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Australian Government
Department of Industry, Science,
Energy and Resources

Anti-Dumping Commission

Exporter Questionnaire: the Republic of Indonesia

Case number: 588

Product: A4 copy paper

From: the Federative Republic of Brazil, the People's Republic of China, the Republic of Indonesia and the Kingdom of Thailand

Review period: 1 July 2020 to 30 June 2021

Response due by: **Monday 6 September 2021**

Return completed questionnaire to:
investigations@adcommission.gov.au

Anti-Dumping Commission website: www.adcommission.gov.au

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting an inquiry concerning the continuation of the anti-dumping measures in the form of;

- a dumping duty notice applying to certain A4 copy paper (the goods) exported to Australia from the Federative Republic of Brazil (Brazil), the People's Republic of China (China), the Republic of Indonesia (Indonesia) (except by PT. Indah Kiat Pulp & Paper Mills, PT. Pabrik Kertas Tjiwi Kimia Tbk and PT. Pindo Deli Pulp & Paper Mills) and the Kingdom of Thailand (Thailand); and
- a countervailing duty notice applying to exports of the goods from China except by Asia Symbol (Guangdong) Paper Co., Ltd and Greenpoint Global Trading (Macao Commercial Offshore) Ltd and UPM.¹

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.

¹ UPM (China) Co., Ltd and UPM Asia Pacific Pte Ltd (collectively UPM).

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More information on extensions can be found in the Customs (Extension of Time and Non-cooperation) Direction 2015 at <https://www.legislation.gov.au/Details/F2015L01736>.

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

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

Submitting a response to the exporter questionnaire

Responses to the exporter questionnaire should be lodged by email listed on the cover page. In submitting the response to the exporter questionnaire, you must answer all questions, include all attachments and spreadsheets, and provide a non-confidential version of your response to this exporter questionnaire.

If your response to this exporter questionnaire contains major deficiencies that, in the Commissioner's view, cannot be quickly and easily rectified in a further response, then your company may be deemed as an uncooperative exporter.

Confidential and non-confidential responses

You are required to lodge a confidential version (for official use only) and a non-confidential version (for public record) of your response to this exporter questionnaire by the due date. Please ensure that *each page* of information you provide is clearly marked either "FOR OFFICIAL USE ONLY" or "PUBLIC RECORD".

All information provided to the Commission in confidence will be treated accordingly. The public record version of your questionnaire will be placed on the public record, and must contain sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

A person is not required to provide a summary for the public record if the Commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information.

All questionnaires are required to have a bracketed explanation of deleted or blacked out information for the public record version of the questionnaire. An example of a statement to accompany deleted/blacked out text is:

[Explanation of cost allocation through the divisions, by reference to machine hours or weight].

If such an explanation is not provided, the Commission may disregard the information in the submission. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be deemed to have significantly impeded the case and be deemed an uncooperative exporter.

Verification of the information that you supply

On 20 March 2020, the Commission published Anti-Dumping Notice No. 2020/029,² advising that onsite exporter verification activities have been temporarily suspended until further notice as a result of the COVID-19 pandemic.

² https://www.industry.gov.au/sites/default/files/adcp/public-record/notice_adn_-_adn_2020-029_-_temporary_suspension_of_international_onsite_verification_0.pdf

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The Commission remains committed to ensuring that data submitted by parties is complete, relevant and accurate. If an onsite visit is not possible, the Commission may elect to undertake alternative verification activities. This includes but is not limited to remote verification, desktop assessments or delaying verification activities until such time as onsite verification is possible. The Commission will continue to monitor current events and assess when the suspension of onsite exporter verification activities can be lifted.

A verification visit, or any verification activity 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.

Onsite verification is usually conducted over 4 days, remote and desktop verification may take a longer period of time. In complex cases, a verification visit, if conducted, may be scheduled over 5 days. A desktop verification may require a longer period.

Any verification activity 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, should an onsite visit be possible, may also be required during the verification visit.

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

A report will be prepared following the verification activity, 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 and subsidy margin. The Commission considers that the dumping margin and subsidy margin is not confidential information, but rather an aggregate figure derived from confidential data.

You will be provided with an opportunity to comment on the accuracy and confidentiality of the verification report prior to its publication on the public record.

For information on the Commission's verification procedures, refer to Anti-Dumping Notice No. 2016/30 available on the Commission's website.

Important instructions for preparing your response

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the Commission's verification of your data.
- If you cannot present electronic data in the requested format contact the case officer as soon as possible.

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- Where possible, electronic data should be emailed or shared with the Commission via SIGBOX, a secure online document repository. Please contact the Commission to request access to SIGBOX if required.

FOR PUBLIC RECORD**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	×
Section H Market situation	×
Section I Market situation & proper comparison	×
Section J Proper comparison – Indonesian A4 copy paper market	×
Section K Proper comparison – Production costs	×
Section L Proper comparison – Australian A4 copy paper market	×
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-3.A Domestic CTM - Pulp	×
G-3.B Domestic CTM – Wood chip	×
G-4.1 SG&A listing	×
G-4.2 Dom SG&A calculation	×
G-5 Australian CTM	×
G-5.A Australian CTM – Pulp	×
G-5.B Australian CTM – Wood chip	×
G-7 Raw material purchase	×

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G-8 Upwards costs	×
G-9 Capacity utilisation	×

FOR PUBLIC RECORD**GOODS SUBJECT TO ANTI-DUMPING MEASURES**

The goods subject to the anti-dumping measures are:

uncoated white paper of a type used for writing, printing or other graphic purposes, in the nominal basis weight range of 70 to 100 gsm 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).(GUC)

At the time of the original investigation, the applicant provided the following additional information to clarify the scope of the goods description:

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

Tariff classification

The goods are generally, but not exclusively, classified to the following tariff subheadings in Schedule 3 to 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		<i>Printing and writing paper, 297 mm x 210 mm (A4 paper)): Weighing 40 g/m² or more but less than 90 g/m²:</i>
	03	<i>White</i>
	09	<i>Weighing 90 g/m² or more but not more than 150 g/m²</i>

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

FOR PUBLIC RECORD**MODEL CONTROL CODE**

Details of the model control code (MCC) structure for the goods are provided in the table below. Export sales data (Section B-2), domestic sales data (Section D-2) and cost to make and sell data (Sections G-3, G-4 and 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	Identifier	Sales data	Cost data
Weight (grams per square metre (gsm))	70 gsm	70	Mandatory	Mandatory
	More than 70 gsm to 80 gsm	80		
	More than 80 gsm to 85 gsm	85		
	More than 85 gsm to 90 gsm	90		
	More than 90 gsm to 100 gsm	100		
Recycled content	100% 50% to 99% 30% to 49% 1% to 29% 0%	R100 R50 R30 R10 N	Mandatory	Mandatory

In constructing a MCC, use a "-" between each category. For example: 70-R100.

The MCCs will be used to model match export models to the identical or comparable domestic models. In addition, the MCCs will be used to determine domestic sales in the ordinary course of trade by comparing domestic selling prices to the corresponding cost to make and sell. The MCCs may also be used to compare the export price to the cost to make the exported model as part of the constructed normal value.

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

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SECTION A
COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name:

Ms Seh Li LIM

Position in the company:

Vice President, Legal

Telephone:

+65 6216 9339

E-mail address:

SehLi_Lim@rgei.com
2. If you have appointed a representative, provide the their contact details:

Name:

Andrew Percival

Address:

N/A

Telephone:

+61 (0)425 221 036

E-mail address:

andrew.percival@percivallegal.com.au

In nominating a representative, you are granting authority to the Commission to discuss matters relating to the case with the nominated representative, including your company's confidential information.

3. Please provide the location of the where the company's financial records are held.

Level 12, Tower 2,
Averis Tower, Avenue 5, Wisma Averis,
Bangar South, No. 8 Jalan Kerinchi,
59200 Kuala Lumpur,
Malaysia

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

N/A.

APRIL Far East (Malaysia) Sdn. Bhd. does not produce the goods under consideration.

A-2 Company information

1. What is the legal name of your business?

APRIL Far East (Malaysia) Sdn. Bhd. (AFEM)
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.

The directors of AFEM are:

Directors		Appointment dates	

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The names and dates of appointment are **confidential**.

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

Yes. Please see attached **Confidential Attachment A-2.5 (Corporate Structure Chart)**.

6. Is your company or parent company publicly listed?
- If yes, please provide:
- (a) The stock exchange where it is listed; and
 - (b) Any principle shareholders³
- If no, please provide:
- (a) A list of all principal shareholders and the shareholding percentages.

Neither AFEM nor its parent company is publicly listed. AFEM is a [REDACTED] subsidiary of [REDACTED].

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

The nature of AFEM's business is the purchase and sale of pulp and paper products in Malaysia and other parts of the world, and the provision of management services, all of which it undertakes as principal and not as agent of any other company.

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;

The producer of the goods under investigation is:

PT Riau Andalan Kertas (**RAK**)

Registered address - Jl. Teluk Betung No. 31, Kebon Melati, Tanah Abang, Jakarta Pusat 10230, Indonesia.

Operating address - Kecamatan Langgam Kabupaten Pelalawan, Pangkalan Kerinci, Pekanbaru Riau, 28300 Indonesia

- (b) sell in the domestic market;

As above.

- (c) export to Australia; and

AFEM exports to Australia the goods under investigation produced by RAK.

- (d) export to countries other than Australia.

AFEM exports to countries other than Australia the goods under investigation produced by RAK.

³ Principal shareholders are those who are able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company.

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9. Provide your company's internal organisation chart.

Please see **Confidential Attachment A-2.9 (Internal Organization Chart)**.

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

The only APRIL companies involved in the production, sale, exportation and marketing of A4 Copy Paper produced in Indonesia and exported to Australia during the review period are RAK and AFEM.

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

Please see **Non-Confidential Attachments (Brochures)**.

A-3 General accounting information

1. What is your financial accounting period?

The financial accounting period is [REDACTED].

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

Yes.

AFEM's auditor

Deloitte PLT
Chartered Accountants
Level 16, Menara LGB
1 Jalan Wan Kadir, Taman Tun Dr Ismail
60000 Kuala Lumpur
Malaysia

RAK's auditor

Imelda & Rekan
Registered Public Accountants
License No. 308/KM.1/2020
The Plaza Office Tower 32nd Floor
Jl. M.H. Thamrin Kav 28-30
Jakarta 10350
Indonesia

3. What currency are your accounts kept in?

AFEM's financial accounts are kept in [REDACTED]. RAK's financial accounts are kept in [REDACTED].

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?

N/A – AFEM does not produce the goods under investigation.

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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.

Please see above.

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

No.

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.

Audited financial statements for AFEM are **attached**. Please see **Confidential Attachment A4 - 1 – AFEM Audited Financial Statements for Financial Year 2020**.

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.

N/A

3. Does your company maintain different profit centres? If yes, provide profit and loss statements for the profit centre that the goods fall into for:
- (a) the most recent financial year; and
 - (b) the period 1 July 2020 to 30 June 2021.

N/A

4. If the period 1 July 2020 to 30 June 2021 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 1 July 2020 to 30 June 2021; or
 - (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period 1 July 2020 to 30 June 2021.

Please see **Confidential Attachment A-4.5 (Trial Balance)**.

5. Please provide a copy of your company's trial balance (in Excel) covering the period 1 July 2020 to 30 June 2021 and the most recent financial year.

Please see **Confidential Attachment A-4.5 (Trial Balance)**.

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

Please see **Confidential Attachment A-4.6 (Chart of Accounts)**.

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

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SECTION B EXPORT SALES TO AUSTRALIA

If your company exported low or no volumes of the goods to Australia during the period 1 July 2020 to 30 June 2021, please contact the Commission as soon as possible. You may be required to complete this section (and G-5) as it relates to export sales to a country other than Australia. You may also be asked other supplementary questions. Extensions will not be granted as a result of delays in contacting the Commission in this regard.

B-1 Australian export sales process

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

AFEM purchases its requirements of A4 Copy Paper from RAK, an Indonesian producer of A4 Copy Paper and a related body corporate. AFEM supplies its customers, including those in Australia, with A4 Copy Paper ordered from it by its customers in the quantities and at the times required by the customers on the agreed terms and conditions and at agreed prices. Subject to the terms of supply negotiated and agreed with the Australian customer, AFEM makes all necessary arrangements for the supply of A4 Copy Paper to its customers including arranging overseas freight and insurance.

RAK is not involved in any such sales to AFEM's customers, including AFEM's Australia customers, whether relating to negotiation of the grade and quantity of A4 Copy Paper to be purchased by the customer, the payment terms, price or other terms and conditions, or arranging delivery of the goods to AFEM's customers.

RAK's only involvement is to supply A4 Copy Paper to AFEM in accordance with purchase orders placed by AFEM on RAK. AFEM places purchase orders for the supply of the grade and quantity of A4 Copy Paper it requires as RAK's customer, the required delivery time and the purchase price AFEM will pay to RAK for the A4 Copy Paper it purchases as a principal. RAK's terms for the sale and supply of A4 Copy Paper to AFEM are FOB Buatan port (Incoterms 2010).

If AFEM's order is acceptable, RAK accepts AFEM's order and proceeds to manufacture the A4 Copy Paper as part of its production process in accordance with AFEM's order. Following production of the ordered A4 Copy Paper, RAK delivers to AFEM the A4 Copy Paper at Buatan port, Indonesia, upon which delivery all of its contractual obligations to AFEM are fulfilled and discharged. RAK has no involvement in any subsequent transactions regarding that A4 Copy Paper.

AFEM arranges transportation from Buatan port and all other matters for the supply of the A4 Copy Paper to its customers, including its Australian customers. RAK has no involvement in the transportation of the A4 Copy Paper from Buatan port to AFEM's Australia customers. This is managed solely by AFEM through third party logistics companies whom AFEM engages for this purpose, who also take delivery of the A4 Copy Paper from RAK at Buatan port on AFEM's behalf.

