



Exporter Questionnaire

Case number: 601

Case type: Continuation

Product: Steel Reinforcing Bar

From: Greece, the Republic of Indonesia, Spain (by Nervacero S.A),
Taiwan (by Power Steel Co. Ltd) and the Kingdom of Thailand

Review period: 1 January 2021 to 31 December 2021

Response due by: 4 May 2022

Email enquiries to: investigations2@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 review of current anti-dumping measures with respect to steel reinforcing bar exported to Australia from the Greece, the Republic of Indonesia, Spain (Nervacero S.A), Taiwan (Power Steel Co. Ltd) and the Kingdom of Thailand (collectively the subject countries).

The Commission will use the information you provide to determine normal values and export prices over the review period (the period). This information will determine whether steel reinforcing bar is dumped.

If you do not manufacture the goods

If you play a role in the export of the goods but do not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods), it is important that you forward a copy of this questionnaire to the relevant manufacturers and inform the Commission of the contact details for these manufacturers **immediately**.

The Commission will still require your company to complete this exporter questionnaire except Section G – Cost to make and sell.

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the Commission to verify the information, we may deem your company to be an uncooperative exporter. In that case the Commission must determine a dumping margin having regard to all relevant information.

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

Extension requests

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

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

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

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

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

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

Submitting a response to the exporter questionnaire

Responses to the exporter questionnaire should be lodged 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 deemed 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 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, but does not breach confidentiality nor adversely affect those interests.

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

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

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

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

Verification of the information that you supply

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

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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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 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. The Commission considers that the dumping margin is not confidential information, but rather an aggregate figure derived from confidential data.

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

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

Important instructions for preparing your response

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the Commission's verification of your data.
- If you cannot present electronic data in the requested format contact the case officer as soon as possible.
- 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 type="checkbox"/>
Section B Export sales to Australia	<input type="checkbox"/>
Section C Exported goods & like goods	<input type="checkbox"/>
Section D Domestic sales	<input type="checkbox"/>
Section E Due allowance	<input type="checkbox"/>
Section F Third country sales	<input type="checkbox"/>
Section G Cost to make and sell	<input type="checkbox"/>
Exporter's declaration	<input type="checkbox"/>
Non-confidential version of this response	<input type="checkbox"/>

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input type="checkbox"/>
B-4 Upwards sales	<input type="checkbox"/>
B-5 Upwards selling expenses	<input type="checkbox"/>
D-2 Domestic sales	<input type="checkbox"/>
F-2 Third country sales	<input type="checkbox"/>
G-3 Domestic CTM	<input type="checkbox"/>
G-4.1 SG&A listing	<input type="checkbox"/>
G-4.2 Dom SG&A calculation	<input type="checkbox"/>
G-5 Australian CTM	<input type="checkbox"/>
G-7.2 Raw material CTM	<input type="checkbox"/>
G-7.4 Raw material purchases	<input type="checkbox"/>
G-8 Upwards costs	<input type="checkbox"/>
G-10 Capacity Utilisation	<input type="checkbox"/>

GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

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

Hot-rolled deformed steel reinforcing bar whether or not in coil form, commonly identified as rebar or debar, in various diameters up to and including 50 millimetres, containing indentations, ribs, grooves or other deformations produced during the rolling process. The goods include all steel reinforcing bar meeting the above description of the goods regardless of the particular grade or alloy content or coating.

The goods subject to the anti-dumping measures do not include:

- plain round bar,
- stainless steel; and
- reinforcing mesh.

The goods are generally, but not exclusively, classified to the following tariff subheadings of Schedule 3 to the *Customs Tariff Act 1995*:²

Tariff Subheading	Statistical Code	Description
7213		BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL
7213.10.00	42	Containing indentations, ribs, grooves or other deformations produced during the rolling process
7214		OTHER BARS AND RODS OF IRON OR NON- ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING
7214.20.00	47	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling
7227		BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL
7227.90		Other
7227.90.10	69	Goods, as follows: <ul style="list-style-type: none"> a. of high alloy steel; b. "flattened circles" and "modified rectangles" as defined in Note 1(l) to Chapter 72
7227.90.90	01	<i>Containing indentations, ribs, grooves or other deformations produced during the rolling process</i>
	02	<i>Of circular cross-section measuring less than 14 mm in diameter</i>
	04	<i>Other</i>
7228		OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL
7228.30		Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded

² These tariff classifications and statistical codes may include goods that are both subject and not subject to the anti-dumping measures. The listing of these tariff classifications and statistical codes are for convenience or reference only and do not form part of the goods description. Please refer to the goods description for authoritative detail regarding goods subject to the anti-dumping measures.

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Tariff Subheading	Statistical Code	Description
7228.30.10	70	Goods, as follows: a. of high alloy steel; b. "flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72
7228.30.90	40	<i>Containing indentations, ribs, grooves or other deformations produced during the rolling process</i>
7228.60	Other bars and rods	
7228.60.10	72	Goods, as follows: a. of high alloy steel; b. "flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72

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.

