



CUSTOMS ACT 1901 - PART XVB

**ANTI-DUMPING COMMISSION
REINVESTIGATION REPORT
FOR THE ANTI-DUMPING REVIEW PANEL**

**REINVESTIGATION OF CERTAIN FINDINGS IN
REPORT NO. 657**

**RELATING TO THE CONTINUATION OF ANTI-
DUMPING MEASURES ON ALUMINIUM EXTRUSIONS
EXPORTED TO AUSTRALIA FROM THE PEOPLE'S
REPUBLIC OF CHINA**

20 March 2026

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ABBREVIATIONS

ADN	Australian Dumping Notice
The Act	<i>Customs Act 1901</i>
ADRP	Anti-Dumping Review Panel
Commission	Anti-Dumping Commission
the Commissioner	The Anti-Dumping Commissioner
Goomax	Goomax Metal Co., Ltd
ICD	Interim countervailing duty
IDD	Interim dumping duty
LTAR	Less than adequate remuneration
the Minister	the Minister for Industry and Innovation and Minister for Science
PRR	Preliminary Reinvestigation Report
REP 657	<i>Anti-Dumping Report No. 657</i>
SIE	State-invested enterprise
SOE	State-owned enterprise
the goods	the goods the subject of the application (also referred to as the goods under consideration or GUC)

1 SUMMARY AND FINDINGS

1.1 Introduction and findings

The Commissioner of the Anti-Dumping Commission (the Commissioner) has commenced a reinvestigation following a request from the Anti-Dumping Review Panel (ADRP). The ADRP requested the Commissioner reinvestigate the findings in *Anti-Dumping Report No. 657* (REP 657) relating to Goomax Metal Co., Ltd (Goomax) being in receipt of a less than adequate remuneration (LTAR) subsidy under Program 15.

Specifically, the ADRP requested the Commissioner to reinvestigate the findings relevant to Goomax's purchases of raw materials and whether these were sourced from suppliers or manufacturers that were either state-invested enterprises (SIE) or state-owned enterprises (SOE).

The Commissioner's finding, as outlined in this report, concludes that Goomax did not source raw materials from suppliers who were either a SIE or SOE during the inquiry period.

1.2 Background to reinvestigation

1.2.1 Reviewable decision

On 8 November 2024, the Commissioner initiated an inquiry into whether to continue the measures applying to aluminium extrusions exported to Australia from the People's Republic of China (China). The measures are in the form of a dumping duty notice and a countervailing duty notice.

The Commissioner initiated the inquiry following an application lodged by Capral Limited (Capral), seeking a continuation of the measures.¹ Following the inquiry, the Commissioner recommended that the measures be continued, and that the effective rate of interim dumping duty (IDD) and interim countervailing duty (ICD) be varied. The revised effective rates of duty are detailed in Table 1, below.

Exporter	Effective rate of IDD and ICD (%)
Guangdong Jinxiecheng Al Manufacturing Co., Ltd	0.8%
Goomax Metal Co., Ltd	5.6%
Guangdong Xingfa Aluminium Co., Ltd	4.5%
Press Metal International Ltd	18.1%
Residual exporters	1.7%
All other exporters, uncooperative and non-cooperative	29.4%

Table 1: Effective rates of duty from REP 657

¹ Electronic Public Record (EPR) 657, item no 1.

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On 16 October 2025, the Minister for Industry and Innovation and the Minister for Science (the Minister) accepted the recommendations for REP 657 and declared his decision to secure the continuation of the measures.²

1.2.2 Review of the Minister's decision

On 21 November 2025, the ADRP published three applications³ lodged by the following applicants for a review of the Minister's decision (the reviewable decision):

- Goomax Metal Co., Ltd (Goomax)
- Guangdong Xingfa Aluminium Co Ltd (Xingfa)
- Press Metal Aluminium (Australia) Pty Ltd (PMAA).