Following delivery, RAK invoices AFEM and AFEM pays to RAK the purchase price by electronic transfer. Payment terms are [REDACTED] days from delivery date.

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AFEM arranges on its own account for the export, in this case, to its customers in Australia of the GUC⁴ that it has purchased from RAK. AFEM also handles for its own account price negotiations with the Australia customers, booking orders from Australia customers, arranging for shipment from Indonesia to Australia, issuing invoices and collecting payment, etc. AFEM negotiates, enters into and makes these arrangements as principal and not as agent or 'intermediary' of any party. No other party, including RAK, has any involvement in the supply of A4 Copy Paper to AFEM's customers, including those in Australia.

AFEM has engaged the services of a marketing agent in Australia, namely, [REDACTED]. [REDACTED] assists in marketing activities, including liaising and coordinating with Australian customers by receiving orders, which orders for supply of A4 Copy Paper are passed on to AFEM by [REDACTED]. From this point, the price negotiations are conducted between AFEM and the Australia customer.

The price negotiation process is made directly between AFEM's sales department and the Australian customer. Offers are evaluated in accordance with an internal price list maintained by AFEM, which is determined and approved by APRIL's pricing committee. This price list sets out the desired price targets for the GUC by AFEM.

Once the price is agreed with the Australian customer and the purchase order reflecting the agreed quantity, prices, and delivery date(s) is issued by the Australia customer and received by AFEM, the purchase order will be entered into the internal [REDACTED] system by AFEM's sales administrator. AFEM will notify RAK's production team regarding the specification of the required products, and thereafter issue a sales confirmation to the Australian customer containing the details of the sale, including product availability, estimated delivery time and arrival time. At the same time, the same sales confirmation will be released via the integrated [REDACTED] system to RAK's production team for production planning.

RAK's logistics personnel then arrange for shipment of the GUC to Buatan port and AFEM's shipping documentation personnel prepare the invoice, packing list and applicable customs and shipping documentation for shipment from Buatan port to Australian customer. The delivery terms for the Australian sales between AFEM and its Australian customer were all on [REDACTED] term.

AFEM invoices its Australian customers on the payment terms of: - [REDACTED] - Due in [REDACTED] days from Delivery Date. The invoice is issued on the bill of lading date, which is the date on which the GUC are shipped from Singapore. RAK provides any necessary supporting documentation such as delivery notes. [REDACTED] will help to follow up on overdue payments from AFEM's Australian customers.

Please refer to **Confidential Attachment B-1 (1) (Sales Flowchart)**. This attachment is provided on a **confidential** basis.

As advised in Review 551, purchase price payable by AFEM to RAK is a price derived from the price payable by the Australian customer based on transfer pricing principles.

2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
 - (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;
 - (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;
 - (c) How is the exchange rate determined in your accounting system and how often is it updated?

⁴ References to 'GUC' are references to exports of the A4 Copy Paper the subject of Continuation Inquiry 588, being exports of "uncoated white paper of a type used for writing, printing or other graphic purposes, in the nominal basis weight range of 70 to 100 gsm 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)" from Indonesia, China, Thailand and Brazil.

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AFEM bills and invoices its Australia customers in [REDACTED] and [REDACTED] but records those amounts in its local currency, [REDACTED], in [REDACTED]. The [REDACTED] amount is automatically converted in [REDACTED] based on the published [REDACTED] system that are updated [REDACTED]

Australian customers pay AFEM directly [REDACTED].

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.

Not applicable. AFEM is not related to any of its Australian customers

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

Yes, please refer to **Confidential Attachment B-1.4**. These price lists represent the desired price targets. See response to Section B-1, Question 1 above. Country sales managers may negotiate lower prices, but these must be approved by the pricing committee

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.

AFEM only has one distribution channel for the sale of the GUC made by RAK to its Australian customers during the review period. AFEM sells directly to its Australian customers. AFEM understands that the Australian customer on-supplies the GUC into the Australian market, but it has no involvement in any such on-supply.

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 1 July 2020 to 30 June 2021? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount.

Eligible Australian customers may receive an on-invoice, early bird discount of [REDACTED], subject to the conditions stated below being met:

i) the customer's purchase order is received by AFEM no later than the 10th day of each calendar month; and

ii) following consultation with RAK's production team on RAK's ability to produce and supply to AFEM the GUC in accordance with AFEM's requirements, the purchase order with the Australian customer is confirmed by AFEM with the Australia customer, within 14 days from the quotation issuance date.

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 1 July 2020 to 30 June 2021? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

Not applicable. AFEM did not provide any credit or debit notes in relation to the sale of the GUC during the review period.

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

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

AFEM considers the invoice date to be the date of sale of the GUC.

B-2 Australian sales listing

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1. Complete the worksheet named “B-2 Australian sales”
 - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period 1 July 2020 to 30 June 2021. 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.

Please see **Confidential Attachment B-2 (Australian Sales)**.

2. Provide a table listing the source of the data for each column in the “B-2 Australian sales” listing.

B-3 Sample export documents

1. Select the two largest invoices by value and provide the following documentation:
 - Contracts
 - Purchase order and order confirmation
 - Commercial invoice and packing list
 - Proof of payment and accounts receivable ledger
 - Documents showing bank charges
 - Invoices for inland transport
 - Invoices for port handling and other export charges
 - Bill of lading
 - Invoices for ocean freight and marine insurance (if applicable)
 - Country of origin certificates (if applicable)

Please see **Confidential Attachment B-3 (Sample Documents – Exports)**.

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 “B-2 Australian sales” listing to the source documents in B-3.1.

B-4 Reconciliation of sales to financial accounts

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

Please see **Confidential Attachment B-4 (Upwards sales)**.

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

Please see **Confidential Attachment B-4 (Upwards sales)**.

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

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- highlight or annotate the amount shown in the source document.

Please see **Confidential Attachment B-4 (Upwards sales)**.

B-5 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named "B-5 Upwards selling expense" to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please see **Confidential Attachment B-5 (Upwards selling expenses)**.

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

Please see **Confidential Attachment B-5 (Upwards selling expenses)**.

3. For any amount in the "B-5 Upwards selling expense" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column C of the worksheet; and
 - highlight or annotate the amount shown in the source document.

Please see **Confidential Attachment B-5 (Upwards selling expenses)**.

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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 1 July 2020 to 30 June 2021. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the goods exported to Australia.

Please see **Confidential Attachment C-1, 2 & 3 (Product Codes)**.

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.

Please see **Confidential Attachment C-1, 2 & 3 (Product Codes)**.

C-2 Models sold in the domestic market

1. Fully describe all like goods your company sold on the domestic market during the period 1 July 2020 to 30 June 2021. 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.

Please see **Confidential Attachment C-1, 2 & 3 (Product Codes)**.

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.

Please see **Confidential Attachment C-1, 2 & 3 (Product Codes)**.

C-3 Internal product codes

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

If yes:

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

If no:

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

RAK uses internal product codes. These are set out in **Confidential Attachment C-1, 2 & 3 (Product Codes)**.

The internal product codes were mapped in accordance with the instructions set out on page 10 of this Questionnaire.

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Essentially, internal product codes that related to the physical characteristics of the goods were identified and then these product codes were used to create “product code control numbers” in order to identify the goods according to their different physical characteristics.

There has been no change in the methodology used to identify the MCC as submitted and verified in Review 551.

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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

Please see **Confidential Attachment D-2 (Domestic Sales)**.

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.

No.

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

N/A

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.

The price negotiated between the domestic customer and RAK sales department is according to market conditions. RAK's pricing committee also regularly evaluates the market conditions and prepares internal price guidance documents for order intake control purposes.

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 1 July 2020 to 30 June 2021? If yes, provide a description; and explain the terms and conditions that must be met by the importer to obtain the discount.

There are three (3) types of discount/rebate offered by RAK:

1. Inventory reward program: Under this program, RAK sets a target amount by which the domestic customers try to reduce their inventory volume during the program period. At the end of the program period, if a domestic customer has surpassed its target, RAK will provide this domestic customer with a cashback by offsetting its upcoming invoice.

2. Intake reward program: Under this program, RAK sets a target amount by which the domestic customers need to achieve targeted orders during the program period. At the end of the program period, if a domestic customer has surpassed its target order volume, RAK will provide this domestic customer with cashback by offsetting its upcoming invoice.

3. On-time payment reward program: This program's purpose is to avoid storage cost for delivered goods. If a domestic customer pays on time, RAK will provide it with cashback by offsetting its upcoming invoice.

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 1 July 2020 to 30 June 2021? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

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No.

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

N/A

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 1 July 2020 to 30 June 2021, even if they are models not exported to Australia
 - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-2 above, add a column for each item. For example, certain other selling expenses incurred.

Please see **Confidential Attachment D-2 (Domestic Sales)**.

2. Provide a table listing the source of the data for each column in the "D-2 domestic sales" listing.

Please see **Confidential Attachment 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

Sample domestic sales documents are attached: see **Confidential Attachment D-3 (Sample Documents Domestic Sales)**. All of these sample domestic sales documents are **confidential**.

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.

Please see **Confidential Attachment D-2 (Domestic Sales)**.

D-4 Reconciliation of sales to financial accounts

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

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

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

No response required

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.

Not applicable.

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.

Not applicable.

FOR PUBLIC RECORD**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?

Credit is not provided to domestic customers.

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 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) 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. What is the interest rate, or average of interest rates, applying to 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?

Yes, credit is provided to Australian customers by AFEM. [REDACTED]

Please note that payment terms are set at the time the sale is agreed between AFEM and the Australian customer. Australian customers are not related to AFEM.

Australian customers are invoiced in [REDACTED] and pay in [REDACTED]. [REDACTED]

E-2 Packaging

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

Both domestic and export sales are packed in the same manner. They are loaded onto a pallet, wrapped in plastic and strapped with plastic straps.

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

Please see the response above.

3. If there are distinct differences in packaging between your domestic and export sales:
 - (a) Provide details of the differences

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- (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

Both domestic and export sales are packed in the same manner. There are no cost differences between domestic and export sales relating to packaging that would impact a price comparison.

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?

Yes. For domestic sales there are three (3) types of transportation cost. They are:

1. Mill to port transportation costs;
2. Inland transportation cost; and
3. Ocean freight.

Inland transportation and ocean freight costs are calculated based on a weighted average basis.

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

Australian customer terms are [REDACTED]

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 freight cost from the factory to port, as well as port charges, are set out in **Confidential Attachment D-2 (Inland Transport)**. Total inland freight expenses are allocated over the quantity of the goods transported from the factory to Buatan port, Indonesia by RAK.

Please refer to **Confidential Attachment D 02 (Inland Transport)**, which sets out the calculation of the per-unit amount for inland transport and a description of the nature of the expenses.

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?

The ocean freight cost that AFEM has reported covers:

- (i) barging cost from Indonesia, Buatan port to Singapore port;
- (ii) ocean freight from Singapore port to customer's destination port in Australia; and
- (iii) empty container cost.

These expenses are computed based on actual invoice(s) received from AFEM's freight forwarders.

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?

AFEM has applied the rate as specified in its international marine insurance policy to the gross unit price of each transaction to report marine insurance. Please see **Confidential Attachment E-3.5** for a sample calculation.

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

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

Yes, [REDACTED] is the marketing agent in Australia engaged by AFEM, to assist on marketing activities in Australia, including liaising and coordinating with Australian customers. Marketing activities, such as point of sale brochures and other similar material, are driven by the Australian customer. The scope of [REDACTED] activities covers marketing and promotion, shipment coordination, market research and customer support services.

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

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

Yes. There is no VAT for export sales, but domestic sales are subject to 10% VAT.

VAT is accounted for as follows:

- VAT Invoice – it will be issued after RAK has recorded the sale and issued a commercial invoice;
- VAT reporting – this involves RAK preparing VAT summary (VAT output, input, offshore & others) on a monthly basis, based on the transaction recorded in the SAP system. Afterwards, RAK prepares a VAT return, and any VAT under-payment is settled based on the return.

RAK is always in a VAT under-payment position (VAT Output > VAT input). Accordingly, it does not apply for VAT refunds.

3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
- These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

No

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

AFEM incurs and pays transportation fees to its freight forwarding/logistics firms, [REDACTED]. [REDACTED] These companies arrange all transportation of the goods from Indonesia to Singapore and, then, from Singapore to Australia. Transport from Indonesia to Singapore is by barge and from Singapore to Australia by a container vessel. Singapore is essentially a 'transit' port for loading the GUC from the barge from Indonesia onto the container vessel for shipment to Australia. The logistics companies make all these necessary arrangements on behalf of AFEM.

Fees for shipping are incurred on a per-container basis from these [REDACTED] shipping companies.

[REDACTED]

[REDACTED]

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E-5 Other adjustment claims

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.
 - An adjustment will only be made where there is evidence that the difference affects price comparability.
 - Refer to Chapter 15 of the *Dumping and Subsidy Manual (November 2018)* for more information.

No

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SECTION F

THIRD COUNTRY SALES

F-1 Third country sales process

- 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.

No. The processes for sales to third countries are not different to the sales process for exports to Australia. Please see responses above.

- 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.

Yes. [REDACTED]. Prices are negotiated by AFEM and agreed with these [REDACTED] companies.

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

The date of sale is taken to be the date of invoice.

F-2 Third country sales listing

- 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 1 July 2020 to 30 June 2021.
 - 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.

The date of sale is the date on which AFEM issues its invoice.

Please see **Confidential Attachment F-2 (Third Country Sales)**.

- Provide a table listing the source of the data for each column in the export sales listing (F-2.1).

