



Australian Government
Department of Industry,
Innovation and Science

**Anti-Dumping
Commission**

CUSTOMS ACT 1901 - PART XVB

**REPORT
NO. 340**

**REINVESTIGATION OF CERTAIN FINDINGS
IN REPORT NO. 263**

**ALUMINIUM ROAD WHEELS
EXPORTED FROM THE PEOPLE'S REPUBLIC OF CHINA**

15 April 2016

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ABBREVIATIONS

\$	Australian dollars
ADA	<i>Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994</i>
the Act	<i>Customs Act 1901</i>
ADN	Anti-Dumping Notice
CITIC Dicastal	CITIC Dicastal Wheel Manufacturing Co., Ltd
the Commission	the Anti-Dumping Commission
the Commissioner	the Commissioner of the Anti-Dumping Commission
GAAP	Generally accepted accounting principles
Jinfei Kaida	Zhejiang Jinfei Kaida Co., Ltd
the Manual	the <i>Dumping and Subsidy Manual</i> , November 2015
OCOT	ordinary course of trade
original investigation	Dumping and countervailing investigation ITR 181 - Aluminium road wheels exported from China
PAD	Preliminary Affirmative Determination
Pilotdoer	Pilotdoer Wheel Co., Ltd
PDW	Zhejiang Shuguang Industrial Co., Ltd
the Regulation	<i>Customs (International Obligations) Regulation 2015</i>
Review 263	Review of measures ADC 263 - Certain aluminium road wheels exported from the People's Republic of China
REP 263	Report no. 263
SEF	Statement of Essential Facts
the goods	the goods the subject of the application (also referred to as the goods under consideration or GUC)
Parliamentary Secretary	the Assistant Minister for Science and the Parliamentary Secretary to the Minister for Industry, Innovation and Science
Wuhu	Wuhu Pilotdoer Wheel Co., Ltd, also known as Wuhu Baode Wheel Co., Ltd
Yueling	Zhejiang Yueling Co., Ltd

1. INTRODUCTION AND FINDINGS

1.1 Introduction

This report provides the results of the reinvestigation of certain findings in Report No. 263 (REP 263) relating to a review of anti-dumping measures (Review 263) in respect of aluminium road wheels (ARWs) exported to Australia from the People's Republic of China (China).

As required by the Anti-Dumping Review Panel (the ADRP), the Commissioner of the Anti-Dumping Commission (the Commissioner) has reinvestigated eight specific findings relating to two exporters of the goods, Pilotdoer Wheel Co., Ltd. (Pilotdoer) and Zhejiang Yueling Co., Ltd. (Yueling).

In summary, the eight findings reinvestigated relate to:

Pilotdoer

- The finding that, for the purposes of determining Pilotdoer's normal value under subsection 269TAC(2)(c) of the *Customs Act 1901* (the Act)¹, an amount for profit was determined, under subsection 45(3)(c) of the *Customs (International Obligations) Regulation 2015* (the Regulation), having regard to all relevant information.

Yueling

- The finding that, for the purpose of determining Yueling's export price, normal value and subsidy margin, the information provided by Yueling was unreliable and was therefore disregarded.
- Consequently, the findings that Yueling's:
 - export price was determined, under subsection 269TAB(3), using the lowest weighted average export price based on information provided by the other selected exporters;
 - normal value was determined, under subsection 269TAC(6), using the highest weighted average normal value based on information provided by other selected exporters; and
 - subsidy margin was determined on the basis of information relating to other selected exporters.

¹ Any reference in this report to "the Act"; or a part, division, section or subsection, is in relation to the *Customs Act 1901* unless otherwise specified.

1.2 Summary of findings

Pilotdoer

- The Commissioner makes the new finding that, for the purposes of determining Pilotdoer's normal value under subsection 269TAC(2)(c), an amount for profit ought to be determined under subsection 45(2) of the Regulation, using the data relating to the production and sale of like goods by the exporter in the ordinary course of trade.

Yueling

- The Commissioner makes the new finding that, for the purpose of determining Yueling's export price, normal value and subsidy margin, the information provided by Yueling is not considered unreliable and therefore ought not be disregarded.
- Consequently, the Commissioner recommends that Yueling's export price, normal value and subsidy margin be determined using information provided by Yueling.

2 BACKGROUND

2.1 Original measures

On 5 July 2012, following Investigation 181 (the original investigation), the then Minister for Home Affairs accepted the findings in Report to the Minister No. 181 (REP 181) and published a dumping duty notice and a countervailing duty notice in relation to ARWs exported to Australia from China.