Item	Category	Sub-category	Identifier	Sales Data	Cost Data
1	Prime	Prime	P	Mandatory	N/A
		Non-Prime	N		
2	Minimum yield strength specified by product standard (Mega Pascals or "MPa")	Less than or equal to 300	A	Mandatory	Mandatory
		Greater than 300 but less than or equal to 480	B		
		Greater than 480 but less than 550	C		
		Equal to or greater than 550	D		
3	Finished form	Rebar in length/straight	S	Mandatory	Mandatory
		Rebar in coil	C		
4	Nominal diameter (millimetres or "mm")	Less than 12	A	Mandatory	Optional
		Greater than or equal to 12 and less than or equal to 16	B		
		Greater than 16 and less than or equal to 32	C		

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Item	Category	Sub-category	Identifier	Sales Data	Cost Data
		Greater than 32 and less than or equal to 50	D		
5	Length (metres or "m")	Less than or equal to 6	1	Mandatory	Optional
		Greater than 6 and less than or equal to 12	2		
		Greater than 12	3		
		Coil product	C		
6	Deformation pattern along Length	Threaded	T	Mandatory	Optional
		Non-Threaded	N		

In constructing a MCC, use a "-" between each category. For example: P-B-S-B-3-N

The MCCs will be used to model match export models to the identical or comparable domestic models. In addition, the MCCs will be used to determine the profitability of domestic sales in the ordinary course of trade test 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 deemed deficient.

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Head Office: Tata Steel (Thailand) Public Company Limited

Name: Mr. Chaichalerm Bunyanuwat
Position in the company: Vice President – Marketing and Sales
Address: 555 Rasa Tower 2, 20th Floor, Phaholyothin Road, Chatuchak,
Bangkok 10900 Thailand
Telephone: +66-81803-9429
Facsimile number: +66-2937-1223 (please inform before Fax.)
E-mail address of contact person: chaichalermb@tatasteelthailand.com
Website : <https://www.tatasteelthailand.com>
ISIN Number : Local TH0692010000
Foreign TH0692010018
NVDR TH0692010R12

Company: Tata Steel Manufacturing (Thailand) Public Company Limited

Address: 555 Rasa Tower 2, 20th floor, Phaholyothin road, Chatuchak,
Bangkok, 10900, Thailand
Telephone: +66 (2) 937 1000
Facsimile number: +66 (2) 937 1223 (please inform before Fax.)
E-mail address of contact person: chaichalermb@tatasteelthailand.com

Factory: NTS Plant
Address: No. 351, Moo 6, 331 Highways,
Hemaraj Chonburi Industrial Estate, Bowin,
Sriracha, Chonburi 20230, Thailand
Telephone: +66 (3) 834 5355
Facsimile number: +66 (3) 834 5350 (please inform before Fax.)
E-mail address of contact person: pinitl@tatasteelthailand.com

Factory: SCSC Plant
Address: Plot I-7 Map Ta Phut Industrial Estate,
Map Ta Phut, Mueang Rayong,
Rayong 21150, Thailand
Telephone: +66 (3) 628 8000
Facsimile number: +66 (3) 628 8002 (please inform before Fax.)
E-mail address of contact person: piyamaw@tatasteelthailand.com

Remark: DOA, please refer to attached file "A-1.1 POA TSMT.pdf".

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

Name: Mrs. Piyama Wongpaisarn
Address: 555 Rasa Tower 2, 20th Floor, Phaholyothin Road, Chatuchak,
Bangkok 10900 Thailand
Telephone: +66-86971-2288
Facsimile number: +66-2937-1223 (please inform before Fax.)
E-mail address of contact person: piyamaw@tatasteelthailand.com

Name: Mr. Pinit Leejinda
Address: 555 Rasa Tower 2, 20th Floor, Phaholyothin Road, Chatuchak,
Bangkok 10900 Thailand
Telephone: +66-61404-8831
Facsimile number: +66-2937-1223 (please inform before Fax.)

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E-mail address of contact person: pinitl@tatasteelthailand.com

Remark: please refer to attached file "A-1.2 POA-Sub Deligation.pdf".

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

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

Tata Steel Manufacturing (Thailand) Public Company Limited
555 Rasa Tower 2, 20th floor, Phaholyothin road, Chatuchak, Bangkok, 10900, Thailand

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

Tata Steel Manufacturing (Thailand) Public Company Limited
NTS plant: 351 Chonburi Industrial Estate (Bowin), Bowin, Sriracha, Chonburi, 20230, Thailand
SCSC plant: Plot I-7 Map Ta Phut Industrial Estate, Map Ta Phut, Rayong, 21150, Thailand

A-2 Company information

1. What is the legal name of your business?

Name: Tata Steel Manufacturing (Thailand) Public Company Limited (TSMT)
Entity: Public Company, Manufacturer and Sales.
Other Business Name: None

2. Does your company trade under a different name and/or brand? If yes, provide details.

Yes, we trade rebar under brand "Tata Tiscon".

3. Was your company ever known by a different legal and/or trading name? If yes, provide details

Yes, the previous name is NTS Steel Group Public Company Limited (NTS) but now our name is Tata Steel Manufacturing (Thailand) Public Company Limited (TSMT).

Please refer to attached file "A-2.3.1 TSMT rename.pdf" and "A-2.3.2 Signed_Update Entire Business Transfer (EBT).pdf".

