



Australian Government  
Department of Industry, Science,  
Energy and Resources

Anti-Dumping Commission

---

## Exporter Questionnaire

**Case number:** 591

**Product:** Aluminium Extrusions

**From:** Malaysia

**Inquiry period:** 1 July 2020 to 30 June 2021 (the period)

**Response due by:** 22 October 2021

**Email enquiries to:** [investigations1@adcommission.gov.au](mailto:investigations1@adcommission.gov.au)

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

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

## SECTION A COMPANY INFORMATION

*This Word Questionnaire and company Excel Exporter Questionnaire lodged for both/each of the following 2 companies:*

- *PMB Aluminium Sdn Bhd (PMBA). Throughout some documents might refer to PMB (Klang) Sdn Bhd (or PMB Klang or PMK or just Klang) the previous name of PMBA – A-2 4 Company records.pdf. Yet to make computer records name change. Means PMBA*
- *Press Metal Berhad (PMB)*

*PMBA does not export the GUC to Australia and is not the exporter. Rather, PMBA mills the GUC extrusions and sell them in mirrored back-to-back sales to PMB which in turn sell them to the Australian importing company related to both, Press Metal Aluminium Australia Pty Ltd*

*Throughout the answers apply to each particular company as self-explanatory in the responses e.g. CTMS cost to make and sell obviously limited to PMBA as the mill owner*

### A-1 Company representative and location

1. Please nominate a contact person within your company:

Name: [REDACTED]

Position in the company: [REDACTED]

Telephone: [REDACTED]

E-mail address: [REDACTED]

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

*Geoffrey Cantelo*

*14 Hawthorne St, Ramsgate Beach NSW 2217*

*geoff@cantelo.com.au*

*+61 419 255 779*

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

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

*Lot 6464, Balu 5 3/4 Jalan Kapar, Sementa, 42100.*

*Klang, Selangor Darul Ehsan, Malaysia*

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

*As above*

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

*As above*

## A-2 Company information

1. What is the legal name of your business?

*PMB Aluminium Sdn Bhd (PMBA)  
Press Metal Berhad (PMB)*

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

*Yes, A-2 4 Company records.pdf*

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

*A-2 4 Company records.pdf*

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

*Yes*

If yes, provide:

- (a) A diagram showing the complete ownership structure; and  
(b) A list of all related companies and its functions

*A-2 8 Structure 577.pdf*

6. Is your company or parent company publically listed?

*Yes*

*Press Metal Aluminium Holdings Berhad the ultimate holding company listed on the Malaysia Bursa stock exchange*

*A-2 6 Press Metal Aluminium Holdings 2020 Listed Annual Report.pdf*

If yes, please provide:

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

*A-2 8 Structure 577.pdf*

- (b) Any principal shareholders<sup>1</sup>

*A-2 9 (b).pdf*

If no, please provide:

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

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

*A-2 10.pdf*

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; *PMBA produces and manufactures mille*  
(b) sell in the domestic market; *PMBA sells in the domestic market. Its related intermediary PMB also sells in the Malaysian domestic market to particular Malaysian domestic customers—extrusions milled by PMBA which PMBA themselves to PMB*  
(c) export to Australia; and

*PMBA does not export the GUC to Australia. Rather, PMBA mills the GUC extrusions and sell them in mirrored back-to-back sales to PMB which in turn sell them to the Australian importing company related to both, Press Metal Aluminium Australia Pty Ltd*

*Address of PMB & PMBA:*

*Lot 6464, Balu 5 3/4 Jalan Kapar, Sementa, 42100.  
Klang, Selangor Darul Ehsan, Malaysia*

- (d) export to countries other than Australia.

*PMBA exports to countries other than Australia*

9. Provide your company's internal organisation chart.

*A-2 12 & 13 PMBA Organisation Chart.pdf*

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

*A-2 12 & 13 PMBA Organisation Chart.pdf*

---

<sup>1</sup> Principal shareholders are those who are able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company.

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

*A-2 10.pdf*

### **A-3 General accounting information**

1. What is your financial accounting period?

*Calendar years*

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

*Yes*

*KPMG*

3. What currency are your accounts kept in?

*Malaysian ringgit*

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

*SAP*

5. What is the name of your sales system?

*SAP*

6. What is the name of your production system?

*SAP*

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.

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?

*No*

If yes, please provide details.

## 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.

*A-4 1 PMBA Financial statements 2020.pdf*

*PMB A-4 1 Financial statements 2020.pdf*

Please list below the name of each company for which you have provided financial documents.

Company 1 Name: *PMB Aluminium Sdn Bhd (PMBA)*

Company 2 Name: *Press Metal Berhad (PMB)*

Company 3 Name:

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.

3. Does your company maintain different profit centres?

*No*

4. If yes, provide profit & loss statements for the profit centre that the goods falls into for:

(a) the most recent financial year; and

(b) the period.

5. If the period is different to your financial period, please provide for each company identified at A-4.1:

(a) Income statements directly from your accounting information system covering

the most recent financial period and

*A-4-5 PMBA Financial statements 2020.pdf*

*PMB-A -4 5 Financial statements 2020.pdf*

*A-4-5 PMBA (Klang) & PMB 2020 P&L and balance sheets.xlsx*

*A-4-5 PMBA & PMB 2021 balance sheets.xlsx*

the period; or

*A-4-5 (a) PMBA profit & loss statement 1 Jul 20 to 30 Jun 21.xlsx*

*A-4-5 (a) PMB profit & loss statement 1 Jul 20 to 30 Jun 21.xlsx*

- (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.
6. Please provide for each company identified at A-4.1 a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.

