

Australian Government Department of Industry, Science, Energy and Resources

Anti-Dumping Commission

IMPORTER QUESTIONNAIRE

A4 COPY PAPER

EXPORTED TO AUSTRALIA FROM THE REPUBLIC OF INDONESIA BY PT PABRIK KERTAS TJIWI KIMIA TBK

This questionnaire seeks information in relation to your imports and sales of A4 copy paper (the goods) exported to Australia from the Republic of Indonesia by PT Pabrik Kertas Tjiwi Kimia Tbk.

This information will be used to assist in determining export prices and non-injurious prices, to construct the Australian market for the goods, and in the assessment of the applicant's injury claims.

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

The attached **Australian Dumping Notice No 2021/072** provides details of the goods under consideration, the application and the investigation procedures.

Part A	Company and overseas supplier information	Return as quickly as possible but no later than Wednesday 9 June 2021
Part B	Imports and forward orders	Return as soon as possible after receiving the
Part C	Sales and expenses	Commission's detailed
Part D	Australian Market	spreadsheets but no later than Wednesday 30 June 2021

The timeliness of your response is important. The Commissioner must consider the direction from the Minister for Industry, Innovation and Science as set out in the *Customs (Extensions of Time and Non-cooperation) Direction 2015* (the Direction). More details on this direction are explained in Anti-Dumping Notice 2015/129, available on the Commission's website at www.adcommission.gov.au.

Return E-mail: investigations@adcommission.gov.au

DECLARATION

I believe that the information contained in this response is complete and correct.

Signature:

Name:	Belinda Lyone
Position:	General Manager - SSAM
Company:	Complete Office Supplies Pty Ltd
ABN:	92 001 634 715
Date:	

INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting a dumping investigation into A4 copy paper exported to Australia from the Republic of Indonesia (Indonesia) by PT Pabrik Kertas Tjiwi Kimia Tbk.

The Commission will use the information supplied in this questionnaire to assist in determining export prices and non-injurious prices, assess the Australian market for the goods, and the applicant's injury claims and consider the claim that a particular market situation exists in the market for A4 copy paper in Indonesia.

The investigation period is 1 April 2020 to 31 March 2021 (the period).

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

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, 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 questionnaire.

Extension requests

If you require a longer period to complete your response to this 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 <u>https://www.legislation.gov.au/Details/F2015L01736.</u>

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.

Confidential and non-confidential responses

You are required to lodge a confidential version (OFFICIAL: Sensitive) and a nonconfidential version (for publishing on the public record) of your response to this 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 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.

Important instructions for preparing your response

- All questions in this 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.
- 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-1.1)
- The data must be created as spreadsheet files in Microsoft Excel.
- 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.

GOODS UNDER CONSIDERATION

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

Uncoated white paper of a type used for writing, printing or other graphic purposes, in the nominal basis weight range of 67 to 100 gsm (grams per square metre) and cut to sheets of metric size A4 (210mm x 297mm) (also commonly referred to as cut sheet paper, copy paper, office paper or laser paper).

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

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

Table 1 General tariff classification of the goods under consideration

These tariff classifications and statistical codes may include goods that are both subject and not subject to this investigation. The listing of these tariff classifications and statistical codes are for reference only and do not form part of the goods the subject of the application.

SECTION A COMPANY AND SUPPLIER INFORMATION

A-1 Your company

Company Name	Complete Office Supplies Pty Ltd (COS)		
ABN:	92 001 634 715		
Contact name:	Belinda Lyone		
Position:	General Manager - SSAM		
Mailing address:	25 Nyrang Street, Lidcombe NSW 2141		
Telephone:			
Facsimile:			
E-mail address:			

Table 2 Importer details

Provide details on the ownership of your company and major shareholders:

Parent company D&M Lyone Holdings Pty Ltd owns 100% shares of COS

Describe the role of your company in the Australian market for A4 copy paper – for example, buying or selling agent, importer/distributor, importer/wholesaler, importer/retailer or importer/end-user.

Importer/distributor

At what level of trade is each of your customers – for example, distributor, wholesaler, retailer or end-user?