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

a) TSTH's BOD composition

	Director Name	Designation	Date of original appointment	Date of last appointment / re-appointment
1	Mr. Peeyush Gupta	Chairman	October 23,2011	July 20,2021
2	Mr. Alan Kam	ID	July 8, 2017	July 16,2020
3	Mr. Hatasakdi Na Pombejra	ID	March 28, 2013	July 20,2021
4	Ms. Anuttara Panpothong	ID	March 20, 2018	July 20,2021
5	Mr. Taratorn Premsoontorn	NID	July 29, 2002	June 26,2019
6	Mr. Ashish Anupam	NID	January 30, 2018	June 26,2019
7	Mr. Sanjib Nanda *	NID	October 18,2021	October 18,2021
8	Mr. Rajiv Mangal	President and CEO	December 1, 2013	July 16,2020

* Replace Mr. Ranganath Raghupathy Rao Retired in August 27,2021

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

Yes, TSMT is subsidiary of TSTH.

- (a) A diagram showing the complete ownership structure; and



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

Tata Steel (Thailand) Public Company Limited (TSTH) operates its business as a holding company with Tata Steel Manufacturing (Thailand) Public Company Limited (TSMT) as its operating subsidiary. TSMT operates with three manufacturing units NTS plant, SCSC plant and SISCO plant and manufactures Reinforcement bars (Rebars) including ready to use cut & bend products, Wire Rods, Small Sections and Special Bar Quality steel in state of the art facilities.

6. Is your company or parent company publically listed?

Yes.

If yes, please provide:

- (a) The stock exchange where it is listed; and
TSTH is a listed company in the Stock Exchange of Thailand (SET).
(b) Any principle shareholders³

Item	Name of Shareholders	As at Mar 31,2022	
		No.of Shares	(%)
1	T S GLOBAL HOLDINGS PTE. LTD.	5,718,472,083.00	67.90%
2	The estate of Mr.Veeraphan Theepsuwan	428,855,000.00	5.09%

If no, please provide:

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

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

Tata Steel (Thailand) Public Company Limited (TSTH) was formerly known as Millennium Steel Public Company Limited. Millennium Steel Public Company Limited was established by merging the businesses of N.T.S. Steel Group Plc., (NTS) whose shares were held by Horrungrueng Group and Siam Iron and Steel (2001) Co., Ltd (SISCO) and Siam Construction Steel Co.,Ltd (SCSC), whose shares were held by Siam Cement Holding Limited. In 2006, Tata Steel Limited (TSL), through its wholly owned subsidiary Tata Steel Global Holdings Pte. Ltd. ("TSGH"), acquired the majority stake in Millennium Steel Public

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

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Company Limited. Subsequently, the company changed its name from Millennium Steel Public Company Limited to Tata Steel (Thailand) Public Company Limited (TSTH).

The TSTH's major shareholder, Tata Steel Global Holdings Pte. Ltd. ("TSGH"), is a wholly owned subsidiary of Tata Steel Limited ("TSL") and operates its business as an investment company with its corporate office at Singapore. TSL is a registered company incorporated under Indian Laws and is among the largest integrated steel producers in India. TSL (Indian operations) is in the same industry as the Thailand based Company. However, TSL's product range is much more diversified and the company caters to a wider group of customers. TSL extends support to TSTH in the business operations by providing assistance in technology knowhow; treasury & finance; training & development of people; occupational safety, health & environment; and Information technology through its network of manufacturing plants and offices around the world. Along with operations in Singapore & Malaysia, TSL drives the long products strategy in India & SE Asia in an integrated manner.

TSTH operates its business as a holding company with Tata Steel Manufacturing (Thailand) Public Company Limited (TSMT) as its operating subsidiary. TSMT operates with three manufacturing units NTS plant, SCSC plant and SISCO plant and manufactures Reinforcement bars (Rebars) including ready to use cut & bend products, Wire Rods, Small Sections and Special Bar Quality steel in state of the art facilities and led by an experienced and knowledgeable management team.

The Company's operations are undertaken in a cohesive manner with the Tata Steel (Thailand) Plc. as the policy making body and the three plants responsible for carrying out the operations according to the prescribed policies with regard to marketing & sales, production, procurement of raw material and services, finance, human resources management and other aspects of the business.

The TSTH has a policy to allocate production at each of its three plants with an objective to maximize the profitability of the TSTH as a whole. The product mix is derived based on the technical and production capability of each plant, market need and to serve customer specific requirements if any.

Reinforcing Bars (Rebars)

1.1 Round Bar in the size range of 6-25 mm. diameters is manufactured in accordance with Thai Industrial Standard (TIS) No. 20-2559, grade SR24.

1.2 Deformed Bar in the size range of 8-40 mm. diameters is manufactured in accordance with Thai Industrial Standard (TIS) No. 24-2559, grades SD40 and SD50.

These rebars are marketed under 'TATA TISCON' trademark. Major usage is in the construction sector in concrete reinforcement such as beams, columns, concrete road, bridges, stadiums, dams, houses and buildings, etc.

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;
Yes
 - (b) sell in the domestic market;
Yes
 - (c) export to Australia; and
No
 - (d) export to countries other than Australia.
Yes
9. Provide your company's internal organisation chart.
Please refer to attached file "A-2.3 Organization Chart_TSTH Group.XLSX"
[Organization chart composes of Steel Plant, Rolling Mill, Cut and Bend, Maintenance, Quality Control, Administration, Occupational safety, health and Environment, Human Resources department]
10. Describe the functions performed by each group within the organisation.
Describe of each function performed in the organization already include in organization chart.
[1. Steel Plant Department - plan and control the billet production in term of quality and quantity.

