



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

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

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

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting a continuation inquiry into aluminium extrusions exported to Australia from Malaysia.

The Commission will use the information you provide to determine normal values and export prices over the inquiry period (the period). [1 July 2020 to 30 June 2021]. This information will determine whether aluminium extrusions is dumped. The Commission will also use this information to determine whether countervailable subsidies have been received in respect of aluminium extrusions exported to Australia over the period.

The Commission will collect and use information in accordance with the Commission's Collection and Use of Information Policy.

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 and a subsidy margin having regard to all relevant information.

Therefore, it is in your interest to provide a complete and accurate response to this exporter questionnaire, capable of verification.

Extension requests

If you require a longer period to complete your response to this exporter questionnaire, you must submit a request to the Commission, in writing, for an extension to the due date for all or part of the questionnaire. This request must be made prior to the due date. A request for extension will be rejected if received after the due date.

When considering the extension request, the Commission will have regard to:

- the Commission's responsibility to conduct the case in a timely and efficient manner;
- the reasons why you could not provide a response within the whole period and not only the period remaining between the request and the due date;
- ordinary business practices or commercial principles;
- the Commission's understanding of the relevant industry;
- previous correspondence and previous dealings with your company; and
- information provided by other interested parties.

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

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.

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

Submitting a response to the exporter questionnaire

Responses to the exporter questionnaire should be lodged via SIGBOX, a secure online document repository. Please contact the Commission on the email address listed on the cover page to request access to SIGBOX.

In submitting the response to the exporter questionnaire, you must answer all questions, include all attachments and spreadsheets, and provide a non-confidential version of your response to this exporter questionnaire.

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

Confidential and non-confidential responses

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

All information provided to the Commission in confidence will be treated accordingly. The public record version of your questionnaire will be placed on the public record, and must contain sufficient detail to allow a reasonable understanding of the substance of the information without breaching confidentiality.

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

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

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

If such an explanation is not provided, the Commission may disregard the information in the submission. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be requested to resubmit your response with the required level of detail or, if deadlines have passed, the Commission may not have regard to it.

Verification of the information that you supply

The Commission may wish to conduct a verification of your questionnaire response for completeness, relevance and accuracy of the information to your company's records.

The verification is not meant to be a chance for you to provide new or additional information. The Commission expects your response to the questionnaire to be relevant, complete and accurate.

The verification may include Commission staff visiting your company to conduct on onsite verification¹. Any onsite verification typically commences approximately 2 to 4 weeks after the due

¹ The Commission has temporarily suspended onsite verification due to the COVID-19 pandemic (refer to Anti-Dumping Notice No. 2020/29). However, your response to the exporter questionnaire may still be subject to onsite verification should the suspension of onsite verifications be lifted.

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date of the response to the exporter questionnaire. To assist with the planning of a verification, please contact the Commission as soon as possible for a potential verification date to be scheduled.

The onsite verification is usually conducted over 4 days. However, in complex cases, it may be scheduled over 5 days. A verification will include a detailed examination of your company's records and we will collect copies of relevant documents. The verification will require the participation of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility may also be required during the verification.

The Commission may elect to undertake an alternative verification methodology, rather than an onsite verification, to satisfy itself of the completeness, relevance and accuracy of the data.

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

A report will be prepared following the verification, which details the outcomes of the verification. This report will be placed on the public record and may include the publication of the preliminarily-assessed dumping margin and/or subsidy margin. The Commission considers that the dumping margin and/or 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. To the extent that the foreign language version differs, the English translation will be given priority as a matter of interpretation in Australia.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the Commission's verification of your data.
- If you cannot present electronic data in the requested format contact the case officer as soon as possible.
- Where possible, electronic data should be shared with the Commission via SIGBOX, a secure online document repository. Please contact the Commission to request access to SIGBOX if required.

CHECKLIST

This section is an aid to ensure that you have completed all sections of this questionnaire.

Section	Please tick if you have responded to all questions
Section A Company information	<input checked="" type="checkbox"/>
Section B Export sales to Australia	<input checked="" type="checkbox"/>
Section C Exported goods & like goods	<input checked="" type="checkbox"/>
Section D Domestic sales	<input checked="" type="checkbox"/>
Section E Due allowance	<input checked="" type="checkbox"/>
Section F Third country sales	<input checked="" type="checkbox"/>
Section G Cost to make and sell	<input checked="" type="checkbox"/>
Section H Countervailing	<input checked="" type="checkbox"/>
Section I Domestic Market	<input checked="" type="checkbox"/>
Section J Australian Market	<input checked="" type="checkbox"/>
Exporter's declaration	<input checked="" type="checkbox"/>
Non-confidential version of this response	<input checked="" type="checkbox"/>

