



Australian Government
Department of Industry, Science,
Energy and Resources

Anti-Dumping Commission

Exporter Questionnaire

Case numbers: 573, 574

Product: Pineapple fruit – Food services and Industrial (FSI pineapple)

From: The Republic of the Philippines and the Kingdom of Thailand

Inquiry period: 1 January 2020 to 31 December 2020 (the period)

Response due by: 3 March 2021

Email enquiries to: investigations4@adcommission.gov.au

Anti-Dumping Commission website: 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 continuation inquiry into FSI pineapple (also referred to as the goods) exported to Australia from the Republic of the Philippines and the Kingdom of Thailand.

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

Any information provided may be used by the Commission for any purpose consistent with its statutory functions.

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>.

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You will be informed of the decision whether your request for an extension has been rejected, granted in full or granted in part. For example, you may be granted an extension to submit all sections except for Section A or you may be granted a shorter extension than you requested.

A summary of any requests and grants of extensions to submit a response to this exporter questionnaire will be published in the public record.

Submitting a response to the exporter questionnaire

Responses to the exporter questionnaire should be lodged 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 considered 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 publishing on the 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 without breaching confidentiality.

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 requested to resubmit your response with the required level of detail or, if deadlines have passed, the Commission may not have regard to it.

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 verification¹. Any onsite verification typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with the 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 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, rather 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 or remote verification.

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. To the extent that the foreign language version differs, the English translation will be given priority as a matter of interpretation in Australia.
- 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.

¹ 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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- 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.

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

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	☒
B-4 Upwards sales	☒
B-5 Upwards selling expenses	☒
D-2 Domestic sales	☒
F-2 Third country sales	☒
G-3 Domestic CTM	☒
G-4.1 SG&A listing	☒
G-4.2 Dom SG&A calculation	☒
G-5 Australian CTM	☒
G-7.2 Raw material CTM	☒
G-7.4 Raw material purchases	☒
G-8 Upwards costs	☒
G-10 Capacity Utilisation	☒

GOODS SUBJECT TO ANTI-DUMPING MEASURES

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

Pineapple prepared or preserved in containers exceeding one litre.

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

Tariff Subheading	Statistical Code	Description
2008.20.00	27	Canned pineapples in containers exceeding one Litre
2008.20.00	28	Pineapples other than canned

The goods subject to the anti-dumping measures do not include glacé and dehydrated pineapple.

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.

Category	Sub-category		Sales data	Cost data
Pineapple cut	CH	Chunks	Mandatory	Mandatory
	CR	Crushed		
	PC	Pieces		
	PZ	Pizza cut		
	SL	Sliced		
	TD	Tidbits		
	TH	Thin sliced		
Container type	TC	Tin can	Mandatory	Mandatory
	PC	Plastic cup		
	DR	Drum		
	AB	Aseptic Bag		
Container size ³	Please provide container size in net weight (e.g., '3KG').		Mandatory	Mandatory

² 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.

³ Based on previous cases relating to FSI pineapples, the Commission considers there may potentially be many different container sizes and container types used for the goods. As part of the process of seeking data from interested parties, the Commission will request specific data relating to container sizes. This information will be described in stakeholder verification reports, which will be published on the relevant Electronic Public Record for cases 573 and 574.

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Packing medium	L	Light syrup	Mandatory	Mandatory
	H	Heavy syrup		
	S	Natural juice (sweetened)		
	U	Natural juice (unsweetened)		

In constructing a MCC, use a "-" between each category. For example: "CH-TC-3.2-L" would refer to 3.2KG Net Weight pineapple in chunks, packaged in a tin can in light syrup.

The MCCs will be used to 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 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 considered deficient. Contact the case team on investigations4@adcommission.gov.au if you have any questions regarding the MCC.

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name: Sutiporn Rungsisirikul
Position in the company: Executive Vice President
Telephone: +66 8 1 855 9449
E-mail address: Sutiporn.r@siamfood.co.th

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

Name: NONE
Address:
Telephone:
E-mail address:

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 your company's financial records are held.