*A-4 6 Trial balances PMBA & PMB.xlsx*

7. Please provide your company's chart of accounts for each company identified in your response to A-4.1 (in Excel).

*A-4 7 Chart of accounts PMBA & PMB.xlsx*

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

## SECTION B EXPORT SALES TO AUSTRALIA

If your production of the goods was exported to Australia and/or any other country through a third party (intermediary) you are still required to complete this section (and G-5) as it relates to export sales to Australia and a country other than Australia.

### B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and any other relevant entities (e.g. agents):

Throughout this questionnaire

*PMB = Press Metal Bhd which buys from PMBA the Australian destined and some other export destined aluminium extrusions*

*PMBA = PMB Aluminium Sdn Bhd the mill operator which produces the aluminium extrusions. Incorporated in 2019 and in August 2020 changed its name from PMB (Klang) Sdn Bhd*

*In some source documents you will see this referred to as, also, PMK*

*PMAA = Press Metal Aluminium Australia Pty Ltd the Australian importer*

- (a) Marketing and advertising activities

[REDACTED]

[REDACTED]

- (b) Price determination and/or negotiation process
- (c)

*Each month PMB sends to PMAA a price list—varies each month by only LME*

*Attached B-1 1 (b).pdf*

- (d) Order placement process

*Orders placed on PMB by email on PMAA Purchase Order. Examples included in ADC nominated 2 shipments verification.*

*Then PMBA places mirrored order on PMB*

- (e) Order fulfilment process and lead time



*Shipments not necessarily equating to purchase orders. Once sufficient sections available to ship, PMBA containerise at its mill (mainly 40' containers) for Century CJ Century Logistics to collect by truck which takes container to its Kuala Lumpur depot for fumigation and then to Port Klang to load on the ship*

(f) Delivery terms and process

*PMB sells FOB to PMAA*

*Truck from PMB mill to Port Klang, Kuala Lumpur  
Shipping company from Port Klang to respective Australian ports—either of Sydney, Melbourne, Brisbane or Fremantle.*

*These above parts of the journey undertaken mainly by PMB's preferred carrier Century PMAA reimburses PMB for the overseas freight component for this journey which PMB organises direct with Century to initially charge PMB or PMBA*

*Australian Customs broker—Henning Harders*

*Australian carrier from port to importer premises. A small number of PMAA carried direct from port to Australian customer*

(g) Invoicing process

*PMBA invoices PMB who in turn mirror invoice PMAA*

(h) Payment terms and process

[REDACTED]

[REDACTED]

(i) agency agreements or contractual arrangements governing the conduct of the parties to the sale

[REDACTED]

2. Did your production and sale of the goods exported to Australia involve an intermediary or intermediaries?

*Yes PMBA invoices PMB who in turn mirror invoice PMAA*

IMPORTANT

OFFICIAL: PUBLIC RECORD

You must complete this section regardless of your opinion on which entity is considered the exporter of the goods to Australia.

If yes, please answer or respond to the following;

- (a) **List** the name of each intermediary involved in the exportation.

*PMB*

*CJ Century Logistics or other contracted overseas freight company  
Australian Customs broker Henning Harders*

- (b) Identify any of the intermediaries a related entity, such as through, your parent company with subsidiaries, common ownership (directors/family members) or joint-ventures.

*PMB — related company to PMBA and PMAA*

- (c) Does the export of your goods to Australia involve selling those goods to the intermediary prior to or close to those goods leaving the port of export?

*Yes*

- (d) What functions does the intermediary undertake in relation to the sales and/or export of the goods to Australia?

- Negotiates prices*
- Receives orders from pmaa*
- Places those orders with the pmba mill*
- Negotiates the passage of those orders through the pmba mill*
- Exports the goods to australia*

- (e) List the exportation costs incurred by the intermediary?

[REDACTED]

- (f) Are the goods shipped to Australia via the port of export directly from your facility, or via a warehousing or staging location under the control of, or specified by, the intermediary?

*Directly from PMBA's facility rather than any warehouse or staging location*

- (g) If the sales of your goods exported to Australia involved an intermediary please report the relevant sales information in the Australian listing at B-2.

**IF** your sales to the intermediary are on-sold by the intermediary in quantities that were not identical at the time you sold the goods to the intermediary please report relevant information at worksheet "B-2 Australian sales" to permit the sales of your goods to be traced through the financial records of the intermediary.

**OFFICIAL: PUBLIC RECORD**

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

MYR

- (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;

No

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

Negara Bank (Malaysian equivalent of Australian Reserve (Central) Bank) spot rate at invoice date

4. 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.

PMB and PMAA related to PMBA

No other relationships

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

B-1 5 (b).pdf gives examples of monthly price advice updates

Four B-1 5 xlys Jun 20 price extras lists

6. 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.

No

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

No

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

*Yes*

9. 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?

*Invoice date—which mostly comes in at the same date as the date the goods placed on the ship or aircraft carrying them to Australia*

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

*All material contract terms exist by then*

## B-2 Australian sales listing

1. Complete the worksheet named “B-2 Australian sales”<sup>2</sup>

- This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
- This worksheet must also include exports of the goods that have been exempted from anti-dumping duties under 8(7) and section 10(8) of the *Customs Tariff (Anti-Dumping) Act 1975*<sup>3</sup>.
- 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.

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

## B-3 Sample export documents

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

2.

- Contracts
- Purchase order and order confirmation
- Commercial invoice and packing list

---

<sup>2</sup> Referring to question B-1.2(g), if necessary use the B-2 Australian sales worksheet to separately report export sales by any relevant intermediary.