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input checked="" type="checkbox"/>
B-2.2 Australian sales source	<input checked="" type="checkbox"/>
B-4 Upwards sales	<input checked="" type="checkbox"/>
B-5 Upwards selling expenses	<input checked="" type="checkbox"/>
D-2 Domestic sales	<input checked="" type="checkbox"/>
D-2.2 domestic sales source	<input checked="" type="checkbox"/>
F-2 Third country sales	<input checked="" type="checkbox"/>
F-2.2 third country sale source	<input checked="" type="checkbox"/>
G-3 Domestic CTM	<input checked="" type="checkbox"/>
G-3.2 Domestic CTM source	<input checked="" type="checkbox"/>
G-4.1 SG&A listing	<input checked="" type="checkbox"/>
G-4.2 Dom SG&A calculation	<input checked="" type="checkbox"/>
G-4.1 SG&A listing [INTERMEDIARY]	<input type="checkbox"/>
G-4.2 Dom SG&A calculation [INTERMEDIARY]	<input type="checkbox"/>
G-5 Australian CTM	<input checked="" type="checkbox"/>

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G-5.2 Australian CTM source	<input checked="" type="checkbox"/>
G-7.2 Raw material CTM	<input type="checkbox"/>
G-7.3 Raw Material CTM source	<input type="checkbox"/>
G-7.4 Raw material purchases	<input checked="" type="checkbox"/>
G-7.5 Source Data for G-7.4	<input checked="" type="checkbox"/>
G-8 Upwards costs	<input checked="" type="checkbox"/>
G-9 Production Volume and Inventory Levels	<input checked="" type="checkbox"/>
G-10 Capacity Utilisation	<input checked="" type="checkbox"/>
H-1 Company Turnover	<input checked="" type="checkbox"/>
H-2 Income Tax	<input checked="" type="checkbox"/>
H-3 Grants	<input type="checkbox"/>
H-4 Other Programs	<input type="checkbox"/>

GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

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

Aluminium extrusions produced via an extrusion process, of alloys having metallic elements falling within the alloy designations published by The Aluminium Association commencing with 1, 2, 3, 5, 6 or 7 (or proprietary or other certifying body equivalents), with the finish being as extruded (mill), mechanical, anodized or painted or otherwise coated, whether or not worked, having a wall thickness or diameter greater than 0.5 mm, with a maximum weight per metre of 27 kilograms and a profile or cross-section which fits within a circle having a diameter of 421 mm.

Additional information about the goods

Whilst the following information is not part of the goods, consistent with previous cases relating to aluminium extrusions undertaken by the Commission, the following discussion about the goods is provided as an aid for determining whether exports are covered by the goods description above.

The goods under consideration include aluminium extrusion products that have been further processed or fabricated to a limited extent, after aluminium has been extruded through a die. For example, aluminium extrusion products that have been painted, anodised, or otherwise coated, or worked (e.g. precision cut, machined, punched or drilled) fall within the scope of the goods.

The goods do not extend to intermediate or finished products that are processed or fabricated to such an extent that they no longer possess the nature and physical characteristics of an aluminium extrusion, but have become a different product.

Consistent with previous investigations, the inquiry will also rely upon the information shown in the table below in its assessment of the goods under consideration and like goods.

< GUC >				< Non GUC >		
1	2	3	4	5	6	7
Aluminium extrusions	Aluminium extrusions with minor working	Aluminium extrusions that are parts intended for use in intermediate or finished products	Aluminium extrusions that are themselves finished products	Unassembled products containing aluminium extrusions, e.g. 'kits' that at time of import comprise all necessary parts to assemble finished goods	Intermediate or partly assembled products containing aluminium extrusions	Fully assembled finished products containing aluminium extrusions
< Examples >						
Mill finish, painted, powder coated, anodised, or otherwise coated aluminium extrusions	Precision cut, machined, punched or drilled aluminium extrusions	Aluminium extrusions designed for use in a door or window	Carpet liner, fence posts, heat sinks	Shower frame kits, window kits, unassembled unitised curtain walls	Unglazed window or door frames	Windows, doors

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The table below outlines the tariff classifications² that are applicable to imported aluminium extrusions:

Tariff classification (<i>Schedule 3 of the Customs Tariff Act 1995</i>)			
Tariff code	Statistical code	Unit	Description
7604.10.00	06	Kg	Non alloyed aluminium bars, rods and profiles
7604.21.00	07	Kg	Aluminium alloy hollow angles and other shapes
7604.21.00	08	Kg	Aluminium alloy hollow profiles
7604.29.00	09	Kg	Aluminium alloy non hollow angles and other shapes
7604.29.00	10	Kg	Aluminium alloy non hollow profiles
7608.10.00	09	Kg	Aluminium tubes and pipes, not alloyed
7608.20.00	10	Kg	Aluminium tubes and pipes, alloyed
7610.10.00	12	Kg	Aluminium doors, windows and their frames and thresholds for doors
7610.90.00	13	Kg	Other aluminium structures and parts thereof

² These tariff classifications and statistical codes are used when imports are declared to the Australian customs and may include goods that are both subject and not subject to this investigation. The listings of these tariff classifications and statistical codes are for convenience or reference only and do not form part of the goods description.