Siam Food Products Public Company Limited
43rd Floor 1 Empire Tower, South Sathorn Road, Bangkok 10120, Thailand

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

218 Moo 8, Sattaheep-Chachoengsao Road, Tambol Nong-Irun, Amphoe Banbung, Chonburi 20170, Thailand

5. Please provide the location of your company's production plant manufacturing the goods under consideration.

218 Moo 8, Sattaheep-Chachoengsao Road, Tambol Nong-Irun, Amphoe Banbung, Chonburi 20170, Thailand

A-2 Company information

1. What is the legal name of your business?

Siam Food Products Public Company Limited (hereunder referred to as SFP)
Type of Business: Public limited company
All sales are recorded under SFP

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

No

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

No

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

1. Mr. Thien Mekanontchai	Chairman
2. Mr. Prasit Kovilaikool	Independent Director and Chairman of the Audit Committee

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3. Mr. Prasert Maekwatana	Vice Chairman No. 1
4. Mr. Sithichai Chaikriangkrai	Vice Chairman No. 2
5. Mr. Siripol Yodmuangcharoen	Director
6. Mr. Ananta Dalodom	Independent Director
7. Mr. Chai Jroongtanapibarn	Independent Director and Director of the Audit Committee
8. Mrs. Chaveevarn Chandanabhumma	Director
9. Police General Krisna Polananta	Independent Director and Director of the Audit Committee
10. Mrs. Nidda Theerawatanachai	Director
11. Mr. Charnvit Subsanyakorn	Director and President

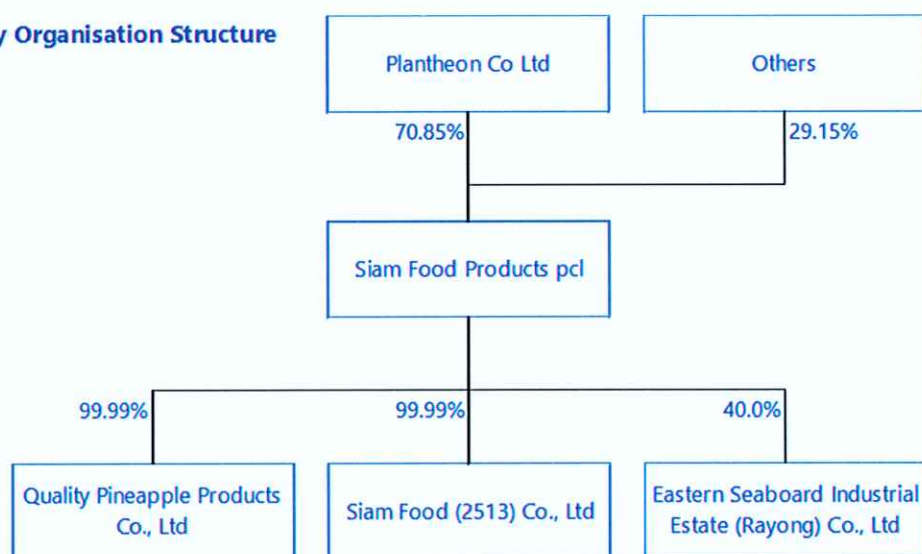
During the year 2019-2020, the directors were changed as follows:

- Ms. Pornpimol Chirtchoochai; director, resigned from being director since 1st March 2020.
- Mr. Graeme Anthony Cox, director, member of the risk management committee and President, resigned from being director and vacates office from the member of the risk management committee and President, effective from 1st July 2020.
- The company thus appointed Mr. Charnvit Subsanyakorn, director, member of the risk management committee and President, of the company since 3rd July 2020.