Column heading	Source of data
Country	Sales listing downloaded from [REDACTED]
Number of customers	Sales listing downloaded from [REDACTED]
Level of trade	
Quantity	Sales listing downloaded from [REDACTED]
Unit of quantity	Sales listing downloaded from [REDACTED]
Value of sales	Sales listing downloaded from [REDACTED]
Currency	Sales listing downloaded from [REDACTED]
Payment terms	Sales listing downloaded from [REDACTED]
Shipment terms	Sales listing downloaded from [REDACTED]

F-3 Differences in sales to third countries

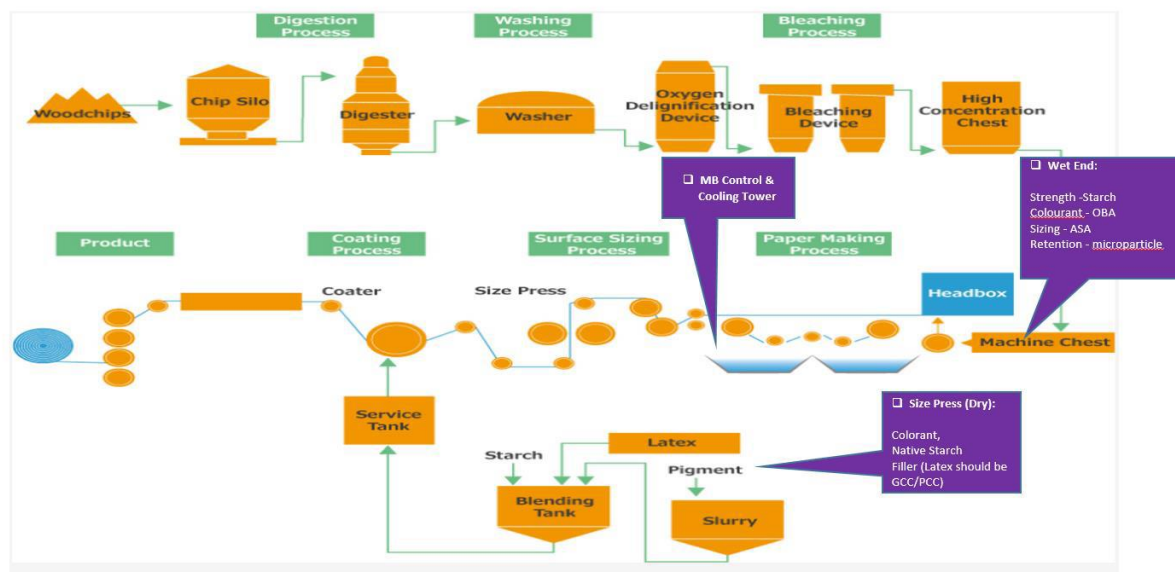
- Are there any differences in sales to third countries which may affect their comparison to export sales to Australia? If yes, provide details.

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Prices in sales to different markets and to different customers in those markets vary depending on market conditions in those markets, terms of trade (including freight term), mix of customers, volume, etc. It is not possible to identify and account for all differences in sales to third countries which would affect their comparison with export sales to Australia. This would also be the case for Australia. Sales to both third countries and to Australia are in competitive markets and are subject to the usual conditions and 'ebb and flow' of a competitive market. These are all independently negotiated in the usual way between commercial buyer and commercial seller at arm's length on commercial terms having regard to market conditions, etc.

G-1 Production process

- The following diagram describes RAK's production process for A4 Copy Paper



The papermaking process starts with wood pulp. Specifically, acacia pulp – also referred to as hardwood pulp - in slush form ("**slush pulp**") is purchased from affiliated company [REDACTED] [REDACTED] and piped to the bale pulper located at the papermaking operation. [REDACTED] is located at the same mill in Indonesia.

Softwood pulp and filler are combined with the slush pulp in the bale pulper. The softwood pulp and filler are used to give the finished paper a smooth appearance. From the bale pulper, the pulp is pumped to stock preparation tanks where the pulp is blended with chemicals to obtain the desired characteristics and consistency before the pulp mixture enters the papermaking machine.

The pulp mixture is transferred to the papermaking machine via the head box which uses pressure to uniformly apply the pulp mixture to wire mesh in the papermaking machine. Water is removed from the pulp mixture at this stage at which time the fibres begin to spread and consolidate into a thin mat. This process is referred to as "sheet formation".

The next stage is the press section in which the thin mat of paper is "dewatered". Water content is reduced by approximately 50 percent at this stage.

The last stage of the papermaking machine is the drying section. A series of cast-iron cylinders, heated to a temperature in excess of 100 degrees Celsius, further removes excess water. Upon completion of the drying stage, the finished paper is wound into jumbo reels. The jumbo reel is then transferred to the winder where it is cut into smaller sections referred to as rolls. The rolls are wrapped and transferred to temporary storage. From temporary storage, the rolls are either prepared for sale and shipped to the customer or transferred to the cut size or folio lines for further processing.

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At the cut size and folio lines, the rolls are unwrapped and cut to either cut size or folio size paper dimensions. The cut size and folio paper are then packaged and transferred to the finished goods warehouse.

RAK generates paper scrap at various points in the production process. Paper scrap consists of damaged paper (e.g., torn, wrinkled) with severe defects and may be scrapped at any point in the production process. The paper scrap is collected and reintroduced back into the production process. None of the paper scrap was sold by RAK during the review period

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 see response above

G-2 Cost accounting practices

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

AFEM understands that RAK utilizes a process costing system for cost accounting purposes. The cost accounting system is maintained in [REDACTED] and fully integrated with the companies' financial accounting systems. It records the actual production costs which are then automatically uploaded to the financial accounts.

2. If your company uses standard costs:
 - (a) Were standard costs used as the basis of actual costs in your responses G-3.1 and 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 1 July 2020 to 30 June 2021.

AFEM understands that RAK tracks production costs on an actual and standard basis in the cost accounting system albeit on different levels of specificity. Finished goods are valued at standard cost in the Actual Planning Variance Report – a component of the cost accounting system - based on SKU-specific bill of materials (BOM). These values are in turn used as the basis for the valuation of finished goods inventory in the financial accounting system.

The actual costs of raw materials consumed are also recorded in the Actual Planning Variance Report at the level of individual production order. Typically, a single SKU consists of several production orders. This information is subsequently recorded in the financial accounting system and used to calculate the cost of goods sold.

Likewise, actual conversion costs are recorded in the cost accounting system. Throughout the production process, cost centres are used to track and aggregate the actual conversion costs incurred during production. The total of these costs are aggregated by cost elements in the Cost Centre Report - also a component of the cost accounting system - and recorded directly in the financial accounting system. With the exception of labour costs, the actual conversion costs recorded are not tracked by or allocated to SKUs in the normal course of business.

AFEM understands that there were no significant or unusual variances that occurred during the review 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.

Yes. AFEM understands that RAK accumulates production costs in both direct and indirect cost centres.

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The direct cost centres represent the major processes through which the subject merchandise is transformed into the finished product. The conversion costs are accumulated in the direct cost centres on a monthly basis and are aggregated by cost element and these totals are recorded in the financial accounting system. There is no allocation process used to assign these cost centres to product SKUs.

Cost Centres - Confidential**[Confidential Information Deleted – Cost Centre Codes]**

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

In the normal course of business, RAK relies on [REDACTED] digit SKU product code numbers for the purpose of production and cost accounting. The SKU number is the same product identifier used for sales purposes. The SKU product code identifies various key characteristics of the paper including the paper type, whiteness and density (gsm). Production costs are recorded on a SKU product code basis in the cost accounting system.

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

Production costs are valued the same for both cost accounting purposes and financial accounting purposes.

6. Has your company engaged in any start-up operations in relation to the goods? If yes:
 (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
 (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

No.

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

A weighted average valuation is used.

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

Damaged or substandard goods are valued at either actual costs of production or the net realisable value on the market, whichever is lower.

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

No by-products or joint products are derived from the production process. Any paper scrap is collected and re-introduced back into the production process. Scrap is not separately costed if re-used in production. If any scraps are sold, the sales revenue is recorded as other revenue in the income statement.

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

[REDACTED] and AFEM charged management fees to RAK during the review period.

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 1 July 2020 to 30 June 2021, even if they are models not exported to Australia.

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- 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 1 July 2020 to 30 June 2021.

Please see **Confidential Attachment G-3 (Domestic CTM)**.

2. Provide a table listing the source of the data for each column of the "G-3 Domestic CTM" listing.

G-3.A Cost to make pulp

1. Complete the worksheet named "G-3.A Domestic CTM - Pulp" if you are a fully integrated producer using self-produced pulp to manufacture A4 copy paper. This worksheet is for reporting of your costs of converting wood chips to pulp. This spreadsheet should feed into the raw material costs to manufacture A4 copy paper (G-3 Domestic CTM).
 - Raw material costs should be reported at the wood chip level in this worksheet.
 - This worksheet lists the monthly cost to make pulp used in the manufacture of domestic A4 copy paper within the period 1 July 2020 to 30 June 2021, even if the A4 copy paper models are not exported to Australia.
 - 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 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, e.g., 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 months 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 1 July 2020 to 30 June 2021.

Please see **Confidential Attachment G-3.A (Cost to make pulp)**.

G-3.B Cost to make wood chips

1. Complete the worksheet named "G-3.B Domestic CTM - Wood Chip" if you are a fully integrated producer using self-produced wood chips to manufacture A4 copy paper. This worksheet is for reporting of your costs of converting logs to wood chips. This spreadsheet should feed into the raw material costs to manufacture pulp (G-3.A Domestic CTM Pulp).
 - Raw material costs should be reported at the log level in this worksheet.
 - This worksheet lists the monthly cost to make wood chips used in the manufacture of domestic A4 copy paper within the period 1 July 2020 to 30 June 2021, even if the A4 copy paper models are not exported to Australia.
 - 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 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, e.g., under material costs.

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- 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 months 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 1 July 2020 to 30 June 2021.

Please see **Confidential Attachment G-3.B (Cost to make wood chips)**.

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 1 July 2020 to 30 June 2021.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please see **Confidential Attachment G-4 (General & Administration Expenses)**.

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 1 July 2020 to 30 June 2021.
 - 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 1 July 2020 to 30 June 2021.

Please see **Confidential Attachment G-5 (Australian CTMS)**.

2. Provide a table listing the source of the data for each column of the "G-5 Australian CTM" listing.

G-5.A Cost to make pulp

1. Complete the worksheet named "G-5.A Australian CTM - Pulp" if you are a fully integrated producer using self-produced pulp to manufacture A4 copy paper. This worksheet is for reporting of your costs of converting wood chips to pulp. This spreadsheet should feed into the raw material costs to manufacture A4 copy paper (G.5 Australian CTM).

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- Raw material costs should be reported at the wood chip level in this worksheet.
- This worksheet lists the monthly cost to make pulp used in the manufacture of Australian exported A4 copy paper within the period 1 July 2020 to 30 June 2021.
- 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 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, e.g., 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 1 July 2020 to 30 June 2021.

Please see [Confidential Attachment G-3.A \(Cost to make pulp\)](#).

G-5.B Cost to make wood chips

1. Complete the worksheet named "G-5.B Australian CTM – Wood Chip" if you are a fully integrated producer using self-produced wood chips to manufacture A4 Copy paper. This worksheet is for reporting of your costs of converting logs to wood chip. This spreadsheet should feed into the raw material costs to manufacture pulp (G-5.A Australian CTM – Pulp).
 - Raw material costs should be reported at the log level in this worksheet.
 - This worksheet lists the monthly cost to make wood chips used in the manufacture of A4 copy paper exported to Australia within the period 1 July 2020 to 30 June 2021.
 - 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 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, e.g., 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 1 July 2020 to 30 June 2021.

Please see [Confidential Attachment G-3.B \(Cost to make wood chips\)](#).

G-6 Cost allocation methodology

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

The allocation methodology is based on BOM for the relevant SKU.

2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period 1 July 2020 to 30 June 2021 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.

Please see response above.

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1. For each major raw material (pulp, wood chips or logs) which individually account for 10% or more of the total cost to make, complete the worksheet named "G-7 Raw material purchases".
 - This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period 1 July 2020 to 30 June 2021.
 - 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. Provide a table listing the source of the data for each column of the "G-7 Raw material purchases" listing.
3. 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 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.
4. Are any of the suppliers in "G-7 Raw material purchases" listing related to your company? If yes, please provide details on how the price is set.

Please see [Confidential Attachment G-7 \(Raw material purchase\)](#).

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.

Please see [Confidential Attachment G-8 \(Upward Cost\)](#).

G-9 Capacity Utilisation

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

Please see [Confidential Attachment G-9 \(Capacity Utilisation\)](#).

G-10 Profit Adjustment

1. In the event that the Commission were to use a benchmark cost, please specify a relevant profit that should be deducted from the benchmark price to establish a benchmark cost at either the cost of wood chips or pulp. In specifying the relevant profit, explain why this would be an appropriate profit margin to use.
[No response is required.](#)

FOR PUBLIC RECORD**SECTION H
MARKET SITUATION**

AFEM sets out below its overall response to Sections H to L (collectively) of the Exporter Questionnaire (Indonesia) below, which is supplemented by any response to a particular question in Sections H to L of the Exporter Questionnaire (Indonesia). If the Commissioner considers that AFEM's response is inaccurate, in whole or in part, or further clarification is required, please provide details, so that AFEM may provide the necessary clarification.

Absent the Commissioner indicating how and to what extent any of AFEM's summary is inaccurate and/or its reasons are inaccurate, it will be taken that the Commissioner accepts that this summary is accurate and complete. APRIL considers that this summary provides the substance of the information requested in Sections H to L to the extent relevant to this continuation inquiry.

1. AFEM's position is that the addition of Sections H to L to the Exporter Questionnaire (Indonesia) is unnecessary and irrelevant to this continuation inquiry for the reasons set out below.