<sup>3</sup> ADN No. 2019/136 & Ministerial Exemption Instrument No. 6 of 2019.

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

*B-2 2 large sale to Aust 900104202.pdf*

*B-2 2 large sale to Aust 900104504.pdf*

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

#### IMPORTANT

If you sold the goods to Australia via an intermediary please obtain and provide the above corresponding documents relating to the intermediary.

3. 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.

*Filtering B-2 invoice numbers/billing docs matches to the source documents*

## 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.

If you exported the goods to Australia via an intermediary or third party and if the information is available to you, please detail the sales information relevant to the intermediary or third party as provided for in "B-4 Upwards sales".

- 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.
  - State the source of the data as required by columns D and E of the worksheet.
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.
  3. For any amount in the "B-4 Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
    - the name of the source document, including the relevant page number, in column D of the worksheet; and
    - highlight or annotate the amount shown in the source document; and
    - provide the account code and sub-account code (if applicable) at column E of the worksheet.

## 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.

If you exported the goods to Australia via an intermediary or third party and if the information is available to you, please detail the selling expenses incurred by the intermediary or third party as provided for in "B-5 Upwards selling expense".

**OFFICIAL: PUBLIC RECORD**

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

## SECTION C

### EXPORTED GOODS & LIKE GOODS

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

#### C-1 Models exported to Australia

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

*Specifications of individual extrusions set out in B-2*

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.

A-6A-T1-1-C  
A-6A-T1  
A-6A-T50  
A-6D-T1  
A-O-T1  
M-6A-T1  
M-6A-T50  
M-6C-T1  
M-6D-T1  
M-6D-T50  
PC-6A-T1  
PC-6A-T50  
PC-6C-T1  
PC-6D-T1  
PC-O-T1

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

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

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

*Specifications of individual extrusions set out in D-2*

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.

A-6A-T1-1-C  
A-6A-T1  
A-6A-T50  
A-6D-T1  
A-O-T1  
M-6A-T1  
M-6A-T50  
M-6C-T1  
M-6D-T1  
M-6D-T50  
PC-6A-T1  
PC-6A-T50  
PC-6C-T1  
PC-6D-T1  
PC-O-T1

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

### C-3 Internal product codes

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

*Product codes B-2 column J & D-2 column K against corresponding MCC*

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.



## 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 relevant entities including:

(a) Marketing and advertising activities

[REDACTED]

(b) Price determination and/or negotiation process

[REDACTED]

(c) Order placement process

[REDACTED]

(d) Order fulfillment process and lead time

[REDACTED]

(e) Delivery terms and process

[REDACTED]

(f) Invoicing process

*PMBA accounting staff prepare invoices and email to the customer*

(g) Payment terms and process

[REDACTED]

- [REDACTED]
- (h) agency agreements or contractual arrangement governing the conduct of the parties to the sale
- [REDACTED]
- [REDACTED]

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.

*Yes, D-2 column B indicates if related*

*Related domestic customers buy arm's-length price setting follows above as for nonrelated*

3. Did your production and sale of the like goods sold in your domestic market involve an intermediary or intermediaries?

*No*

*However, in addition to PMBA selling to PMB for Australian destined, PMBA sell to PMB for exports to countries other than Australia*

**IMPORTANT**

You must complete this section regardless of your opinion on which entity is considered the exporter of the goods to Australia.

If yes, please answer or respond to the following;

- (a) **List** the name of each intermediary involved in the domestic sales.
- (b) Identify any of the intermediaries a related entity, such as through, your parent company with subsidiaries, common ownership (directors/family members) or joint-ventures.
- (c) What functions does the intermediary undertake in relation to the sales of like goods?
- (d) List any direct selling expenses that may be incurred by the intermediary in effecting the sale?
- (e) Are the like goods shipped to the final customer directly from your facility, or via a warehousing or staging location under the control of, or specified by, the intermediary?
- (f) If the sales of your like goods involved an intermediary please report the relevant sales information in the domestic listing at worksheet "D-2 Domestic sales"

**IF** your sales to the intermediary are on-sold by the intermediary in quantities that were not identical at the time you sold the like goods to the intermediary please report relevant information at worksheet "D-2 Domestic sales" to permit the sales of your goods to be traced through the financial records of the intermediary.

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

[REDACTED]

[REDACTED]

[REDACTED]

5. 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.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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

*Only normal business credits/debits for returns, faults and to correct pricing errors*

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 like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

*Only normal business credits/debits for returns, faults and to correct pricing errors*

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:

*No claim for any different date*

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

## D-2 Domestic sales listing

### 1. Complete the worksheet named "D-2 Domestic sales"

- This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia
- If you have claimed in B-1.9 and/or D-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 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.

#### IMPORTANT

If you sold the like goods on your domestic market via an intermediary please report the information required in worksheet "D-2 domestic sales".

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

## D-3 Sample domestic sales documents

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

- Contracts
- Purchase order and order confirmation
- Commercial invoice and packing list
- Proof of payment and accounts receivable ledger
- Documents showing bank charges
- Delivery invoices

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

*D-3 1 Ribe sales evidence.pdf*

*D-3 1 Perfect sales evidence.pdf*

#### IMPORTANT

If you sold the like goods on your domestic market via an intermediary please obtain and provide the above corresponding documents relating to the intermediary

### 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.

]

*Filtering D-2 invoice numbers/billing docs matches to the source documents*

## 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.

If you sold like goods on the domestic market via an intermediary or third party and if the information is available to you, please detail the sales information relevant to the intermediary or third party as provided for in "B-4 Upwards sales".