MODEL CONTROL CODE

Details of the model control code (MCC) structure for the goods are detailed in the table below. Export sales data (Section B-2), domestic sales data (Section D-2) and cost to make and sell data (Section G-3, G-4 & G-5) submitted in this response must follow this MCC structure. At a minimum, the data must report sales and cost data separately for each of the mandatory MCC categories identified by the Commission.

Category	Sub-category		Sales data	Cost data
Finish	A	Anodised	Mandatory	Mandatory
	BD	Bright dip		
	M	Mill		
	PC	Powder coating		
	MC	Mechanical		
	W	Wood grain		
Alloy code	6A	6060, 6063	Mandatory	Optional
	6B	6106		
	6C	6101, 1350, 6082, 6351, 6061		
	6D	6005A		
	O	Other*		
Temper code	T1	T1, T4, T5, T6	Optional	Optional
	T50	T591, T595, T52		
	O	Other*		
Anodising microns	0	Not anodised	Optional	Optional
	1	<20 µm		
	2	>20 µm		

* Specify alloy code and temper code

In constructing a MCC, use a "-" between each category. For example, a powder coated aluminium extrusion with alloy code 6060 and temper code T5 will have an MCC of **PC-6A-T1-0**.

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

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

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name: [How Swee Chow](#)
Position in the company: [Financial Controller](#)
Telephone: [+603-6156 9457](#)
E-mail address: how@alumac.com.my

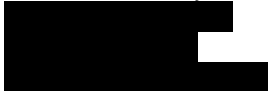
2. If you have appointed a representative, provide the their contact details:

Name: [Not applicable](#)
Address:
Telephone:
E-mail address:

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

3. Please provide the location of the where your company's financial records are held.
[Alumac's office in Sungai Buloh, Selangor, Malaysia](#)
4. Please provide the location of the where your company's production records are held.
[Alumac's office in Sungai Buloh, Selangor, Malaysia](#)
5. Please provide the location of your company's production plant manufacturing the goods under consideration.
[Alumac's factory in Sungai Buloh, Selangor, Malaysia](#)

A-2 Company information

1. What is the legal name of your business?
[Alumac Industries Sdn Bhd](#)
2. Does your company trade under a different name and/or brand? If yes, provide details.
[Not applicable](#)
3. Was your company ever known by a different legal and/or trading name? If yes, provide details
[Not applicable](#)
4. Provide a list of your current board of directors and any changes in the last two years.

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



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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

6. Is your company or parent company publically listed?

If yes, please provide: [Not applicable](#)

- (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.

[REDACTED]

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.

[The principal activities of Alumac Industries Sdn Bhd are manufacturing and marketing of aluminium extrusions. We sell to both domestic and overseas customers include Singapore, Australia, Indonesia, Switzerland and United States.](#)

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

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

[Alumac perform all of the above functions.](#)

9. Provide your company's internal organisation chart.

[Confidential attachment :
A-2-9 Company Organisation Chart.](#)

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

[Refer to Company Organisation Chart in 9.](#)

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

[Confidential attachment :
A2-11-1 Company profile.
A2-11-2 Catalogue.](#)

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.

A-3 General accounting information

1. What is your financial accounting period?
1st July to 30th June
2. Are your financial accounts audited? If yes, who is the auditor?
Yes. We audit our account yearly.
Auditor : ██████████
3. What currency are your accounts kept in?
Malaysian Ringgit. (MYR)
4. What is the name of your financial accounting system?
██████████
5. What is the name of your sales system?
██████████
6. What is the name of your production system?
██
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 different. Our Accounting practices are in accordance with Applicable Approved Accounting Standards and the Companies Act 2016 in Malaysia
9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.
Not change. Alumatic does not change accounting practices over last two years.

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.

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

Company 1 Name: [Alumatic Industries Sdn Bhd \(AISB\)](#)
[Confidential](#)
[Appendix A4-1-1 AISB Financial annual report FY2020.pdf](#)
[Appendix A4-1-2 AISB Financial annual report FY2021.pdf](#)

Company 2 Name:
Company 3 Name:

2. If the financial statements in A-4.1 are unaudited, provide for each company:
[A4-1-1 Financial annual report FY2020 – Audited](#)
[A4-1-2 Financial annual report FY2021 – Unaudited](#)

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- (a) the tax returns relating to the same period; and
The Tax Return only available after audit.
 - (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? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
- (a) the most recent financial year; and
 - (b) the period.

Not applicable. No different profit centre.

4. If the period is different to your financial period, please provide for each company identified at A-4.1:
- The period is same as our financial period (1-July to 30-June).
- (a) Income statements directly from your accounting information system covering the most recent financial period and the period; or
 - (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.
5. 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.

