusively, classified to the following tariff subheadings of Schedule 3 to the *Customs Tariff Act 1995*:<sup>2</sup>

Tariff Subheading	Statistical Code	Description
<b>7213</b>		BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL
<b>7213.10.00</b>	42	Containing indentations, ribs, grooves or other deformations produced during the rolling process
<b>7214</b>		OTHER BARS AND RODS OF IRON OR NON- ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING
<b>7214.20.00</b>	<b>47</b>	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling
<b>7227</b>		BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL
<b>7227.90</b>	<b>Other</b>	
<b>7227.90.10</b>	<b>69</b>	Goods, as follows: <ul style="list-style-type: none"> <li>a. of high alloy steel;</li> <li>b. "flattened circles" and "modified rectangles" as defined in Note 1(l) to Chapter 72</li> </ul>

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<sup>2</sup> 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 are for convenience or reference only and do not form part of the goods description. Please refer to the goods description for authoritative detail regarding goods subject to the anti-dumping measures.

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<b>Tariff Subheading</b>	<b>Statistical Code</b>	<b>Description</b>
<b>7227.90.90</b>	<b>01</b>	<i>Containing indentations, ribs, grooves or other deformations produced during the rolling process</i>
	<b>02</b>	<i>Of circular cross-section measuring less than 14 mm in diameter</i>
	<b>04</b>	<i>Other</i>
<b>7228</b>	OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL	
<b>7228.30</b>	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	
<b>7228.30.10</b>	<b>70</b>	Goods, as follows: a. of high alloy steel; b. "flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72
<b>7228.30.90</b>	<b>40</b>	<i>Containing indentations, ribs, grooves or other deformations produced during the rolling process</i>
<b>7228.60</b>	Other bars and rods	
<b>7228.60.10</b>	<b>72</b>	Goods, as follows: a. of high alloy steel; b. "flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72

**Model Control Code**

Details of the model control code (MCC) structure for the goods are detailed in the table below.

Export sales data (Section B-2), domestic sales data (Section D-2) and cost to make and sell data (Section G-3, G-4 & G-5) submitted in this response must follow this MCC structure. At a minimum, the data must report sales and cost data separately for each of the mandatory MCC categories identified by the Commission.

<b>Item</b>	<b>Category</b>	<b>Sub-category</b>	<b>Identifier</b>	<b>Sales Data</b>	<b>Cost Data</b>
1	Prime	Prime	P	Mandatory	N/A
		Non-Prime	N		
2	Minimum yield strength specified by product	Less than or equal to 300	A	Mandatory	Mandatory
		Greater than 300 but less than or equal to 480	B		

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<b>Item</b>	<b>Category</b>	<b>Sub-category</b>	<b>Identifier</b>	<b>Sales Data</b>	<b>Cost Data</b>
	standard (Mega Pascals or “MPa”)	Greater than 480 but less than 550	C		
		Equal to or greater than 550	D		
3	Finished form	Rebar in length/straight	S	Mandatory	Mandatory
		Rebar in coil	C		
4	Nominal diameter (millimetres or “mm”)	Less than 12	A	Mandatory	Optional
		Greater than or equal to 12 and less than or equal to 16	B		
		Greater than 16 and less than or equal to 32	C		
		Greater than 32 and less than or equal to 50	D		
5	Length (metres or “m”)	Less than or equal to 6	1	Mandatory	Optional
		Greater than 6 and less than or equal to 12	2		
		Greater than 12	3		
		Coil product	C		
6	Deformation pattern along Length	Threaded	T	Mandatory	Optional
		Non-Threaded	N		

In constructing a MCC, use a "-" between each category. For example: P-B-S-B-3-N

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.

If there are models manufactured and sold by your company that do not align within the MCC structure above, this should be raised by lodging a submission with the Commission as soon as is practicable, but no later than the time this questionnaire is due, otherwise the response may be deemed deficient.

## SECTION A COMPANY INFORMATION

### A-1 Company representative and location

1. Please nominate a contact person within your company:

Name:	Francesc Cardona
Position in the company:	Global Support Director – Public Affairs
Telephone:	[CONFIDENTIAL TEXT DELETED]
E-mail address of contact person:	[CONFIDENTIAL TEXT DELETED]

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

Name	Charles Zhan
Position	Partner Moulis Legal
Address	6/2 Brindabella Circuit Brindabella Business Park Canberra Airport ACT 2609
Telephone	+61 2 6163 1000
Facsimile number	+61 2 6162 0606
Email address of contact person	charles.zhan@moulislegal.com
<b>All communications in relation to this matter should be directed to Moulis Legal in the first instance.</b>	

*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.