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2. Rolling Mill Department - plan and control the rolling of steel production for the highest efficiency.
 3. Cut and Bend Department - plan and control the production of cut and bend
 4. Maintenance Department - plan and control the production of cut and bend
 5. Quality Control Department - plan and control the production of cut and bend
 6. Administration Department - plan and control the production of cut and bend
 7. Occupational safety, health and Environment Department - responsibility for OSHE and environment
 8. Human Resources Department - responsibility for employee management]
11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.
- Yes.
- Please refer to attached file "A-2.11 Rebar-English Brochure.pdf".

A-3 General accounting information

1. What is your financial accounting period?
Our financial accounting period is Apr – Mar.
2. Are your financial accounts audited? If yes, who is the auditor?
Yes, our financial accounts audited are PricewaterhouseCoopers ABAS Ltd.
3. What currency are your accounts kept in?
Our accounts kept in THB currency.
4. What is the name of your financial accounting system?
Our financial accounting system is SAP.
5. What is the name of your sales system?
Our sales system is SAP.
6. What is the name of your production system?
Our production system is SAP.
7. If your financial accounting, sales and production systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.
Same system as mentioned above.
8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.
No, Accounting practice doesn't differ from the generally accepted accounting principles.
9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.
There is no change accounting methods over the last two years, However TSMT acquires SCSC and SISCO on December 31,2020. There is entire business transfer (EBT) process to be completed.

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 refer to attached file :
 - "A-4.1 FS_TSMT_FY21.pdf"
 - "A-4.1 FS_TSMT_FY22.pdf"
 - "A-4.1 FS_TSTH_FY21.pdf"
 - "A-4.1 FS_TSTH_FY22.pdf"

[TSTH is the listed company. Financial statements are available on SET website <https://www.set.or.th/>]
2. If the financial statements in A-4.1 are unaudited, provide for each company:
 - (a) the tax returns relating to the same period; and
 - (b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.

TSMT financial statements are audited.

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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.

Yes, TSMT maintains different profit centers for 3 plants.

However profit and loss statements do not show the data concerning the goods determined.

In addition, the statement is unaudited by audit firm.

Please refer to attached file "A-4.3 profit & loss statements for the profit centre FY21 & FY22.xlsx".

4. If the period is different to your financial period, please provide:
- (a) Income statements directly from your accounting information system covering the most recent financial period and the period; or
 - (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.

Please refer to attached file "A-4.4 income statements Jan21-Mar22.xlsx".

[Quarterly income statement from Jan21-Mar22, summary of calendar year 2021 and summary of fiscal year 2022 are provided.]

5. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.

Please refer to attached file "A-4.5 trial balance Jan21-Mar22.xlsx".

[Trial balance of fiscal year 2021, calendar year 2021 and fiscal year 2022 are provided.]

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

Please refer to attached file "A-4.6 chart of accounts.xlsx".

[Company's chart of accounts are provided. Details of GL account number and description are shown.]

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

B-1 Australian export sales process

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

Not Applicable. TSMT has not yet export to Australia.
2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
 - (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;
Not Applicable. TSMT has not yet export to Australia.
 - (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;
Not Applicable. TSMT has not yet export to Australia.
 - (c) How is the exchange rate determined in your accounting system and how often is it updated?
Not Applicable. TSMT has not yet export to Australia.
3. Are there any customers of the goods exported to Australia related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
Not Applicable. TSMT has not yet export to Australia.
4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
Not Applicable. TSMT has not yet export to Australia.
5. Do your export selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.
Not Applicable. TSMT has not yet export to Australia.
6. Did you provide on-invoice discounts and/or off-invoice rebates to any customer or an associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount.
Not Applicable. TSMT has not yet export to Australia.
7. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
Not Applicable. TSMT has not yet export to Australia.
8. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?

Not Applicable. TSMT has not yet export to Australia.

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

Not Applicable. TSMT has not yet export to Australia.

B-2 Australian sales listing

1. Complete the worksheet named "B-2 Australian sales"
 - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. 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*⁴.
 - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.

Not Applicable. TSMT has not yet export to Australia.
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".

Not Applicable. TSMT has not yet export to Australia.

B-3 Sample export documents

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

Not Applicable. TSMT has not yet export to Australia.

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

2. For each document, please annotate the documents or provide a table reconciling the details in the "B-2 Australian sales" listing to the source documents in B-3.1.

Not Applicable. TSMT has not yet export to Australia.

B-4 Reconciliation of sales to financial accounts

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

Please refer to attached file "601 - exporter questionnaire TSMT.xlsx" sheet: B-4 Upwards sales.

[Upwards sales data is provided in THB.]

⁴ Please note that there are 2 exemptions currently in place for Steel Reinforcing Bar. Please refer to [EX0070](#) and [EX0072](#) for further details.

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

Please refer to attached file “B-4.1 Upwards sales - Other Group.xlsx” and “B-4.1 Upwards sales - Revenue from sales.xlsx”.

[Revenue from upwards sales are provided. All formulas used is 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. Already included formula in sheet: B-4 Upwards sales.

B-5 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named “B-5 Upwards selling expense” to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.

- You must provide this list in electronic format using the template provided.
- Please use the currency that your accounts are kept in.
- If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to attached file “601 - _exporter_ questionnaire_TSMT.xlsx” sheet: B-5 Upwards selling expenses.

[Upward selling expenses is provided in electronic format in THB.]

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.

No additional document.

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. Already included formula in sheet: B-5 Upwards selling expenses.

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.