591 Alumac EQ Spreadsheets A-4.5 Trial Balance.

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

591 Alumac EQ Spreadsheets A-4.6 Chart of accounts.

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 representatives (e.g. agents) including:
 - (a) Marketing and advertising activities
We do not appoint any marketing agent for export sales.
 - (b) Price determination and/or negotiation process
We do not have price lists. Our pricing based on aluminium metal price (LME + MJP + Billet premium) plus production costs, additional works process costs (if required), shipping & forwarding & handling costs and margin.
 - (c) Order placement process
Quotation given. Customers send purchase order/confirmation order through e-mail.
 - (d) Order fulfilment process and lead time
Estimated lead time is agreeable by both Alumac and customers before purchase order received.
 - (e) Delivery terms and process
Delivery terms C&F as agreed by both parties

Delivery Alumac factory → Local forwarder → Malaysia port → Australia port → Australia forwarder → Australia customer warehouse.
 - (f) Invoicing process
Invoice issue upon loading container (FCL) or goods deliver to local forwarding.
 - (g) Payment terms and process
Payment terms agreed by both parties.
Each customer has its payment terms, may different from others.
All payment terms are shown in B-2 Australian Sales.
Customers pay direct to Alumac's bank account in Malaysia.
2. Did your production and sale of the goods exported to Australia involve an intermediary or intermediaries? **NO.**

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

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

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

[We invoice Australian customers in USD currency.](#)

- (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;
[Customers pay us into foreign currency account with \[REDACTED\].](#)
- (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;
[Not applicable.](#)
- (c) How is the exchange rate determined in your accounting system and how often is it updated?
[We follow USD selling rate by Central Bank. \[REDACTED\]](#)

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.
[No. Alumac is not related to any Australian customers.](#)
5. If sales are in accordance with price lists or price extras list, provide copies of these lists.
[No. Sales are not in accordance with price lists or price extras list.](#)
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. Our selling prices not vary according to the distribution channel identified as we send our goods directly to customers.](#)
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 and/or rebate.
[Alumac does not give any discount and rebate on export sales to Australia.](#)
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.
[Alumac did not issued any credit note to customers in Australia in relation to the sales of the goods during the investigation period.](#)
9. In establishing the date of sale, the Commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:

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

The invoice date is same as the date of sales.

B-2 Australian sales listing

1. Complete the worksheet named "B-2 Australian sales" ⁴

591 Alumac EQ Spreadsheets B-2 Australian sales

- This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
- 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*⁵.
- 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.

Yes. [REDACTED]

[REDACTED]

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

⁴ 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.

⁵ ADN No. 2019/136 & Ministerial Exemption Instrument No. 6 of 2019.

- [REDACTED]
- [REDACTED]
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".

[591 Alumac EQ Spreadsheets B-2.2 Australian sales source](#)

B-3 Sample export 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
 - 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)

[Confidential attachment](#)

[B-3-1a Sample export documents](#)

[B-3-1b Sample export documents](#)

[Both are with annotate.](#)

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.

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.

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.

PUBLIC RECORD

- State the source of the data as required by columns D and E of the worksheet.

591 Alumac EQ Spreadsheets B-4 Upward 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.
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.

591 Alumac EQ Spreadsheets B-5 Upwards selling expenses.

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”.

- 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.

Confidential attachment



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.

MCC for Australian sales

M-6A-- A-6A-- PC-6A--

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.
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.

MCC for Domestic sales

M-6A-- A-6A-- PC-6A-- MC-6A--
M-6C-- A-6C-- MC-6C--
M-O--

- 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?
Yes. Alumac use product 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.

Section number-Finishing/Anodising micron-Length
Example : ABC12345-MF-6.100

PUBLIC RECORD

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

<u>Alumac product code</u>	<u>Section Number</u>	<u>Finishing</u>	<u>Length</u>
MCC	Nil	Finish/anodising micron	Nil

(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.
MCC is showing a line with every SKU code in the sales and cost in EQ spreadsheets.

SECTION D DOMESTIC SALES

D-1 Domestic sales process

1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:
 - (a) Marketing and advertising activities
No advertising activities except our website.
 - (b) Price determination and/or negotiation process
Selling pricing is based on aluminium metal price (LME + MJP + Billet premium) plus production costs, additional works process costs (if required), transport cost and margin.
 - (c) Order placement process
Purchase orders/confirmation orders via e-mail or fax.
 - (d) Order fulfilment process and lead time
Estimated lead time is agreeable by both Alumac and customers.
 - (e) Delivery terms and process
Delivery terms - Delivered warehouse
Delivery Process – By lorry or truck.
 - (f) Invoicing process
Invoice on delivery date.
 - (g) Payment terms and process
Official payment terms shown in Invoice.
 - (h) agency agreements or contractual arrangement governing the conduct of the parties to the sale.
Not applicable.