**c/ Ferralla, 12, 98755 Castellbisbal, Barcelona, Spain**

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

**c/ Ferralla, 12, 98755 Castellbisbal, Barcelona, Spain**

### A-2 Company information

1. What is the legal name of your business?

**The legal name of the company is Compañía Española de Laminación, S.L. ("Celsa Barcelona").**

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No other “business names” are used by Celsa Barcelona in exporting and/or selling the goods.

The trademark used in the exportation of the goods is “CELSA”.

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

No, Celsa does not trade under any other different name or brand.

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

No, Celsa does not trade under any other different name or brand.

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

[CONFIDENTIAL TEXT DELETED – corporate management information]

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

[CONFIDENTIAL TEXT DELETED – corporate management information]

Celsa Group is a group of companies with plants located in Spain, Poland, UK, France and the Nordic countries.

The companies in each country are different legal entities. They have their own resources, capabilities, financial accounts and management. Where they engage in shared support services these are properly accounted for.

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

Please refer to Attachment – A.2.5.a Estructura societaria Grupo Celsa Febrero 2020 [CONFIDENTIAL ATTACHMENT].

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

Please refer to Attachment – A.2.5.b Business activities [CONFIDENTIAL ATTACHMENT].

6. Is your company or parent company publically listed?

No.

If yes, please provide:

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

Not applicable.

- (b) Any principle shareholders<sup>3</sup>

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<sup>3</sup> 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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Please refer to Attachment – A.2.5.a Estructura societaria Grupo Celsa Febrero 2020 [CONFIDENTIAL ATTACHMENT].

If no, please provide:

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

[CONFIDENTIAL TEXT DELETED – corporate management information].

Please refer to Attachment A-2.5a for those shareholders.

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.

**Celsa Barcelona is a steel manufacturer and seller. It undertakes the transformation and fusion of steel parts and ferrous items with electric furnaces.**

**The main categories of products produced are:**

- **Reinforcing Bar**
- **High Yield Coil**
- **Merchant Bars**
- **Sections**

[CONFIDENTIAL TEXT DELETED – commercial marketing information]

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.

**Celsa Barcelona performs all these functions.**

9. Provide your company's internal organisation chart.

**Please refer to Attachment A.2.9 – Organisation chart and functions [CONFIDENTIAL ATTACHMENT]**

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

**Please refer to Attachment A.2.9 – Organisation chart and functions [CONFIDENTIAL ATTACHMENT]. The functions performed by each group is self-evident from the names of the organizational areas.**

[CONFIDENTIAL TEXT DELETED – corporate management information].

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

Not applicable.

### A-3 General accounting information

1. What is your financial accounting period?

1 January to 31 December

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

Celsa Barcelona is required to have its accounts audited. The auditor is Ernst & Young, SL.

3. What currency are your accounts kept in?

Euros ("EUR").

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

[CONFIDENTIAL TEXT DELETED – financial system].

5. What is the name of your sales system?

[CONFIDENTIAL TEXT DELETED – sales system].

6. What is the name of your production system?

[CONFIDENTIAL TEXT DELETED – production system].

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.

[CONFIDENTIAL TEXT DELETED – financial systems].

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

Celsa Barcelona's accounting practices match the Spanish GAAP.

9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.

No, the accounting practices have been consistent over the last two 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 A.4.1a – 2017-2018 Financial Statements in Spanish [CONFIDENTIAL ATTACHMENT];

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- **Attachment A.4.1b – 2017-2018 Financial Statements in English [CONFIDENTIAL ATTACHMENT]; and**
- **Attachment A.4.1c –Provisional P/L Statement 2019 [CONFIDENTIAL ATTACHMENT].**

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.

**Not applicable. Celsa Barcelona's financial statements are audited.**

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.

**Please refer to:**

- **Attachment A.4.3a – P&L 2019 by profit centres [CONFIDENTIAL ATTACHMENT]; and**
- **Attachment A.4.3b – P&L 1 July 2019 - 30 June 2020 by profit centres [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.

**Please refer to Attachment A.4.4a –Provisional P&L June 2020 [CONFIDENTIAL ATTACHMENT].**

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 A.5(a) – Trial balance 2019-2020 [CONFIDENTIAL ATTACHMENT];**
- **Attachment A.5(b) – Direct from trial 2019 [CONFIDENTIAL ATTACHMENT]; and**
- **Attachment A.5(c) – Direct from trial 2020 [CONFIDENTIAL ATTACHMENT].**

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



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**Please refer to Attachment A.6 – Chart of Accounts [CONFIDENTIAL ATTACHMENT].**

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

## SECTION B EXPORT SALES TO AUSTRALIA

If your company exported low or no volumes of the goods to Australia during the review period, please contact the Commission as soon as possible. You may be required to complete this section (and G-5) as it relates to export sales to a country other than Australia. You may also be asked other supplementary questions. Extensions will not be granted as a result of delays in contacting the Commission in this regard.