- 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.
  - State the source of the data as required by columns D and E of the worksheet
2. Please provide all documents, other than those in A-4, D-2 and F-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.
  3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
    - the name of the source document, including the relevant page number, in column D of the worksheet; and
    - highlight or annotate the amount shown in the source document; and
    - provide the account code and sub-account code (if applicable) at column E of the worksheet.

## **D-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) reported in B-2 and D-2 are complete.

If you sold like goods on the domestic market via an intermediary or third party and if the information is available to you, please detail the sales information relevant to the intermediary or third party as provided for in “B-5 Upwards selling expenses”.

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

## 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:

*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:

*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
- iii. Provide the source data, in the form of reports or screen images or otherwise, from your accounting system to validate the source of the opening and closing accounts receivable balances.

- (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates? Provide supporting documents to validate your response.

[REDACTED]

- (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? Provide supporting documents to validate your response.

*No*

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)?

*Yes*

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;
- iii. Provide the source data, in the form of reports or screen images or otherwise, from your accounting system to validate the source of the opening and closing accounts receivable balances.

- (b) If your Australian customers pay you into a foreign currency denominated account (question B-1.3(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?

## E-2 Packaging

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

*Packed and wrapped individual extrusion lengths into bundles ready for retail presentation*

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

*Single use only secured timber boxes*

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

*Insignificant difference between export and domestic packing*

- (a) Provide detail the differences between the packaging used for your domestic and Australian sales.
- (b) Calculate the weighted average packaging cost for each model sold on the domestic market in worksheet "E-2.3 Packing Costs" ensuring to cross reference the source of the data from your accounting records (worksheet "D-2.2 Domestic sales source" refers).
- (c) Calculate the weighted average packaging cost for each model exported to Australia in worksheet "E-2.3 Packing Costs" ensuring to cross reference the source of the data from your accounting records (worksheet "B-2.2 Australian sales source" refers)

## E-3 Delivery

1. Are any domestic sales of like goods delivered to the customer?

- (a) If yes, how did you calculate the transportation costs reported in the domestic sales listing in D-2?
- (b) Provide workings as confidential exhibit E-3.1 and cross reference relevant data sources consistent with your response to worksheet "D-2.2 domestic sales source" and "B-5 Upwards selling expense".

*Calculations and cross-references set out in Excel EQ*

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

*FOB*

If you export the goods through an intermediary or third party what were the delivery terms relating to the intermediary or third party?

FOB

Please state all forms of delivery terms. Delivery terms reported in the Australian sales listing in B-2 will be validated against the source documentation relevant to your Australian sales.

3. Do the delivery terms of your Australian sales include charges relating to transport to the port export?

*Yes*

- (a) If yes, identify the entity that incurred the expense.

*PMBA*

- (b) How did you calculate the inland transport charges to the port of export reported in the Australian sales listing in B-2?

*Actual cost of the individual shipment—charged by CJ Century Logistics freight company*

- (c) Provide workings as confidential exhibit E-3.3 and cross reference relevant data sources consistent with your response to worksheet “B-2.2 Australian sales source” and “B-5 Upwards selling expense”.

4. Do the delivery terms of your Australian sales include charges relating to the port of export?

*Yes*

- (a) If yes, identify the entity that incurred the expense.

*PMBA*

- (b) How did you calculate the port charges reported in the Australian sales listing in B-2?

*Actual cost of the individual shipment—charged by CJ Century Logistics freight company*

- (c) Provide workings as confidential exhibit E-3.4 and cross reference relevant data sources consistent with your response to worksheet “B-2.2 Australian sales source” and “B-5 Upwards selling expense”.

5. Do the delivery terms of your Australian sales include charges for ocean freight?

*No*

- (a) If yes, identify the entity that incurred the expense.  
(b) How did you calculate the ocean freight expenses reported in the Australian sales listing in B-2?  
(c) Provide workings as confidential exhibit E-3.5 and cross reference relevant data sources consistent with your response to worksheet “B-2.2 Australian sales source” and “B-5 Upwards selling expense”.



6. Do the delivery terms of your Australian sales includes charges for marine insurance?

*No*

- (a) If yes, identify the entity that incurred the expense.
- (b) How did you calculate the marine insurance expenses reported in the Australian sales listing in B-2?
- (c) Provide workings as confidential exhibit E-3.6 and cross reference relevant data sources consistent with your response to worksheet "B-2.2 Australian sales source" and "B-5 Upwards selling expense".

7. Do the delivery terms of your Australian sales include Australian importation expenses and costs associated with the delivery to the Australian customer?

*No*

- (a) If yes, identify the entity that incurred the expense.
- (b) How did you calculate the Australian importation expenses and costs associated with the delivery to the Australian customer reported in the Australian sales listing in B-2?
- (c) If NO, is the Australian customer compensated, reimbursed or otherwise to offset or cover the cost of Australian importation expenses and costs associated with the delivery to the Australian customer;
- (d) Provide workings as confidential exhibit E-3.7 and cross reference relevant data sources consistent with your response to worksheet "B-2.2 Australian sales source" and "B-5 Upwards selling expense".

#### **E-4 Other direct selling expenses**

1. Do you provide sales commissions for domestic sales of like goods and/or export sales of the goods? If yes, provide details.
2. Are there any differences in tax liability between domestic and export sales? (e.g. Goods and Services Tax (GST), Value Added Tax (VAT) or any other form of taxation that exists between domestic and export sales?) If yes, provide details, for example:
  - What is the rate of 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?
3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?

If yes, please specify each expense item below.

NOTE: Direct selling expenses identified in response to this question must be reported in the Australian sales listing at worksheet "B 2 Australian sales" and included in the reconciliation of direct selling expenses in B-5.