1.1 Unlike other countries and other stakeholders, only Indonesia has been burdened with the additional questions in Sections H to L of this Exporter Questionnaire (Indonesia)

- a. Indonesian exporters have been burdened with additional Sections H to L, of which the same has not been asked of exporters from other countries that are also the subject of Continuation Inquiry 588, for no apparent reason. These Sections or, at least, Sections H to K have been superceded by the recent findings in Review 551. Unless there has been a material change affecting those findings of fact, they remain current and no further unnecessarily repetitive inquiry should be required. No explanation has been provided for why these Sections are additionally required, nor why the findings of fact in the recent Review 551 are not being referred to.

Further, the extensive inquiry into this issue in Review 551, including the implications that a finding of a particular market situation could have on a 'proper comparison' between the export price and normal value of the product under consideration, demonstrated that such a finding is irrelevant to the suitability of domestic sales in Indonesia to the determination of normal value and the proper comparison with export prices. What has changed since Review 551 that renders that finding of fact supported by evidence redundant?

- b. Section L is relevant to the Australian market and Australian industry in relation to material injury and causation and, in particular, the finding in Review 551 that costs to make and sell ("CTMS") and prices in the Australian A4 Copy Paper market are high and whether this renders Australian producers globally uncompetitive. Also Australian Paper's share of the Australian A4 Copy Paper market including its share of distribution networks gives rise to competition issues that require addressing under section 269TAE(2A) of the *Customs Act 1901*. These matters are matters to be raised and addressed with participants in the Australian A4 Copy Paper market, not with exporters who do not participate in that market and, in fact, are prohibited from participating in that market by the *Corporations Act 2001* unless registered as a foreign company. Why then has this Section L been included in this Exporter Questionnaire (Indonesia)? Why is there no Questionnaire asking interested parties who are participants in the Australian market (for example, importers, distributors, resellers, retailers, producers, etc.) these questions concerning the Australian market? What is the reason for the Commissioner's sole reliance for information on this issue on the sole producer who also is the applicant for the continuation of the anti-dumping measures?
- c. Having added this additional burden on Indonesian exporters, the Commissioner has not granted Indonesian exporters extra time to complete responses to the Exporter Questionnaire (Indonesia), particularly since there is a considerable amount of information that these additional questions seek to obtain and the consequent onerous obligation

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imposed on the Indonesian exporters to respond these Sections. It must be noted that responses to the Exporter Questionnaires issued by the Commissioner are not 'submissions' but responses to requests for information by the Commissioner of exporters and, therefore, the statutory times for 'submissions' do not apply.

- d. No similar questions have been asked of the Australian industry regarding the A4 Copy Paper it produces, including whether the high prices for A4 Copy Paper in Australia and the high CTMS A4 Copy Paper in Australia as determined by the Commissioner in Report 551 are due to policies and regulations of governments in Australia at all levels. The query then arises as to whether such governmental policies and regulations, including those relating to inputs to manufacture, have artificially inflated such costs and prices when bench-marked against similar costs and prices in the Asia-Pacific region. Furthermore, such questions have not been asked of other stakeholders as part of the inquiry by the Commissioner as the 'investigating authority'. This raises the question as to why this has not been done. Refer to section 269TAE(2A) of the *Customs Act 1901*. Is not the Commissioner the Australian 'investigating authority' in dumping and subsidy investigations under Part XVB of the *Customs Act 1901*, including continuation inquiries?

1.2 Sections H to L of the Exporter Questionnaire (Indonesia) are irrelevant to Continuation Inquiry 588

- a. These Sections do not assist the Commissioner to determine whether the anti-dumping measures should be continued and not allowed to expire for the following reasons:
 - (i) Given the clear purpose of this continuation inquiry in relation to AFEM's exports of A4 Copy Paper from Indonesia to Australia, namely, whether the expiration of the measures would lead or be likely to lead to a continuation or recurrence of dumping causing material injury by APRIL's exports from Indonesia, there is no rational basis why Sections H to L have been added to the Exporter Questionnaire (Indonesia). They do not assist the Commissioner to determine whether the measures should be continued in relation to AFEM.
 - (ii) Based on World Trade Organisation (WTO) jurisprudence, the issues of 'particular market situation' and 'proper comparison' are clearly irrelevant to this inquiry because a finding that a 'particular market situation' exists does not of itself preclude a 'proper comparison' of domestic and export prices, as the WTO Panel found in *'Australia – A4 Copy Paper'*.
 - (iii) This is especially the case given the recent outcome in Review 551 for the review period of 2019. In that Review, it was found that domestic sales were suitable for determining the normal value of APRIL's exports to Australia and that that normal value was properly comparable with export prices. As nothing material has changed since that review, the position remains the same. What is likely (i.e., more probable than not) to have changed since the review period (of 2019) in Review 551 as compared with the review period for this inquiry (which is July 2020 to June 2021) that would or could have changed the outcome determined in Review 551? That has not been identified, and no question has been asked that specifically addresses that question. Why has this not been done, as opposed to simply repeating past questions that have ceased to have relevance? No further inquiry is required in terms of Sections H to L. Instead, a more focused and relevant inquiry that specifically addresses what, if anything, has changed should be undertaken. Note that this is the approach taken that is to be taken in relation to a review under Division 5 of Part XVB of the *Customs Act 1901* based on a change in 'variable factors'. There is no reason for a continuation inquiry to be different.
 - (iv) Nothing material has changed since the review period in Review 551, especially given the brief period of time that has passed between the review

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periods in Review 551 and this Continuation Inquiry 588 (i.e. less than 12 months). The sources of inputs to manufacture are the same, the pricing of such inputs to manufacture remain the same, the production processes for the production of A4 Copy Paper by AFEM using those inputs to manufacture and so on, therefore, the kinds of costs it incurs in such production, all remain the same. Nothing has materially changed in the production processes, domestic sales, pricing of product under consideration exported to Australia, or in the Indonesian A4 Copy Paper market, that indicates that 'prices' of A4 Copy Paper sold by APRIL in the Indonesian A4 Copy market are 'unsuitable' for a comparison of such prices with APRIL's prices of A4 Copy Paper exported from Indonesia to Australia. No claim has been made by any interested party, and no supporting evidence has been put forth by any interested party, that anything has materially changed since Review 551. Unless the basis is otherwise explained, or there is evidence that any factor that is the basis of recent findings has changed or is likely to have materially changed since the recent findings were issued, there should be no need to re-investigate findings of fact made in that recent review.

- (v) Consequently, the only relevant question is whether anything material has changed since Review 551? If not, no further inquiry in this regard is required. It is unnecessary repetition of issues addressed in Review 551. If there has been a material change, the change should be investigated as to its nature and extent and the effect it may have, if any, on the findings in Review 551.
- (vi) In these circumstances, whether a 'particular market situation' exists in relation to Indonesia's A4 Copy Paper market is irrelevant in so far as the anti-dumping measures applying to APRIL's exports of A4 Copy Paper to Australia are concerned. Similarly, regardless of how the normal value is determined (i.e., whether based on domestic sales of A4 Copy Paper in Indonesia by APRIL or based on a constructed normal value using the actual cost of production of A4 Copy Paper by APRIL), a 'proper comparison' is permissible in either case and, as determined in Review 551, a 'proper comparison' using a normal value based on domestic sales is not only not precluded but permissible and was used in that review. Nothing has materially changed that would affect the suitability of domestic sales of A4 Copy Paper in Indonesia for this purpose.
- (vii) Consequently, Sections H to K of this Questionnaire are irrelevant to APRIL's circumstance in relation to whether there is a factor or circumstance in relation to the Indonesian A4 Copy Paper market that renders sales by APRIL of A4 Copy Paper in that market 'unsuitable' for determining a normal value and/or that would preclude a 'proper comparison' between that normal value and prices of AFEM's exports to Australia. Such sales are suitable and appropriate for this purpose, as was determined in Review 551. In the absence of any evidence to the contrary, any further inquiry on the same issues is redundant and an unnecessary expenditure of time and expense.

2. Response to the Questions in Sections H to L of this Exporter Questionnaire (Indonesia)

- 2.1 In response to the questions in Sections H to L of this Exporter Questionnaire (Indonesia), APRIL's response is that, for the purposes of section 269TAC(2)(a)(ii) of the *Customs Act 1901*, in so far as APRIL is aware, there are no facts or circumstances that render sales by APRIL of A4 Copy Paper in Indonesia or exports by APRIL of A4 Copy Paper to Australia unsuitable for use in determining normal values for comparison with prices of A4 Copy Paper exported to Australia by APRIL. Nor, as far as APRIL is aware, has any claim been made, supported by evidence, by any interested party to the contrary.
- 2.2 In particular, much of which has previously been advised in Review 551 remains relevant for this inquiry, namely:

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- a. AFEM and RAK are privately owned and operated companies. The Government of Indonesia holds no equity or other interest in either of these companies or other companies in the APRIL group of companies. The Government of Indonesia also does not appoint any director to the board of directors of these companies or personnel in the management of these companies;
- b. as far as APRIL is aware, no director or other officer of APRIL or senior manager of APRIL holds an official position in the Government of Indonesia;
- c. APRIL is not subject to, and has not been subject to, the control or direction by the Government of Indonesia in the production and/or sale of A4 Copy Paper in Indonesia or for export to Australia during the review period;
- d. the Indonesian market for A4 Copy Paper is a competitive market where prices are set by market forces uninfluenced by the Government of Indonesia, whether directly or indirectly, otherwise than is usual and typical for governments to influence industries and markets through government policies and regulation such as those that exist in Australia, as found in Review 551;
- e. prices of A4 Copy Paper sold by APRIL in Indonesia are negotiated at arms length with buyers in competition with other suppliers of A4 Copy Paper in the highly competitive market in Indonesia and are, as such, competitive market prices, as found in Review 551;
- f. sales of A4 Copy Paper by APRIL in Indonesia to its customers are to unrelated parties in arm's length transactions on commercial terms and conditions uninfluenced by the Government of Indonesia, whether directly or indirectly, as was found in Review 551;
- g. A4 Copy Paper sold by APRIL in Indonesia fully recovers APRIL's CTMS A4 Copy Paper plus a margin for profit, as was verified in Review 551;
- h. the Government of Indonesia's involvement in the Indonesian A4 Copy Paper market, whether through government regulation or government policies, is no more or less than that of any other government, including Australian federal and/or state and territory governments, and such involvement, if any, is for the same or similar governmental purposes and objectives as for governments in other countries, including Australia (for example, development of domestic industries, promotion of investment in domestic industries, promotion of employment in Indonesia, protection of the environment, promotion of occupational health and safety, development of infrastructure and, of course, addressing health, education, national security and undertaking other similar traditional governmental functions and services, as well as the proper allocation of resources in the national interest) and there is no evidence to contrary;
- i. the nature and extent of the Government of Indonesia's involvement in and regulation of the forestry industry and the paper industry in Indonesia no doubt will be provided by the Government of Indonesia as it did in the original investigation, including whether there have been any material changes to the information it provided in the original investigation. Such information is also available on Government of Indonesia's websites (such as <https://indonesia.go.id/>) and see also the Asia Pacific Economic Cooperation website (<https://www.apec.org/>);
- j. in so far as APRIL is aware, there is no reason or purpose for the Government of Indonesia to control or otherwise influence the price of inputs to manufacture in the production of A4

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Copy Paper, including pulp, or the price of A4 Copy Paper in Indonesia and there is no evidence that the Government of Indonesia does so;

- k. RAK produces A4 Copy Paper in Indonesia for sale in the domestic A4 Copy Paper market and sale into A4 Copy Paper export markets either by itself or by related bodies corporate who sell, as principals, A4 Copy Paper to their respective customers in the domestic market and into export markets. RAK does not itself export A4 Copy Paper from Indonesia to other countries, including Australia, and it has no customers in export markets. All marketing and sale of A4 Copy Paper by APRIL into export markets is done by trading companies such as AFEM, as principals, who source their requirements of A4 Copy Paper from producer companies like RAK. Information regarding the production of A4 Copy Paper, including the cost of production, and domestic and export sales of A4 Copy Paper is set out in detailed responses to earlier Sections of this Exporter Questionnaire (Indonesia) (see for example, Sections B, D and G);
- l. as the Commissioner in Review 551 found as a finding of fact supported by evidence, the prices of APRIL's exports of A4 Copy Paper did not undercut the prices of any other participant in the Australian A4 Copy Paper market, including those of Australian Paper, even if APRIL's prices were (wrongly) determined to be dumped prices. Consequently, APRIL's exports were not and could be causing material injury to Australian Paper. Further, the volume of APRIL's exports during the review period in Review 551 could not have been causing material injury to the Australian industry. There is no evidence that APRIL's prices have materially decreased since Review 551 to the extent that they would undercut Australian Paper's prices, which Australia Paper has indicated have remained at between \$1,428 per tonne in 2015 and \$1,442 per tonne in 2020 ⁵; Rather, in its application for Review 551, Australian Paper contended that export prices of the GUC exported to Australia from the countries in question had increased;
- m. RAK is a vertically integrated company and sources its requirements of raw materials for the production of A4 Copy Paper internally (not from third party suppliers) at transfer prices that are comparable to globally competitive prices as the Commissioner found and verified in the original investigation and more recently, in Review 551. This signifies that RAK obtained its supply of pulp in Indonesia at prices that were at competitive market prices as the Commissioner determined when comparing those prices with pulp prices from other appropriate sources in other countries notwithstanding the so-called 'particular market situation';
- n. the production processes and production costs for A4 Copy Paper for sale in Indonesia and for export to Australia are identical and are produced from the same inputs to manufacture and using the same equipment. Accordingly, there is no difference in the cost of production of A4 Copy Paper produced by APRIL for sale in the Indonesian market and for export, including the production of A4 Copy Paper for sales for export to Australia by AFEM to its Australian customers;
- o. information and evidence in relation to the production and sale of A4 Copy Paper by APRIL in Indonesia and for export to Australia are set out in Sections B, C, D and G of this Exporter Questionnaire (Indonesia) and similar such data was verified in Review 551 as complete and accurate;

⁵ Refer Section A-9.3 of Australian Paper's application in Investigation 583, page 45.