REP 181 contained the findings, that:

- with the exception of one exporter, Zhejiang Shuguang Industrial Co., Ltd (PDW), the goods were exported from China at dumped prices;
- with the exception of two exporters, PDW and CITIC Dicastal Wheel Manufacturing Co., Ltd (CITIC Dicastal), the goods exported from China were subsidised;
- the Australian industry producing like goods had suffered material injury as a result of those dumped and subsidised goods; and
- future exports from China may be dumped and subsidised and that continued dumping and subsidisation may cause further material injury to the Australian industry.

2.2 Review 263

On 15 September 2014, the Commissioner initiated Review 263 following an application by an exporter of the goods, Jiangsu Yaozhong Aluminium Wheels Co., Ltd.

On 22 October 2015, the Assistant Minister for Science and Parliamentary Secretary to the Minister for Industry, Innovation and Science (Parliamentary Secretary),² on acceptance of the findings and recommendations made in Report No. 263, declared, by public notice in the *Gazette* and *The Australian*, the outcome of Review 263.

As a result of Review 263 the dumping duty notice and the countervailing duty notice, in respect of ARWs exported from China, was taken to have effect, in relation to all exporters in China as if different variable factors had been fixed.

The anti-dumping measures in relation to Pilotdoer and Yueling, as a result of Review 263, are as follows:

² On 20 September 2015, the Prime Minister appointed the Parliamentary Secretary to the Minister for Industry, Innovation and Science as the Assistant Minister for Science.

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Exporter	Interim dumping duty method	Dumping margin	Subsidy margin	Non-injurious price operative	Interim countervailing duty	Interim dumping duty (fixed rate)
Pilotdoer	Combination of fixed and variable	18.4%	2.5%	No	2.5%	17.4% ³
Yueling	Combination of fixed and variable	40.3%	18.5%	Yes	18.5%	32.4% ⁴

³ The interim dumping duty (IDD) rate is the dumping margin less an amount for the subsidy rate applying to Program 1. This approach avoids any overlap or double-counting that may arise where there are domestic subsidies and a constructed normal value that includes a major cost component that is based on surrogate data.

⁴ Yueling's IDD is further reduced due to the non-injurious price being operative.

3 ADRP REVIEW

3.1 Legislative framework

Division 9 of the Act sets out the procedures for review, by the ADRP, of certain decisions by the Minister.

A person who is an interested party⁵ may apply for review by the ADRP of a reviewable decision.⁶ If an application for review is not rejected, the ADRP must make a report to the Minister on the application by recommending that the Minister:

- affirm the reviewable decision; or
- revoke the reviewable decision and substitute a specified new decision.⁷

Before making a recommendation the ADRP may, by written notice, require the Commissioner to:

- reinvestigate a specific finding or findings that formed the basis of the reviewable decision; and
- report the result of the reinvestigation to the ADRP within a specified period.⁸

The Commissioner must conduct a reinvestigation as required by the ADRP and give the ADRP a report of the reinvestigation concerning the finding or findings.⁹ The report must:

- if the Commissioner is of the view that the finding or any of the findings the subject of reinvestigation should be affirmed—affirm the finding or findings; and
- set out any new finding or findings that the Commissioner made as a result of the reinvestigation; and
- set out the evidence or other material on which the new finding or findings are based; and
- set out the reasons for the Commissioner's decision.

⁵ As defined in section 269ZX.

⁶ Ibid.

⁷ Under section 269ZZK.

⁸ Under subsection 269ZZL(1).

⁹ Under subsection 269ZZL(2).

3.2 Review and reinvestigation

On 18 November 2015 and 23 November 2015, Pilotdoer and Yueling respectively made applications to the ADRP for a review of the decision made by the Parliamentary Secretary on 22 October 2015 following Review 263.

On 22 December 2015, the ADRP published a notice under section 269ZZI indicating its proposal to conduct a review.

On 22 February 2016, the ADRP, in conducting its review, wrote to the Commissioner requiring the Commissioner to reinvestigate specific findings that formed the basis of the reviewable decision.

The specific findings the Commissioner has reinvestigated as required by the ADRP, and any new findings that the Commissioner has made as a result of the reinvestigation, as per section 269ZZL, are set out in this report.

