



Australian Government
Department of Industry, Science,
Energy and Resources

Anti-Dumping Commission

Exporter Questionnaire

Anti-circumvention Inquiry No. 606

Case number: 606

Product: Concrete underlay film

From: Malaysia

Inquiry period: from 1 July 2019

Response due by: 1 August 2022

Return completed questionnaire to:
investigations3@adcommission.gov.au

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

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INSTRUCTIONS

Why fill out this questionnaire?

The Anti-Dumping Commission (**the commission**) is conducting an anti-circumvention inquiry in relation to the dumping duty notice (**the original notice**) applying to Concrete underlay film (**the goods**) exported to Australia from Malaysia.

The initiation of this inquiry follows an application lodged by LCM General Products Pty Ltd (**Cromford Film**, or **the applicant**), a producer of like goods in Australia. Cromford Film alleges that there has been circumvention activity involving a slight modification of goods exported to Australia from Malaysia, within the meaning of subsection 48(2) of the *Customs International (Obligations) Regulation 2015* (**the Regulation**). Specifically, Cromford Film alleges that the goods exported to Australia have been slightly modified to a width of 1.95 metres so as to slightly fall outside of the 2 to 6 metre width range covered by the original notice.

The commission will examine as part of this inquiry goods with a width outside of 2-6 metres (**the circumvention goods**).

The commission will use the information you provide to determine whether a circumvention activity has occurred, and to make recommendations about potential alterations to the original notice should a circumvention activity be found to have occurred.

Inquiry process

The anti-circumvention inquiry will examine whether a circumvention activity involving a slight modification of goods exported to Australia from Malaysia has occurred.

The commission will examine alleged circumvention goods exported to Australia from Malaysia from 1 July 2019 to determine whether the alleged circumvention activity has occurred.

After the inquiry, the Commissioner of the Anti-Dumping Commission (**the Commissioner**) will provide a report and recommendations to the Minister, unless the inquiry is terminated earlier. This report will recommend to the Minister that the original notice:

- remain unaltered, or
- be altered following a finding that circumvention activity in relation to the original notice has occurred, and the alterations to be made.

After considering the report and any other information that the Minister considers relevant, the Minister may leave the original notice unaltered or alter the original notice, specifying different goods that are subject to the notice/s, and altering variable factors in respect of certain exporters subject to the notice.

The inquiry will be carried out in accordance with Part XVB of the *Customs Act 1901* (**the Act**).

If you do not manufacture the goods

You may export but not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods). In such cases it is important that you forward a copy of this questionnaire to the relevant manufacturers immediately. You should also inform the Case Manager of the contact details for these manufacturers.

You should complete those sections of the questionnaire that you are reasonably able to complete. If, for example, you are unable to supply details of production costs, you should clearly explain why the section does not apply to your company.

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What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the commission to verify the information, the commission may have regard to any other matters or information that it considers relevant, including the information submitted by the applicant in its application. Therefore, it is in your interest to provide a complete and accurate response to this questionnaire, capable of verification.

Alternatively, you may wish to make a submission concerning the inquiry, no later than 1 August 2022. Instructions on making a submission are in Anti-Dumping Notice No. 2022/054.

Extension requests

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

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

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

More information on extensions can be found in the Customs (Extension of Time and Non-cooperation) Direction 2015 at <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 questionnaire will be published in the public record.

Submitting a response to the questionnaire

Responses to the questionnaire should be lodged by email to the address listed on the cover page.

Confidential and non-confidential responses

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

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

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

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

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

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

Verification of the information that you supply

The commission may elect to undertake verification of the information you provide in your questionnaire response. The commission remains committed to ensuring that data submitted by parties is complete, relevant and accurate. The commission will contact you if it wishes to undertake verification, following receipt of your response. If an onsite visit is not possible, the commission may elect to undertake alternative verification activities. This includes but is not limited to remote verification, desktop assessments or delaying verification activities until such time as onsite verification is possible.

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

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

Any verification activity will include a detailed examination of your company's records and we will collect copies of relevant documents. The verification will require the participation of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility, should an onsite visit be possible, may also be required during the verification visit.

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

A report will be prepared following the verification visit, which details the outcomes of the visit. 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

- Please answer all questions. 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, tonne) 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.

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- 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 emailed or shared with the commission via SIGBOX, a secure online document repository. Please contact the commission to request access to SIGBOX if required.