### B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and any entities (e.g. agents) including:
  - (a) Marketing and advertising activities
  - (b) Price determination and/or negotiation process
  - (c) Order placement process
  - (d) Order fulfilment process and lead time
  - (e) Delivery terms and process
  - (f) Invoicing process
  - (g) Payment terms and process

**[CONFIDENTIAL TEXT DELETED – sales information]**

2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:

**[CONFIDENTIAL TEXT DELETED – invoicing currency]**

- (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;
  - (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;
  - (c) How is the exchange rate determined in your accounting system and how often is it updated?
3. Are there any customers of the goods exported to Australia related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

**The Australian customers are not related to Celsa.**

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

**Not applicable. Celsa Barcelona did not use price list for Australian sales.**

5. Do your export selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

**Australian sales were negotiated on a customer by customer basis.**

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

**[CONFIDENTIAL TEXT DELETED – information about discounts].**

7. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

**[CONFIDENTIAL TEXT DELETED – information about credit notes].**

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

(a) What date are you claiming as the date of sale?

**Consistent with Celsa’s sales policies and contracts, the date of proforma invoice has been reported as the date of sales.**

(b) Why does this date best reflect the material terms of sale?

**Please see above.**

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

1. Complete the worksheet named “B-2 Australian sales”
- This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
  - This worksheet must also include exports of the goods that have been exempted from anti-dumping duties under 8(7) and section 10(8) of the Customs Tariff (Anti-Dumping) Act 19754.
  - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
  - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.

**Please refer to Attachment B-2 Australian sales [CONFIDENTIAL ATTACHMENT].**

2. Complete worksheet “B-2.2 Australian sales source” showing the relevant source of the data used for each column of worksheet “B-2 Australian sales”.

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<sup>4</sup> Please note that there are 2 exemptions currently in place for Steel Reinforcing Bar. Please refer to [EX0070](#) and [EX0072](#) for further details.

Please refer to Attachment B-2.2 Australian sales source [CONFIDENTIAL ATTACHMENT].

### B-3 Sample export documents

1. Select the two largest invoices by value and provide the following documentation:

- Contracts
- Purchase order and order confirmation
- Commercial invoice and packing list
- Proof of payment and accounts receivable ledger
- Documents showing bank charges
- Invoices for inland transport
- Invoices for port handling and other export charges
- Bill of lading
- Invoices for ocean freight & marine insurance (if applicable)
- Country of origin certificates (if applicable)

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

[CONFIDENTIAL TEXT DELETED – sales information].

Please refer to:

- Attachment D-3.1 – Domestic sales sample 1 [CONFIDENTIAL ATTACHMENT]
- Attachment D-3.2 – Domestic sales sample 2 [CONFIDENTIAL ATTACHMENT]
- Attachment D-3.3 – Domestic sales sample 3 [CONFIDENTIAL ATTACHMENT]
- Attachment D-3.4 – Domestic sales sample 4 [CONFIDENTIAL ATTACHMENT]

Please refer to the table below for the relevant documents:

- [CONFIDENTIAL TABLE DELETED – sales information]

Further, Celsa Barcelona provides the following translations of the relevant source documents for Commission's reference

[CONFIDENTIAL TABLE DELETED – sales information]

2. For each document, please annotate the documents or provide a table reconciling the details in the "B-2 Australian sales" listing to the source documents in B-3.1.

Please refer to Attachment B-3.1.

### B-4 Reconciliation of sales to financial accounts

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

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- You must provide this list in electronic format using the template provided.
- Please use the currency that your accounts are kept in.
- If you have used formulas to complete this worksheet, these formulas must be retained.

**Please refer to Attachment B-4 – Upwards sales [CONFIDENTIAL ATTACHMENT].**

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.

**Please refer to:**

- **Attachment A.5 – trial balance 2019-2020 [CONFIDENTIAL ATTACHMENT];**
- **Attachment A.4.1c –Provisional P&L 2019 [CONFIDENTIAL ATTACHMENT]; and**
- **Attachment A.4.4a – Provisional P&L June 2020 [CONFIDENTIAL ATTACHMENT].**

3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:

- the name of the source document, including the relevant page number, in column D of the worksheet; and
- highlight or annotate the amount shown in the source document; and
- provide the account code and sub-account code (if applicable) at column E of the worksheet.

**Please screenshots in B-4 Upwards Sales showing the sales reconciliation between Financial Statements and the information provided in the worksheet. [CONFIDENTIAL TEXT DELETED – financial systems information].**

**Please refer to Attachment B-4.3 - Billing statistics from SAP, for the source data for the above screenshot [CONFIDENTIAL ATTACHMENT].**

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

1. Please complete the worksheet named “B-5 Upwards selling expense” to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.