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

If yes, please specify each expense item below.

NOTE: Direct selling expenses identified in response this question must be reported in the Domestic sales listing at worksheet "D 2 Domestic sales" and included in the reconciliation of direct selling expenses in B-5.

## E-5 Other adjustment claims

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

[REDACTED]

## SECTION F

### THIRD COUNTRY SALES

#### F-1 Third country sales process

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

*No*

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

*No*

3. Do your third country sales involve the use of a third party or intermediary?

*Yes similar to Australian destined sales, PMBA sell to PMB who export to the country customer*

If yes, please answer or respond to the following;

- (a) List the name of each intermediary involved in the exportation.

*PMB*

- (b) Identify any of the intermediaries a related entity, such as through, your parent company with subsidiaries, common ownership (directors/family members) or joint-ventures.

*PMB*

- (c) Does the export of your goods to third countries involve selling those goods to the intermediary prior to or close to those goods leaving the port of export?

*Yes*

- (d) What functions does the intermediary undertake in relation to the sales and/or export of the goods to third countries?

[REDACTED]

- (e) List the exportation costs incurred by the intermediary?

[REDACTED]

- (f) Are the goods shipped to third countries via the port of export directly from your facility, or via a warehousing or staging location under the control of, or specified by, the intermediary?

*Direct from PMBA facility*

- (g) If the sales of your goods exported to third countries involved an intermediary please report the relevant sales information in worksheet "F-2 Third country sales".

**IF** your sales to the intermediary are on-sold by the intermediary in quantities that were not identical at the time you sold the goods to the intermediary please report relevant information at worksheet "F-2 Third country sales" to permit the sales of your goods to be traced through the financial records of the intermediary.

4. 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:

*Claim invoice date as 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?

## **F-2 Third country sales listing**

1. Complete the worksheet named "F-2 Third country sales"
  - This worksheet lists all export sales, summarised by country, customer and MCC, to third countries of like goods invoiced within the period.
  - While sales may be made in different currencies and on different shipping terms the sales listing also seeks to record an Ex-works value of these sales in your local currency.
  - 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.
2. Complete worksheet "F-2.2 third country sales source" listing the source of the data for each column in the worksheet "F-2 third country sales".

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

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

*No other than the items set out in E-5 1*

## SECTION G

### COST TO MAKE AND SELL

#### G-1. Production process

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

*Raw material input—billet*

- *Made up billet—bought by PMBA from either PMS Press Metal Sarawak Sdn Bhd, PMBTU Press Metal Bintulu Sdn Bhd or arm's-length suppliers*
- *PMBA own smelter—PMBA creates own billet made up of following components*
  - *ingot from PMBTU*
  - *PMBA own scrap*
  - *scrap PMBA buys from unrelated parties such as other mills, smelters, and second hand used aluminium such as from doors and windows*
  - *other built components such as chemicals and particular metals*

*Presses*

*Billet heated and forced under hydraulic pressure through a die to create the profile. Cut to specified length. Resulting section classed as "mill finish" and may go straight to packing if no finishing or fabrication*

*Finishing if progressing past mill finish*

- *Anodising—passing through electrically charged bath containing desired colour or finish to permanently colour the section*
- *Powder coating—painting using powder base paint*

*Fabrication—drilling or further working on profile. PMB undertakes minimal fabrication*

*Packing*

- *Domestic sales—sections individually wrapped and labelled*
- *Export sales to PMAA—sections individually wrapped and placed in timber boxes*

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*

*PMS Press Metal Sarawak Sdn Bhd  
PMBTU Press Metal Bintulu Sdn Bhd*

## **G-2. Cost accounting practices**

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

*[REDACTED]*

*[REDACTED]*

2. If your company uses standard costs:

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

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

*In addition to alloy, finish and temper, PMBA costs down to individual anodised micron thickness and individual powder coat colours. Then, PMB allocates the costs by weight for the particular extrusion*

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

*No*

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

*No*

- (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.  
(b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.
7. What is the method of valuation for raw material, work-in-process, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average)?



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

*Mostly only aluminium  
Current LME metal price by weight*

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

*Mostly only aluminium  
Current LME metal price by weight*

10. Are any management fees/corporate allocations charged to your company by your parent or related company?

*No*

If yes, provide details

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

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

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

- You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
  - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.
  - Ensure any supporting worksheets or calculations relating to allocations of costs or other matters are clearly marked as confidential exhibit to G-3.
2. Complete worksheet titled "G-3.2 domestic CTM source" listing the source of the data (inclusive of any supporting worksheets and relevant financial records/accounts) for each column of the worksheet "G-3 domestic CTM".

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

1. Complete the worksheet named "G-4.1 SG&A listing".
- This worksheet lists all selling, general and administration expenses, including finance expenses, by account code for the most recent accounting period and the period.
  - The SG&A listing should reconcile to the trial balance and/or income statement.
  - 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 the figures in worksheet "G-4.1 SG&A listing" are the result of an allocation, provide the background allocation calculations for each reported expense as **confidential exhibit G-4.1**.

### **IMPORTANT**

If you exported the goods to Australia or sold like goods on the domestic market via an intermediary or third party and if the information is available to you, report the intermediary or third party SG&A expenses as outlined above in a separate worksheet and cross reference this data in the worksheet "B-5 Upwards selling 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.

### **IMPORTANT**

If you exported the goods to Australia or sold like goods on the domestic market via an intermediary or third party and if the information is available to you, report the intermediary or third party SG&A calculation as outlined above in a separate worksheet.