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CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A Company information	✓
Section B Export sales to Australia	✓
Section C Exported goods (including circumvention goods) & like goods	✓
Section D Domestic sales	<input type="checkbox"/>
Section G Cost to make and sell	<input type="checkbox"/>
Exporter's declaration	✓
Non-confidential version of this response	✓

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	✓
B-4 Sales summary	✓
B-5 Upwards selling expenses	✓
D-2 Domestic sales	✓
G-3 Domestic CTM	✓
G-4.1 SG&A listing	✓
G-4.2 Dom SG&A calculation	✓
G-5.1 Aus CTM – The goods	✓
G-5.2 Aus CTM – The circ goods	<input type="checkbox"/>
G-7 Raw material purchases	✓
G-8 Upwards costs	✓
G-9 Capacity Utilisation	✓

GOODS SUBJECT TO ANTI-DUMPING MEASURES

Original notice

The anti-dumping measures, in the form of a dumping duty notice, were imposed on 17 December 2021 by the then Minister for Industry, Energy and Emissions Reduction (**the Minister**), after consideration of *Anti-Dumping Commission Report No. 554 (REP 554)*.¹ The original notice applies to all exporters of the goods from Malaysia.

The goods the subject of the notice

The goods the subject of the original notice are:

Black concrete underlay film (also marketed as builders' film), manufactured from either recycled and/or virgin resins, with a thickness ranging between 150-230 microns, and a width from 2-6 metres.

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

Tariff Subheading	Statistical Code	Description
3920		OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS:
3920.10.00		Of polymers of ethylene, Of polyethylene, Not exceeding 0.08 mm in thickness.
	22	Printed, embossed or otherwise surface-worked, except merely polished
	20	Other, Low density
	21	Other, other
		Of polymers of ethylene, Of polyethylene, Exceeding 0.08 mm in thickness:
	25	Printed, embossed or otherwise surface-worked, except merely polished
	40	Other, low density
	41	Other, other
		Of polymers of ethylene, Other:
	51	Exceeding 0.08 mm in thickness
3921		OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS
3921.90.90		Other: Other, of polymers of ethylene
	16	Low density polyethylene

¹ Anti-Dumping Notice (ADN) No. [2021/149](#) refers. [REP 554](#) is available on the Anti-Dumping Commission website.

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THE CIRCUMVENTION GOODS

The goods subject to the anti-circumvention inquiry are described in the application as having a width of 1.95 metres.

The commission will examine as part of this inquiry goods with a width outside of 2-6 metres (the circumvention goods).

The circumvention goods are allegedly being imported into Australia from Malaysia under tariff subheading 3920.10.00, statistical code 22,20,21,25,40,41,51,16 and 3921.90.90, statistical code 16 of Schedule 3 to the *Customs Tariff Act 1995*.

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name : [Ang Say Meng](#)
Position in the company : [Director](#)
Telephone : [+603 32905556](#)
E-mail address : saymeng@unistar.my

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

Name : [REDACTED]
Address : [REDACTED]

Telephone : [REDACTED]
E-mail address : [REDACTED]

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.
[As above.](#)
4. Please provide the location of the where the company's production records are held.
[As above.](#)

A-2 Company information

1. What is the legal name of your business?
[Unistar Industries Sdn. Bhd. \(Company No.: 1260000-U\) \("Unistar"\).](#)
2. Does your company trade under a different name and/or brand? If yes, provide details.
[No.](#)
3. Was your company ever known by a different legal and/or trading name? If yes, provide details
[No.](#)
4. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:
[REDACTED]
[REDACTED] [\[Structure of company\]](#)
- (a) A diagram showing the complete ownership structure, and
[\[Diagram provided in the confidential version\]](#)
- (b) A list of all related companies and its functions
[REDACTED]
[REDACTED]
[\[Details of related companies\]](#)
5. Is your company or parent company publically listed?
[No.](#)
- If yes, please provide:

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- (a) The stock exchange where it is listed, and
- (b) Any principle shareholders²

Not applicable.

If no, please provide:

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

[Redacted]
[List of shareholders]

6. 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.
Unistar runs a [Redacted] [description] operation with a maximum production capacity of approximately [Redacted] [quantity] of the goods under consideration per annum and was incorporated on [Redacted] [date].