Customer	Level of trade
End-User	

Table 3 Customer Listing and level of trade

A-2 Your overseas supplier(s) of the goods under consideration

Please complete the below information for each of your overseas supplier of A4 copy paper (using a new box for each supplier).

Commodity:	A4 copy paper
Supplier name:	
Is the supplier the manufacturer? If 'no', please also answer question A.3 in relation to this supplier. Finish(es)	
supplied: Country of origin:	
Contact name:	
Position:	
Mailing address:	
Telephone:	
Facsimile:	
E-mail address:	

Table 4 Overseas supplier of the goods under consideration

A-3 Overseas manufacturer(s) of the goods under consideration

If the supplier(s) listed in your response to question A.2 above is not the manufacturer of the A4 copy paper supplied, please complete the below for each manufacturer of the A4 copy paper supplied (using a new box for each supplier).

Commodity:	A4 copy paper
Supplier name	
(from A.2):	
Manufacturer	
name:	
Country of origin:	
Manufacturer	
contact name:	
Position:	
Mailing address:	
Telephone:	
Facsimile:	
E-mail address:	

 Table 5 Overseas manufacturer of the goods under consideration

A-4 Timing of proposed verification by the Commission

The Commission would like to commence a verification of the data submitted within an import questionnaire response and discuss the investigation as soon as possible from mid July 2021.

Can you please advise what dates are suitable to your company to facilitate a visit or participate in an online or remote verification activity?

Please note that it may be helpful to consider the availability of key staff, such as your accountant, purchasing officer or sales staff.

Street address:	25 Nyrang Street Lidcome NSW		
Telephone:			
Facsimile:			

Address for proposed visit (the address at which your accounting records are held):

Table 6 Importer visit location details

SECTION B IMPORTS AND FORWARD ORDERS

Please complete this part after the Commission has provided you with your detailed spreadsheets of imports, and return this part, along with your response to Part C and Part D by no later than Wednesday 30 June 2021.

To assist with the identification of imports of the A4 copy paper under investigation, upon receipt of a completed Section A, the Commission will provide you with spreadsheets of your imports of A4 copy paper in the period **1 April 2020 to 31 March 2021**.

This information will be provided from the Commission's import database.

Within this spreadsheet, the Commission will select several shipments (by highlighting them) that it wishes to examine in more detail.

B-1 Import details

Complete worksheet <u>"Part B – Cost to import and sell"</u> within the included "583 Importer Questionnaire Spreadsheets" workbook, with details for the highlighted selected shipments.

The spreadsheet should contain costs and sales data for the selected shipments of A4 copy paper **exported** from the Republic of Indonesia since 1 April 2020. The completed spreadsheet should be returned as part of your Part B response, along with details of your forward orders (see B.3 below).

(Please note that that you cannot complete this part of the questionnaire until the Commission provides you with the respective listing of your imports. The Commission will contact you shortly in this regard after receiving Part A of the questionnaire).

B-2 Documentary requirements

In relation to the shipments selected by the Commission for verification (i.e. those shipments highlighted in the spreadsheet which will be provided by the Commission), please prepare copies of the commercial invoice, bill of lading, packing list and any other documents supporting post exportation costs including;

- overseas freight and insurance;
- customs duties;
- landing and wharfage charges;
- freight forwarding fees;
- cartage/delivery fees and
- any other charges between the FOB point and the landed, duty paid into-store point.

It would be appreciated if these documents could be assembled into one bundle for each shipment selected. Please retain these copies for presentation during verification or upon a request from the case team.

B-3 Forward orders

Complete the worksheet "**Part B – Forward Orders**" within the included "583 Importer Questionnaire Spreadsheets" workbook. The completed spreadsheet should be returned as part of the Part B response, along with details of your selected shipments as discussed in B.1 above.

SECTION C AUSTRALIAN SALES AND SELLING EXPENSES

Please return your responses to Part C along with your response to Part B and Part D by no later than Wednesday 30 June 2021.

C-1 Your sales

Please provide details of all your sales in the Australian market of A4 copy paper exported from the Republic of Indonesia from 1 April 2020 by completing worksheet "<u>Part C – Sales</u>" within the included "583 Importer Questionnaire Spreadsheets" workbook. If you have used formulas to complete this spreadsheet, please retain the formulas.