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

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



- If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.
  - Ensure any supporting worksheets or calculations relating to allocations of costs or other matters are clearly marked as confidential exhibit to G-5.
2. Complete worksheet titled "G-5.2 Australian CTM source" listing the source of the data (inclusive of any supporting worksheets and relevant financial records/accounts) for each column of worksheet "G-5 Australian CTM".

## G-6 Cost allocation method

1. What is the allocation methodology used to complete in G-3 domestic CTM and G-5 Australian CTM for:

(a) Raw materials

[REDACTED]

[REDACTED]

(b) Labour

*Actual costs incurred*

(c) Manufacturing overheads

*Actual costs incurred*

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

## G-7 Major raw material costs

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

*Set out in G-7 4*

*Aluminium billet  
Aluminium scrap  
Paint (powder)  
Paint for anodising*

2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.

*Yes*

- This worksheet lists the quarterly cost to make the raw material manufactured within the period.
  - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
  - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
  - Ensure any supporting worksheets or calculations relating to allocations of costs or other matters are clearly marked as confidential exhibit to G-7.2.
3. Complete worksheet titled "G-7.3 Raw Material CTM source" listing the source of the data (inclusive of any supporting worksheets and relevant financial records/accounts) reported in each column of worksheet "G-7.2 Raw Material CTM".
  4. Using the domestic cost data in "G-3 Domestic CTM" (use "G-5 Australian CTM" if you have no domestic production of like goods), calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.

*Columns I & J in G-3*

5. For each raw material identified in G-7.3, e.g. aluminium billet, and powder (in the case of powder coated extrusions), and purchases of scrap aluminium, aluminium ingot and other raw materials which individually account for 10% or more of the total cost to make, complete the worksheet named "G-7.4 Raw material purchases"

- This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
6. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing. Complete worksheet titled "G-7.5 Source Data for G-7.4" listing the source of the data reported in each column of the worksheet "G-7.4 Raw material purchases"
7. For each raw material identified in worksheet "G-7.4 Raw material purchases" provide source documentation as instructed below:

- (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.

*G-7 7 (a) billet Purchase from PM Bintulu Sdn Bhd.pdf*  
*G-7 7 (a) Scrap Purchase Everpress.pdf*

- (b) Reconcile the total value listed in "G-7.4 Raw material purchases" listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

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

*PM Bintulu Sdn Bhd related.*

*Historical example attached of how LME arms length price set.*  
*G-7 8 PMB BINTULU sales contract.pdf*

*This contract refers to PMB as the buyer rather than PMBA but price calculation setting in PMBA's purchases run identically. This evidences arm's-length pricing based on international LME standard*

*Everpress unrelated*

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

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

2. Please provide any documents, other than those in A-4, G-3 and G-5, required to complete the "G-8 Upwards costs" worksheet.
3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
  - the name of the source document, including the relevant page number, in column D of the worksheet; and
  - highlight or annotate the amount shown in the source document; and
  - provide the account number and sub-account number (if applicable) at column E of the worksheet.

## **G-9 Production volume and inventory levels**

1. Please complete the worksheet named "G-9 Volume and Inventory".
  - This worksheet requests the quarterly inventory movement data relating to aluminium extrusions and billet.
  - The value and volume of the inventory should be based on the actual cost or value as represented in the financial accounts (i.e. not standard costs or cost of goods sold) for each MCC.
  - 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.
  - Ensure any supporting worksheets, calculations or documents relating to data are clearly marked as confidential exhibit to G-9.
2. Describe your company's practices for capturing the production quantities reported at worksheets "G-3 domestic CTM" and "G-5 Australian CTM". Consider using a flowchart in answering this question.
3. Outline the types of source documents kept by the company in relation to production quantities and how the production quantities are entered into the accounting system. Consider using a flowchart in answering this question.
4. Briefly explain the reasons for any differences between:
  - (c) the production quantities reported at worksheet "G-3 domestic CTM" and the sales volumes reported at worksheet "D-2 domestic sales"; and
  - (d) the production quantities reported at worksheet "G-5 Australian CTM" and the sales volumes reported at worksheet "B-2 Australian sales".
5. Describe how your company determines its volume of production for the goods, product mix of production and the factors that contribute to these decisions. How frequently are production volumes determined for the goods? How frequently is the product mix determined for the goods?
6. What lead times are typically needed to adjust volumes of production for the goods?

## **G-10 Capacity Utilisation**

1. Please complete the worksheet named "G-10 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.
2. Explain how the production capacity and capacity utilisation has been calculated.
3. Do you have warehousing facilities for the goods?

*Neither PMBA nor PMBA have warehousing facilities. They practice just-in-time and finished extrusions stored temporarily only awaiting loading into dispatching containers or trucks in a section of the mill used also for packing*

4. If no, what do you do with excess inventory?

*Because the mill practices just-in-time, runs 24 hours a day and because of government ordered virus closures, and because this mill services Malaysia domestic sales, Australian sales in North American sales, PMBA/PMB have no excess inventory*

If yes:

- (a) What is the capacity of these facilities?
  - (b) What was the monthly amount of inventory maintained during the investigation period?
  - (c) What is the average period of time that inventory is retained (describe how this is calculated)?
5. Have there been any changes to the type of capital or technology utilised by your company in the manufacturing of the goods in the last five years? If yes, provide details.
- No*
6. For each plant capable of producing inputs that could be utilised to make the goods, 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.
7. List any significant investments in the past five years to either upgrade, refurbish or build any of the plants used in the production of the goods.

*No significant investments*

## SECTION H COUNTERVAILING

In *Anti-Dumping Commission Report No.362* (REP 362) which was published in relation to the original investigation, the Commission investigated the following six subsidy programs. REP 362 found that Program 4 and 6 were countervailable in relation to the category of non-cooperative entities.