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

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

Company Organisation Structure



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

Name of entities	Functions
Plantheon Co., Ltd.	Major shareholder and common directors
Indara Insurance Public Co., Ltd.	Other expenses
Horeca Management Co., Ltd.	Other expenses
Havi Logistics (Thailand) Co., Ltd.	Revenue from sale of goods
Southeast Capital Co., Ltd.	Car rental agreements
Southeast Insurance Public Co., Ltd.	Other expenses
Concept Land 2 Co., Ltd.	Land lease agreements
T.C.C. Commercial Property Management Co., Ltd.	Building lease and service agreements
Top Asset Security and Service Co., Ltd.	Other expenses

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Name of entities	Functions
T.C.C. Technology Co., Ltd.	Telephone manage hosting service agreements and computer equipment agreements / Area lease for server computer agreement
Deesermkit Co., Ltd.	Land lease agreements
Terragro Fertilizer Co., Ltd.	Purchase of raw materials
Thip Sugar Kamphaengphet Co., Ltd.	Purchase of raw materials
Pornpattanasin Co., Ltd.	Operating lease expense
United Winery and Distillery Co., Ltd.	Revenue from sale of goods
Pattavia Golf Club Co., Ltd.	Land lease agreements
TCC Assets (Thailand) Co., Ltd.	Lease agreements
TCC Hotel Collection Co., Ltd.	Lease agreements
Wattanapat Trading Co., Ltd.	Revenue from sale of goods
Cristalla Co., Ltd.	Purchase of raw materials
Plantheon Trading Co., Ltd.	Purchase of raw materials
North Park Golf And Sport Club Co., Ltd.	Other expenses
Oishi Food Service Co., Ltd.	Revenue from sale of goods
The Residence 9 Co., Ltd.	Lease agreements
Golden Wealth Co., Ltd.	Other expenses
Thai Beverage Public Co., Ltd.	Other expenses
Frasers Property (Thailand) Public Co., Ltd.	Consulting services agreement

6. Is your company or parent company publically listed?
If yes, please provide:

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

SFP is listed in the Stock Exchange of Thailand

(b) Any principle shareholders⁴

If no, please provide:

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

Plantheon Co. Ltd 70.85%

<http://www.siamfood.co.th/major-shareholders.html>

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

A manufacturer and exporter of canned pineapple, pineapple juice and juice concentrate and other processed tropical fruits in hermetically sealed packaging.

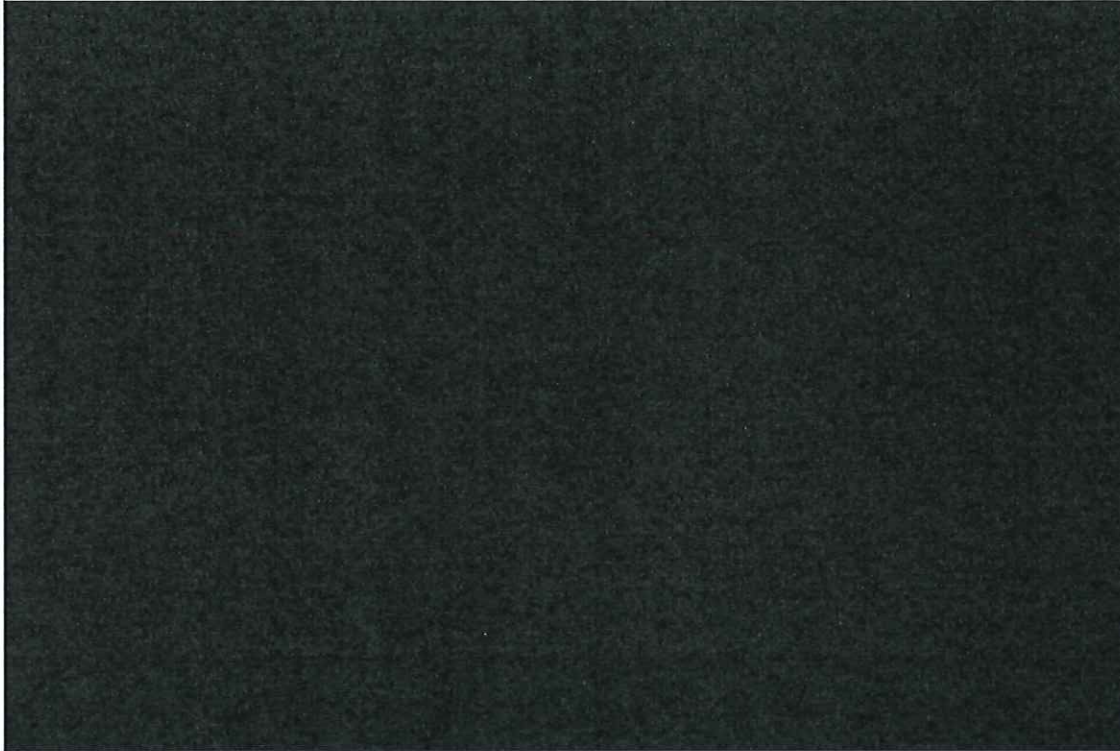
8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:

