



Continuation Inquiry 573
Pineapple Fruit, FSI
Exported to Australia from the Kingdom of Thailand
File note

The Anti-Dumping Commission (Commission) conducted a benchmark verification of the response to the exporter questionnaire (REQ) by Siam Food Products Public Co., Ltd.¹ The verification involved targeted procedures informed by risk and consistent with Anti-Dumping Notice No. 2016/30 to satisfy the verification team of the accuracy, relevance and completeness of the REQs.

This file note details the findings, analysis, evidence relied upon and reasoning on key verification outcomes of data submitted to the Commission by the verification teams for publication on the public record.

This file note provides interested parties with information regarding all material aspects of the verification, including explanations of any material issues identified during the verification. This file note outlines the nature, extent and consequences of any changes made to the data submitted, including data corrections made by the company or by the verification team.

Verification teams are authorised to conduct verifications under section 269SMG and 269SMR of the *Customs Act 1901* (Cth) (the Act).²

¹ EPR 573 and 574, Item 4.

² References to any section in this report relate to provisions of the Act, unless specifically stated otherwise.

SIAM FOOD PRODUCTS PUBLIC CO LTD

Export price

In relation to the Australian sales of the goods exported by Siam Food Products Public Co., Ltd (Siam Food), the verification team considers that the customers listed for each shipment were the beneficial owners of the goods at the time of importation, and therefore were the importers of the goods.

The verification team considers Siam Food to be the exporter of the goods as Prime Siam Food:

- is the manufacturer of the goods;
- is named on the commercial invoice as the supplier;
- arranges and pays for the inland transport to the port of export; and
- arranges and pays for the port handling charges at the port of export.

The verification team found that all Siam Food's Australian exports of the goods were to unrelated parties.

In respect of Siam Food's Australian sales of the goods during the period, the verification team found no evidence that:

- there was any consideration payable for, or in respect of, the goods other than price; or
- the price appeared to be influenced by a commercial or other relationship between the buyer, or an associate of the buyer, and the seller, or an associate of the seller; or
- the buyer, or an associate of the buyer, was directly or indirectly reimbursed, compensated or otherwise receive a benefit for, or in respect of, the whole or any part of the price.

The verification team therefore considers that all export sales made by Siam Food to its Australian customers, all of whom were unrelated, during the period were 'arms length' transactions.

In respect of Australian sales of the goods by Siam Food, the verification team has determined an export price under section 269TAB(1)(a), as the price paid by the importer to the exporter less transport and other costs arising after exportation.

The verification team's preliminary export price calculations are at **Confidential Appendix 1.**

PUBLIC RECORD

Normal value

The verification team found that while Siam Food had domestic sales of like goods, there was an absence of domestic sales of like goods in the ordinary course of trade during the inquiry period, for the purpose of ascertaining the normal value under section 269TAC(1).

Section 269TAC(2) provides alternative methods for calculating the normal value of goods exported to Australia where there is an absence, or low volume, of relevant sales of like goods in the market of the country of export.

The verification team recommends that the normal value ascertained under section 269TAC(2)(c), using the sum of:

- the cost to make of the exported goods based on the company's records in accordance with section 43(2) of the Regulation;
- an amount for SG&A in accordance with section 44(2) of the Regulation, having regard to the SG&A amount incurred by Siam Food for domestic sales of like goods; and
- an amount for profit based on the weighted average of the amounts realised by other exporters or producers from the sale of the same general category of goods, in accordance with section 45(3)(c) of the Regulation.

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

Adjustments

The verification team is satisfied there is sufficient information to justify the following adjustments in accordance with section 269TAC(9). The verification team considers these adjustments to be necessary to ensure a fair comparison of normal value and export prices:

Adjustment Type	Deduction/addition
Domestic credit	Subtract an amount for domestic credit
Export inland freight	Add an amount for export inland freight
Export port handling charges	Add an amount for export port handling charges
Other export charges	Add an amount for other export charges
Export credit	Add an amount for export credit
Timing adjustment	Add/subtract an amount to reflect quarterly changes in cost to make, where export model sold in a quarter in which that model was not also produced.

Table 1 – Summary of adjustments – Siam Food

Dumping margin

The preliminary dumping margin in respect of the goods exported to Australia by Siam Food for the inquiry period is **14.5%**.

The preliminary dumping margin calculation is at **Confidential Appendix 4**.

PUBLIC RECORD

CONFIDENTIAL APPENDICES

Confidential Appendix 1	Siam Food – Export price
Confidential Appendix 2	Siam Food – Cost to make and sell
Confidential Appendix 3	Siam Food – Normal value
Confidential Appendix 4	Siam Food – Dumping margin