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- p. APRIL does not sell A4 Copy Paper into the Australian A4 Copy Paper market, which would be prohibited by section 601CD of the *Corporations Act 2001 (Cth)* unless APRIL becomes registered as a 'foreign corporation, and so APRIL has only limited information concerning that market. In consequence, APRIL's views regarding that market would be speculative and of limited, if any, relevance to this inquiry. The Commissioner (assisted by the Commission), as the 'investigating authority, should obtain factual information concerning the Australian A4 Copy market, supported by evidence, from other participants in that market such as producers, importers, distributors, resellers and the like, and not limit itself to information provided by the sole producer of A4 Copy Paper in Australia, who also is the applicant for the continuation of the anti-dumping measures;
- q. however, APRIL does make the following observations in relation to the Australian A4 Copy Paper market. As is public knowledge and as Australian Paper itself acknowledged in its application for the initiation of this inquiry, Australian Paper holds a market share of at least 85% of the Australian A4 Copy Paper market, which given recent submissions in this inquiry, may be up to 90% of the Australian A4 Copy Paper market. With a monopoly or near monopoly position in the Australian A4 Copy Paper market, Australian Paper dominates that market. With such market power, the question naturally arises as to whether the Australian A4 Copy Paper market is truly a 'competitive market' subject to the usual market conditions of supply and demand and competition among suppliers to that market. Consequently, the pertinent question is whether imports of A4 Copy Paper can compete with Australian Paper and, if so, at what price(s) and what are the point(s) of competition, etc. These issues are relevant factors for consideration in assessing material injury or threat thereof and causation in the context of whether the expiration of the anti-dumping measures would lead or would be likely to lead to a continuation or recurrence of the material injury that these measures are intended to prevent and are mandated for consideration under section 269TAE(2A)(d) of the *Customs Act 1901*;
- r. specifically, given Australian Paper's market power through its monopoly or near-monopoly position in the Australian market, and its dominance of the distribution channels of A4 Copy Paper in the Australian market, especially following its acquisition of major distributors in 2016/17, and the acknowledged market power of major retailers in the Australian market, it is unclear how the expiration of the anti-dumping measures could lead to the recurrence of material injury to Australian Paper. Further, this would seem especially remote given that Australian Paper has excess production capacity of at least 100,000 tpa and probably more due to the progressive decline in the Australian market, which has nothing to do with import competition. In addition, as Australian Paper has acknowledged, its product is not competitive globally, which means that it has to forgo the high prices and premiums it obtains in the Australian market when selling its excess production into export markets. This state of affairs has nothing to do with import competition, and the expiration of the anti-dumping measures will not alter the circumstances that Australian Paper finds itself in a declining, high priced domestic Australian market with excess production capacity of its own making;
- s. further, it is publicly acknowledged, including by Australian Paper, that the forestry and paper industries are among the most regulated industries in Australia. Whether such regulation has influenced the price of inputs to manufacture such as the price of pulp and energy and whether this has resulted in the distortion of A4 Copy Paper prices in Australia has not been investigated. We would submit that this should be investigated for similar reasons to and for consistency with the Commissioner's investigation into such industries in Indonesia in relation to the issue of the existence of a 'particular market situation in Indonesia. Such inquiry is mandated by section 269TAE(2A) of the *Customs Act 1901*, in particular, by paragraph (f) of that subsection;

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- t. the regulation of the Australian A4 Copy Paper market by Australian governments, including regulation of the Australian forestry and paper industries, can readily be obtained from the Department of Industry, of which the Commission is part, the Australian Tax Office, the Australian Consumer and Competition Commission, the Productivity Commission and their State and Territory counterparts, and other Federal, State, Territory and local government agencies, including from publicly available documents and legislation available on these agencies' respective websites (see, for example:

<https://www.business.gov.au/Planning/Industry-information/Forestry-industry>

<https://www.vic.gov.au/victorian-forestry-plan>

<https://www.safeworkaustralia.gov.au/collection/forestry-operations-guidance-material>

<http://agriculture.vic.gov.au/agriculture/forestry>

<https://www.vic.gov.au/forestry-industry-council>);

- u. also, it is claimed that the Australian A4 Copy Paper market is 'price sensitive'. If the Australian A4 Copy Paper market is 'price sensitive', the question arises to why exporters, such as exporters from Brazil Indonesia, China and Thailand, have been able to increase their respective export prices to Australia, but Australian Paper has not been able to increase its prices to recover increased costs, such as for pulp and energy, *despite* its dominant position in the Australian A4 Copy Paper. This would evidence that there is no 'price sensitivity' in the Australian A4 Copy Paper market, or that the so-called 'price sensitivity' of the Australian A4 Copy Paper market is driven by factors other than export prices to Australia. Further, the Commission is requested to look into the possibility that Australian Paper itself is suppressing prices in the Australian A4 Copy Paper market, being a market unaffected by dumping due to the prevalence of anti-dumping measures preventing the injurious effects of dumping, if any;
- v. in addition, it must be noted that Australian Paper does not compete with exports of A4 Copy Paper at the point at which these goods enter into the Commerce, that is, at the point of importation. Rather, Australian Paper's products are sold at a point lower down the supply chain in Australia. See Figure 1 on page 19 in Report 463: [Microsoft Word - ATT A REP 463 \(industry.gov.au\)](#) Exports to Australia, consequently, do not compete with Australian Paper on price at the point of importation into Australia but, rather, at a point lower down the supply chain. Prices of the exported goods would have materially changed at that point of competition. This would be due to other parties in the supply chain adding their own general administration and selling costs and profits to prices, as well as the payment of interim dumping duties on such exports.

Accordingly, competition with Australian Paper would necessarily include an importer's, distributor's, reseller's, etc., amounts for general administration and selling costs and expenses plus a margin for profit on top of the purchase price paid to an exporter for the A4 Copy Paper plus interim dumping duties. Unless the existence of any dumping margin can be established to have 'flowed through' to such prices in the Australian market, which the measures are intended to prevent, any material injury being incurred by Australian Paper cannot be attributed to 'dumping' of the product here in question. To the extent, if any, material injury is being caused to Australian Paper by the product here in question, it is being caused by competitive market conditions in a market unaffected by 'dumping' of the product in question, as further discussed below;

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w. given the anti-dumping measures, exports of the A4 Copy Paper entering into the commerce of Australia would be at un-dumped prices due to the payment of interim dumping duty on importation. Consequently, Australian Paper would be competing in the Australian market with such un-dumped exports at competitive market conditions unaffected by dumping. Any injury, therefore, that Australian Paper has or is incurring since the imposition of the anti-dumping measures cannot be attributed to the exports of A4 Copy Paper here in question at 'dumped' prices but must be due to other factors⁶. This, after all, is what Australian Paper sought and obtained in applying for the imposition of anti-dumping measures on such exports; and

x. finally, it is evident:

- (i) in a declining Australian domestic market resulting in at least 50% of its production being excess production (i.e., 100,000 tpa or more); and
- (ii) in a declining Australian domestic market in which it continues to obtain premium prices for the approximately 70,000 tpa it sells,

that Australian Paper's strategy appears to be to protect those premium prices through the imposition of anti-dumping measures. Such measures, thereby provide a protective tariff barrier for the high 'rents' (i.e., premium prices) Australian Paper exacts, which presumably assist and facilitate its ability to 'marginally cost' its sales into the '*less lucrative export markets*' (at dumped prices).

Hence, the operative causes of any injury that Australian Paper may be incurring is unrelated to import competition but to an excess production capacity of a high-cost product in an increasingly declining domestic market and an inability to obtain the high premium prices in off-shore sales in the less lucrative export markets with the protected high domestic prices offsetting the low returns on its exports.

Neither the expiration of the measures nor their continuation will alter this fact and, hence, the measures must be allowed to expire as their expiration will not lead to a recurrence of the material injury that the measures are intended to prevent or can prevent due to their being caused by such other factors. That is, any injury Australian Paper is incurring is due to other causes unrelated to exports of the A4 Copy Paper in question at 'dumped' export prices. Rather, any injury is due to other causes that anti-dumping measures cannot remedy and cannot lawfully be sought to be used to remedy.

2.3 For the foregoing reasons, APRIL contends that the expiration of the anti-dumping measures will not lead and will not likely lead to a recurrence of any material injury to Australian Paper caused by exports of the products the subject of this inquiry, including exports of the same by APRIL, whether at 'dumped' or 'un-dumped' export prices.

⁶ Review 551 of course did not inquire into whether due to any change in the variable factors, this was causing material injury to Australian Paper through the injurious effects of dumping, including whether the anti-dumping measures were and continued to be effective. In the absence of any inquiry and evidence to the contrary, it must be assumed that they remained effective in preventing any material injury that they were intended to prevent.

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[Note: red highlighting of questions added to highlight unnecessary repetition and reversion to Investigation 341 that has been superseded by Review 551, amongst other things.]

Instructions

This section includes questions raised in the questionnaire issued to exporters for the purpose of Review of Measures 551 (Review 551). The questionnaire issued in Review 551 also requested exporters to provide further responses to questions included in **the questionnaire issued for the purpose of the original investigation (Investigation 341)**.

This section provides an opportunity for your company to **affirm responses to Investigation 341** and Review 551 or to provide an update to the responses provided in those cases. In the case that earlier responses are affirmed it is requested that this be noted by stating "PRIOR RESPONSE AFFIRMED".

If your company's response has changed, please ensure revised responses clearly identifying how the responses in prior cases have been altered and provide relevant supporting documents.

Response: Given the findings in Review 551, as set out in Report 551, please explain the relevance of this section to the continuation inquiry. It was established in Review 551 that domestic sales in Indonesia of A4 Copy Paper were suitable for use in determining normal values for the purposes of a proper comparison with export prices pursuant to section 269TAC of the Customs Act 1901. As nothing has materially changed in this regard since Review 551 nor proven to have materially changed in this regard, the Commissioner is respectfully requested to clarify the purpose of including this Section specifically and only for exporters from Indonesia so that APRIL may then respond appropriately, if necessary. In the alternative, APRIL reiterates its responses for this Section and Sections I to L in the Exporter Questionnaire (Indonesia) in Review 551 and the Commissioner is respectfully requested to refer to APRIL's previously submitted information and/or response for these same Sections in Review 551.

It may be necessary for the Commission to request additional information following receipt and review of your response.

There are six parts to this section:

- PART H-1** Requests information concerning the organisation of your company and the Government of Indonesia's involvement in the business of your company.
- PART H-2** Requests information concerning the Government of Indonesia's measures with respect to the A4 copy paper industry in Indonesia.
- PART H-3** Requests information concerning the A4 copy paper sector in the region where your company is located.
- PART H-4** Provision of standing timber for less than for less than competitive market prices.
- PART H-5** Log export ban
- PART H-6** Market situation findings in Investigation 341

H-1 General information

The information requested in this part will provide an overview of your corporate organisation and the Government of Indonesia's involvement in your business. In addition to your response to each of the questions, all necessary supporting documentation is requested.

1. Specific questions are asked throughout this questionnaire in relation to the Government of Indonesia's interaction with your businesses. However, please generally describe all interaction

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that your business has with the Government of Indonesia at all levels, including (but not limited to):

- (a) reporting requirements;
- (b) payment of taxes;
- (c) senior management representation within your business;
- (d) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);
- (e) licensing;
- (f) restrictions on land use;
- (g) provision of loans; and
- (h) provision of grants, awards or other funds.

Response to Investigation 341 and Review 551
<p>[Detail any further updated response to that provided in the original questionnaire response]</p> <p>[If no change, state "PRIOR RESPONSE AFFIRMED"]</p>

Response for this inquiry
<p>[Provide your response and/or further information here]</p>

2. Business structure, ownership and management

- (a) Indicate whether your company is a state-owned or state-invested enterprise (SIE) (refer to the Glossary of Terms for definition).
- (b) List the Board of Directors and Board of Shareholders of your business and all other entities/businesses your business is related to. Indicate the names of common directors and officers between yours and related businesses, where applicable.
- (c) Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the Government of Indonesia (at any level, from any agency, or otherwise associated entity)? If yes, identify the individuals, their role on that Board and their affiliation with the Government of Indonesia.
- (d) Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders appointed, managed or recommended by the Government of Indonesia? If yes, identify any relevant government department(s) they are affiliated with.
- (e) Indicate who owns what percentage of all shares in your business and identify whether they are:
 - an affiliate, representative, agency or otherwise representative of the Government of Indonesia;
 - employees of your business;
 - foreign investors; or
 - other (please specify).
- (f) Provide the details of any significant changes in the ownership structure of your business during the [original] investigation period.
- (g) Identify any positions within your business that are appointments or designated to act on behalf of Government of Indonesia authorities.