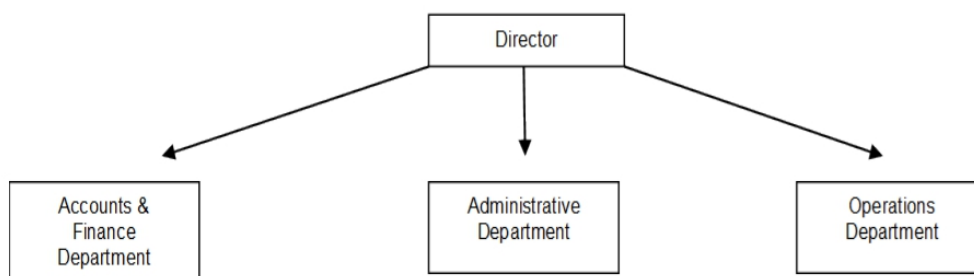
Unistar is in the business of plastic product manufacturing and is currently one of the leading blow extrusion plastic companies in Malaysia for the goods under consideration.

Unistar is a producer, distributor and trader of the goods under consideration.

7. If your business does not perform all of the following functions in relation to the goods and the alleged circumvention goods, 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.

Unistar performs functions (a), (b) and (c), but does not export the goods under consideration to countries other than Australia.

8. Provide your company's internal organisation chart.



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

[Redacted]
[Redacted]
[Redacted]

² 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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[REDACTED]

[REDACTED]

[REDACTED]

[Details of internal structure]

10. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.
Yes. Please see **Annexure A-2-10**.

A-3 General accounting information

1. What is your financial accounting period?
1 October to 30 September.
2. What currency are your accounts kept in?
Ringgit Malaysia ("RM").
3. What is the name of your financial accounting system?
[REDACTED] [System name]
4. What is the name of your sales system?
[REDACTED] [System name]
5. What is the name of your production system?
Unistar utilizes a [REDACTED] [system name] production system.
6. 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.
Yes. [REDACTED] [System description]
7. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.
No.
8. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.
No.

A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.
Financial Statements for the period of 1 October 2019 to 30 September 2020; and Financial Statements for the period of 1 October 2020 to 30 September 2021 are provided as **Annexure A-4-1.1** and **Annexure A-4-1.2** respectively.

Financial Statements for the period of 1 October 2021 to 30 September 2022 has not been audited as the financial year is not completed. The current unaudited accounts is provided as **Annexure A-4-1.3(b)**.

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

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- (b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.

Company taxes are only payable after financials statements have been audited and filed and are therefore not applicable for **A-4-1.3(b)**.

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) calendar year 2019 .

No.

4. If 2019 (calendar year) is different to your financial period, please provide:
- (a) income statements directly from your accounting information system covering the most recent financial period and 2019, or
 - (b) quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and 2019.

Financial Statements for the period of 1 October 2018 to 30 September 2019 are provided as **Annexure A-4-4**. Please also see **Annexure A-4-1.1** for financial statements for the period of 1 October 2019 to 30 September 2020 and **Annexure A-4-1.3(b)** for the most recent financial period.

5. Please provide a copy of your company's trial balance (in Excel) covering calendar year 2019 and the most recent financial year.

Please see **Annexure A-4-1.1**, **Annexure A-4-1.3(b)** and **Annexure 4-4-4**.

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

Please see **Annexure A-4-1.3(b)**.

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

SECTION B EXPORT SALES TO AUSTRALIA

This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory. Export prices are usually assessed at FOB point, but the commission may also compare prices at the ex-factory level.

You should report prices of all goods currently the subject of the anti-dumping notice (the goods) and the goods the subject of this anti-circumvention inquiry (the circumvention goods) and shipped to Australia since 1 July 2019.

B-1 Australian export sales process

- For each customer in Australia to whom you shipped either the goods subject to the original notice and/or the alleged circumvention goods in the inquiry period list the following details:
 - name of customer
 - address
 - contact name and phone number
 - whether goods sold were within the 2-6 range or outside of that range
 - level of trade (for example: distributor, wholesaler, retailer, end user, original equipment manufacturer etc.).

Please see "B-2 Australian Sales" worksheet.

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

- Marketing and advertising activities

Unistar conducts no marketing and advertising activities

[marketing efforts]

- Price determination and/or negotiation process

[Negotiation process]

- Order placement process

See above.

- Order fulfilment process and lead time

[fulfilment time]

- Delivery terms and process

FOB and CIF.

[delivery terms]

- Invoicing process

[invoicing process]

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- Payment terms and process
See above.

Please provide these details separately for the goods and the circumvention goods, and note any differences (in terms of the export sales process) between the two classes of goods.

Unistar does not export any alleged circumvention goods to Australia. As such, there is no export sale process for any alleged circumvention goods.