- (a) produce or manufacture;
- (b) sell in the domestic market;
- (c) export to Australia; and
- (d) export to countries other than Australia.

⁴ 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.

SFP performs all functions of manufacturing, selling on the domestic market, exporting to Australia and other markets

9. Provide your company's internal organisation chart.



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

President – Manage overall direction to support the goals.
For other functions – details as shown in A-2 under 9.

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

Refer to <http://www.siamfood.co.th>

A-3 General accounting information

1. What is your financial accounting period?

Ending date of Annual Accounting Period of the Company 30th September of each year a period of 12 months starting October – September.

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

Our financial statements are audited by KPMG Phoomchai Audit Limited,
(Mr. Ekkasit Chuthamsatid CPA Registration No4195)

3. What currency are your accounts kept in?

Thai baht.

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

[REDACTED]

5. What is the name of your sales system?

[REDACTED]

6. What is the name of your production system?

[REDACTED]

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.

No difference.

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

No difference to Thai Financial Reporting Standards.

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

No.

A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.

[REDACTED]

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 (SFP '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.

Not applicable.

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.

[REDACTED]

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

[REDACTED]

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

[REDACTED]

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

SECTION B EXPORT SALES TO AUSTRALIA

B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and representatives (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

SFP sells canned pineapple as process below;

- Receive sales enquiry from customers
- Check product availability and costing
- Make official offer with validity date
- Negotiate and confirm new order base on agreed specification and payment term
- Receive Purchase Order from customers / Issues sales contract
- Arrange production and manage shipping schedule
- Ship out the product
- Send shipping document include invoice to customer to collect payment.
- Received payment by electronic funds transfer

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

US dollars

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

Yes, customer transfer payment in US dollars into denominated account and SFP covert to Thai baht afterward.

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

[REDACTED]

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

The exchange rate refers to Bank of Thailand on each invoice date.

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.

[REDACTED]

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

[REDACTED]

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.
-
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 and/or rebate.
-
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.
-
8. In establishing the date of sale, the Commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
- What date are you claiming as the date of sale?
 - Why does this date best reflect the material terms of sale?

[We use invoice date as the date of sale.](#)

B-2 Australian sales listing

- 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.
 - 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.

■

- 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".

■

B-3 Sample export documents

- 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.

[REDACTED]

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.

[REDACTED]

B-4 Reconciliation of sales to financial accounts

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

[REDACTED]

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.

[REDACTED]

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.

[REDACTED]

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.

[REDACTED]

PUBLIC RECORD

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.

[REDACTED]

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.

[REDACTED]

SECTION C

EXPORTED GOODS & LIKE GOODS

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

C-1 Models exported to Australia

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

[REDACTED]

[REDACTED]

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.

- a) CR-AB-23 KG-U
- b) CR-DR-200 KG-U
- c) SL-TC-108 Oz-U
- d) CH-TC-108 Oz-L
- e) PZ-TC-108 Oz-L

C-2 Models sold in the domestic market

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

This product was sold to domestic [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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

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

- a) PZ-TC-108 Oz-L

C-3 Internal product codes

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

PUBLIC RECORD

- (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.