Process:

Received customer Purchase Order → issue internal Order Confirmation → Production schedule → production → packing → warehouse → issue Delivery Order and Invoice → load to truck → distribute accordingly → payment received by cheque or online transfer to Alumac's bank account.

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.

All domestic customers are NOT related to Alumac

Selling pricing is based on aluminium metal price (LME + MJP + Billet premium) plus production costs and margin.

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

IMPORTANT

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

PUBLIC RECORD

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.
[There is no standard price list for domestic customers.](#)
- 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.
[No. Alumac selling prices do not vary according to distribution channel.](#)
- 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 customer to obtain the discount and/or rebate.
[Alumac provide off-invoice rebates to very few customers \[REDACTED\] No discount or rebates to other customers for sales of the like goods.](#)
- 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.
[Yes. Credit notes were issued during the period for](#)
i) [On sub-standard or rejected goods from customers and \[REDACTED\]](#)

[Please refer to confidential attachment D-1-7 Credit Note Listing.](#)

- 8. In establishing the date of sale, the Commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
[The invoice date is the date of sales.](#)
 - (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflect the material terms of sale?

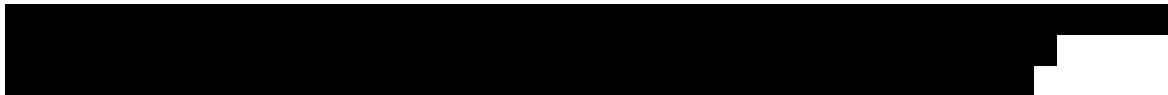
D-2 Domestic sales listing

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

[For office use only 591 Alumac EQ Spreadsheets D-2 Domestic sales](#)

PUBLIC RECORD

- 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".

[591 Alumac EQ Spreadsheets -D-2.2 Domestic sales source](#)

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.

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

PUBLIC RECORD

2. For each document, please annotate the documents or provide a table reconciling the details in the “D-2 Domestic sales” listing to the source documents in D-3.1.
[D-3-2a Sample domestic sales Documents](#)
[D-3-2b Sample domestic sales Documents](#)
Both are with annotate.

D-4 Reconciliation of sales to financial accounts

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

Please refer to [591 Alumac EQ Spreadsheets B-4 Upwards sales](#)

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.

[591 Alumac EQ Spreadsheets B-5 Upwards selling expenses.](#)

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:

PUBLIC RECORD

- 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:
Alumac does provide credit to domestic customers. However, all credit term granted are specific and not rolling.
 - (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? Not applicable.
 - (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?
We do have short term deposits, average interest rate is around [REDACTED].
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:
Alumac does provide credit to Australian customers. However, all credit term granted are specific and not rolling.
 - (a) Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - i. Calculate the accounts receivable turnover for each Australian customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each Australian customer by dividing 365 by the accounts receivable turnover
 - (b) If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
 - i. Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates? Not applicable.
 - ii. Do you have term deposits or other cash product (e.g. bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates? Not applicable.

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?
Domestic goods are packed in plastic wrapping and wooden pallet.
2. What is the packaging used for your export sales of the goods to Australia?
Exports goods are packed in plastic wrapping and wooden crate.
3. If there are distinct differences in packaging between your domestic and export sales:

PUBLIC RECORD

- (a) Provide detail the differences between the packaging used for your domestic and Australian sales.
Wooden pallet use for domestic sales
Wooden crate use for Australia 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).

There is no difference of packing used for each model sold on the domestic market.

- (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)

Packing costs details down in B-2 export sales.

591 Alumac EQ Spreadsheets E-2.3 Packing Costs.

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?

Yes. These costs are included in inland transport in D-2
Total of carriage outwards equally shared by domestic sales quantity

- (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".

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

If you export the goods through an intermediary or third party what were the delivery terms relating to the intermediary or third party? Not applicable.

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.
Transportation to the port costs are billed by the forwarder or local transport companies, where Alumac makes payment directly to them, but such costs will be included in the selling price to Australia customers.
- (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 as per forwarder's bill. Shown in Inland transport and handling in B-2 Australian Sales.

PUBLIC RECORD

- (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.
Charges relating to the port of export are billed by the forwarder, where Alumac makes payment directly to them, but such costs will be included in the selling price to Australia customers.
- (b) How did you calculate the port charges reported in the Australian sales listing in B-2?
Actual cost as per forwarder's bill. Shown in Inland transport and handling in B-2 Australian Sales.
- (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?
- (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?
Actual cost as per shipping company. Shown in Ocean Freight in B-2 Australian Sales
- (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?
Not include marine insurance.
- (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?
Not applicable.
- (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.

Sales commissions are not paid for domestic sales of like goods except for only one referral account during this investigation period. Please refer to the sales commission column in D-2 Domestic Sales.

No sales commission for export sales of like goods

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: **Not applicable**.