- You must provide this list in electronic format using the template provided.
- Please use the currency that your accounts are kept in.
- If you have used formulas to complete this worksheet, these formulas must be retained.

**Please refer to Attachment B-5 – Upwards selling expense [CONFIDENTIAL ATTACHMENT].**

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-5 Upwards selling expense” worksheet. If the documents include spreadsheets, all formulas used must be retained.

**Please refer to:**

**FOR PUBLIC RECORD**

- **Attachment A.5 – trial balance 2019-2020 [CONFIDENTIAL ATTACHMENT];**
- **Attachment A.4.1c –Provisional P&L 2019 [CONFIDENTIAL ATTACHMENT]; and**
- **Attachment A.4.4a – Provisional P&L June 2020 [CONFIDENTIAL ATTACHMENT].**

**Please also refer to screenshots in B-5 Upward selling expenses.**

3. For any amount in the “B-5 Upwards selling expense” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
- the name of the source document, including the relevant page number, in column C of the worksheet; and
  - Highlight or annotate the amount shown in the source document; and
  - Provide the account code and sub-account code (if applicable) at column D of the worksheet.

**The amount reported in B-5 are directly generated from Celsa Barcelona’s SAP system, as shown by the screenshots included in B-5.**

## SECTION C EXPORTED GOODS & LIKE GOODS

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

**Consistent with Celsa’s previous presentation on product identification and classification method, Celsa Barcelona proposes that the category for “Nominal diameter” should be revised as follows, to reflect the product differentiation at Celsa Barcelona:**

Item	Category	ADC MCC sub-category	Celsa’s proposed MCC subcategory
4	Nominal diameter (millimetres or “mm”)	Less than 12	Less than 12
		Greater than or equal to 12 and less than or equal to 16	12 16
		Greater than 16 and less than or equal to 32	20
		Greater than 32 and less than or equal to 50	Above 20

### C-1 Models exported to Australia

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

**The goods exported to Australia during the POR [CONFIDENTIAL TEXT DELETED – sales information and product offering] Please refer to Attachment C-1.1 – Summary standard Australia New Zealand [CONFIDENTIAL ATTACHMENT]**

2. Provide a list of MCCs of the goods exported to Australia. This must cover all MCCs listed in the Australian sales listing in B-2.

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

**The MCC sold in Australia in the period was P-C-C-B-C-N according to the ADC’s proposed MCC.**

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

3. Fully describe all like goods your company sold on the domestic market during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the like goods sold on the domestic market.

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Please refer to the following materials demonstrating the details of the reinforcing bar products sold by Celsa Barcelona in the domestic market of Spain:

- Attachment C-2a – Reinforcing bars – specification details [CONFIDENTIAL ATTACHMENT]; and
- Attachment C-2b – Coil – Specification details [CONFIDENTIAL ATTACHMENT].

4. Provide a list of MCCs of like goods sold on the domestic market. This must cover all MCCs listed in the domestic sales listing in D-2.

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

The MCCs of the goods sold domestically in the period fall in to the following MCCs as proposed by the ADC:

- N-C-S-B-1-N
- N-C-S-C-1-N
- P-B-C-A-C-N
- P-C-C-A-C-N
- P-C-C-B-C-N
- P-C-C-C-C-N
- P-C-S-A-1-N
- P-C-S-A-2-N
- P-C-S-B-1-N
- P-C-S-B-2-N
- P-C-S-B-3-N
- P-C-S-C-1-N
- P-C-S-C-2-N
- P-C-S-C-3-N

### C-3 Internal product codes

5. Does your company use product codes or stock keeping unit (SKU) codes?

If yes:

- Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.
- Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
- Provide a table of showing the product or SKU codes for each MCC.

If no:

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



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Please refer to Attachment C-3.1 – product code and MCC mapping  
[CONFIDENTIAL ATTACHMENT].

## SECTION D DOMESTIC SALES

### D-1 Domestic sales process

1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:
  - (a) Marketing and advertising activities
  - (b) Price determination and/or negotiation process
  - (c) Order placement process
  - (d) Order fulfilment process and lead time
  - (e) Delivery terms and process
  - (f) Invoicing process
  - (g) Payment terms and process

**[CONFIDENTIAL TEXT DELETED – detailed description of domestic sales procedures and supply chain processes]**

2. Are any domestic customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

**[CONFIDENTIAL TEXT DELETED – details of commercial arrangement with related party].**

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

**All base prices are negotiated with customers [CONFIDENTIAL TEXT DELETED – pricing information].**

4. Do your domestic selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

**Domestic prices are based on negotiation with customers, and not consistently differentiated based on the distribution channels. Negotiations of prices consider a variety of factors such as the market conditions, customer relations, volumes, etc.**

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

**[CONFIDENTIAL TEXT DELETED – information about discounts and rebates].**

6. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

**[CONFIDENTIAL TEXT DELETED – information about credit notes].**

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

**Celsa Barcelona sees the date of order confirmation as being the most appropriate because it is the date when the parties establish the terms of sale.**

**D-2 Domestic sales listing**

1. Complete the worksheet named “D-2 Domestic sales”
- This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia
  - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
  - If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-2 above, add a column for each item. For example, certain other selling expenses incurred.