[illegible]

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

Category		MCC		
Pineapple cut		CR		
		SL		
		CH		
		PZ		
Container type		AB		
		DR		
		TC		
Container size		23 kg		
		200 kg		
		108 Oz		
Packing media		L		
		U		

- (c) Provide a table of showing the product or SKU codes for each MCC.

MCC CODE		
CR-AB-23 KG-U		
CR-DR-200 KG-U		
SL-TC-108 Oz-U		
CH-TC-108 Oz-L		
PZ-TC-108 Oz -L		

If no:

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

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

In general, domestic sales process are as below:

- Receive sales enquiry from customers
- Check product availability and costing
- Make official offer with validity date
- Negotiate and confirm new order base on agreed specification and payment term
- Receive Purchase Order from customers
- Issues sales contract
- Arrange production and manage delivery schedule
- Deliver product to customer's factory
- Send invoice to customer to collect payment.
- Received payment by electronic funds transfer

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.



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



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.



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 and/or rebate.



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.



7. In establishing the date of sale, the Commission will normally use the date of invoice as it best reflects the material terms 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?

We use invoice date as the date 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.



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".



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.



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



D-4 Reconciliation of sales to financial accounts

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

B-4 is completed

PUBLIC RECORD

1. Please complete the worksheet named "B-4 Upwards sales" to demonstrate that the sales listings in D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide all documents, other than those in A-4, D-2 and F-2, required to complete the "B-4 Upwards sales" worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the "B-4 Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet; and
 - highlight or annotate the amount shown in the source document.

SECTION E DUE ALLOWANCE

E-1 Credit expense

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

■
If yes:

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

■

If yes:

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

■

- (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?

■

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

■
If yes:

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

■

If yes:

- 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):

■

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

- ii. 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?

E-2 Packaging

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

Tin can

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

Tin can, Aseptic Bag (), Aseptic bag ()

3. If there are distinct differences in packaging between your 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?

[REDACTED]

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

CFR and FOB (Thailand).

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?

Inland cost to port in Thailand is included in CFR and FOB (Thailand) price basis.

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?

For contract based on FOB (Thailand) basis, ocean freight cost is not included on sales contract.

For contract based on CFR basis, ocean freight cost is included on sales contract.

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?

Marine insurance cost is not included since sales contract base on CFR and FOB (Thailand) basis

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?

Not applicable

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.

[REDACTED]

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

Yes, Domestic sale is subject to 7% VAT, export sales is subject to 0% VAT.

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

7%.

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

[REDACTED]

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

Not applicable

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

██████

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

██████

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

██████████

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. [None](#)
- 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.

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.

It is the same as B-1

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.

[REDACTED]

3. In establishing the date of sale, the Commission will normally use the date of invoice as it best reflects the material terms 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?

We use invoice date as the date of sale.

F-2 Third country sales listing

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

[REDACTED]

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".

[REDACTED]

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.

There is no significant different sales to third countries compare to export sales in Australia.

[REDACTED]



SECTION G COST TO MAKE AND SELL

G-1. Production process

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

[REDACTED]

[REDACTED]

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.

Yes, please refer to A-2.5 (b)

G-2. Cost accounting practices

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

The costing system is not based on standard or budgeted costs. SFP uses monthly actual costs.

2. If your company uses standard costs:

Not applicable

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

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

[REDACTED]

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

[REDACTED]

[REDACTED]

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

SFP using actual manufacturing costs from the financial accounting system. There are no separate cost

accounting or management accounting records.

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

None

If yes:

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

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

Weighted average method

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

Average actual cost.

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

Average actual cost.

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

None

G-3 Cost to make on domestic market

1. Complete the worksheet named "G-3 Domestic CTM".
- This worksheet lists the quarterly cost to make the domestic models of like goods by MCC manufactured within the period, even if they are models not exported to Australia.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If you have claimed in 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.
-
-

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".