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

Generally Australian Dollars ("AUD"). On occasion United States Dollars ("USD").

- (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details
No.
- (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details
No.
- (c) How is the exchange rate determined in your accounting system and how often is it updated?
Unistar's merchant bank's exchange rates. [redacted]
[redacted] [name of merchant]

4. Are there any customers of the goods and/or the alleged circumvention 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.
5. If sales are in accordance with price lists or price extras list, provide copies of these lists. Further, if sales are in accordance with supply agreements or contracts, please provide copies these contracts.
Not applicable.
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.
Not applicable.
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 and/or the circumvention goods exported to Australia from 1 July 2019? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount.
No.
8. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods and/or the alleged circumvention goods exported to Australia from 1 July 2019? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
Yes. Credit notes are applied if there are any issues or defects with products, or in instances where the customer may have overpaid.
9. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
- (a) What date are you claiming as the date of sale?
- (b) Why does this date best reflect the material terms of sale?
Not applicable.

B-2 Australian sales listing

- Complete the worksheet named "B-2 Australian sales"
 - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods and the alleged circumvention goods invoiced from **1 July 2019 to 31 May 2022**. This includes exports to Australia sold through a domestic customer.
 - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.

Please see "B-2 Australian Sales" worksheet.

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

COLUMN	SOURCE OF DATA

B-3 Sample export documents

- Select the two largest invoices by value for the goods, and two invoices for the alleged circumvention goods (if any), 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)

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

- 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 Summary of sales from 1 July 2019 and reconciliation of sales to accounts

- Please complete the worksheet named "B-4 Sales summary". Include the total value and volume of sales of the goods and the alleged circumvention goods from 1 July 2019.
Please see "B-4 Upwards Sales" worksheet.
- Please complete columns J and K in the worksheet named "B-4 Sales summary" to demonstrate that the sales listings in B-2, D-2 and F-2 of the spreadsheet 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.

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3. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the "B-4 Sales summary" worksheet. If the documents include spreadsheets, all formulas used must be retained.
4. For any amount in the J and K columns in the "B-4 Sales summary" 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.

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 worksheets B-2 and D-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

[Please see "B-5 Upwards Selling Expenses" 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.

B-6 Exports of the alleged circumvention goods

The following questions relate to identifying differences (if any) between your exports of the goods and the alleged circumvention goods.

1. Is concrete underlay film width of 1.95 metres (the alleged circumvention goods) part of your standard product offering to Australia, or are these goods available only in special circumstances or only available to specific customers? What about other widths outside of 2-6 metres?
[Unistar does not export any alleged circumvention goods to Australia and only exports concrete underlay film with a width ranging from 2 to 6 metres inclusive. Unistar does not export concrete underlay film with width of 1.95 metres or with width outside of 2-6 metres to Australia.](#)
2. Did your Australian customer(s) specifically request concrete underlay film with a width of 1.95 metres, or any other width outside 2-6 metres (the alleged circumvention goods)?
[Not applicable.](#)
3. Do you have any minimum order requirements for the goods and the alleged circumvention goods?
[No. In addition, Unistar does not export any alleged circumvention goods.](#)
4. Is there a difference in the selling price between your exports of concrete underlay film with a width of 1.95 metres (the alleged circumvention goods) and exports of concrete underlay film with a width ranging from 2 to 6 metres inclusive (the goods), assuming all other factors of the sale were the same (e.g. order quantity, other product characteristics, credit terms etc.) and taking into account any difference in dumping duty payable on the goods? Provide details. What about other widths outside of 2-6 metres compared to goods within 2-6 metres?
[Not applicable as Unistar only exports concrete underlay film with a width ranging from 2 to 6 metres inclusive.](#)
5. If the answer to the above is yes, please quantify the price difference. Provide any documents that support this price difference (e.g. price lists, comparable invoices, etc.).
[Not applicable.](#)