**Please refer to Attachment D-2 – Domestic sales [CONFIDENTIAL ATTACHMENT]**

2. Complete worksheet “D-2.2 domestic sales source” listing the source of the data used for each column in worksheet “D-2 domestic sales”.

**Please refer to Attachment D-2.2 – Domestic sales source [CONFIDENTIAL ATTACHMENT].**

**D-3 Sample domestic sales documents**

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

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

**[CONFIDENTIAL TEXT DELETED – sales information].**

**Please refer to:**

- **Attachment D-3.1 – Domestic sales sample 1 [CONFIDENTIAL ATTACHMENT]**

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- Attachment D-3.2 – Domestic sales sample 2 [CONFIDENTIAL ATTACHMENT]

Please refer to the table below for the relevant documents:  
[CONFIDENTIAL TABLE DELETED – sales information]

2. For each document, please annotate the documents or provide a table reconciling the details in the “D-2 Domestic sales” listing to the source documents in D-3.1.

Please refer to D-3.2 – translation of terms.

## D-4 Reconciliation of sales to financial accounts

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

1. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listings in D-2 and F-2 are complete.
  - You must provide this list in electronic format using the template provided.
  - Please use the currency that your accounts are kept in.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to Attachment B-4 – Upwards sales [CONFIDENTIAL ATTACHMENT].

2. Please provide all documents, other than those in A-4, D-2 and F-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.

Please refer to Celsa’s response at B-4.3.

3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
  - the name of the source document, including the relevant page number, in column D of the worksheet; and
  - highlight or annotate the amount shown in the source document.

Please refer to Celsa’s response at B-4.3.

## SECTION E DUE ALLOWANCE

### E-1 Credit expense

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

[CONFIDENTIAL TEXT DELETED – information about credit].

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

[CONFIDENTIAL TEXT DELETED – information about credit].

- i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
  - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
- (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?

[CONFIDENTIAL TEXT DELETED – information about short term borrowings]

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

[CONFIDENTIAL TEXT DELETED – information about term deposits].

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

[CONFIDENTIAL TEXT DELETED – information about credit].

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

[CONFIDENTIAL TEXT DELETED – information about credit].

- i. Calculate the accounts receivable turnover for each Australian customer (credit sales divided by the average accounts receivable).
  - ii. Calculate the average credit term for each Australian customer by dividing 365 by the accounts receivable turnover
- (b) If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
- iii. Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

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

[CONFIDENTIAL TEXT DELETED – information about currency].

**E-2 Packaging**

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

The packaging used for domestic sales is deformed steel coils of 3mt strapped in min 4 places. There are no differences between the packaging of the goods for export sales as compared to domestic sales.

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

Please refer to Celsa’s response at E-2.1.

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

There are no differences in packaging between domestic and export sales.

- (a) Provide details of the differences
- (b) Calculate the weighted average packaging cost for each model sold on the domestic market
- (c) Calculate the weighted average packaging cost for each model exported to Australia

**E-3 Delivery**

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

[CONFIDENTIAL TEXT DELETED – information about delivery terms]

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

[CONFIDENTIAL TEXT DELETED – information about delivery terms]

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

[CONFIDENTIAL TEXT DELETED – information about delivery terms]

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

[CONFIDENTIAL TEXT DELETED – information about delivery terms]

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

[CONFIDENTIAL TEXT DELETED – information about delivery terms]

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

[CONFIDENTIAL TEXT DELETED – information about delivery terms]

**E-4 Other direct selling expenses**

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

[CONFIDENTIAL TEXT DELETED – information about commissions].

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

- What is the rate of value-added tax (VAT) on sales of the goods and like goods?
- How is VAT accounted for in your records in relation to sales of the goods and like goods?
- Do you receive a VAT refund in relation to sales of the goods and/or like goods?
- Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

**Domestic sales are rated with a 21% VAT, and export sales with 0%**

[CONFIDENTIAL TEXT DELETED – information about accounting procedures]

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

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

**No other direct selling expenses were incurred.**

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

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

**No other direct selling expenses were incurred.**

**E-5 Other adjustment claims**

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

- An adjustment will only be made where there is evidence that the difference affects price comparability.
- Refer to Chapter 15 of the *Dumping and Subsidy Manual* (November 2018) for more information.