As part of this inquiry the Commission is seeking information relevant to those programs that were either investigated in REP 362 and/or found to be countervailable subsidies and any other subsidy programs that have been received in respect of the goods exported to Australia during the inquiry period 1 July 2020 to 30 July 2021.

Program Number	Program Name	Program Type	Countervailable in relation to the goods (Yes/No)
1	Income Tax Reductions ('Pioneer Status')	Income Tax	No
2	Investment Allowance	Income Tax	No
3	Double Deduction for Export Credit Insurance	Income Tax	No
4	Double Deduction for Freight Charges from Sabah or Sarawak	Income Tax	Yes
5	Double Deduction for Insurance Premiums for Exporters and Importers	Income Tax	No <sup>4</sup>
6	Reinvestment Allowance	Income Tax	Yes

### H-1 General

1. Complete the worksheet named "H-1 Company turnover"

- This worksheet is a table of the total company revenue over the period and split into:
  - Total revenue for Australian sales, domestic sales and third country sales
  - Revenue of the goods for Australian sales, domestic sales and third country sales
- You must provide this table in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.

#### IMPORTANT

If you exported to the goods to Australia via an intermediary or third party and if the information is available please report the turnover figures for the relevant intermediary or third party.

### H-2 Preferential tax policies

1. Complete the worksheet named "H-2 Income Tax"

- This worksheet is a table of your company's income tax liability over the last three financial years.
- You must provide this table in electronic format using the template provided.

---

<sup>4</sup> Refer to Section A7.7 regarding the cessation of this program from the 2016 year of assessment .

OFFICIAL: PUBLIC RECORD

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

**IMPORTANT**

If you exported to the goods to Australia via an intermediary or third party and if the information is available please report the above income tax assessment information for the relevant intermediary or third party.

2. Please provide the following details regarding your income tax assessment status;

(a) Please restate your income tax assessment year;

*Calendar year*

(b) What is the most recent year in which your company, or the relevant parent (if part of a consolidated entity) had its income tax assessment completed by the Malaysian government;

*2020*

(c) What is the normal deadline for your company or the relevant parent (if part of a consolidated entity) to file its income tax assessment;

*31 August*

(d) Did your company receive any extensions to the deadline to lodge your company's tax assessment;

*No*

(e) Does the Malaysian government require all business entities to file separate tax assessments? Please provide details;

*Yes*

(f) At the time of completing this questionnaire, please state the income tax assessment(s) that were relevant to the review period (1 July 2020 to 30 June 2021) but are not yet filed, briefly outline the circumstances as to why the tax assessment has not been filed and provide an estimate of when you expect to finalise and lodge the tax assessment;

*2020 income tax returns—already lodged*

(g) If the review period covers an income tax assessment year where the filing of the assessment is not due, when do you expect to finalise and lodge the tax assessment? Please provide details for each relevant tax assessment.

*31 August 2022*

**IMPORTANT**

If you exported the goods to Australia via an intermediary or third party and if the information is available please report the above income tax assessment information for the relevant intermediary or third party.

3. Provide a copy of your company's annual tax return for the last three financial years. If the documents are not in English, please provide a translation of the documents.

*H-2 3 pdfs attttched*

4. Provide proof of your company's tax payments to your tax authority over the last three financial years, including any progress payments made and related forms submitted to reconcile the annual tax return.

*H-2 4 pdfs attttched*

5. What is the general tax rate for enterprises (also referred to as the company or corporate tax rate) during the previous two financial years?

*24%*

6. Did your company pay less than the general tax rate for enterprises referred to in question H-2.4?

*No*

If yes:

- (h) What tax rate did your company pay?
- (i) Was the reduction in the tax paid or payable related to any of the preferential income tax programs in the table at the top of Section H Countervailing above?
- (j) What is the name of the program?
- (k) What is the name of the authority granting your company the reduced tax rate?
- (l) What is the eligibility criteria to benefit from the reduced tax rate?
- (m) Provide details of the application process
- (n) Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
- (o) Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
- (p) Provide a copy of any confirmation or other correspondence from the authority approving your company for the reduction in tax rate. If the documents are not in English, please provide a translation of the documents.
- (q) Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

### **H-3 Financial grants**

1. Complete the worksheet named "H-3 Grants"

- This worksheet is a table of the grants received by company over the period plus the two preceding years.
- You must provide this table in electronic format using the template provided.



## OFFICIAL: PUBLIC RECORD

- If you have used formulas to complete this worksheet, these formulas must be retained.
- Financial grants in all forms must be reported.

### IMPORTANT

If you exported the goods to Australia via an intermediary or third party and if the information is available please report the above income tax assessment information for the relevant intermediary or third party.

2. Provide a copy of your company's non-operating income and/or other business income ledgers, extracted directly from your accounting system, for the period covering the period plus the 2 preceding years.
3. Did your company receive any grants (or any other financial contribution) from any level of government during the period plus the two preceding years?  
If yes:

*No*

- (a) Were any of the grants related to any program listed in the table at the top of Section I above? If yes, identify the program.
  - (b) Were any of the grants related to programs not listed in the table at the top of Section I above? If yes, provide the names of the programs.
4. For each of the grants listed in H-3.3:
    - (a) What is the name of the grant?
    - (b) What is the name of the authority providing the grant?
    - (c) What is the eligibility criteria to receive the grant?
    - (d) Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?
    - (e) Provide details of the application process.
    - (f) Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
    - (g) Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
    - (h) Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.
    - (i) Provide proof of payment of your company receiving the grant (e.g. bank statements).
    - (j) Provide a copy of the accounting journal entries relating to the grant.
    - (k) Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

## H-4 Other Programs

1. Provide a list of all the provinces in which you have business operations (including locations of factories, sales offices, or other places of business).