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6. When did your company commence exporting the alleged circumvention goods to Australia from Malaysia, and to which customer(s)? Did you sell the goods (i.e. concrete underlay film subject to the original notice) to this customer(s) prior to selling the circumvention goods? If so, what was this shift in response to, and what were the reasons?
Not applicable as Unistar does not export the alleged circumvention goods to Australia.
7. In general, are there any specific purposes and/or end uses that concrete underlay film with a width of 1.95 metres is suitable for that concrete underlay film with widths ranging from 2 to 6 metres (inclusive) is not suitable for? Provide specific product details and any supporting evidence where relevant. What about other widths outside of 2-6 metres?
Not applicable to Unistar as Unistar only exports concrete underlay film with a width ranging from 2 to 6 metres inclusive.
8. Are there any purposes and/or end uses that concrete underlay film with a width of 1.95 metres and concrete underlay film with widths ranging from 2 to 6 metres (inclusive) can be used interchangeably for? What about other widths outside of 2-6 metres?
Not applicable to Unistar as Unistar only exports concrete underlay film with a width ranging from 2 to 6 metres inclusive.
9. What standards/specifications is concrete underlay film with a width of 1.95 metres manufactured/supplied to when exporting to Australia when compared to concrete underlay film with widths ranging from 2 to 6 metres (inclusive)? If no difference, please indicate so. What about other widths outside of 2-6 metres?
Not applicable to Unistar as Unistar only exports concrete underlay film with a width ranging from 2 to 6 metres inclusive.
10. If you are doing so, why are you exporting a mix of concrete underlay film with a width of 1.95 metres and concrete underlay film with widths ranging from 2 to 6 metres (inclusive) to Australia? What about other widths outside of 2-6 metres?
Not applicable to Unistar as Unistar only exports concrete underlay film with a width ranging from 2 to 6 metres inclusive.
11. If your customer(s) changed their preference from sourcing concrete underlay film with widths ranging from 2 to 6 metres (inclusive) to concrete underlay film with a width of 1.95 metres, please indicate what factors may have contributed, e.g. price, end use, quality etc. What about other widths outside of 2-6 metres?
Not applicable.
12. Are end users likely to perceive any differences (other than the width) between concrete underlay film with a width of 1.95 metres and concrete underlay film with widths ranging from 2 to 6 metres (inclusive)? If so, does this have any impact on how the product is marketed or used? What about other widths outside of 2-6 metres?
Not applicable to Unistar as Unistar only exports concrete underlay film with a width ranging from 2 to 6 metres inclusive.

SECTION C

EXPORTED GOODS (INCLUDING CIRCUMVENTION GOODS) & LIKE GOODS

C-1 Models exported to Australia

1. List and describe all types or brands of concrete underlay film your company exported to Australia from 1 July 2019, including the alleged circumvention goods. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the goods exported to Australia. Identify the width of each type or brand of concrete underlay film exported to Australia.

Unistar does not export any alleged circumvention goods to Australia.

Specifications and details are provided in Extrusion Process Flow in **Annexure C-1-1.1** and Builders Firm Technical Data Sheet in **Annexure C-1-1.2**.

Unistar has also provided its SIRIM (Standard and Industrial Research Institute of Malaysia) test Report in **Annexure C-1-1.3**.

Unistar's goods comply with AS 2810 standards, and Unistar undertakes its own testing on the goods before the same are sent out.

C-2 Models sold in the domestic market

1. Fully describe all like goods your company sold on the domestic market from 1 July 2019, including goods that are like to the alleged circumvention goods. 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.

The goods sold in the domestic market [REDACTED] [customer details] same as those exported to Australia directly by Unistar.

However, there are some sales of the goods [REDACTED] [detail of goods not under consideration] in the domestic market which are not exported to Australia.

C-3 Internal product codes

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

2. [REDACTED]
[REDACTED] [coding system]

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
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.
3. If sales are in accordance with price lists or price extras list, provide copies of these lists.
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.
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 from 1 July 2019? If yes, provide a description and explain the terms and conditions that must be met by the importer to obtain the discount.
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 from 1 July 2019? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
7. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflects the material terms of sale?

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 (including goods like to the alleged circumvention goods) invoiced from **1 July 2019 to 31 May 2022**, even if there are models not exported to Australia
 - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-2 above, add a column for each item. For example, certain other selling expenses incurred.
[Please see "D-2 Domestic Sales" worksheet.](#)
2. Provide a table listing the source of the data for each column in the "D-2 domestic sales" listing.

D-3 Sample domestic sales documents

1. Select the two largest invoices by value from the "D-2 Domestic sales" listing 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.

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-4 Reconciliation of sales to financial accounts

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

1. Please complete columns J and K in the worksheet named "B-4 Sales summary" 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.
2. Please provide all documents, other than those in A-4, D-2 and F-2, required to complete the "B-4 Sales summary" 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.