**Celsa Barcelona would like to raise the following factors requiring adjustment to be made to the normal value to ensure fair comparison.**

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Firstly, when Celsa Barcelona sells to Australia, one of the circumstances of the sale is that the importer must pay a 5% import duty. When Celsa Barcelona makes a domestic sale, there is no such circumstance of sale. The import duty liability arising from importing Celsa Barcelona's goods into Australia represents a different circumstance of sale to Australia, as compared to domestic sales in Spain. The additional import duty means that Celsa Barcelona's export and domestic prices for like goods are "modified in different ways by taxes, or the terms or circumstances of the sales to which they relate." Accordingly, we submit that proper adjustment should be made to account for the effect of the 5% import duty applicable to Celsa Barcelona's exports, pursuant to section 269TAC(8) of the Customs Act 1901.

Secondly, Celsa Barcelona considers that an adjustment to the normal value is required to account for the physical/grade differences between the goods exported to Australia [CONFIDENTIAL TEXT DELETED – information about product types]

Due to the physical difference of grade between domestic and export goods, which reflects the cost and price difference, adjustment is required to ensure a fair comparison of the goods. Celsa Barcelona has identified such difference by reference to the provided the calculation of the physical difference adjustment in Attachment G-3 – Domestic CTM [CONFIDENTIAL ATTACHMENT].

Celsa Barcelona reserves the right to continue to check its records and sales practices in order to bring forward and establish any further identified adjustments during verification so as to ensure a fair comparison.



## SECTION F THIRD COUNTRY SALES

### F-1 Third country sales process

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

[CONFIDENTIAL TEXT DELETED – information about sales processes]

2. Are there any third country customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

There are no third country customers related to Celsa.

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

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

Celsa Barcelona sees the date of sale as the date of proforma invoice because this is the date of the binding contract that sets out all main agreed conditions in the purchase order.

### F-2 Third country sales listing

1. Complete the worksheet named “F-2 Third country sales”
  - This worksheet lists all export sales, summarised by country and customer, to third countries of like goods invoiced within the period.
  - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to F-2 – Third Country Sales [CONFIDENTIAL ATTACHMENT]

2. Complete worksheet “F-2.2 third country sales source” listing the source of the data for each column in the worksheet “F-2 third country sales”.

Please refer to F-2.2 – Source of Third Country Sales [CONFIDENTIAL ATTACHMENT]

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

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

Product type and mix and the situation in the third country market would affect pricing. Logistic differences would need to be factored in as well.

## SECTION G COST TO MAKE AND SELL

### G-1. Production process

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

[CONFIDENTIAL TEXT DELETED – information about production process]  
Please refer to Attachment G-1 – Production Processes [CONFIDENTIAL ATTACHMENT].

2. Are any of your suppliers related to your company (regardless of whether it is relevant to the manufacture of the goods)? If yes, please provide details including the product or services supplied by the related company.

[CONFIDENTIAL TEXT DELETED – information about related party suppliers and service providers].

### G-2. Cost accounting practices

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

The cost accounting system is based [CONFIDENTIAL TEXT DELETED – cost accounting information].

2. If your company uses standard costs:

- (a) Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?
- (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
- (c) How were those variances allocated?
- (d) Provide details of any significant or unusual cost variances that occurred during the period.

[CONFIDENTIAL TEXT DELETED – cost accounting information].

3. Do you have different cost centres in your company's cost accounting system? If yes, list the cost centres, provide a description of each cost centre and the allocation methodology used in your accounting system.

[CONFIDENTIAL TEXT DELETED – cost accounting system information about cost centres and allocation methodology].

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

The company cost accounting system records steel grades, format, sizes and length and relevant product standards.

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

**No production costs are valued differently for cost accounting purposes than for financial accounting purposes.**

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

If yes:

- (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
- (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

**Celsa Barcelona did not engage in any start-up operations in the POI.**

7. What is the method of valuation for raw material, work-in-progress, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average)?

**The method used for the valuation of raw material is a weighted average of the inventories.**

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

**[CONFIDENTIAL TEXT DELETED – information about valuation methodology].**

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

**The method used is the weighted average.**

10. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details

**[CONFIDENTIAL TEXT DELETED – information about cost methodology].**

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

1. Complete the worksheet named "G-3 Domestic CTM".

- This worksheet lists the quarterly cost to make the domestic models of like goods by MCC manufactured within the period, even if they are models not exported to Australia.
- The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
- If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.

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- If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

Please refer to Attachment G-3 – Domestic CTM [CONFIDENTIAL ATTACHMENT].

2. Complete worksheet titled "G-3.2 domestic CTM source" listing the source of the data for each column of the worksheet "G-3 domestic CTM".