*PMBA and PMB operate all over Malaysia*

2. Are you aware of any programs of the Government of Malaysia, any of its agencies or any other authorised body, that benefits manufacturers of the goods that have not been accounted for in this questionnaire? Provide the name of those programs you are aware of (even if your company is not eligible to receive benefit under the program.)

*PMBA and PMB know only of the 6 items listed at the start of this Section H*

3. Indicate the location of the program by region, province or municipal level.

*Operate at Malaysia and government level benefit through income tax returns*

4. Indicate the type of program, for example:
- the provision of grants, awards or prizes;
  - the provision of goods or services at a reduced price (e.g. electricity, gas, transport);
  - the reduction of tax payable including income tax and VAT;
  - reduction in land use fees;
  - loans from Policy Banks at below-market rates; or
  - any other form of assistance.

For **each program** that you have identified, answer the following.

5. Indicate whether your company benefited from any of the listed programs during the period.

*No benefit received by PMBA and PMB*

6. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).
7. Describe the application and approval procedures for obtaining a benefit under the program.
8. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the Government of Malaysia in relation to the program.
9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
11. State whether your eligibility for the program was conditional on one or more of the following criteria:
- a) whether or not your business exports or has increased its exports;
  - b) the use of domestic rather than imported inputs;
  - c) the industry to which your business belongs; or
  - d) the region in which your business is located.
12. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
13. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.

15. To your knowledge, does the program still operate or has it been terminated?
16. If the program has been terminated, please provide details (including when and why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part H-4 in relation to this programme.

## SECTION J AUSTRALIAN MARKET

### J-1 Prevailing conditions of competition in the Australian market

1. Describe the Australian market for the goods and the prevailing conditions of competition within the market, including:

- (a) Provide an overall description of the Australian market for the goods which explains its main characteristics and trends over the past five years;

[REDACTED]

- (b) Provide the sources of demand for the goods in Australia, including the categories of customers, users or consumers of the product;

[REDACTED]

[REDACTED]

- (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b); *See Above*

- (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;

[REDACTED]

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

[REDACTED]

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

[REDACTED]

[REDACTED]

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

[REDACTED]

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

[REDACTED]

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

*LME, Exchange Rate, Research and Development and the Commission's interpretation of Anti-Dumping legislation.*

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

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

*We don't have the market knowledge to answer this question.*

3. Describe the commercially significant market participants in the Australian market for the goods at each level of trade over the investigation period. Include in your description:
- names of the participants;
  - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.);

- a description of the degree of integration (either vertical or horizontal) for each market participant; and
- an estimation of the market share of each participant.

*We don't have the market knowledge to answer this question.*

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

*We don't have the market knowledge to answer this question.*

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

*We don't have the market knowledge to answer this question.*

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

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

*We don't have the market knowledge to answer this question.*

## **J-2 Goods in the Australian market**

1. Generally describe the range of the goods offered for sale in the Australian market. The description should include all goods under consideration including those produced by your company. Your description could include information about:
  - quality differences;
  - price differences;
  - supply/availability differences;
  - technical support differences;
  - the prevalence of private labels/customer brands;
  - the prevalence of generic or plain labels;
  - the prevalence of premium labels; and
  - product segmentation.

[REDACTED]

[REDACTED]

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

*Builders and manufacturers.*

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.

*Quality service and price*

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

*Plastic and steel are natural substitutes for aluminium*

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

*Not known*

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

*No*

### **J-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 the goods in Australia; and



- (b) The proportion of your company's profit derived from sales of the goods in Australia.



*In responding to question 1 please provide evidence supporting calculations.*

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



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.

[REDACTED]

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

*Pricing is determined in the following way.*

[REDACTED]

*Margin determined by market competition*

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.

[REDACTED]

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:

- Competitors' prices 6
- Purchase price of raw materials 12
- Cost to make and sell the goods 2
- Level of inventory 7
- Value of the order 3
- Volume of the order 4
- Value of forward orders 8
- Volume of forward orders 9
- Customer relationship management 1
- Supplier relationship management 11
- Desired profit 5
- Brand attributes 10
- Other [please define what this factor is in your response]

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 the goods? If not, does your



company seek to maintain a desired profit margin for the goods? Provide copies of internal documents which support your response to this question.

[REDACTED]

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.

[REDACTED]

9. Do you offer bundled pricing in the Australian market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.

No

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

[REDACTED]

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 during the investigation period and copies of the two largest contracts in terms of sales revenue.

[REDACTED]

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

[REDACTED]

13. How do you differentiate pricing for different products/models of the goods 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 how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.

*Our suppliers decide the differential pricing of products in relation to production cost differences.*

14. Do you tier or segment your Australian customers for the goods 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.*

*No*

15. Do you sell the goods 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.

*No*

#### **J-4 Marketing and sales support in the Australian market**

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

[REDACTED]

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

*No*

3. Provide examples of your Australian advertising of the goods over the past five years. If you have not used advertising in Australia, provide examples of any other promotion campaigns you have conducted over the investigation period.

*Only brochures and fabrication manuals*

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.

[REDACTED]

5. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.

[REDACTED]

## EXPORTER'S DECLARATION

I hereby declare that. *PMB Aluminium Sdn Bhd* has 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**      *Geoffrey Cantelo*

A handwritten signature in black ink, reading "Geoff Cantelo". The signature is written in a cursive, flowing style.

**Signature**

**Position in Company**      *Advisor*

**Date**      *22 October 2021*