C-2 Model Control Code

The sales spreadsheet requires the identification of the type of model sold to your customer using the model control code (MCC) structure detailed in the table below.

Category	Sub-category	Identifier	Sales Data	Cost data
Weight	67 gsm to 70 gsm	W1		Mandatory
(grams per square	71 gsm to 80 gsm	W2	Mandatory	
metre (gsm))	81 gsm to 100 gsm	W3		
	51% to 100%	R1		
Recycled content	21% to 50%	R2	Mandatory	Mandatory
	0% to 20%	R3		

At a minimum, the category listed as mandatory must be reported in the sales spreadsheet.

Table 7 Model Control Code Structure

In constructing a MCC, use a "-" between each category. For example: W1-R1

C-3 Selling, general and administration expenses

Please calculate your selling, general and administration costs for A4 copy paper for the period **1 April 2020** to **31 March 2021** and enter this information into the worksheet "<u>Part B</u> <u>– Cost to import and sell</u>" within the included "583 Importer Questionnaire Spreadsheets" workbook.

These expenses are normally derived from profit and loss statements or other management records and are typically expressed as a percentage of sales revenue. Where A4 copy paper is only a part of overall company sales, allocations of selling, general and administrative expenses may have to be made.

The Commission will seek to verify your sales data, and your estimate of selling, general and administrative expenses at the importer visit.

SECTION D AUSTRALIAN MARKET

Please return your responses to Part D along with your responses to Part B and Part C by no later than Wednesday 30 June 2021.

Section 269TAC(1) of the *Customs Act 1901* (Cth) (the Act) provides that, subject to this section, the normal value of any goods exported to Australia is the price paid or payable for like goods sold in the ordinary course of trade for home consumption in the country of export in sales that are arms length transactions by the exporter or, if like goods are not so sold by the exporter, by other sellers of like goods.

In addition, section 269TAC(2)(a)(ii) of the Act provides that, subject to this section, where the Minister is satisfied that because of the situation in the market of the country of export is such that sales in that market are not suitable for use in determining a price under subsection (1), the normal value of the goods exported to Australia cannot be ascertained under subsection (1).

In the application from Paper Australia Pty Ltd (Opal Australian Paper) received by the Commission on 27 April 2021 in respect of A4 copy paper (the goods), it was claimed that a particular market situation exists with respect to the goods within Indonesia.

As part of its investigation, the Commission will consider if a market situation exists in the A4 copy paper market in Indonesia during the investigation period. The Commission will also investigate whether any market situation, if found to exist, influences a comparison between export prices and normal values. To undertake this assessment, the Commission requires further information about the respective markets.

As an importer of the goods you are invited to provide information in response to the following questions relevant to the Australian market for A4 copy paper.

D-1 Prevailing conditions of competition in the Australian market

- 1. Describe the Australian market for the goods and the prevailing conditions of competition within the market, including:
 - (a) Provide an overall description of the market in Australia for the goods which explains its main characteristics and trends in the five year period ending 31 March 2016;

The market for copy paper in Australia is part of the overall work, office and education supplies market. The market is made up of retailers and B2B dealers. The trend over the past five years for copy is one of slow decline as technologies such as digital presentations and storage overtake the need for physical printing and filing. The total market for paper in Australia is estimated by Penfold research to be \$500 million annually.

- (b) Provide the sources of demand for the goods in Australia, including the categories of customers, users or consumers of the product;
- The main types of consumers are
- Businesses
- Government enterprises
- University

- Students

 Households

 (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);
 As we only service businesses, government, and some education we are not privy to the market size outside of our customers
- (d) Describe the factors that influence consumption/demand variability in Australia, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;

The different customer segments have different influencers. Typically, students and households are affected by the school holiday calendar with increased usage during school terms and semesters. Recently the emerging trend of WFH has increased the amount of paper being using in households typically purchased through retail or B2C ecomm. The B2B market has recently declined due to more people working from home. However, as a larger trend is overall technology replacing the need to print and/or file which has overall seen the copy paper market in decline for the past 10 years.

(e) Describe any market segmentations in Australia; such as geographic or product segmentations;

Outside of the customer segments mentioned above the paper market does have different categories – e.g. virgin paper, recycled paper, coloured paper and speciality digital papers.