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- (h) Explain whether there are requirements in law and in practice to have government representation at any level of your business. If there is such a requirement, explain the role of government representatives appointed to any level of your business.
- (i) If your business is a publicly-traded company, what are the rules regarding the issuance of shares by your business? Identify any stock exchanges on which your business is listed.
- (j) Provide the monthly trading volume and average monthly trading price of your listed security between 1 January 2015 and 31 December 2015.
- (k) Who has the ability to reward, fire or discipline your business' senior managers?
- (l) Do any of your company's senior managers hold positions in any Government of Indonesia departments or organisations, associations or Chambers of Commerce? If so describe the nature of these positions.
- (m) Provide the names and positions of your company's pricing committee.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

3. Licensing

- (a) Provide a copy of your business license(s).
- (b) Identify the Government of Indonesia departments or offices responsible for issuing the license(s).
- (c) Describe the procedures involved in applying for the license(s).
- (d) Describe any requirements or conditions that must be met in order to obtain the license(s).
- (e) Describe and explain any restrictions imposed on your business by the business license(s).
- (f) Describe any sanctions imposed on your business if you act outside the scope of your business license(s).
- (g) Describe and explain any rights or benefits conferred to your business under the license(s).
- (h) Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

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[Provide your response and/or further information here]

4. Decision-making, planning and reporting

- (a) Provide a description of your business' decision-making structure in general and in respect of paper products. This should identify the persons or bodies primarily responsible for deciding:
 - (i) what goods are produced;
 - (ii) how the goods are produced;
 - (iii) how levels of inputs such as raw materials, labour and energy are set and secured;
 - (iv) how the use of your outputs, such as how your product mix is determined; and
 - (v) how your business' profit is distributed, etc., is determined.
- (b) Provide a description of any Government of Indonesia input into the decision-making process relating to your manufacture, marketing and sale of A4 copy paper.
- (c) Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of A4 copy paper.
- (d) List and describe all reports that must be submitted to the Government of Indonesia periodically by your company, and identify the government department/office where each report is filed.
- (e) Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the [original] investigation period.
- (f) Provide copies of the notes to company meetings where pricing decisions on A4 copy paper have been made over the [original] investigation period.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

5. Financial and investment activities

- (a) How is your business debt funded? Provide a list of all major lenders.
- (b) What is the rate of interest paid by your business on all debt instruments over the last five years?
- (c) Has your business benefited from any concessional interest rates for your loans/debts in the last five years? If yes, provide details.

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- (d) Has your business raised any capital using issuance of shares, preferential shares, rights issue, bonds, warrants, debentures, sub-ordinate loans or any other debt and/or equity instruments in the last five years? If so:
- (i) explain what instruments were used;
 - (ii) identify the type (e.g. government guarantee) and provider of the security; and
 - (iii) explain the reasons for raising the capital.
- (e) Does your business have policies on how cash reserves are to be invested? If yes, provide details.
- (f) Has your business invested in either government or non-government debt securities (such as bonds, quasi-government bonds)? If so provide details (e.g. type of instrument, amount invested and the expected rate of return).

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

H-2 Government of Indonesia measures in the pulp and paper sector

The information requested in this part will allow for a better understanding of the Government of Indonesia's measures in respect of A4 copy paper in Indonesia, in addition to your response to each of the questions, all necessary supporting documentation is requested.

1. Are there any Government of Indonesia opinions, directives, decrees, promulgations, measures, etc. concerning the pulp and paper industry/sector that were put in place or operating during the [original] investigation period [2015]? If yes, please provide a copy of that documentation and a translation as well. Also provide documentation concerning the Government of Indonesia or any association of the Government of Indonesia's notification of the measures concerning A4 copy paper to your company over the [original] investigation period [2015].

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

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2. Provide information concerning the name of any Government of Indonesia departments, bureaus or agencies responsible for the administration of all government measures concerning the A4 copy paper industry in the regions, provinces or special economic zones where your company is located. Ensure that your response includes contact information regarding the following areas:
- industrial policy and guidance on the A4 copy paper sector;
 - market entry criteria for the A4 copy paper industry sector;
 - environmental enforcement for the A4 copy paper industry sector;
 - management of land utilization;
 - investigation and inspection of new A4 copy paper expansion facilities;
 - import licensing for raw materials relating to A4 copy paper manufacture.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

3. Has the Government of Indonesia designated your company and/or industry (i.e. forestry and pulp and paper) as "strategic," "encouraged," "priority," or any other designation? If yes, please answer the following questions.
- (a) Explain the purpose of these designations, the criteria for receiving any such designation, and the benefits or obligations that arise from each such designation.
 - (b) Is there any connection between these designations and other industrial and/or economic policies or administrative measures?
 - (c) Please describe any instances in which your company cited Government of Indonesia plans, policies, or measures as support for receiving the financing that you report.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

H-3 The A4 copy paper sector

The information requested in this part will assist in providing a better understanding of the Government of Indonesia measures and your business' sales and production of A4 copy paper. In addition to your narrative response to each of the questions, all necessary supporting documentation is requested.

1. Taxation
- (a) Were there any export taxes on the exports of A4 copy paper during the [original] investigation period [2015]?
 - (b) What was the value-added tax (VAT) rebate applicable to A4 copy paper exports during the [original] investigation period [2015]?

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- (c) Have there been any changes to the VAT rebate applicable to A4 copy paper exports in the last five years? If yes, provide:
- (i) a detailed chronological history of the VAT rebate rates;
 - (ii) products affected;
 - (iii) the effective dates of the rate changes;
 - (iv) fully translated copies of any Government of Indonesia notices regarding these changes, including the relevant appendices.
- (d) Are you aware of any tax changes being planned that would impact the A4 copy paper sector?

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

2. Sales terms

- (a) Identify the person who authorises the sales terms, prices and other contract provisions for the sale of A4 copy paper by your business.
- (b) Explain how the selling prices of A4 copy paper by your business are determined, including any Government of Indonesia involvement in your business' pricing decisions, and indicate if the goods are subject to Government of Indonesia direct or indirect pricing or government guidance pricing.
- (c) Does your business coordinate the selling prices or supply of A4 copy paper with other domestic producers or any Government of Indonesia departments? If yes, provide details.
- (d) Explain whether your business provides information or data to the Government of Indonesia, other government officials or commercial/industry organisations, including those outside of Indonesia, which report on the pulp and paper sector.
- (e) Explain whether your business provides A4 copy paper price data to any other person at the provincial, regional or special economic zone level of government.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

3. Industry associations

- (a) Is your business a member of any business associations? If yes, explain your business' relationship with the association and the involvement of the Government of Indonesia with the associations.

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- (b) If your business is a member of an industry association, indicate whether this membership is voluntary or compulsory. Explain the functions that the association provides for your business. Explain in detail the role of the association with respect to the directives as provided by the Government of Indonesia concerning the pulp and paper industry.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

4. Other industry associations

- (a) Is your business a member of any other industry associations? If yes, explain your business' relationship with the association and the involvement of the Government of Indonesia with the association.
- (b) If your business is a member of another industry association, indicate whether this membership is voluntary or compulsory. Explain the functions that the association provides for your business. Explain in detail the role of the association with respect to the directives as provided by the Government of Indonesia concerning the pulp and paper industry.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

5. Statistics submission/recording

- (a) Indicate if your business makes submissions to the Central Bureau of Statistics and/or any other government organisation. If yes, explain the purpose of these submissions and the type of information submitted.
- (b) Provide a recent example of a submission that has been made to the Central Bureau of Statistics and/or any other government organisation. For example, monthly data relating to sales, production and costs.
- (c) Do the organisations approve or assess your submission? If yes, provide a detailed explanation.
- (d) Do the organisations provide feedback on your submission? If yes, provide a detailed explanation.

FOR PUBLIC RECORD**Response to Investigation 341 and Review 551**

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

6. Manufacturing inputs

- (a) Is there a difference in purchase price for raw materials between your suppliers?
- (b) If your supplier is based outside Indonesia, what import duty rate is applied on the raw materials?
- (c) Does your business benefit from any concession on the purchase of any utility services (e.g. electricity, gas, etc.)? If so explain the nature and the amount of the concession?

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

7. Regional differences

- (a) If you have production facilities in more than one region/province, are the laws and regulations in each region the same with respect to pricing? Provide details on any regional differences.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

8. Copy paper production/output during the period 1 July 2020 to 30 June 2021

- (a) Is any part of your production of A4 copy paper subject to any national/regional industrial policy or guidance? If yes, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance.
- (b) To what extent are any of the policies/guidelines identified in a) applicable to your business?

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- (c) Where applicable, how did your business respond to the policies/guidelines?
- (d) Provide details regarding any other restrictions (e.g. geographic/regional, downstream, use, etc.) to the sale of A4 copy paper that may be imposed by the Government of Indonesia.
- (e) Provide a list of all your domestic customers of the goods, include the location (city and province) of the customer and indicate whether each customer is an SIE.
- (f) Are there any restrictions and/or conditions in relation to the quality or quantity of the production of the goods placed upon your business? If yes, provide details.
- (g) Does your business require an export licence? If yes, provide details.
- (h) Are the goods sold by your business subject to any export restrictions and/or limits during the previous five year? If yes, provide details.
- (i) Provide details regarding any other restrictions (e.g., geographic/regional, downstream, end use) placed upon your business on the sale of the goods.
- (j) Have there been any changes to your production capacity of the goods **over the last five years**? If yes, provide details.

Response to **Investigation 341 and Review 551**

[Detail any further updated response to that provided **in the original questionnaire response**]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

9. Sales price **during the [original] investigation period [2015]**
- (a) Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of Indonesia during the [original] investigation period.
 - (b) Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of Indonesia during the [original] investigation period, with respect to raw material inputs.
 - (c) Explain whether your business has encountered any price guidance or controls established by regional or special economic zone officials and/or organisations.
 - (d) Describe in detail how the selling price of the goods is determined. In particular, provide details of any restrictions, limitations, or other considerations imposed on your business.
 - (e) Which organisation/business entity do you consider as the price leader of the goods?
 - (f) Does your business have a pricing committee in respect of the goods? If so provide the names and positions of all members of the Committee.
 - (g) How often does the pricing committee meet to discuss selling prices of the goods? Provide the minutes or any other relevant documents of all meetings of the pricing committee during the [original] investigation period.

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- (h) Identify the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by your business.
- (i) If you have production facilities of the goods in more than one region and/or province, are the laws and regulations in each region the same with respect to pricing of the goods? If not, provide details on the differences.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

10. Adding capacity and/or joint ventures

- (a) Provide a detailed explanation with respect to the government approval process on adding capacity and/or joint ventures in relation to your business.
- (b) Does the government have the right to request modifications in the terms of adding capacity and/or joint ventures? If yes, provide a detailed explanation.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

11. Raw material purchases

- (a) Provide a detailed listing of you raw material purchases (e.g. logs, pulp, or chemicals) by completing the worksheet named "G-7 Raw material purchases").
- (b) Do you have more than one supplier of the raw materials? If yes, provide an explanation of the reasons of price differences between these suppliers?
- (c) Describe in detail your business' purchase procedures of the raw materials and the considerations in selecting a supplier. If it is by tenders, provide details of the criteria/conditions.
- (d) If any of your raw materials for the A4 copy paper are imported by your business, or related businesses:
 - (i) Provide details including a description of the raw material imported, the supplier and country of origin.
 - (ii) Explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations).
 - (iii) Provide details of any conditions to importing the raw materials (e.g. customs and/or quarantine).
 - (iv) Are you eligible for a duty drawback? If yes, provide details.

FOR PUBLIC RECORD**Response to Investigation 341 and Review 551**

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

H-4 Provision of standing timber for less than competitive market prices

The original investigation assessed whether raw materials, in the form of standing timber, were supplied to producers at a price that is below what would otherwise be in a competitive market. If your company, or a company that is related with your company, harvests standing timber from public land to use as the fibre source for the production of subject merchandise, please answer the below questions.

1. Please provide a description of each type of concession arrangement for public timber harvested during the [original] period of investigation by your company(ies) or cross-owned company(ies). Include in your answer whether the arrangement is long-term (greater than ten years) or short-term.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

2. Provide copies of the applications, standard contracts, permit or other documents for each type of concession arrangement which specify the terms and conditions of the arrangements.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

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3. Please provide a description of each type of arrangement for private timber harvested during the period of investigation by your company(ies) or cross-owned company(ies). Include in your answer whether the arrangement to harvest private timber is long-term (greater than ten years) or short-term. Indicate whether the private timber that is harvested is owned by your company(ies) or cross-owned company(ies) or is owned by an unaffiliated party. For harvest of timber owned by your company(ies) or cross-owned company(ies), please provide documentation and conditions of ownership. For arrangements involving the harvest of unaffiliated private party timber, provide copies of relevant contracts and other documents for each type of arrangement which specify the terms and conditions of the arrangements.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

4. For each concession arrangement for public timber held by your company or a cross-owned company, and each arrangement to harvest private timber, please provide the following information for the [original] period of investigation:
- For each species, the stumpage fee and the total quantity harvested and the value of fees and charges paid to the administering authority or owner. Provide the value in Indonesian rupiah per cubic meter.
 - For each species harvested under the concession arrangements, or private arrangements, please provide a breakdown of the volume and the value of fees and charges paid to the administering authority or owner for logs that went to:
 - pulp and paper mills; and
 - other uses
 - Provide the value in Indonesian rupiah per cubic meter.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

5. For each concession arrangement held by your company or a cross-owned company, please describe any contingent obligations that the concession-holder must fulfil in order to keep the right to harvest stumpage (e.g., silviculture).

FOR PUBLIC RECORD**Response to Investigation 341 and Review 551**

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

6. For each concession arrangement, document and calculate any additional costs that the contingent obligations entail in terms of rupiah per cubic meter of logs harvested.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

H-5 Government Prohibition of Log Exports

The original investigation assessed whether the domestic price of raw materials, in the form of logs, is artificially low due to a ban on the export of logs by the Government of Indonesia.

1. Provide the volume and value of all logs that your company and companies that are crossed-owned with your company purchased from unaffiliated parties during the [original] investigation period. Report the following information for purchases of domestic logs and imported logs separately.
 - a. Volume (cubic meters) and value of log purchases.
 - b. Weighted-average purchase price (f.o.b. mill) by species, grade and quality.
 - c. All costs (rupiah/cubic meter) borne by the seller, including administrative, transportation, warehousing, and other selling expenses.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

2. Describe whether the quality of any imported logs purchased by your company or a cross-owned companies differs from that of logs purchased domestically.