TSMT have never exported to Australia. However, TSMT can produce 500N and 500E according to the AS/NZs 4671 standard.

2. Provide a list of MCCs of the goods exported to Australia. This must cover all MCCs listed in the Australian sales listing in B-2.

- This list must be disclosed in the public record version of the response.
Not Applicable. TSMT has not yet export to Australia.

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.

Our company sells reinforced bar according to TIS24-2559 Standard Grades SD40 and SD50. The summary of key specification requirement is show below.

STANDARD	GRADE	CHEMICAL COMPOSITION	DEVIATION PRODUCT ANALYSIS	TENSILE STRENGTH	YIELD STRENGTH	ELONGATION	BEND TEST
TIS 24-2559	SD40	Mn = 1.80% max P = 0.05% max S = 0.05% max CE = 0.55% max	+0.05% +0.01% +0.01%	560 MPa Min	390 MPa Min	15% min	180°-5D FOR D6-D40
	SD50	Mn = 1.80% max P = 0.05% max S = 0.05% max CE = 0.60% max	+0.05% +0.01% +0.01%	620 MPa Min	490 MPa Min	13% min	90°-5D FOR D6-D25 90°-6D FOR D28-D40
REMARKS		CE = C+Mn/6				G = 5D	D=NOMINAL

Please refer to attached file "C-2.1 TIS24-2548 EN.pdf"

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.

Please refer to attached file "C-2.2. list of MCCs of like goods sold on the domestic market.xlsx"

- 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?

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.

Product codes are provided in the list of MCCs. Product code structure is shown below:

Product code structure is developed to identify the good characteristic of specification grade, size, etc.

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Please refer to attached file "C-3.1 Product Code Structure.xls"

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

TSMT mapped product code according to the MCC structure given in page 8 of questionnaire form.

Please refer to C-2.2.

- (c) Provide a table of showing the product or SKU codes for each MCC.

Please refer to attached file "C-3.1 (C) the product or SKU codes.xlsx".

[A table of showing the product or SKU codes for each MCC is provided.]

If no:

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

SECTION D DOMESTIC SALES

D-1 Domestic sales process

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

TSMT sales processes in domestic market (TSMT finished products)

1. Customer sent their request to us.
2. TSMT offer the price and term of condition to customer (Price base on demand, supply, domestic raw materials prices and world market price. Term of conditions is payment term, incoterm and delivery condition). Price determination and/or negotiation process is performed and concluded.
3. Customer sent the purchase order to TSMT.
4. TSMT produce the product if not in stock. Normally TSMT provide rebar stock available for sale. There for no lead time.
5. Product is delivered.
6. TSMT send the invoice to customer.
7. Customer does the payment.

For rebar, TSMT promote our brand both online media and off line

Online

- FB, line app
- Website

Off line

- Brochure
- Store signage, standee
- Product samples
- Give away gift, T-shirt, mugs
- Incentive promotion, sponsorships

Please refer to attached file "D-1.1 ISO Sale process.pdf"

2. Are any domestic customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
No related domestic rebar customers.
3. If sales are in accordance with price lists or price extras list, provide copies of these lists.
Yes, please refer to attached file "D-1.1.3 Jan-Mar 2021.pdf" to "D-1.1.3 Dec 2021.pdf".
[A copy of price lists is provided.]
4. Do your domestic selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.
Yes, selling price is varying according to volume purchase, being key customer or not, etc.
5. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods during the period? If yes, provide a description; and explain the terms and conditions that must be met by the customer to obtain the discount.
Yes, rebate is offer to customer on volume purchase basis.
Please refer to attached file "D-1.5 Rebate.pdf"

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

Yes, TSMT issue debit or credit notes to customer to correct the sale price error.

Please refer to attached file "D-1.6 Debit & Credit Note (Jan-Dec'21).xlsx".

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

(a) What date are you claiming as the date of sale?

TSMT is making a claim document (credit or debit notes) in the month of the incident.

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

Due to the transaction date.

D-2 Domestic sales listing

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

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

Please refer to attached file "601 - exporter questionnaire TSMT.xlsx" sheet: D-2 domestic sales.

[Lists of all domestic sales (by MCC and transaction) are provided in electronic format.]

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".

Please refer to attached file "601 - exporter questionnaire TSMT.xlsx" sheet: D-2.2 domestic sales source.

And addition data, please refer to attached file "D-2.2 Domestic sales.xlsx".

[The worksheet "D-2 domestic sales" is completed.]

D-3 Sample domestic sales documents

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

11. Contracts

TSMT use purchase order as of contracts.

12. Purchase order and order confirmation

Please refer to attached file "D-3.1 Purchase order and order confirmation.pdf".

13. Commercial invoice and packing list

Please refer to attached file "D-3.1 Commercial invoice and packing list.pdf".

14. Proof of payment and accounts receivable ledger

Please refer to attached file "D-3.1 Proof of payment and accounts receivable ledger.pdf".

15. Documents showing bank charges

Please refer to attached file "D-3.1 Documents showing bank charges.pdf".

16. Delivery invoices

Please refer to attached file "D-3.1 Delivery invoices.pdf".

Remark : Contracts = Purchase Order.

Packing list = Packing Note.

[Two largest invoices include purchase order and order confirmation, commercial invoice and packing list, proof of payment and accounts receivable ledger, documents showing bank charges and delivery invoices are given.]