On 21 November 2025, the ADRP published a notice of its intention to conduct a review of the reviewable decision.⁴

1.2.3 Request for reinvestigation

On 19 January 2025, the ADRP requested, under section 269ZZL of the *Customs Act 1901* (the Act), that the Commissioner reinvestigate the following finding in REP 657 in relation to Goomax being in receipt of an LTAR subsidy. In its letter to the Commissioner, the ADRP stated:

'The Minister's decision on the applicable subsidy margin for Goomax was erroneous, as it was premised on the Commissioner's factual error (mistakenly categorising privately-held suppliers/manufacturers as state-owned concerning receipt of a Less than Adequate Remuneration (LTAR) subsidy.'

Specifically, the ADRP requested that the Commissioner reinvestigate the status of the ownership of Goomax's major suppliers/manufacturers in relation to whether they are state-owned or state-invested enterprises for the purposes of the LTAR subsidy. In Goomax's application to the ADRP, it claims that its suppliers of aluminium billet were not state-invested or state-owned enterprises. On this basis, Goomax claims it should not be subject to the LTAR subsidy findings.

1.3 Conduct of reinvestigation

1.3.1 Approach to the reinvestigation

The Commissioner conducted this reinvestigation in accordance with both section 269ZZL(2) of the Act and the ADRP's letter of request. The commission's reinvestigation focussed on reviewing the ownership status of Goomax's suppliers/manufacturers for the purposes of the LTAR subsidy. The commission has assisted the Commissioner in

² [ADN 2025/096](#) refers.

³ Application, Metal Co., Ltd, Guangdong Xingfa Aluminium Co Ltd and Press Metal Aluminium (Australia) Pty Ltd, 21 November 2025, available on the ADRP's website: [ADRP 2025/175](#).

⁴ Public Notice – Intention to Conduct a Review, 21 November 2025, on the ADRP's website: [ADRP 2025/175](#).

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undertaking the reinvestigation, pursuant to the commission's functions as outlined in section 269SMD.

In conducting the reinvestigation, the Commissioner has considered:

- the grounds of review as set out in the section 269ZZI notice published by the ADRP on 21 November 2025
- the ADRP's letter of request to the Commissioner dated 19 January 2026
- confidential information contained in Goomax's application to the ADRP
- confidential information contained in Goomax's response to the exporter questionnaire (REQ) in Continuation Inquiry 657 (CON 657)
- additional information where specified in this reinvestigation report.

1.3.2 Preliminary reinvestigation report

On 24 February 2026, the commission published the preliminary reinvestigation report (PRR) 657. This report sets out the preliminary findings of the Commissioner in response to the ADRP's letter of request. This report also provided an opportunity for interested parties to comment on the preliminary findings. Interested parties were invited to lodge submissions in response to the report by 6 March 2026⁵ which would be considered by the Commissioner in preparing its reinvestigation report to the ADRP pursuant to section 269ZZL(2) of the Act.

1.3.3 Submissions received in response to the PRR

The commission received a submission from Capral.⁶ Capral's submission did not oppose the Commissioner's preliminary finding that the two manufacturers of aluminium billet supplied to Goomax were not SIEs or SOEs during the inquiry period. However, Capral argued that the evidence supporting the conclusion should not be considered as the evidence provided by Goomax in its application to the ADRP was not provided to the commission during the course of continuation inquiry 657. Capral also noted that removing Program 15 (LTAR) would not meaningfully alter Goomax's dumping and subsidy margins.

The commission also received a submission from Goomax dated 13 March 2026. As it was lodged after close of business on that date, it is deemed to have been received on the next business day, 16 March 2026. The commission has not had regard to this submission, as it was received subsequent to the prescribed deadline of 6 March 2026.⁷

⁵ [EPR 657, Item 82.](#)

⁶ [EPR 657, Item 83.](#)

⁷ As set out in chapter 1.3.3 of the [PRR 657](#).

2 REINVESTIGATION OF OWNERSHIP STATUS OF GOOMAX SUPPLIERS

2.1 Finding

The Commissioner has found, upon reinvestigation, that the manufacturers of the aluminium billet provided to Goomax's suppliers were not state-invested or state-owned enterprises for the purposes of the LTAR subsidy.

2.2 ADRP request for reinvestigation

In its letter of request, the ADRP requested the Commissioner to review the status of the ownership of Goomax's major suppliers/manufacturers in relation to whether they are state-owned or state-invested enterprises for the purposes of the LTAR subsidy.