FOR PUBLIC RECORD**Response to Investigation 341 and Review 551**

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

3. Of all the logs you have reported above as purchased from unaffiliated parties, please indicate the volume and value of those logs used in the production of uncoated paper.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

4. Provide the names and addresses of the unaffiliated companies that supply the domestic logs that your company or cross-owned companies purchased.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

Response for this inquiry

[Provide your response and/or further information here]

5. Are these unaffiliated log suppliers subject to Indonesian log export restrictions? If so, identify the restrictions and indicate how these export restrictions influence your log price negotiations with these unaffiliated suppliers. Please provide documentation that shows your firm's per-metric ton freight expenses for transporting the type of goods in question from the nearest seaport to your firm's factory complexes during the period of investigation. If your firm did not incur these expenses, please provide the same information for shipping a closely-related input product or finished product to or from the nearest seaport during the period of investigation.

Response to Investigation 341 and Review 551

[Detail any further updated response to that provided in the original questionnaire response]

[If no change, state "PRIOR RESPONSE AFFIRMED"]

FOR PUBLIC RECORD**Response for this inquiry**

[Provide your response and/or further information here]

H-6 Market Situation Findings in Investigation 341 and Review 551

1. In relation to the market situation that existed in the Indonesian A4 copy paper market during the original investigation period [2015] and the period examined in Review 551 [2019]. Please provide:
 - a. any further information you may wish to submit in relation to these findings relating to the original investigation period; and/or
 - b. any further information you may wish to submit in relation to these findings as to how they would apply to the period 1 July 2020 to 30 June 2021.

Response for this inquiry

[Provide your response and/or further information here]

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SECTION I MARKET SITUATION & PROPER COMPARISON

Response:

(1) Please see responses in Section H.

(2) Further, the findings in the original investigation have been superseded by those in Review 551. Please see Report 551.

(3) There has been no material change in circumstances relevant to this issue since the review period in Review 551. Hence, the findings in Review 551 on this matter remain current. Consequently, this section is unnecessary and redundant.

(4) In addition, it is respectfully submitted that the questions in this Section should have been updated in light of findings in Review 551, instead of referring back to the original investigation.

(5) In the alternative, APRIL reiterates its responses for this Section in the Exporter Questionnaire (Indonesia) in Review 551 and the Commission is respectfully requested to refer to APRIL's previously submitted information and/or response for the same Section in Review 551.

Instructions

This section provides an opportunity for your company to respond specifically to the questions in the context of this inquiry.

In responding to the questions in this section please respond to these questions in relation to the period 1 July 2020 to 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).

[Note: These sections of the *Customs Act 1901* apply to all exports of the product under inquiry regardless of the country of export. The Commission is requested to clarify if these questions are being asked of exporters in the other subject countries and, if not, why not.]

I-1 Market situation

In the original investigation, the Commissioner made findings in relation to a situation in the market (market situation) affecting the Indonesian exporters' domestic prices of A4 copy paper. Following the Commissioner's recommendation, the then Parliamentary Secretary⁷ accepted, among other things that:

⁷ Parliamentary Secretary to the Minister for Industry, Innovation and Science and the Assistant Minister for Industry, Innovation and Science, to the Minister for Industry, Innovation and Science.

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- programs and policies of the Government of Indonesia and the export ban on logs increased the supply of logs in Indonesia and thereby lowered the cost and price of logs and hardwood pulp;⁸
- the lowered cost and price of logs and hardwood pulp in Indonesia induced and allowed Indonesian A4 copy paper producers (also integrated A4 copy paper producers with their own upstream pulp facilities)⁹ to supply more A4 copy paper at each possible price point than they otherwise would have; and
- the resultant price of A4 copy paper in Indonesia was artificially low, significantly below regional benchmarks and reflected the lowered cost and price of logs and hardwood pulp in Indonesia that resulted from the programs and policies of the Government of Indonesia.¹⁰

For a full description of the Commissioner's findings, please refer to [Appendix 2 of Anti-Dumping Commission Report No. 341 \(REP 341\)](#). **[Note: The Commission is asked to clarify the relevance of this request/reference given the findings in Report 551.]**

As part of this inquiry, the Commission may consider if a market situation exists in the Indonesian A4 copy paper market during the period 1 July 2020 to 30 June 2021.

1. Provide any information, including any evidence, you may wish to submit in relation to whether this market situation has changed during the period 1 July 2020 to 30 June 2021.

Response for this inquiry
[Provide your response and/or further information here]

I-2 Proper comparison

If the Minister is satisfied a market situation exists during the period 1 July 2020 to 30 June 2021, the Minister must consider whether, because of that market situation, Indonesian exporters' domestic sales of A4 copy paper are suitable for determining a price under section 269TAC(1) of the Act.

In the event that a market situation is found, the Commissioner, in his recommendation to the Minister, intends to consider the suitability of Indonesian domestic sales by determining whether, because of the market situation, Indonesian exporters' domestic sales price permit a proper comparison with their export price by assessing the following:

- the effect of the market situation on the exporter's domestic price in Indonesia;
- the effect of the market situation on the exporter's export price; and
- whether the effect of the market situation is such that the exporter's domestic price and export price cannot be properly compared.

In accordance with the World Trade Organization (WTO) Panel Report, the Commissioner's assessment will include, but is not limited to, consideration of the following comments made by the WTO Panel:

- "[a] purely numerical comparison between the [domestic and export] prices may not reveal anything about whether the domestic price can be properly compared with the export price."¹¹

⁸ Report 341, Appendix 2, p. 166, 168, 170, 172, 183.

⁹ Report 341, Appendix 2, p. 167, 168, 173 (footnote omitted), 174.

¹⁰ Report 341, Appendix 2, p. 153, 167, 173-174.

¹¹ Panel Report, *Australia – Anti-Dumping Measures on A4 Copy Paper*, para. 7.75.

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- “The phrase “because of the particular market situation” makes clear that the qualitative assessment of whether the domestic and export prices can be properly compared should focus on how the particular market situation affects that comparison.”¹²
- “[t]he investigating authority must examine the domestic sales in order to determine whether a proper comparison between the two prices is permitted in spite of the effect of the particular market situation.”¹³
- “[w]hile a particular market situation may have an effect on both domestic and export prices, it does not follow that the impact on domestic and export prices will be the same.”¹⁴
- “[h]ow domestic prices and export prices of an individual exporter are affected notwithstanding an equal decrease in input costs is likely to depend significantly upon a number of factors, including the prevailing conditions of competition in each market and the existing relationship between price and cost. We consider that an exporter may find itself with different options in respect of how to take advantage of an input cost decrease depending on market conditions in each market.”¹⁵
- “[w]hether the exporter's domestic sales permit a proper price comparison with the export price is a question that can only be ascertained through an examination of relevant factual circumstances.”¹⁶

[Note: The Commission is asked to clarify the relevance of the above questions given findings in Report 551.]

1. In the event that the Minister is satisfied this market situation is found to exist during the period 1 July 2020 to 30 June 2021, please comment and provide any relevant evidence on:
 - (a) the effect of the market situation on your business' domestic price in Indonesia;
 - (b) the effect of the market situation on your business' export price;
 - (c) whether the effect of the market situation is such that your business' domestic price and export price cannot be properly compared.

Response for this inquiry
[Provide your response and/or further information here]

2. In the event that the Minister is satisfied this market situation is found to exist during the period 1 July 2020 to 30 June 2021, please comment and provide any relevant evidence on the effect of the market situation on the exports of goods by any other related entities to Australia.

Response for this inquiry
[Provide your response and/or further information here]

3. Please provide any further information and evidence you may wish to submit.

Response for this inquiry
[Provide your response and/or further information here]

¹² Panel Report, *Australia – Anti-Dumping Measures on A4 Copy Paper*, para. 7.75.

¹³ Panel Report, *Australia – Anti-Dumping Measures on A4 Copy Paper*, para. 7.76.

¹⁴ Panel Report, *Australia – Anti-Dumping Measures on A4 Copy Paper*, para. 7.76.

¹⁵ Panel Report, *Australia – Anti-Dumping Measures on A4 Copy Paper*, para. 7.80.

¹⁶ Panel Report, *Australia – Anti-Dumping Measures on A4 Copy Paper*, para. 7.81.

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SECTION J

PROPER COMPARISON – INDONESIAN A4 COPY PAPER MARKET

Response:

(1) Please see responses to Sections H and I.

(2) This Section has been superseded by the findings in Review 551: see Report 551.

(3) There has been no material change in circumstances relevant to this issue since the review period in Report 551. Hence, the findings in Report 551 on this matter remain current. Consequently, this Section is unnecessary and redundant.

(4) Also, it is respectfully submitted that the questions in this Section should have been updated in light of findings in Report 551, instead of referring back to the original investigation.

(5) In the alternative, APRIL reiterates its responses for this Section in the Exporter Questionnaire (Indonesia) in Review 551 and the Commission is respectfully requested to refer to APRIL's previously submitted information and/or response for this same Section in Review 551.

Instructions

This section provides an opportunity for your company to respond specifically to the questions in the context of this inquiry.

In responding to the questions in this section please respond to these questions in relation to the period 1 July 2020 to 30 June 2021.

J-1 Prevailing conditions of competition in the Indonesian market

1. Describe the Indonesian market for A4 copy paper and the prevailing conditions of competition within the market, including:
 - (a) Provide an overall description of the A4 copy paper market in Indonesia which explains its main characteristics and trends over the past five years;
 - (b) Provide the sources of demand for A4 copy paper in Indonesia, including the categories of customers, users or consumers of the product;
 - (c) Provide the proportion (%) of sales revenue from each of those sources of demand listed in (b);
 - (d) Describe the factors that influence consumption/demand variability in Indonesia, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production;
 - (e) Describe any market segmentations in Indonesia; such as geographic or product segmentations;
 - (f) Provide the proportion of sales revenue from each of the market segments listed in (e);
 - (g) Describe the way in which Indonesian and imported A4 copy paper compete in the Indonesian market;
 - (h) Describe the ways that A4 copy paper are marketed and distributed in the Indonesian market; and
 - (i) Describe any other factors that are relevant to characteristics or influences on the A4 copy paper market in Indonesia.

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

FOR PUBLIC RECORD**Response for this inquiry**

[Provide your response and/or further information here]

2. Provide a diagram which describes the Indonesian market structure for A4 copy paper, 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 Indonesian market.

Response for this inquiry

[Provide your response and/or further information here]

3. Describe the commercially significant market participants in the Indonesian market for A4 copy paper at each level of trade over the period 1 July 2020 to 30 June 2021. 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.

Response for this inquiry

[Provide your response and/or further information here]

4. Identify the names of commercially significant importers in the Indonesian market for A4 copy paper over the period 1 July 2020 to 30 June 2021 and estimate their market share. Specify the country each importer imports from and their level of trade in the Indonesian market, if known.

Response for this inquiry

[Provide your response and/or further information here]

5. Describe the regulatory framework of the Indonesian market for A4 copy paper as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.

Response for this inquiry

[Provide your response and/or further information here]

6. Describe any entry restrictions for new participants into the Indonesian market for A4 copy paper. 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).

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

FOR PUBLIC RECORD**Response for this inquiry**

[Provide your response and/or further information here]

J-2 A4 copy paper products in the Indonesian market

1. Generally describe **the range of A4 copy paper products offered for sale in the Indonesian market.** [The Commission is respectfully requested to clarify the relevance of this question so that APRIL may respond appropriately.] 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.

Response for this inquiry

[Provide your response and/or further information here]

2. Describe the end uses of A4 copy paper in the Indonesian market from all sources.

Response for this inquiry

[Provide your response and/or further information here]

3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Indonesian market. Rank these preferences or purchasing influencers in order of importance.

Response for this inquiry

[Provide your response and/or further information here]

4. Identify if there are any commercially significant market substitutes in the Indonesian market for A4 copy paper.

Response for this inquiry

[Provide your response and/or further information here]

5. Identify if there are any commercially significant market complements in the Indonesian market for A4 copy paper.

Response for this inquiry

[Provide your response and/or further information here]

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6. Have there been any changes in market or consumer preferences in the Indonesian market for A4 copy paper in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.

Response for this inquiry

[Provide your response and/or further information here]

J-3 Relationship between price and cost in Indonesia

[Note: There is only one question in this Section on the relationship between price and cost. Given that price and cost are entirely different concepts, with the former being determined in arms-length commercial negotiations between a willing seller and a willing buyer in a competitive market, as was found in Review 551 for the Indonesian market, the Commission is asked to explain the reason for and relevance of the questions below.]

1. Describe the importance of the Indonesian market to your company's operations. In your response describe:
- (a) The proportion of your company's sales revenue derived from sales of A4 copy paper in Indonesia; and
 - (b) The proportion of your company's profit derived from sales of A4 copy paper in Indonesia.
- In responding to question 1 please provide evidence supporting calculations.*

Response for this inquiry

[Provide your response and/or further information here]

2. Is your organisation/business the price leader of A4 copy paper in the Indonesian market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.

Response for this inquiry

[Provide your response and/or further information here]

3. 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 Indonesia. 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.

Response for this inquiry

[Provide your response and/or further information here]

4. Explain the process for how the selling prices of A4 copy paper for the Indonesian market by your business are determined. Provide copies of internal documents which support how pricing is determined.

Response for this inquiry

[Provide your response and/or further information here]

FOR PUBLIC RECORD**Response for this inquiry**

5. How frequently are your Indonesian 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.

Response for this inquiry

[Provide your response and/or further information here]

6. Rank the following factors in terms of their influence on your pricing decisions in the Indonesian market, with the most important factor ranked first and the least important factor ranked last:
1. Competitors' prices
 2. Purchase price of raw materials
 3. Cost to make and sell the goods
 4. Level of inventory
 5. Value of the order
 6. Volume of the order
 7. Value of forward orders
 8. Volume of forward orders
 9. Customer relationship management
 10. Supplier relationship management
 11. Desired profit
 12. Brand attributes
 13. Other [please define what this factor is in your response]

Response for this inquiry

[Provide your response and/or further information here]

7. Describe the relationship between selling price and costs to make and sell in the Indonesian market. Does your company maintain a desired profit margin for A4 copy paper?