- 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?

No.

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.

Yes. Fumigation cost if fumigation is required. As shown in B-2 Australian Sales.

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.

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 different. Same sales process is applied to third country.
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.
Alumac is not related to any of the third country customers.
3. Do your third country sales involve the use of a third party or intermediary?
Not applicable.

If yes, please answer or respond to the following;

- (a) **List** the name of each intermediary involved in the exportation.
- (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) 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?
- (d) What functions does the intermediary undertake in relation to the sales and/or export of the goods to third countries?
- (e) List the exportation costs incurred by the intermediary?
- (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?
- (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. In establishing the date of sale, the Commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:

The invoice date is same as the date of sales.

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

F-2 Third country sales listing

1. Complete the worksheet named "F-2 Third country sales"

591 Alumac EQ Spreadsheets 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".

[591 Alumac EQ Spreadsheets F-2.2 Third Country sales source.](#)

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 different.

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.

Please refer to Appendix G-1-1 Process flow chart.

The scraps are billet end cap, extrusion scrap. The scrap will be sent to our billet supplier for re-melting and supply back to us in billets (raw material) form.

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.

Alumac is not related to any of its suppliers.

G-2. Cost accounting practices

1. Is your company's cost accounting system based on actual or standard costs (budgeted)?
Alumac's accounting system is based on actual costs. We only performed and keep financial accounting for both management and audited 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 & 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.

Not applicable. We are not using standard costs/budgeted costs.

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.

Not applicable.

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

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

All costs are valued in the same manner for both management 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.

PUBLIC RECORD

7. What is the method of valuation for raw material, work-in-progress, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average)?
Weight average.
8. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?
Weight average.
9. What are the valuation methods for scrap, by products, or joint products?
Weight average.
10. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details
No.

G-3 Cost to make on domestic market

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

591 Alumac EQ Spreadsheets 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".

591 Alumac EQ Spreadsheets G-3.2 Domestic CTM source

G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".

591 Alumac EQ Spreadsheets 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**.

PUBLIC RECORD

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".

591 Alumac EQ Spreadsheets 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".

591 Alumac EQ Spreadsheets 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".

591 Alumac EQ Spreadsheets G-5.2 Australian CTM source

G-6 Cost allocation method

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

- (a) Raw materials
 - (b) Labour
 - (c) Manufacturing overheads
- Please refer to

591 Alumac EQ Spreadsheets G-6.1 Allocation methodology

PUBLIC RECORD

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 method described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

[591 Alumac EQ Spreadsheets G-6.2 demonstrate CTM-Model M](#)

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?
[Aluminium billets.](#)
2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.

[Not applicable. Alumac is not smelter, we do not operate remelt facility.](#)

- 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.
 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"

[591 Alumac EQ Spreadsheets G-7.4 Raw material purchases](#)

[591 Alumac EQ Spreadsheets G-7.5 Source Data for G-7.4](#)

PUBLIC RECORD

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.
 - (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.

[G-7-7a Sample raw material documents](#)

[G-7-7b Sample raw material documents.](#)

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.

[Alumac is not related to any of the raw material suppliers.](#)

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.

[591 Alumac EQ Spreadsheets G-8 Upwards costs](#)

- 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".

[591 Alumac EQ Spreadsheets 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.

PUBLIC RECORD

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.

The production quantities reported in both CTMs are captured as the following equation:

[REDACTED]

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.

Production quantities are not captured in our accounting system.

[REDACTED]

[REDACTED]

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".

If Production Quantities > Sales Quantities, there are additional/remaining inventory pending for sale, delivery/shipping to customers.

If Production Quantities < Sales Quantities, previously manufactured inventory are used for sale, delivery/shipping to customers.

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?

Not applicable.

[REDACTED]

6. What lead times are typically needed to adjust volumes of production for the goods?

No lead time as no adjustment volumes of production needed.

G-10 Capacity Utilisation

1. Please complete the worksheet named "G-10 Capacity Utilisation".

[591 Alumac EQ Spreadsheets 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.

Please refer to [591 Alumac EQ Spreadsheets G-10 Capacity Utilisation](#) for explanation.

PUBLIC RECORD

3. Do you have warehousing facilities for the goods? If no, what do you do with excess inventory? If yes:

Yes.

(a) What is the capacity of these facilities? **Estimated [redacted] for finished goods and WIP.**

(b) What was the monthly amount of inventory maintained during the investigation period?

Average [redacted] monthly for finished goods and WIP.

[redacted] What is the average period of time that inventory is retained (describe how this is calculated)? **Between [redacted]**

4. 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. **Not applicable.**

5. 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.

6. 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.

Investment in the past five years:-

[redacted]

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 ⁶
6	Reinvestment Allowance	Income Tax	Yes

H-1 General

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

591 Alumac EQ Spreadsheets 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"

591 Alumac EQ Spreadsheets H-2 Income Tax

⁶ Refer to Section A7.7 regarding the cessation of this program from the 2016 year of assessment .