4 REINVESTIGATION

4.1 Pilotdoer

As set out in REP 263, for the purposes of calculating Pilotdoer's normal value under subsection 269TAC(2)(c), an amount for profit was determined having regard to all relevant information under subsection 45(3)(c) of the Regulation. Pilotdoer's application to the ADRP seeks a review of this decision based on the grounds that the Commission took an incorrect and unreasonable approach in undertaking the test under subsection 269TAAD(2) for the purpose of determining that Pilotdoer's domestic sales were not in the ordinary course of trade, and therefore that an amount for profit could not be determined under subsection 45(2) of the Regulation.

Based on this, the ADRP has required the Commissioner to reinvestigate five specific findings. The Commissioner has reinvestigated those findings, which have been addressed as follows.

4.1.1 Legislative framework

The normal value of goods determined under subsection 269TAC(2)(c) is the sum of:

- such amount as the Minister determines is the cost of production or manufacture of the goods in the country of export; and

on the assumption that the goods, instead of being exported, had been sold for home consumption in the ordinary course of trade in the country of export, such amounts as the Minister determines would be the:

- administrative, selling and general costs associated with the sale; and
- profit on that sale.

The amount for profit must be worked out, in accordance with subsection 269TAC(5B), in such a manner, and taking account of such factors, as the regulations¹⁰ provide for that purpose.

Under subsection 45(2) of the Regulation, profit must be worked out, if reasonably practicable, by using data relating to the production and sale of like goods by the exporter or producer of the goods in the ordinary course of trade.

If the amount of profit is not able to be worked out by using the data mentioned under subsection 45(2), then the amount is to be worked out, under the Regulation, by either:

- identifying the actual amounts realised by the exporter or producer from the sale of the same general category of goods in the domestic market of the country of export (subsection 45(3)(a));

¹⁰ The regulation for the purpose of determining profit under subsection 269TAC(5B) is the *Customs (International Obligations) Regulation 2015*.

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- identifying the weighted average of the actual amounts realised by other exporters or producers from the sale of like goods in the domestic market of the country of export (subsection 45(3)(b)); or
- using any other reasonable method and having regard to all relevant information (subsection 45(3)(c)).

Any of these three alternatives can be used as there is no hierarchy.¹¹

4.1.2 Findings in Review 263

In REP 263, in working out normal value under subsection 269TAC(2)(c), the Commission assessed that an amount for profit was not able to be worked out under subsection 45(2) of the Regulation. This assessment was based on the reasoning that Pilotdoer's domestic sales in the ordinary course of trade were insufficient for that purpose. In making that finding, the Commission stated in REP 263 that:

*"The Commission has disregarded Pilotdoer's domestic sales data for the purpose of determining Pilotdoer's profit rate, because Pilotdoer did not meet the ordinary course of trade (OCOT) test discussed above. Subsection 269TAAD(2) of the Act requires that for domestic sales of like goods to be considered in OCOT, they must represent at least 20 per cent of the total volume of export sales during the relevant period (the review period in this instance)."*¹²

Similarly, the Commission considered it was not possible to establish an amount for profit under subsection 45(3)(a) for the same reason.

Additionally, the Commission considered that applying subsection 45(3)(b); by identifying the weighted average of the actual amounts realised by other exporters or producers from the sale of like goods in the domestic market of the country of export; was also not possible due to the unreliability of data in respect of one of the other selected exporters, Yueling.

The Commission therefore, in Review 263, worked out an amount for profit under subsection 45(3)(c) of the Regulation by using what the Commission considered a reasonable method and having regard to all relevant information. This method involved using the simple average of the profit realised, in domestic sales of like goods in the ordinary course of trade, by all other selected exporters except Yueling.

¹¹ *Dumping and Subsidy Manual*, November 2015, page 48.

¹² REP 263, page 51.

4.1.3 Findings subject to this reinvestigation and Commission analysis

4.1.3.1 Finding 1: ***“The ADC’s finding that [the] volume of Pilotdoer’s sales of the goods on the domestic market are insufficient for the purpose of determining Pilotdoer’s rate of profit.”***

The ADRP has noted that subsection 45(2) of the Regulation does not refer to a “low volume” of sales as a reason for rejecting the exporter’s own data.

In order to determine an amount for profit by applying subsection 45(2) of the Regulation, the sales used for that purpose must be in the ordinary course of trade. The Commission notes, that in determining whether sales are in fact in the ordinary course of trade, it is not simply a matter of testing sales at a loss under section 269TAAD. There can be a number of factors which can be taken into account when determining whether sales are in the ordinary course of trade. Section 269TAAD is only concerned with one of those factors, being sales at a loss.