G-4 Selling, General & Administration expenses

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

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

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5 Australian CTM".
 - This worksheet lists the quarterly cost to make the Australian models of the goods under consideration by MCC manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as "other costs" if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

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

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

Note that, for the purposes of this questionnaire, the net realisable value method should be used for allocating costs between joint products. Refer to the Attachment at the end of this questionnaire for further information on Net Realisable Value.

[REDACTED]

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.

[REDACTED]

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?
 - Fruit (Pineapple)
 - Can / End
 - Aseptic bag
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.

Not applicable

- This worksheet lists the quarterly cost to make the raw material manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
3. Using the domestic cost data in "G-3 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.

[REDACTED]

[REDACTED]

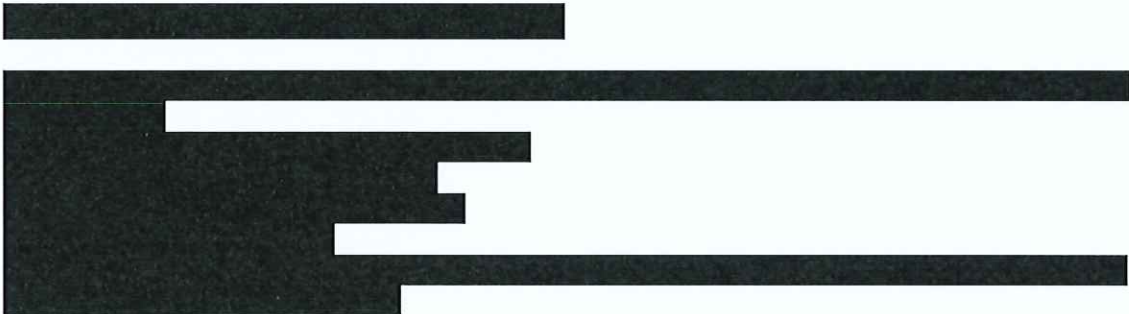
4. For each raw material identified in G-7.3 which individually account for 10% or more of the total cost to make, complete the worksheet named "G-7.4 Raw material purchases"
- This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.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



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



6. For each raw material:
- (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.



- (b) Reconcile the total value listed 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.



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.

None

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

1. Please complete the worksheet named "G-8 Upwards costs" to demonstrate that the cost listings in G-3 and G-5 are complete.
- You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

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

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

G-9 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.

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.

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

No

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

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

Yes, but combine all products and do not separated by countries,

If yes, please outline:

(a) the volume capacity of these facilities;

• [REDACTED]
• [REDACTED]

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

[REDACTED]

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

[REDACTED]

G-10 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.

[REDACTED]

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

The production capacity is calculated from peeling machines (Ginaca) which is the bottleneck. Other assumptions please see in the excel attachment.

[REDACTED]

Capacity utilisation is based on actual data during the given period.

EXPORTER'S DECLARATION

I hereby declare that.....**Siam Food Products Public Company Limited**.....
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 : **Mr. Charnvit Subsanyakorn**

Signature : 

Position in

Company :.....**President**.....

Date :.....**2 March 2021**.....

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

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)
CPT	the terms CFR and CIF are only used where goods are carried by sea or waterway transport 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)
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.

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.

ATTACHMENT A

DESCRIPTION OF NET REALISABLE VALUE

DEFINITIONS

Net realisable value is one method for allocating costs between joint products.