Response for this inquiry

[Provide your response and/or further information here]

8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Indonesian market? If yes, 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.

Response for this inquiry

[Provide your response and/or further information here]

9. Do you offer bundled pricing in the Indonesian market? If yes, 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.

FOR PUBLIC RECORD**Response for this inquiry**

[Provide your response and/or further information here]

10. Does the volume of sales to a customer or the size of an order influence your selling price in Indonesia? If yes, 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.

Response for this inquiry

[Provide your response and/or further information here]

11. Does your organisation/business use sales contracts in the Indonesian market? If yes:
- What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
 - Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
 - How frequently are sales contracts renegotiated?
 - How frequently are price reviews conducted between contracts?
 - 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.
 - Do changes in your costs to make and sell enable you to review prices for customers within contracts?
 - Provide a list of the customers under contract during the period 1 July 2020 to 30 June 2021 and copies of the two largest contracts in terms of sales revenue. Provide a complete translation of the documents.

Response for this inquiry

[Provide your response and/or further information here]

12. Provide copies of any price lists for A4 copy paper used in the Indonesian market during the period 1 July 2020 to 30 June 2021. If you do not use price lists, describe the transparency of your prices in the Indonesian market.

Response for this inquiry

[Provide your response and/or further information here]

13. How do you differentiate pricing for different A4 copy paper products in the Indonesian market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.

Response for this inquiry

[Provide your response and/or further information here]

14. Do you tier or segment your Indonesian A4 copy paper customers in terms of pricing? If yes, provide:

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- (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.

Response for this inquiry
[Provide your response and/or further information here]

15. Do you sell A4 copy paper to related entities in Indonesian? If yes, 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 a copy of any internal document relevant to establishing pricing to related parties.

Response for this inquiry
[Provide your response and/or further information here]

J-4 Marketing and sales support in the Indonesian market

[Note: The Commission is asked to clarify the relevance of the questions below to this inquiry.]

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

Response for this inquiry
[Provide your response and/or further information here]

2. Does your company conduct brand segmentation in the Indonesian market for A4 copy paper? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.

Response for this inquiry
[Provide your response and/or further information here]

3. Provide examples of your Indonesian advertising of A4 copy paper over the past five years. If you have not used advertising in Indonesian, provide examples of any other A4 copy paper promotion campaigns you have conducted in the period 1 July 2020 to 30 June 2021.

Response for this inquiry
[Provide your response and/or further information here]

4. How many people are in your Indonesian sales team and where are they located? In general terms, how are they remunerated? 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.

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Response for this inquiry
<p>[Provide your response and/or further information here]</p>

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.

Response for this inquiry
<p>[Provide your response and/or further information here]</p>

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SECTION K

PROPER COMPARISON – PRODUCTION COSTS

Response:

- (1) Please see responses to previous Sections. This Section is also redundant.
- (2) There has been no material change in circumstances relevant to this issue since the review period in Review 551. Hence, the findings in Report 551 on these issues remain current. This Section is therefore unnecessary and redundant.
- (3) In the alternative, APRIL reiterates its responses for this Section in the Exporter Questionnaire (Indonesia) in Review 551 and the Commission is respectfully requested to refer to APRIL's previously submitted information and/or response for this same Section in Review 551.
- (4) Information on the production costs of A4 Copy Paper by APRIL for domestic and export sales is set out in the response to Section G of this Questionnaire. This Section is therefore also redundant for this reason.

Instructions

This section provides an opportunity for your company to respond specifically to the questions in the context of this inquiry.

In responding to the questions in this section, please respond to these questions only in relation to the period 1 July 2020 to 30 June 2021.

K-1 Production of A4 copy paper

- Describe how your company determines its volume of production for A4 copy paper, product mix of production and the factors that contribute to these decisions. How frequently are production volumes determined for A4 copy paper? How frequently is the product mix determined for A4 copy paper? Provide copies of internal documents which support your claims in response to this question.

Response for this inquiry

[Provide your response and/or further information here]

- What lead times are typically needed to adjust volumes of production for A4 copy paper? Provide copies of internal documents which support your claims in response to this question.

Response for this inquiry

[Provide your response and/or further information here]

- Do you have warehousing facilities for A4 copy paper? If no, what do you do with excess inventory? If yes:
 - What is the volume capacity of these facilities?
 - What was the monthly volume of inventory maintained during the period 1 July 2020 to 30 June 2021?
 - What is the average period of time that inventory is retained (describe how this is calculated)?

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

FOR PUBLIC RECORD**Response for this inquiry**

[Provide your response and/or further information here]

4. Have there been any changes to the type of capital or technology utilised by your company in the manufacturing of A4 copy paper in the last five years? If yes, provide details.

Response for this inquiry

[Provide your response and/or further information here]

5. For each paper plant capable of producing paper that could be utilised to make A4 copy paper, provide the date that production facility came into operation and the production capacity of the plant over the past five years. The production capacity should be based on an actual production capacity, not a budgeted production capacity. Provide copies of internal documents which support your claims in response to this question.

Response for this inquiry

[Provide your response and/or further information here]

6. List any significant investments in the past five years to either upgrade, refurbish or build any of the following types of plants:
- (a) wood chipping;
 - (b) pulp production;
 - (c) paper manufacturing; and
 - (d) paper cutting or rolling facilities.

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

Response for this inquiry

[Provide your response and/or further information here]

7. Confirm whether management reports are prepared on production costs. If yes:
- (a) specify how often these cost reports are prepared;
 - (b) describe the level of detail in those reports and whether they enable the establishment of costs of producing A4 copy paper;
 - (c) specify to whom within the company these reports are provided; and
 - (d) provide copies of these reports for each month in the period 1 July 2020 to 30 June 2021.

Response for this inquiry

[Provide your response and/or further information here]

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SECTION L

PROPER COMPARISON – AUSTRALIAN A4 COPY PAPER MARKET

Response:

(1) Please explain the relevance of this Section to exporters who compete in 'export markets', not in the Australian domestic A4 Copy Paper market and are prohibited from doing so under the *Corporations Act 2000 (Cth)* unless registered as a foreign corporation under that Act. Exports compete in 'export markets' and only compete in a domestic market of an importing country after they have been imported, not before. Exporters do not compete in the domestic market in an importing country. Importers and other participants in the domestic market compete in such domestic market.

(2) The questions set out in this Section are more appropriately directed to other stakeholders who participate and compete in the Australian A4 Copy Paper market. The Commission is respectfully requested to clarify which such stakeholders in the supply chain and distribution networks in the Australian A4 Copy Paper market it has approached or will approach to obtain information and evidence relevant to the Australian A4 Copy Paper market for the purpose of this continuation inquiry. The Commission is also asked to provide a list of such stakeholders approached by the Commission and to place on electronic public file their non-confidential responses.

(3) Also, as with Sections H to K, this Section has been superseded by the findings in Report 551 and hence is redundant.

(4) Given Australian Paper's 85% share of the Australian A4 Copy Paper market (and possibly up to 90% in light of other submissions in this inquiry) and the market power that such market share entails, it is submitted that the Commission should raise with other stakeholders the questions in this Section given section 269TAE(2A)(d) of the *Customs Act 1901*. This is required by that section.

Instructions

This section provides an opportunity for your company to respond specifically to the questions in the context of this inquiry.

In responding to the questions in this section, please respond to these questions in relation to the period 1 July 2020 to 30 June 2021.

L-1 Prevailing conditions of competition in the Australian market

1. Describe the Australian market for A4 copy paper and the prevailing conditions of competition within the market, including:
 - a. Provide an overall description of the A4 copy paper market in Australia which explains its main characteristics and trends over the past five years;
 - b. Provide the sources of demand for A4 copy paper in Australia, including the categories of customers, users or consumers of the product;
 - c. Provide the proportion (%) of sales revenue from each of those sources of demand listed in (b);
 - 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;

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- e. Describe any market segmentations in Australia, such as geographic or product segmentations;
- f. Provide the proportion of sales revenue from each of the market segments listed in (e);
- g. Describe the way in which Australian manufactured, Indonesian and other imported A4 copy paper compete in the Australian market;
- h. Describe the ways that A4 copy paper are marketed and distributed in the Australian market; and
- i. Describe any other factors that are relevant to characteristics or influences on the A4 copy paper market in Australia.

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

Response for this inquiry
[Provide your response and/or further information here]

2. Provide a diagram which describes the Australian market structure for A4 copy paper, 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.

Response for this inquiry
[Provide your response and/or further information here]

3. Describe the commercially significant market participants in the Australian market for A4 copy paper at each level of trade in the period 1 July 2020 to 30 June 2021. Include in your description:
- names of the participants;
 - the level of trade for each market participant (e.g. manufacturer, reseller, 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.

Response for this inquiry
[Provide your response and/or further information here]

4. Identify the names of commercially significant importers in the Australian market for A4 copy paper in the period 1 July 2020 to 30 June 2021 and estimate their market share. Specify the country each importer imports from and their level of trade in the Australian market, if known.

Response for this inquiry
[Provide your response and/or further information here]

5. Describe the regulatory framework of the Australian market for A4 copy paper as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.

Response for this inquiry
[Provide your response and/or further information here]

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6. Describe any entry restrictions for new participants into the Australian market for A4 copy paper. 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).

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

Response for this inquiry
[Provide your response and/or further information here]

L-2 Copy paper products in the Australian market

1. Generally describe the range of A4 copy paper products 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.

Response for this inquiry
[Provide your response and/or further information here]

2. Describe the end uses of A4 copy paper in the Australian market from all sources.

Response for this inquiry
[Provide your response and/or further information here]

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.

Response for this inquiry
[Provide your response and/or further information here]

4. Identify if there are any commercially significant market substitutes in the Australian market for A4 copy paper.

FOR PUBLIC RECORD**Response for this inquiry**

[Provide your response and/or further information here]

5. Identify if there are any commercially significant market complements in the Australian market for A4 copy paper.

Response for this inquiry

[Provide your response and/or further information here]

6. Have there been any changes in market or consumer preferences in the Australian market for A4 copy paper in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.

Response for this inquiry

[Provide your response and/or further information here]

L-3 Relationship between price and cost in Australia

1. Describe the importance of the Australian market to your company's operations. In your response describe:
- (a) The proportion of your company's sales revenue derived from sales of A4 copy paper in Australia; and
 - (b) The proportion of your company's profit derived from sales of A4 copy paper in Australia.

In responding to question 1 please provide evidence supporting calculations.

Response for this inquiry

[Provide your response and/or further information here]

2. Is your organisation/business entity the price leader of A4 copy paper in the Australian market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.

Response for this inquiry

[Provide your response and/or further information here]

3. 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.

Response for this inquiry

[Provide your response and/or further information here]

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4. Explain the process for how the selling prices of A4 copy paper for the Australian market by your business are determined. Provide copies of internal documents which support how pricing is determined.

Response for this inquiry

[Provide your response and/or further information here]

5. 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.

Response for this inquiry

[Provide your response and/or further information here]

6. 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:
14. Competitors' prices
 15. Purchase price of raw materials
 16. Cost to make and sell the goods
 17. Level of inventory
 18. Value of the order
 19. Volume of the order
 20. Value of forward orders
 21. Volume of forward orders
 22. Customer relationship management
 23. Supplier relationship management
 24. Desired profit
 25. Brand attributes
 26. Other [please define what this factor is in your response]

Response for this inquiry

[Provide your response and/or further information here]

7. 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 A4 copy paper? If not, does your company seek to maintain a desired profit margin for A4 copy paper? Provide copies of internal documents which support your response to this question.

Response for this inquiry

[Provide your response and/or further information here]

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

FOR PUBLIC RECORD**Response for this inquiry**

[Provide your response and/or further information here]

9. Do you offer bundled pricing in the Australian market? If yes, 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.

Response for this inquiry

[Provide your response and/or further information here]

10. Does the volume of sales to a customer or the size of an order influence the selling price? If yes, 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.

Response for this inquiry

[Provide your response and/or further information here]

11. Does your organisation/business entity use sales contracts in the Australian market? If yes:
- (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 in the period 1 July 2020 to 30 June 2021 and copies of the two largest contracts in terms of sales revenue.

Response for this inquiry

[Provide your response and/or further information here]

12. Provide copies of any price lists for A4 copy paper used in the Australian market in the period 1 July 2020 to 30 June 2021. If you do not use price lists, describe the transparency of your prices in the Australian market.

Response for this inquiry

[Provide your response and/or further information here]

13. How do you differentiate pricing for different A4 copy paper products in the Australian market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe

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how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.

Response for this inquiry
[Provide your response and/or further information here]

14. Do you tier or segment your Australian A4 copy paper customers in terms of pricing? If yes, 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.

Response for this inquiry
[Provide your response and/or further information here]

15. Do you sell A4 copy paper to related entities in Australia? If yes, 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.

Response for this inquiry
[Provide your response and/or further information here]

L-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.).

Response for this inquiry
[Provide your response and/or further information here]

2. Does your company conduct brand segmentation in the Australian market for A4 copy paper? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.

Response for this inquiry
[Provide your response and/or further information here]

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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 in the period 1 July 2020 to 30 June 2021.

Response for this inquiry

[Provide your response and/or further information here]

4. How many people are in your Australian sales team and where are they located? In general terms, how are they remunerated? 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.

Response for this inquiry

[Provide your response and/or further information here]

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.

Response for this inquiry

[Provide your response and/or further information here]

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EXPORTER'S DECLARATION

APRIL Far East (Malaysia) Sdn. Bhd.
I hereby declare that.....(company)
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 : Wanyan Shaohua

Signature : Wanyan Shaohua

Position in
Company : Director

Date : 6 September 2021

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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.

FOR PUBLIC RECORD**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.

The goods

The goods subject to the anti-dumping measures

Incoterms

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

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

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

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 1 July 2020 to 30 June 2021. 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)

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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.