Article 2.2.1 of the *Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994* (ADA) recognises that there are reasons other than price alone that sales may be treated as not being in the ordinary course of trade. The *Dumping and Subsidy Manual*, November 2015 (the Manual) lists several circumstances that may provide a sufficient reason to consider a sale as not being in the ordinary course of trade, which include sample sales, promotional sales, made at special prices, end of season sales, low quality sales, or sales in other unusual circumstances.¹³

Further analysis of these matters is included in the following section.

4.1.3.2 Finding 2: ***“The finding that Pilotdoer did not meet the ordinary course of trade (OCOT) test referred to in s.269TAAD(2) of the Customs Act, leading the ADC to disregard Pilotdoer’s domestic sales data for the purpose of determining Pilotdoer’s profit rate, in accordance with s.45(2) of the [...] Regulation.”***

Regarding whether Pilotdoer’s domestic sales meet the ordinary course of trade test referred to in subsection 269TAAD(2), the ADRP notes the Commission’s statement below, made in a submission to the ADRP review:

“The Commission acknowledges that Pilotdoer appears to have correctly asserted that the Commission erred in its application of the ordinary course of trade test, when determining profit under subsection 45(2) of [the Regulation], by comparing the amount of sales made in the ordinary course of trade with export sales volumes, rather than domestic sales volumes.”

As part of this reinvestigation, the Commission has undertaken the test referred to in subsection 269TAAD(2) for the purpose of subsection 45(2) of the Regulation and considers that a number of Pilotdoer’s domestic sales are in the ordinary course of trade, based on that test. The details of this test are demonstrated in **Confidential Appendix 1**.

¹³ *Dumping and Subsidy Manual*, November 2015, page 31.

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The Commission has also considered whether there are reasons other than price which may nevertheless render any of Pilotdoer's domestic sales as being not in the ordinary course of trade. The Commission notes that, as part of the original investigation, the Commission undertook an on-site visit to Pilotdoer's head office and factory in Ningbo, China. The visit involved conducting interviews with company representatives, gathering evidence and making observations in order to verify Pilotdoer's data, and to gain a comprehensive understanding of its business, production and sales activities.

Pilotdoer advised the Commission that it concentrates its manufacturing on goods for exportation, whilst its related company, Wuhu Pilotdoer Wheel Co., Ltd, also known as Wuhu Baode Wheel Co., Ltd (Wuhu), manufactures for the domestic market only. Pilotdoer informed the Commission that Wuhu operated as a separate entity with independent operations and management. Pilotdoer has a formal system in place in relation to its export sales, including a quotation and sales contract, but that no similar formal system exists for domestic sales. Contracts and quotations were absent from Pilotdoer's domestic sales, as advised in its exporter questionnaire response in Review 263. Pilotdoer's domestic sales in the period examined in Review 263 were a small volume of total company sales (less than one per cent), and although they consisted of a small number of transactions to an even smaller number of customers, they occurred in different quarters and were sales of differing models of ARWs.

Although Pilotdoer's domestic sales are limited, the Commission has no evidence which would suggest that the sales are sample sales, promotional sales, made at special prices, end of season sales, low quality sales, or sales in other unusual circumstances. Accordingly, the Commissioner considers that Pilotdoer's domestic sales ought to be considered as being in the ordinary course of trade for the purposes of subsection 45(2).

The Commissioner therefore makes the new finding that Pilotdoer's amount for profit, for the purposes of subsection 269TAC(2)(c), be worked out under subsection 45(2) of the Regulation, by using data relating to the production and sale of like goods by Pilotdoer in the ordinary course of trade.

As a result of this new finding, the Commission has calculated Pilotdoer's dumping margin to be 2.7 per cent. Pilotdoer's new normal value and new dumping margin calculation are in **Confidential Appendix 1**.

4.1.3.3 Finding 3: “The finding that the ADC was unable to establish Pilotdoer’s rate of profit under s.45(3)(a) of the [...] Regulation, using the actual amounts realised by Pilotdoer from the sale of the same general category of goods in the domestic market, because the company did not reach the required level of domestic sales of goods from the same general category of ARWs to be considered in the OCOT pursuant to s.269TAAD(2).”

As the Commission has worked out an amount for profit for Pilotdoer by using data mentioned in subsection 45(2) of the Regulation, this question is no longer applicable.