Please refer to:

- Attachment G-3.2 – Source List for Domestic CTM [CONFIDENTIAL ATTACHMENT]; and
- Attachment G-3.2.1 – Domestic CTM SAP [CONFIDENTIAL ATTACHMENT].

### G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
  - This worksheet lists all selling, general and administration expenses by account code for the most recent accounting period and the period.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to G-4.1 – SG&A Listing [CONFIDENTIAL ATTACHMENT].

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

Please refer to G-4.2 – Domestic SG&A calculation [CONFIDENTIAL ATTACHMENT].

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

1. Complete the worksheet named "G-5 Australian CTM".
  - This worksheet lists the quarterly cost to make the Australian models of the goods under consideration by MCC manufactured within the period.
  - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
  - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

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- If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

**Please refer to G-5 – Australian CTM [CONFIDENTIAL ATTACHMENT].**

2. Complete worksheet titled “G-5.2 Australian CTM source” listing the source of the data for each column of worksheet “G-5 Australian CTM”.

**Please refer to G-5.2 – Australian CTM source [CONFIDENTIAL ATTACHMENT].**

### G-6 Cost allocation methodology

1. What is the allocation methodology used to complete in G-3 domestic CTM and G-5 Australian CTM for:
  - (a) Raw materials
  - (b) Labour
  - (c) Manufacturing overheads

**[CONFIDENTIAL TEXT DELETED – information about cost methodology].**

2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the allocation methodology described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

**The domestic model with the largest production is [CONFIDENTIAL TEXT DELETED – information about sales models].**

**Please refer to Attachment G-6.2 – Cost allocation. [CONFIDENTIAL ATTACHMENT].**

### G-7 Major raw material costs

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

**The major inputs for the goods under consideration are scrap steel and ferroalloys.**

2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named “G-7.2 Raw material CTM” for these raw materials.
  - This worksheet lists the quarterly cost to make the raw material manufactured within the period.
  - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
  - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as ‘other costs’ if not already included, for example, under material costs.
  - You must provide this list in electronic format using the template provided.

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- If you have used formulas to complete this worksheet, these formulas must be retained.

**Not applicable, in that Celsa Barcelona produces reinforcing bar from steel scrap.**

3. Using the domestic cost data in “G-3 Domestic CTM” (use “G-5 Australian CTM” if you have no domestic production of like goods), calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.

**Please see these percentages below:  
[CONFIDENTIAL IMAGE DELETED – raw material cost].**

4. For each raw material identified in G-7.3 which individually account for 10% or more of the total cost to make, complete the worksheet named “G-7.4 Raw material purchases”
- This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

**Please refer to G-7.4 – Raw material purchases [CONFIDENTIAL ATTACHMENT].**

5. Provide a table listing the source of the data for each column of the “G-7.4 Raw material purchases” listing.

**Please refer to G-7.5 – Raw material purchase source [CONFIDENTIAL ATTACHMENT].**

6. For each raw material:
- (d) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
- (e) Reconcile the total value listed in “G-7.4 Raw material purchases” listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

**[CONFIDENTIAL TEXT DELETED – sales information]**  
**Please refer to Attachment G-7.6 – raw material invoices.**  
**Please refer to the table below:**  
**[CONFIDENTIAL IMAGES DELETED – invoice information and reconciliation]**

7. Are any of the suppliers in “G-7.4 Raw material purchases” listing related to your company? If yes, please provide details on how the price is set.

**[CONFIDENTIAL TEXT DELETED – pricing between related parties].**

**G-8 Reconciliation of cost to make to audited financial statements**

1. Please complete the worksheet named “G-8 Upwards costs” to demonstrate that the cost listings in G-3 and G-5 are complete.
- You must provide this list in electronic format using the template provided.

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- Please use the currency that your accounts are kept in.
- If you have used formulas to complete this worksheet, these formulas must be retained.

**Please refer to G-8 – Upwards costs and the screenshots for related workings contained in the same worksheet [CONFIDENTIAL ATTACHMENT].**

2. Please provide any documents, other than those in A-4, G-3 and G-5, required to complete the “G-8 Upwards costs” worksheet.

**Please see screenshots of the workings based on the data extracted from the SAP system at G-8.**

3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
  - the name of the source document, including the relevant page number, in column D of the worksheet; and
  - highlight or annotate the amount shown in the source document; and
  - provide the account number and sub-account number (if applicable) at column E of the worksheet.