PUBLIC RECORD

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

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. Please provide the following details regarding your income tax assessment status;
 - (a) Please restate your income tax assessment year; [Year 2020](#)
 - (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; [Year 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; [28-February of every year](#).
 - (d) Did your company receive any extensions to the deadline to lodge your company's tax assessment;
 - (e) Does the Malaysian government require all business entities to file separate tax assessments? Please provide details; [No](#).
 - (f) At the time of completing this questionnaire, please state the income tax assessment(s) that were relevant to the inquiry 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; [July-2020 to June-2021 tax assessment. File on or before 28-February-2022](#).
 - (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. [File before due date 28-February-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.

[Confidential attachment H-2-3 Tax Return 2018](#)
[Confidential attachment H-2-3 Tax Return 2019](#)
[Confidential attachment H-2-3 Tax Return 2020](#)

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.

[Confidential attachment H-2-4 Tax Payments 2018](#)
[Confidential attachment H-2-4 Tax Payments 2019](#)
[Confidential attachment H-2-4 Tax Payments 2020](#)

PUBLIC RECORD

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?

According to Malaysia Income Tax act, resident company with paid-up capital of RM2.5 million and below at the beginning of the basis period, tax rate 17% on the first RM600,000 chargeable income and 24% on subsequent chargeable income.

Malaysia general tax rate is 24% during the previous two financial years.

6. Did your company pay less than the general tax rate for enterprises referred to in question H-2.4? If yes: **No less. We pay 24% tax rate as per attached H2-3 Tax Returns**

- (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"

Not applicable. We do not receive any financial grant during the investigation period.

- 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.
- 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 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. 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:
- (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.

PUBLIC RECORD

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). [Not applicable](#).
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.)
3. Indicate the location of the program by region, province or municipal level.
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.
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.

PUBLIC RECORD

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 I DOMESTIC MARKET

Please refer to the attached [591 EQ-Section I](#) for response

I-1 Prevailing conditions of competition in the domestic market

1. Describe the domestic market for the goods and the prevailing conditions of competition within the market, including:
 - (a) Provide an overall description of the domestic market which explains its main characteristics and trends over the past five years;
 - (b) Provide the sources of demand for the goods in the domestic market, including the categories of customers, users or consumers of the product;
 - (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b);
 - (d) Describe the factors that influence consumption/demand variability in the domestic market, 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 the domestic market; such as geographic or product segmentations;
 - (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e);
 - (g) Describe the way in which domestically produced goods and imported goods compete in the domestic market;
 - (h) Describe the ways that the goods are marketed and distributed in the domestic market; and
 - (i) Describe any other factors that are relevant to characteristics or influences on the domestic market for the goods.

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

2. Provide a diagram which describes the domestic market structure for the goods, ensuring that all categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the domestic market.
3. Describe the commercially significant market participants in the domestic 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.
4. Identify the names of commercially significant importers in the domestic 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 domestic market, if known.
5. Describe the regulatory framework of the domestic 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.

PUBLIC RECORD

6. Describe any entry restrictions for new participants into the domestic 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.

I-2 Goods in the domestic market

1. Generally describe the range of goods offered for sale in the domestic market. The description should include all like goods, 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.
2. Describe the end uses of the goods in the domestic market from all sources.
3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the domestic market. Rank these preferences or purchasing influencers in order of importance.
4. Identify if there are any commercially significant market substitutes in the domestic market for the goods.
5. Have there been any changes in market or consumer preferences in the domestic 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.

I-3 Relationship between price and cost in the domestic market

1. Describe the importance of the domestic 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 the domestic market; and
 - (b) The proportion of your company's profit derived from sales of the goods in the domestic market.

In responding to question 1 please provide evidence supporting calculations.

2. Is your organisation/business entity the price leader for the goods in the domestic 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 the domestic market. If there are multiple strategies applied, please rank

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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.

4. Explain the process for how the selling prices of the goods for the domestic market by your business are determined. Provide copies of internal documents which support how pricing is determined.
5. How frequently are your domestic 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.
6. Rank the following factors in terms of their influence on your pricing decisions in the domestic market, with the most important factor ranked first and the least important factor ranked last:
 - Competitors' prices
 - Purchase price of raw materials
 - Cost to make and sell the goods
 - Level of inventory
 - Value of the order
 - Volume of the order
 - Value of forward orders
 - Volume of forward orders
 - Customer relationship management
 - Supplier relationship management
 - Desired profit
 - Brand attributes
 - 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 domestic market. Does your company maintain a desired profit margin for the goods?
8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the domestic 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.
9. Do you offer bundled pricing in the domestic 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.
10. Does the volume of sales to a customer or the size of an order influence your selling price in the domestic market? 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.
11. Does your organisation/business entity use sales contracts in the domestic 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.