4.1.3.4 Finding 4: “The finding that the ADC was unable to determine profit under s.45(3)(b) of the [...] Regulation, which enables the ADC to identify the weighted average profit for other selected exporters, because the ADC was

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unable to identify a profit rate for all other selected exporters, due to the unreliability of Yueling's data."

As the Commission has worked out an amount for profit for Pilotdoer by using data mentioned in subsection 45(2) of the Regulation, this question is no longer applicable.

4.1.3.5 Finding 5: “The calculation of normal values for Pilotdoer by the use of average net profit from domestic sales made in the ordinary course of trade (OCOT) by other selected exporters (except Yueling) under section 45(3)(c) of the [...] Regulation.”

As the Commission has worked out an amount for profit for Pilotdoer by using data mentioned in subsection 45(2) of the Regulation, this question is no longer applicable.

4.2 Yueling

Yueling contended the finding was incorrect that; for the purposes of determining its export price, normal value and subsidy margin; the information that it provided to the Commission was disregarded on the basis of being unreliable.

Yueling also contended the findings were incorrect that:

- its export price was determined, under subsection 269TAB(3), using the lowest weighted average export price for CITIC Dicastal, Zhejiang Jinfei Kaida Co., Ltd (Jinfei Kaida) and Pilotdoer;
- its normal value was determined, under subsection 269TAC(6), using the highest weighted average normal value for those selected exporters mentioned above; and
- its subsidy margin was determined using other exporter's information.

Based on this, the ADRP has required the Commissioner to reinvestigate three specific findings. The Commissioner has reinvestigated those findings, which have been addressed as follows.

4.2.1 Legislative framework

For the purpose of determining export price, under subsection 269TAB(4), any information considered to be unreliable may be disregarded. Similarly, for the purpose of determining normal value, under subsection 269TAC(7), any information considered to be unreliable may be disregarded.

Where the Minister is satisfied that sufficient information has not been furnished or is not available to enable the export price of the goods to be ascertained under subsections 269TAB(1) to (2), the export price shall, under subsection 269TAB(3), be such an amount as is determined having regard to all relevant information. Similarly, where sufficient information has not been furnished or is not available to enable normal value to be ascertained under subsections 269TAC(1) to (5J), the normal value shall, under subsection 269TAC(6), be such an amount as is determined having regard to all relevant information.

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Article 6.8 of the ADA provides that preliminary and final determinations may be made on the facts available if a party:

- refuses access to necessary information; or
- does not provide necessary information within a reasonable period; or
- significantly impedes the investigation.

Article 5 of Annex II of the ADA states that, in respect of information provided by an interested party, even though the information provided may not be ideal in all respects, this should not justify the authorities from disregarding it, provided the interested party has acted to the best of its ability.

4.2.2 Findings in Review 263

In REP 263, the Commission considered that Yueling was a cooperative exporter but also considered that information Yueling provided to the Commission was unreliable for the purposes of determining an export price, normal value and subsidy margin.

The basis of the Commission's consideration that Yueling's information was unreliable, as outlined in REP 263, is as follows:

"The Commission identified various inaccuracies in a key spreadsheet submitted as part of Zhejiang Yueling's exporter questionnaire, which (due to the nature and scope of these inaccuracies) could potentially lead to an inaccurate dumping margin. This included incorporating various data in the spreadsheet which could not be matched to source documents (even after a revised version of the spreadsheet was submitted), and which also indicated that the spreadsheet may be inaccurate. This has implications for the accuracy of Zhejiang Yueling's dumping margin.

There was a lack of clarity around distribution arrangements relating to the goods exported to Australia, which would have led to difficulties in calculating an accurate normal value and export price for Zhejiang Yueling."¹⁴

The Commission therefore, in Review 263, disregarded Yueling's information; being its Australian sales, domestic sales and cost to make and sell data. Consequently, the Commission determined Yueling's export price and normal value, having regard to all relevant information. Specifically, Yueling's:

- export price was determined, under subsection 269TAB(3), using the lowest weighted average export price for CITIC Dicastal, Jinfei Kaida and Pilotdoer; and
- normal value was determined, under subsection 269TAC(6), using the highest weighted average normal value for those selected exporters mentioned above.

¹⁴ REP 263, page 57.

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This resulted in a dumping margin for Yueling, as established under subsection 269TACB(2)(a) by comparing those two values above, of 40.3 per cent.

On the basis of the Yueling's export price being determined as above, Yueling's subsidy margin was determined based on the following:

- for Program 1 (Aluminium provided at less than adequate remuneration), the highest unit benefit received by other selected exporters was attributed to Yueling's above determined export price; and
- for all other programs, the actual amount of Yueling's benefit (as provided in its exporter questionnaire response) was attributed, as a per unit amount based on the lowest relevant turnover for other selected exporters, to Yueling's above determined export price.