(f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e);

In the case of our business, which may be different to the general market the rough proportion is as follows:

(g) Describe the way in which Australian manufactured, Indonesiaion and other imported goods compete in the Australian market;

All paper manufactures, regardless of country of origin sell via retailers or resellers/distributors. There is no direct-to-consumer business from manufacturers. Competition is driven by differentiation in product specifications, e.g. packaging, product specifications

(h) Describe the ways that the goods are marketed and distributed in the Australian market; and

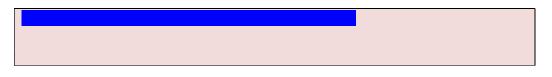
Via FMCG – Retail or via B2B – Resellers.

(i) Describe any other factors that are relevant to characteristics or influences on the market in Australia for the goods.

Enter Response Here

Provide documentary evidence to support the responses made to questions 1(a) to (i).

2. Provide a diagram which describes the Australian market structure for the goods, ensuring that all the categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Australian market.



3. Describe the commercially significant market participants in the Australian market for the goods at each level of trade over the investigation period.

Include in your description:

- names of the participants;
- the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.);
- a description of the degree of integration (either vertical or horizontal) for each market participant; and
- an estimation of the market share of each participant.

Enter Response Here

4. Identify the names of commercially significant importers in the Australian market for the goods over the investigation period and estimate their market share. Specify the country each importer imports from and their level of trade in the Australian market, if known.

We don't have access to this information. We understand all major operators named above are importing however no ability to know in what levels.

5. Describe the regulatory framework of the Australian market for the goods as it relates to competition policy, taxation, product standards and the range of the goods.

Provide a copy of any regulation described, if available.

Unable to answer, not sure what you are looking for here.

- 6. Describe any entry restrictions for new participants into the Australian market for the goods. Your response could include information on:
 - resource ownership;
 - patents and copyrights;
 - licenses;
 - barriers to entry;
 - import restrictions; and
 - government regulations(including the effect of those government regulations).

There are no restrictions for new participants that we are aware of.

In responding to question 6 ensure that relevant regulations are referenced.

D-2 Like goods in the Australian market

1. Generally describe the range of products/models of the goods offered for sale in the Australian market. The description should include all goods under consideration including those produced by your company.

Your description could include information about:

- quality differences;
- price differences;
- supply/availability differences;
- technical support differences;
- the prevalence of private labels/customer brands;
- the prevalence of generic or plain labels;
- the prevalence of premium labels; and
- product segmentation.

Product Specification and differences between paper;

Fibre: Virgin or Recycled GSM CIE Whiteness Opacity Carbon Neutral PEFC or FSC Certification Wrapper – Recyclable / Contains plastic. (Environmental) Cartons – Strapping or No Strapping (Environmental)

2. Describe the end uses of the goods in the Australian market from all sources.

Majority of consumers use copy paper in printers.

3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Australian market.

Rank these preferences or purchasing influencers in order of importance.

As per question 1..

4. Identify if there are any commercially significant market substitutes in the Australian market for the goods.

There is no substitute for copy paper in printers.

5. Identify if there are any commercially significant market complements in the Australian market for the goods.

Copy paper typically needs to be either stored, filed, or shredded/recycled. To use copy paper, you need printers and toner/ink.

6. Have there been any changes in market or consumer preferences in the Australian market for the goods in the period 1 January 2016 to 31 March 2021?

If <u>YES</u>, provide details including any relevant research or commentary on the industry/sector that supports your response.

There is increasing appetite for products that don't contain plastic and/or are more environmentally friendly.

D-3 Relationship between price and cost in Australia

1. Is your organisation/business entity the price leader of the goods in the Australian market?

If <u>NO</u>, please explain the reasons behind your response and specify the name(s) of the price leaders.

2. Describe the nature of your product pricing (e.g. market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g. competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in Australia.

If there are multiple strategies applied, please rank these by importance.

If there are different strategies for different products, please specify these.

Provide copies of internal documents which support the nature of your product pricing.

3. Explain the process for how the selling prices of the goods for the Australian market by your business are determined.

Provide copies of internal documents which support how pricing is determined.