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

2. For each document, please annotate the documents or provide a table reconciling the details in the "D-2 Domestic sales" listing to the source documents in D-3.1.

Please refer to attached file "D-3.1 Sample domestic sales documents.xlsx"

[Table of reconcile e.g. quantity and gross invoice value is provided.]

D-4 Reconciliation of sales to financial accounts

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

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

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)? **Yes**. If yes:
 - (a) Do you provide a rolling credit facility to your domestic customers (i.e. no specific payment terms agreed at the time of sale)? **Yes**. If yes:
 - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
Please refer to attached file "E-1.1 (a) AR Turnover and Credit term.xlsx", Sheet: Turnover AR, column : AR Turnover.
[AR Turnover is provided.]
 - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
Please refer to attached file "E-1.1 (a) AR Turnover and Credit term.xlsx", Sheet: Turnover AR, column : Avg.Collection Period.
[The average credit term for each domestic customer is given.]
 - (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?
Yes, TSMT has product of facility such as scrap finance and utilities finance with interest rate = BIBOR + 2.0%.
 - (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?
Yes, TSMT has current accounts with no interest rate and saving accounts with interest rate 0.01%-0.3%.
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)? **No**. If yes:
 - (a) Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)? **No**. 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):
Not Applicable. TSMT has not yet export to Australia.
 - i. Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?
 - ii. 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?

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?
For domestic sales, TSMT use binding wire to pack rebar into 1 ton and 2 tons bundle. For bar in coil binding wire to bind to 2 ton coil.
For export sales, TSMT usually bundle rebar into 1 ton and 2 tons bundle. However TSMT can do the package according to customer request.
2. What is the packaging used for your export sales of the goods to Australia?
Not Applicable. TSMT has not yet export to Australia.
3. If there are distinct differences in packaging between your domestic and export sales:
Not Applicable. TSMT has not yet export to Australia. However, we will pack the goods as per customer required.
 - (a) Provide details of the differences

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- For example in term of tonnage some customer may request 2.5 ton/bundle.
- (b) Calculate the weighted average packaging cost for each model sold on the domestic market
Please refer to attached file "E-2.3 (b) Calculate packaging cost.xlsx".
[The weighted average packaging cost (wire and tag) for rebar sold on the domestic market is given.]
- (c) Calculate the weighted average packaging cost for each model exported to Australia
Not Applicable. TSMT has not yet export to Australia.

E-3 Delivery

1. Are any domestic sales of like goods delivered to the customer? If yes, how were the transportation costs calculated in the domestic sales listing in D-2?
Yes, TSMT normally include transportation cost in sale price offer to Bangkok and Vicinity area. However partial shipment will be charge to customer.
For remote area, customer prefers to deliver by themselves. However TSMT also provide the delivery service on case by case.
2. What are the delivery terms of the export sales of the goods to Australia?
Not Applicable. TSMT has not yet export to Australia.
3. If the delivery terms of the Australian sales includes delivery to the port, how were the inland transport and port charges calculated in the Australian sales listing in B-2?
Not Applicable. TSMT has not yet export to Australia.
4. If the delivery terms of the Australian sales includes ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?
Not Applicable. TSMT has not yet export to Australia.
5. If the delivery terms of the Australian sales includes marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?
Not Applicable. TSMT has not yet export to Australia.
6. If the delivery terms of the Australian sales includes delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?
Not Applicable. TSMT has not yet export to Australia.

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.
No commissions for domestic sales of like goods and/or export sales of the goods.
For export sale, TSMT do commission base on export sales with some traders for example rebar sold to Laos, TSMT provide 50 baht/ton (est. 1.50 USD per ton).
2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
 - What is the rate of value-added tax (VAT) on sales of the goods and like goods?
Domestic - rate of value-added tax (VAT) 7%
Export – TSMT normally don't pay the value-added tax (VAT)
 - How is VAT accounted for in your records in relation to sales of the goods and like goods?
VAT is recorded in different account code.
Accounting code for VAT = 341210 (VAT – output)
Accounting code for Sales = 401011 (Gross sales – domestic)
401111 (Gross sales – export)
 - Do you receive a VAT refund in relation to sales of the goods and/or like goods?
No.
 - Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?
Yes, TSMT received 0.14% tax rebate for export to ASEAN. In addition %tax rebate will be reduce year by year.

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3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5
No.
4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5
No , we have never sold to Australia market.

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.
No adjustments.
 - 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 difference.
See in folder "F1-1 Export Sale process.pptx"
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.
Yes, there are 2 customers who is related to company;
 1. **Tata Steel Limited (India) sold to India market.**
 - a. **Offering CIF price by following fair price policy.**
 - i. **Rebar cost in a month + margin.**
 - ii. **Land logistic + handling cost at loading port.**
 - iii. **Freight rate to unloading port (destination).**
 2. **Tata International (Hong Kong) sold to Canada market.**
 - a. **Offering FOB price by following fair price policy.**
 - i. **Rebar cost in a month of + margin.**
 - ii. **Land logistic + handling cost at loading port.**
3. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
TSMT use invoice date as sale date
 - (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"
 - This worksheet lists all export sales, summarised by country and customer, to third countries of like goods invoiced within the period.
 - 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.
Please refer to attached file "601 - exporter questionnaire TSMT.xlsx" sheet: F-2 Third country sales.
[All export sales summarised by country, customer and MCC is provided.]
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".
Please refer to attached file "601 - exporter questionnaire TSMT.xlsx" sheet: F-2.2 third country sale source.
And attached file "F-2.2 Third country sales.xlsx"
[The worksheet "F-2.2 third country sales source" is completed.]