**Please see screenshots of the workings based on the financial statement and the reconciliation process contained in the G-8 worksheet.**

### G-9 Capacity Utilisation

1. Please complete the worksheet named “G-9 Capacity Utilisation”.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

**Please refer to Attachment G-9 – Capacity Utilisation [CONFIDENTIAL ATTACHMENT].**

2. Explain how the production capacity and capacity utilisation has been calculated.

**[CONFIDENTIAL TEXT DELETED – explanation and calculations for production capacity and capacity utilisation]**

### G-10 Production of the goods under consideration

1. Describe your company’s practices for capturing the production quantities reported at worksheets “G-3 domestic CTM” and “G-5 Australian CTM”. Consider using a flowchart in answering this question.

**Please refer to the following chart:  
[CONFIDENTIAL IMAGE DELETED – flowchart showing practices for capturing production quantities]**

2. Outline the types of source documents kept by the company in relation to production quantities and how the production quantities are entered into the accounting system. Consider using a flowchart in answering this question.

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Please refer to the chart at G.10.1.

3. Briefly explain the reasons for any differences between:
- (a) the production quantities reported at worksheet “G-3 domestic CTM” and the sales volumes reported at worksheet “D-2 domestic sales”; and

[CONFIDENTIAL TEXT DELETED – explanation and calculations for production quantities].

- (b) the production quantities reported at worksheet “G-5 Australian CTM” and the sales volumes reported at worksheet “D-2 domestic sales”.

We assume the required comparison is between B-2 Australian Sales and G-5 Australian CTM, and not with D-2 Domestic sales  
[CONFIDENTIAL TEXT DELETED – explanation and calculations for production quantities].

4. Do you have warehousing facilities for the goods exported to Australia or sold domestically? If no, what do you do with excess inventory? If yes, please outline:

[CONFIDENTIAL TEXT DELETED – information concerning warehousing facility]

- (a) the volume capacity of these facilities;

[CONFIDENTIAL TEXT DELETED – information concerning warehousing facility]

- (b) the monthly amount of inventory maintained during the period; and

[CONFIDENTIAL TEXT DELETED – information about inventory during the period]

- (c) the average period of time that inventory is retained, and how this is calculated.

The average period of time is calculated [CONFIDENTIAL TEXT DELETED – information about inventory calculations].  
Please refer to Attachment G-10.4c – Average Period of time for the calculations [CONFIDENTIAL ATTACHMENT].



## EXPORTER'S DECLARATION

I hereby declare that **Compañía Española de Laminación, S.L.** have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name: Francesc Cardona Pujol

Signature:



Position in Company: Head of Marketing, Communication & Public Affairs  
CELSA Group

Date : 12 November 2020

## APPENDIX

# GLOSSARY OF TERMS

This glossary is intended to provide you with a basic understanding of technical terms that appear in the questionnaire.

### **Adjustments**

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers.

Examples of adjustments that may be made include: *sales occurring at different times*

(it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); *specification differences; packaging; taxes; level of trade; advertising; servicing/warranty; inland freight; warehousing; export charges; credit terms; duty drawback; commissions.*

Adjustments may also be required where the normal value is based on costs to make and sell.

### **Arms length**

Sales are not considered to be at "arms length" on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

### **Constructed value**

In cases where prices paid for like goods sold in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the goods under consideration plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

### **Cost of production/manufacturing**

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

### **Cost to make and sell**

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

### **Country of origin**

The country in which the last significant process in the manufacture or production of the goods was performed.

### **Date of sale**

The Commission will normally use the invoice date as recorded in the exporter or producer's records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information.

### **Direct labour cost**

Direct labour is categorised as a variable cost, i.e. the value varies with the level of production.

### **Dumping**

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Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

### Dumping margin

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

### Export price

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

### Exporting country

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

### Factory overheads

Factory overheads consist of variable costs e.g. power, supplies, indirect labour and fixed costs e.g. factory rent, factory insurance, factory depreciation etc.

### Goods under consideration (the goods)

The goods to which the application for anti-dumping action relates. That is, the goods that you have exported to Australia allegedly at dumped prices.

### Incoterms

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc. paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc. payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc. payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance) the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CPT	carriage paid to
CIP	carriage and insurance paid to the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc.
DAF	delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)

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DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDU	delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDP	delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc. incurred upon importation)

### **The period**

A period defined by the Commission over which importations of the goods are examined.

### **Like goods**

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the goods or that, although not alike in all respects have characteristics closely resembling those of the goods. The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

### **Normal value**

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based on all costs to make and sell the goods, and an amount for profit. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, the Commission will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

Where domestic price generally, and the trade of the exporting country are determined or substantially influenced by the government of the exporting country, an alternative/surrogate market economy is selected by the Commission and the normal value is determined as if the surrogate country were the export source.

### **Ordinary course of trade**

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

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### **Selling, general and administration expenses (SG&A)**

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

- domestic sales of like goods;
- sale of goods of the same general category by the exporter; or
- sales in the industry in the country of export.

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.