2.3 Ownership status of Goomax's suppliers and manufacturers

The commission reassessed the ownership status of the manufacturers of the aluminium raw material supplied to Goomax during the inquiry period. Based on the information provided in Goomax's REQ in CON 657 and its ADRP application, these manufacturers were responsible for producing the primary aluminium that entered Goomax's upstream supply chain.

The commission reassessed whether the two manufacturers were SIEs or SOEs for the purposes of determining whether the provision of primary aluminium constituted a subsidy under Program 15 (aluminium provided at less than adequate remuneration). The commission reviewed the shareholding structure of each manufacturer and traced the ownership of their respective shareholders. This included examining the registered owners of each manufacturer and the ownership structure of upstream parent or holding entities to determine whether any part of the ownership chain involved state ownership or state-invested entities.

The commission did not identify evidence that either manufacturer was an SIE or SOE during the inquiry period. Registry searches indicated that each manufacturer, and the entities in their direct ownership chains, were privately held and did not include government bodies or state-invested entities as shareholders.

Further detail of the commission's ownership assessment, including corporate registry extracts and analysis of ownership structures, is provided in **Confidential Attachment 1 – Ownership status of manufacturers of aluminium raw material supplied to Goomax**.

2.4 Submission regarding evidence considered in the reinvestigation

Capral's submission

In its submission dated 6 March 2026⁸, Capral did not oppose the Commissioner's preliminary finding in the PRR that the two manufacturers of aluminium billet supplied to Goomax were not SIEs or SOEs during the inquiry period. Capral acknowledges that the

⁸ [EPR 657, Item 83](#).

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Commissioner's assessment of the ownership structures supports this conclusion. However, Capral submits that the ADRP and the Commissioner should carefully consider the admissibility of the evidence relied upon in the PRR, noting that Goomax did not provide the requested supporting information during the conduct of CON 657. Capral contrasted this with Guangdong Jinxiecheng AI Manufacturing Co., Ltd (Jinxiecheng)⁹, which provided the relevant shareholder information prior to the publication of REP 657. Capral argues that although the factual conclusion may be correct, the manner in which it was reached raises concerns about the integrity of the ADRP review process.

Capral also addressed the implications of the findings outlined in the PRR. It submits that removing subsidy Program 15, relating to the receipt of goods for LTAR, would have limited practical effect, as Goomax continues to receive other subsidies identified in REP 657. Capral noted that the particular market situation (PMS) finding requires constructed normal values for all Chinese exporters, meaning Goomax's dumping margin of 0.0 per cent and the methods used to determine its duties remain unchanged. Capral therefore considers that Goomax's overall duty treatment would not differ even if Program 15 were removed.

The commission's assessment

The commission has considered Capral's submission and acknowledges Capral's concerns about the admissibility of the evidence examined in this reinvestigation, including its view that Goomax did not provide sufficient supporting ownership information during CON 657. However, the commission considers that section 269ZZL of the Act permits the Commissioner to examine any information considered necessary to address the specific matter referred by the ADRP. The commission considers that the reinvestigation is not limited to the material submitted during the inquiry and may include new information or additional research where required to reach a reliable finding on the matter under reinvestigation. Having reviewed the available information, the commission maintains its finding in the PRR that the two manufacturers of aluminium billet supplied to Goomax were not SIEs or SOEs during the inquiry period.

The commission also notes Capral's submission regarding the broader implications of removing Program 15. Capral submits that any change to the Program 15 finding would have limited practical significance due to other subsidy findings and the PMS finding made in REP 657. While the commission acknowledges these views, they are not within the scope of this reinvestigation. As outlined in chapter 1.2.3, this reinvestigation is limited to assessing whether Goomax's suppliers were SIEs or SOEs during the inquiry period. Accordingly, the commission has not considered any broader implications of the findings in this reinvestigation report.

⁹ Refer to REP 657. Jinxiecheng was a cooperating exporter in CON 657.

3 ATTACHMENTS

Confidential Attachment 1	Ownership status of manufacturers of aluminium raw material supplied to Goomax.
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