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.

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 attached file "G-1.1. production process - SCSC.pdf" and "G-1.1. production process - NTS.pdf"

[The production process is:

Melting Scrap electric arc furnace→Casting Billet→Rolling to be Rebar (by product: mill scale).]

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.

Please refer to attached file "G-1.2 product or services supplied by the related company.xlsx"

[Raw material and others are procured from suppliers related to group company.]

G-2. Cost accounting practices

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

Our company's cost accounting system based on standard costs.

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?

Cost accounting system based on standard cost. However, the adjustment is made on monthly basis in order to record the actual costs.

(b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?

Yes.

(c) How were those variances allocated?

Allocate Variance from each process order to product SKU wise.

(d) Provide details of any significant or unusual cost variances that occurred during the period.

There are no significant or unusual cost variances that occurred during the review period.

3. Do you have different cost centres in your company's cost accounting system? If yes, list the cost centres, provide a description of each cost centre and the allocation methodology used in your accounting system.

There are different cost centers in each production line and normally allocates costs to the goods under consideration by production volume.

(Please refer to attached file "G-2.3 list the cost centres.xlsx".)

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

The level of product specificity by grade that our company's cost accounting system records production costs.

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Product type	Grade	Standard
Round bar	SR24	TIS 20-2559 (2016)
Deformed bar	SD30 SD40 SD50	TIS 24-2559 (2016)
Deformed bar by International Standards	300E 500N 500E	AS/NZS 4671:2001
	Fe500 Fe500D	IS 1786:2008
	B400B-R	ISO 6935-2 (2007)
	400W 500W	CSA G30.18-09

5. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.
 No different for cost of management purposes from financial accounting purposes.

6. Has your company engaged in any start-up operations in relation to the goods? If yes:
 There is no start – up cost relate to goods under consideration.
 - (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
 - (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

7. What is the method of valuation for raw material, work-in-progress, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average)?
 The method of valuation for raw material, work-in-process, and finished goods inventories:
 Raw material: at the moving-average cost method
 Work-in-process and finished goods inventories: at the weighted-average cost Method.

8. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?
 Damaged product is valued by scrap price (Based on Local1 price).
 Short end is valued by 80% of VC finished goods (Standard price).

9. What are the valuation methods for scrap, by products, or joint products?
 The valuation methods for scrap, by products, or joint products are the market selling price of such product.

10. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details
 TSTH perform many services to TSMT as its subsidiaries, for example, on sales, human resources, procurement, etc. Due to all of the rendering services was paid by TSTH, the management fees will be charged to TSMT.
 The management fee is recorded in 720027 (Indirect general administrative expense)
 For the contract please refer to attached file
 - "G-2.10 Management agreement.pdf_H1 FY22.pdf"
 - "G-2.10 Management agreement.pdf_H1 FY22_credit note.pdf"
 - "G-2.10 Management agreement.pdf_H2 FY21.pdf"
 - "G-2.10 Management agreement.pdf_H2 FY21_credit note.pdf"
 - "G-2.10 Management agreement.pdf_H2 FY22.pdf"
 - "G-2.10 Management agreement.pdf_H2 FY22_debit note.pdf"

G-3 Cost to make on domestic market

1. Complete the worksheet named "G-3 Domestic CTM".
 - This worksheet lists the quarterly cost to make the domestic models of like goods by MCC manufactured within the period, even if they are models not exported to Australia.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

Please refer to attached file "601 - exporter questionnaire TSMT.xlsx" sheet: G-3 Domestic CTM.

[The quarterly cost to make the domestic models by MCC is given in the electronic format.]

And please refer to attached file "G-3.1 claimed data.xlsx"

[Claimed data by customer and MCC is provided.]

2. Complete worksheet titled "G-3.2 domestic CTM source" listing the source of the data for each column of the worksheet "G-3 domestic CTM".

Please refer to attached file "601 - exporter questionnaire TSMT.xlsx" sheet: G-3.2 domestic CTM source.

[Worksheet titled G-3.2 domestic CTM source is completed. In addition, the data by plant (SCSC and NTS) is also included.]

And additional data please refer to attached file:

- "G-3.2 accounting code and accounting name.xlsx"
- "G-3.2 Cost structure Jan-Dec'21_SCSC.xlsx"
- "G-3.2 Cost structure Jan-Dec'21_NTS.xlsx"

G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
 - This worksheet lists all selling, general and administration expenses by account code for the most recent accounting period and the period.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to attached file "601 - exporter questionnaire TSMT.xlsx" sheet: G-4.1 SG&A listing.

[Worksheet lists all selling, general and administration expenses by account code is given.]

2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".
 - This worksheet calculates the unit domestic SG&A for each MCC.
 - You must provide this list in electronic format using the template provided.
 - Please use the formulas provided.

Please refer to attached file "601 - exporter questionnaire TSMT.xlsx" sheet: G-4.2 Dom SG&A calculation.

[Worksheet calculates the unit domestic SG&A for each MCC is provided in electronic format.]

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5 Australian CTM".
 - This worksheet lists the quarterly cost to make the Australian models of the goods under consideration by MCC manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.