4.2.3 Findings subject to this reinvestigation and Commission analysis

4.2.3.1 Finding 6: *“The findings that the information provided by Yueling should be disregarded for the purpose of establishing: (i) export prices pursuant to s.269TAB(4) and (ii) normal value pursuant to s.269TAC(7) of the Customs Act.”*

Upon reinvestigation, the Commissioner has found that although Yueling provided Australian sales data to the Commission that contained inaccuracies, it appears that based on the Commission's and Yueling's correspondence, Yueling complied with the Commission regarding additional requests for information.

The additional information provided to the Commission during Review 263 included corrected Australian sales data that, upon reinvestigation, reconciles with commercial invoices provided by Yueling.

It appears that Yueling clarified the Commission's queries in relation to Yueling's distribution channels, to the best of its ability and within the Commission's timeframes allowed to Yueling.

As part of this reinvestigation, the Commission assessed the analysis undertaken in Review 263 of Yueling's cost to make and sell data, which, based on that assessment, indicates that the data appears reasonable.

The Commissioner considers, however, that the information provided to the Commission is not ideal in all respects.

Based on the evidence and reasons above, the Commissioner has made the following new finding that Yueling's information provided to the Commission in Review 263 should not be disregarded as unreliable in its entirety.

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4.2.3.2 Finding 7: *“The findings that the export price and normal value of Yueling be calculated in the same way as that adopted for uncooperative exporters in accordance with s.269TAB(3) and s.269TAC(6) respectively and that Yueling’s dumping margin be calculated by comparing the export price and normal value so ascertained.”*

As the Commission has not disregarded Yueling’s data as unreliable in its entirety, the Commissioner has made the following new findings that Yueling’s:

- export price be determined under subsection 269TAB(1)(a), being the price paid or payable for the goods by the importer, other than any part of that price that represents a charge in respect of the transport of the goods after exportation or in respect of any other matter arising after exportation;
- normal value be determined under subsection 269TAC(2)(c), specifically being the sum of:
 - Yueling’s cost of production, which includes a substituted input cost for aluminium alloy based on the benchmark, London Metal Exchange (LME) spot prices;
 - an amount for selling, general and administrative expenses, under subsection 44(2) of the Regulation, based on Yueling’s audited financial statements;
 - an amount for profit, worked out under subsection 45(2) of the Regulation, using data relating to the production and sale of like goods by Yueling in the ordinary course of trade.

Adjustments to Yueling’s normal value have been made for differences in inland transport and handling and other expenses.

Yueling’s new normal value, export price and dumping margin calculations are at **Confidential Appendix 2**.

As a result of these new findings, the Commission has calculated Yueling’s dumping margin to be 8.3 per cent.

4.2.3.3 Finding 8: *“The finding that Yueling’s subsidy margin was worked out under s.269TACD(1) and (2) of the Act, by using:*

- *For “program 1” - the value of the subsidy was determined using the highest unit benefit received by other selected exporters. Benefits were attributed using the lowest weighted average export price and the average relevant turnover volumes for other selected exporters who received benefits under subsidy programs, being the same method as was adopted for uncooperative exporters; and*
- *For all programs except “Program 1” - the actual amount of benefit received by Yueling reported in Yueling’s responses to*

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the exporter questionnaires, attributed by using the lowest weighted average export price and the lowest relevant turnover figures for other selected exporters, being the same attribution method as was adopted for uncooperative exporters.”

As the Commission has not disregarded Yueling's data as unreliable in its entirety, the Commissioner has calculated Yueling's subsidy margin to be:

- for Program 1, the unit benefit received by Yueling, calculated as the weighted average difference between the price paid by Yueling for the aluminium input and the LME benchmark, attributed to Yueling's above determined export price; and
- for all other programs, the actual amount of Yueling's benefit (as provided in its exporter questionnaire response) attributed, as a per unit amount based on Yueling's turnover, to Yueling's above determined export price.

As a result of these new findings, the Commission has calculated Yueling's subsidy margin to be 2.5 per cent.

Yueling's new subsidy margin calculations are included within **Confidential Appendix 2**.

5 APPENDICES AND ATTACHMENTS

Confidential Appendix 1	Pilotdoer's calculations
Confidential Appendix 2	Yueling's calculations