SECTION G

COST TO MAKE AND SELL

G-1 Production process

1. Describe the production process for the goods subject to the original notice 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.
2. Describe the production process for the alleged circumvention goods and provide a flow chart of the process. Include details of all products manufactured using the same production facilities as those used for the alleged circumvention goods. Also specify all scrap or by-products that result from producing the goods.
3. At what stage of the production process (described at questions 1 and 2 above) is the width determined? How is this measured?
4. What alterations (if any) to the production process were made in order for your company to manufacture the alleged circumvention goods? What are the costs?
5. What standards/specifications are the goods and the alleged circumvention goods manufactured to? What are the relevant tolerances that apply to the manufacture of the products?
6. 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.

G-2 Cost accounting practices

1. Is your company's cost accounting system based on actual or standard costs (budgeted)?
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 and the alleged circumvention goods?
 - (c) How were those variances allocated?
 - (d) Provide details of any significant or unusual cost variances that occurred during the period.
3. Do you have different cost centres in your company's cost accounting system? If yes, list the cost centres, provide a description of each cost centre and the allocation methodology used in your accounting system.
4. To what level of product specificity (models, grades, brands 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.
6. Has your company engaged in any start-up operations in relation to the goods and/or the circumvention 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.
7. What is the method of valuation for raw material, work-in-process, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average)?

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8. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?
9. What are the valuation methods for scrap, by products, or joint products?
10. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details

G-3 Cost to make on domestic market

1. Complete the worksheet named "G-3 Domestic CTM".
 - This worksheet lists the quarterly cost to make the domestic models of like goods (including goods that are like to the circumvention goods) manufactured from **1 July 2019 to 31 May 2022**, even if there 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).
 - 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 see ["G-3 Domestic CTM" worksheet](#).

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

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 from **1 July 2019 to 31 May 2022**.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please see ["G-4.1 SG&A listing" worksheet](#).
2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".
 - This worksheet calculates the unit domestic SG&A.
 - You must provide this list in electronic format using the template provided.
 - Please use the formulas provided.

Please see ["G-4.2 Dom SG&A calculation" worksheet](#).

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5.1 Aus CTM – The goods".
 - This worksheet lists the quarterly cost to make the Australian models of the goods the subject of the original notice manufactured within the period from **1 July 2019 to 31 May 2022**.
 - 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 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.

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- 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.
[Please see "G-5 Australian CTM" worksheet.](#)

2. Provide a table listing the source of the data for each column of the "G-5.1 Aus CTM – The goods" listing.

G-6 Cost to make the alleged circumvention goods

1. Complete the worksheet named "G-5.2 Aus CTM – The circ goods".
 - This worksheet lists the quarterly cost to make the Australian models of the alleged circumvention goods manufactured within the period **1 July 2019 to 31 May 2022**. If the alleged circumvention goods were not manufactured during this period, provide costs for the circumvention goods in the most recent annual period these goods were manufactured instead.
 - 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.
2. Provide a table listing the source of the data for each column of the "G-5.2 Aus CTM – The circ goods" listing.

G-7 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
2. Select the domestic model/grade/type (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the allocation methodology described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

G-8 Major raw material costs

1. For each major raw material which individually account for 10% or more of the total cost to make, complete the worksheet named "G-7 Raw material purchases".
 - This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period **1 July 2019 to 31 May 2022**.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
[Please see "G-7.4 Raw material purchase" worksheet.](#)
2. Provide a table listing the source of the data for each column of the "G-7 Raw material purchases" listing.

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3. For each raw material:
 - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
 - (b) Reconcile the total value listed in "G-7 Raw material purchases" listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.
4. Are any of the suppliers in "G-7 Raw material purchases" listing related to your company? If yes, please provide details on how the price is set.

G-9 Reconciliation of cost to make to audited financial statements

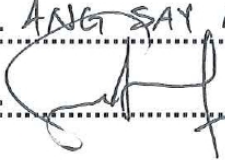
1. Please complete the worksheet named "G-8 Upwards costs" to demonstrate that the cost listings in G-3 and G-5 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete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

G-10 Capacity utilisation

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

EXPORTER'S DECLARATION

I hereby declare that.....UNISTAR INDUSTRIES SDN BHD.....(company)
have completed Section A of 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 : ANG SAY MENG
Signature : 
Position in Company : DIRECTOR
Date : 26/7/22



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.

Circumvention goods

Concrete underlay film with a width outside of 2-6 metres.

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

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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.

The goods

The goods subject to the anti-dumping measures in the form of a dumping duty notice.

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

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

Like goods

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

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.

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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
- 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.