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- 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.
Not Applicable. TSMT has not yet export to Australia.
2. Complete worksheet titled "G-5.2 Australian CTM source" listing the source of the data for each column of worksheet "G-5 Australian CTM".
Not Applicable. TSMT has not yet export to Australia.

G-6 Cost allocation methodology

1. What is the allocation methodology used to complete in G-3 domestic CTM and G-5 Australian CTM for:
- (a) Raw materials
 - (b) Labour
 - (c) Manufacturing overheads
- Actual recorded in each process order.
Allocate by activity based.**
- Please refer to attached file "G-6.1 Cost allocation methodology.xlsx"**
2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the allocation methodology described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.
- Please refer to attached file "G-6.2 Select the domestic model.xlsx"**
[The largest product volume from G-3.1. (Q1) is selected and shown. Allocation methodology is by activity based e.g. fixed cost is allocated by production volume (ton).]

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?
Scrap is the major raw material costs (more than 10% of total cost to make)
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.
No, no raw materials sourced as part of an integrated production process or from a subsidiary company.
- 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.
3. 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.
Please refer to attached file "G-7.3 % of each raw material.xlsx"
[The percentage of domestic cost data is provided. Scrap cost is the major cost of production.]

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4. For each raw material identified in G-7.3 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.
Only scrap is shown in "G-7.4 Raw material purchases".
5. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing.
Please refer to attached file "G-7.4 Raw material purchase.xlsx"
[A table listing the raw material data by transaction is given.]
6. For each raw material:
 - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
Please refer to attached file
 - "G-7.6 (a) commercial invoice and proof of payment 001-64-04-110.pdf"
 - "G-7.6 (a) commercial invoice and proof of payment 001-64-01-028.pdf"

[The two largest invoices by value are provided.]

The commercial invoice is shown in "G-7.4 Raw material purchases" in line no. 4084 and 993 respectively with yellow highlight.
 - (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.
Please refer to attached file "G-7.6 Reconcile raw material purchase.xlsx"
[Reconcile the total value listed in "G-7.4 Raw material purchases" is completed.]
7. 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.
Yes, TSMT has 2 suppliers as group related company. Purchasing policy is to operate within the framework of free and fair competition same as others suppliers.
(Please refer to attached file "G-7.7 Purchasing from Related Company.xlsx")

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

1. Please complete the worksheet named "G-8 Upwards costs" to demonstrate that the cost listings in G-3 and G-5 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
Please refer to attached file "601 - exporter questionnaire TSMT.xlsx" Sheet "G-8 Upwards costs"
[The worksheet named "G-8 Upwards costs" is completed.]
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.
Please refer to attached file "G-8.1 Upwards costs.xlsx"
[The other supported documents for G-8 Upwards costs is given.]
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.
Already shown in attached file "G-8.1 Upwards costs.xlsx".

G-9 Capacity Utilisation

1. Please complete the worksheet named "G-9 Capacity Utilisation".
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
Please refer to attached file "601_-_exporter_questionnaire_TSMT.xlsx" Sheet "G-10 Capacity Utilisation"
And detail for each plant refer to attached file "G-9.1 Capacity Utilisation.xlsx"
[The worksheet named "G-9 Capacity Utilisation" is completed in electronic format.]
2. Explain how the production capacity and capacity utilisation has been calculated.
Production capacity is calculated by using the product mixed based. Capacity utilization = actual product produced / production capacity.
Please refer to attached file "G-9.2 Product Mixed.pdf"

G-10 Production of the goods under consideration

1. 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.
TSMT use the standard weight for capturing the production quantities.
Please refer to attached file "G-10.1. Production quantities reported.pptx".
2. 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.
Please refer to attached file "G-10.2. How the production quantities are entered.pptx".
[The data production record is collected. Operator do the transaction entry for every batch in to database system (SAP) by using the standard weight.]
3. Briefly explain the reasons for any differences between:
 - (a) the production quantities reported at worksheet "G-3 domestic CTM" and the sales volumes reported at worksheet "D-2 domestic sales"; and
The production quantities reported at worksheet "G-3 domestic CTM" = 552,568.075 ton.
The sales volumes reported at worksheet "D-2 domestic sales" = 505,224.669 ton. The different between domestic production quantity and domestic sale quantity is from the company policy to make to stock.
 - (b) the production quantities reported at worksheet "G-5 Australian CTM" and the sales volumes reported at worksheet "D-2 domestic sales".
No the production quantities reported at worksheet "G-5 Australian CTM" and the sales volumes reported at worksheet "D-2 domestic sales".
4. Do you have warehousing facilities for the goods exported to Australia or sold domestically? If no, what do you do with excess inventory? If yes, please outline:
No, Not Applicable. TSMT has not yet export to Australia.
 - (a) the volume capacity of these facilities;
 - (b) the monthly amount of inventory maintained during the period; and
 - (c) the average period of time that inventory is retained, and how this is calculated.

EXPORTER'S DECLARATION

I hereby declare that Tata Steel Manufacturing (Thailand) PLC (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 : Mr Chaichalerm Bunyanuwat

Signature :

Position in

Company : Attorney

Date : 10/05/2022

Please refer to "Exporter Declaration.pdf".

APPENDIX

GLOSSARY OF TERMS

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

Adjustments

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

Examples of adjustments that may be made include: *sales occurring at different times*

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

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

Arms length

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

Constructed value

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

Cost of production/manufacturing

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

Cost to make and sell

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

Country of origin

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

Date of sale

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

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

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	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 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.