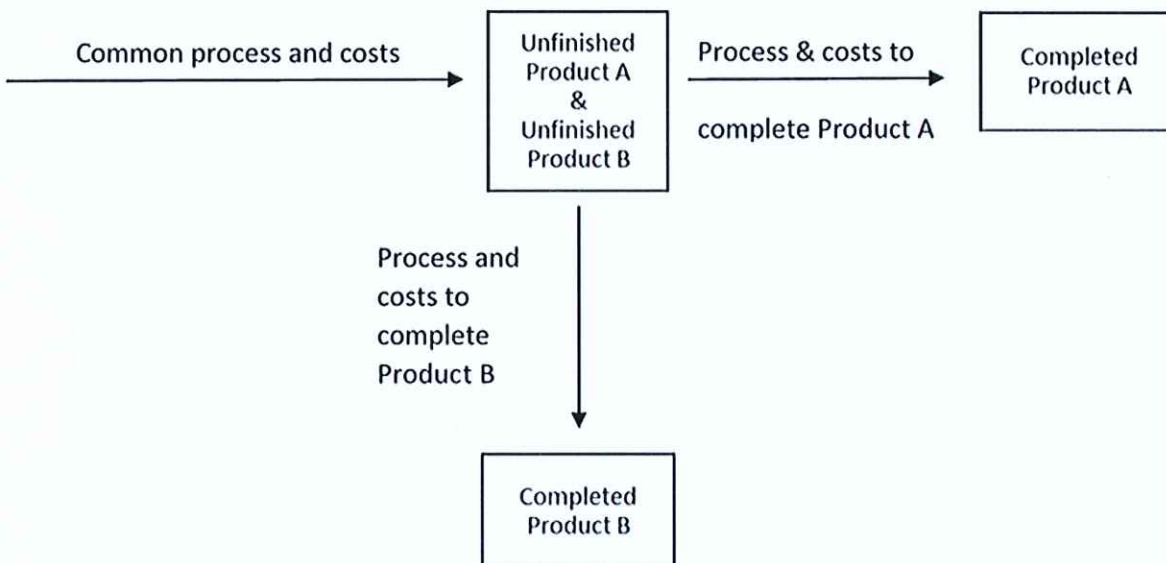
The net realisable value method can be used when it is not considered reasonable to use a weight allocation method. The weight allocation method only considers the physical weight of the final products and does not take into account the different qualities of each product. The weight method basis of allocation also has no relationship to the different revenue streams earned by the two products.

Joint products are two or more products produced using common materials and a common manufacturing process to a point where they are split-off and they can become separately identifiable products.

Joint costs are the costs (including materials, labour and overheads) incurred to the split-off point in the manufacture of two or more products.

Split-off point is the point of production when the joint products can be individually identified and removed from the common process.

Separable costs are the costs (including materials, labour, overheads and selling expenses) incurred by an individual product beyond the split-off point.



The net realisable value method allocates costs on the basis of the product's final sales value less any separate costs of production to further process the joint products to their final stage of completion and an allowance for selling and distribution costs. This method assumes that the sales value is reflective of any additional costs to product the products into their final saleable stage. The allocation is calculated by obtaining the final sales value for each product, deducting the costs required to further process each product and calculate the comparative ratio. The ratio is then used to allocate the joint costs between the two products.

The net realisable value is calculated as:

$$\text{Net realisable value} = \text{sales value} - \text{costs to further process} - \text{selling and distribution costs}$$

EXAMPLE

Cost elements

	\$
Materials	60,000
Direct labour	100,000
Manufacturing overheads	20,000
TOTAL	180,000

These are the joint costs of two products at the point of split-off. The two products are unfinished at this point and cannot be sold in their current form.

The production quantities of the two products are as follows:

Product	Quantity (kg)
Product A	12,000
Product B	6,000

The costs of further processing are as follows:

Product	Cost (\$)
Product A	80,000
Product B	110,000

The sales price of the finished products is as follows:

Product	Sales price (\$/kg)
Product A	15
Product B	40

Cost allocation on a net realisable value basis

Product A

	\$
Sales revenue (12,000 kg × \$15/kg)	180,000
Less: Costs of further processing	80,000
Net realisable value	100,000

Product B

	\$
Sales revenue (6,000 kg × \$40/kg)	240,000
Less: Costs of further processing	110,000
Net realisable value	130,000

Total net realisable value = 100,000 + 130,000 = 230,000

Allocation of cost

Product	Ratio	Joint cost	Allocated cost
A	$\frac{100,000}{230,000}$	180,000	78,260.87
B	$\frac{130,000}{230,000}$	180,000	101,739.13
			180,000.00