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- (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. Provide a complete translation of the documents.
12. Provide copies of any price lists for the goods used in the domestic market during the investigation period. If you do not use price lists, describe the transparency of your prices in the domestic market.
13. How do you differentiate pricing for different products/models of the goods in the domestic 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.
14. Do you tier or segment your domestic 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.

15. Do you sell the goods to related entities in the domestic market? 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.

I-4 Marketing and sales support in the domestic market

1. How does your company market the goods in the domestic market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).
2. Does your company conduct brand segmentation in the domestic market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.
3. Provide examples of your domestic advertising of the goods over the past five years. If you have not used advertising provide examples of any other promotion campaigns for the goods you have conducted over the investigation period.
4. How many people are in your domestic market 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.
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.

SECTION J AUSTRALIAN MARKET

Please refer to the attached [591 EQ-Section J](#) for response

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;
 - (b) Provide the sources of demand for the goods in Australia, including the categories of customers, users or consumers of the product;
 - (c) Provide an estimated 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;
 - (e) Describe any market segmentations in Australia; such as geographic or product segmentations;
 - (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e);
 - (g) Describe the way in which Australian manufactured and other imported goods compete in the Australian market;
 - (h) Describe the ways that the goods are marketed and distributed in the Australian market; and
 - (i) Describe any other factors that are relevant to characteristics or influences on the market for the goods in Australia.

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

2. Provide a diagram which describes the Australian market structure for the goods, ensuring that all the categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Australian market.
3. Describe the commercially significant market participants in the Australian market for the goods at each level of trade over the investigation period. Include in your description:
 - names of the participants;
 - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.);
 - a description of the degree of integration (either vertical or horizontal) for each market participant; and
 - an estimation of the market share of each participant.
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.
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.
6. Describe any entry restrictions for new participants into the Australian market for the goods. Your response could include information on:

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- 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.

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.
2. Describe the end uses of the goods in the Australian market from all sources.
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.
4. Identify if there are any commercially significant market substitutes in the Australian market for the goods.
5. Identify if there are any commercially significant market complements in the Australian market for the goods.
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.

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.

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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.
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.
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
 - Purchase price of raw materials
 - Cost to make and sell the goods
 - Level of inventory
 - Value of the order
 - Volume of the order
 - Value of forward orders
 - Volume of forward orders
 - Customer relationship management
 - Supplier relationship management
 - Desired profit
 - Brand attributes
 - 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.
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.
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.
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.
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.

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- (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.
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.
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.
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.

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.

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.).
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.
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.
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.
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.

EXPORTER'S DECLARATION

I hereby declare that.....Alumac Industries Sdn Bhd.....(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 :.....**Ng Chok Tung**.....

Signature :..........

Position in

Company :.....**Chief Executive Officer**.....

Date :.....**28-October-2021**.....

APPENDIX

GLOSSARY OF TERMS

This glossary is intended to provide you with a basic understanding of technical terms that appear in the questionnaire.

Adjustments

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers.

Examples of adjustments that may be made include: *sales occurring at different times* (it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); *specification differences; packaging; taxes; level of trade; advertising; after sales services; inland freight; warehousing; export charges; credit terms; duty drawback; commissions.*

Adjustments may also be required where the normal value is based on costs to make and sell.

Arms length

Sales are not considered to be at “arms length” on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

Constructed value

In cases where prices paid for like goods sold in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the goods under consideration plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

Cost of production/manufacturing

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

Cost to make and sell

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

Country of origin

The country in which the last significant process in the manufacture or production of the goods was performed.

Date of sale

The Commission will normally use the invoice date as recorded in the exporter or producer's records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information.

Direct labour cost

Direct labour is categorised as a variable cost, i.e. the value varies with the level of production.

Dumping

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

Dumping margin

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

Export price

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

Exporting country

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

Factory overheads

Factory overheads consist of variable costs e.g. power, supplies, indirect labour and fixed costs e.g. factory rent, factory insurance, factory depreciation etc.

Goods under consideration (the goods)

The goods to which the application for anti-dumping action relates. That is, the goods that you have exported to Australia allegedly at dumped prices.

Incoterms

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

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

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

The period

A period defined by the Commission over which importations of the goods are examined.

Like goods

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the goods or that, although not alike in all respects have characteristics closely resembling those of the goods. The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

Normal value

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based on all costs to make and sell the goods, and an amount for profit. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, the Commission will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

Where domestic price generally, and the trade of the exporting country are determined or substantially influenced by the government of the exporting country, an alternative/surrogate market economy is selected by the Commission and the normal value is determined as if the surrogate country were the export source.

Ordinary course of trade

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

Selling, general and administration expenses (SG&A)

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

- . domestic sales of like goods;
- . sale of goods of the same general category by the exporter; or
- . sales in the industry in the country of export.

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.