4. How frequently are your Australian selling prices reviewed?

Describe the process of price review and the factors that initiate and contribute to a review.

Provide the names and positions of all persons involved.

Price review is done throughout the year and is triggered by changes to COGS or competitor price movement. People involved include Category Manager, Executive leadership team + Commercial leaders.

5. Rank the following factors in terms of their influence on your pricing decisions in the Australian market, with the most important factor ranked first and the least important factor ranked last:



Above

6. Describe the relationship between selling price and costs to make and sell in the Australian market. Does your company maintain a desired profit margin for the goods?

If NOT, does your company seek to maintain a desired profit margin for the goods?

Provide copies of internal documents which support your response to this question.

7. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Australian market?

If <u>YES</u>, provide a description and explain the terms and conditions that must be met by the customer to qualify.

Explain how the cost to make and sell are considered in establishing these price reductions.

Provide copies of internal documents which support your claims in response to this question.

No

8. Do you offer bundled pricing in the Australian market?

If <u>YES</u>, explain how the pricing for bundled A4 copy paper is determined.

Explain how the costs to make and sell are considered in establishing these bundled prices for A4 copy paper. Provide copies of internal documents which support your claims in response to this question.

No

9. Does the volume of sales to a customer or the size of an order influence the selling price?

If <u>YES</u>, advise how volume is used to determine selling prices.

Explain how the costs to make and sell are considered in establishing volume based prices for A4 copy paper.

Provide copies of internal documents which support your claims in response to this question.



10. Does your organisation/business entity use sales contracts in the Australian market?

If <u>YES</u>:

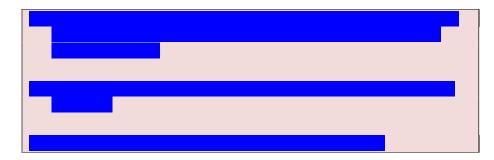
- (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
- (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
- (c) How frequently are sales contracts renegotiated?
- (d) How frequently are price reviews conducted between contracts?
- (e) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
- (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
- (g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue.

Noted above

11. Provide copies of any price lists for A4 copy paper used in the Australian market during the investigation period. If you do not use price lists, describe the transparency of your prices in the Australian market.

- 12. How do you differentiate pricing for different A4 copy paper products in the Australian market?
 - (a) Describe how your products are grouped for price differentiation and the methodology used.
 - (b) Describe any cost to make or selling cost differences between differentiated products.
 - (c) Describe how these cost differences (if any) influence pricing decisions.

Provide copies of internal documents which support your claims in response to this question.



13. Do you tier or segment your Australian A4 copy paper customers in terms of pricing?

If <u>YES</u>, provide:

- (a) a general description of how this is done;
- (b) list the factors that influence pricing differentiation in different tiers or segments; and
- (c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

Provide copies of internal documents which support your claims in response to this question.



14. Do you sell A4 copy paper to related entities in Australia?

If <u>YES</u>, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities.

If available, provide copies of any internal documents relevant to establishing pricing to related parties.

No all direct to end user/businesses.

D-4 Marketing and sales support in the Australian market

1. How does your company market A4 copy paper in the Australian market? Include in your response the value proposition used (e.g. price, quality, reliability, availability, etc.).

Privacy Policy unable to provide contracts.

2. Does your company conduct brand segmentation in the Australian market for A4 copy paper?

If <u>YES</u>, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.

3. Provide examples of your Australian advertising of A4 copy paper over the past five years.

If you have not used advertising in Australia, provide examples of any other A4 copy paper promotion campaigns you have conducted over the investigation period.

- 4. Provide the following about your Australian sales function;
 - (a) How many people are in your Indonesian sales team and where are they located?
 - (b) In general terms, how are they remunerated?
 - (c) If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay.

Provide copies of internal documents which support your claims in response to this question.

N/A we have no Indonesian sales team

5. Describe what parameters are provided to sales staff to assist in establishing pricing for A4 copy paper when negotiating sales with customers.

Provide copies of internal documents which support your claims in response to this question.

Commercial in confidence

Checklist



- Bank records
- o Import and post-exportation documents for other shipments
- Sales invoices
- o Documentation to support selling costs (eg freight, warehousing)
- Documentation to support SG&A expenses