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# Response to Statement of Essential Facts 691

**Public Record – For approval before lodgement**

2 November 2026

Prepared by World Customs Consultants Pty Ltd for Luss Corp Pty Ltd trading as Innoglaze

This Public Record submission retains the public legal arguments and requests. Summaries of confidential material are confined to Public Record Annexures A-C in the separate attachment pack. Other confidential information is not reproduced or summarised here. No original source records accompany this submission. Square brackets identify confidential omissions, replacement wording and public summaries; the withheld text is not retained behind the markers.

## 1. Purpose and requested consideration

Luss Corp Pty Ltd trading as Innoglaze, with this response prepared by World Customs Consultants Pty Ltd, responds to SEF 691 dated 14 October 2026. We seek reasoned findings on configuration-specific scope, comparability, injury and duty methodology, and general guidance on prospective exporter-specific assessment.

The requests are consolidated in section 7.

This is not an application for an accelerated review or a request to predetermine an exporter-specific rate.

## 2. Facts and evidentiary status

Innoglaze has supplied system descriptions, laboratory reports, engineering material and profile drawings for review. Annexures A-C contain selected factual technical summaries relevant to scope and comparison.

Original source documents are not attached. No future supply-chain arrangement, supplier independence or exporter eligibility is asserted or relied upon with this response.

## 3. Goods coverage - configuration-specific dimensional thresholds

Section 3.3 of the SEF describes aluminium window assemblies/partial assemblies up to and including 3.0 m high and 4.0 m wide, and door assemblies/partial assemblies up to and including 3.0 m high and 7.0 m wide. The description specifically includes frames, panels and sashes; curtain wall products are excluded.

Threshold analysis must be carried out by product class and the goods as imported, not by marketing series name.

The Commissioner is asked to confirm that a complete imported assembly exceeding the relevant maximum height or width is outside the description, and explain how the dimensions of a partial assembly, individual frame/panel/sash, and multi-panel integrated system are determined.

*[Product-family name withheld. Public summary: The published door-width limit must be distinguished from the window-width limit when assessing any complete door assembly. A door exceeding the window-width limit is not outside scope for that reason alone.]*

*[Specific product configuration withheld. Public summary: We request clarification of the treatment of specialised window configurations, integrated multi-panel assemblies and separately supplied components. No unconditional exclusion is asserted pending verified import configurations.]*

*[Confidential product-specific passages omitted. Technical public summaries are confined to Annexures A-C.]*

## 4. Australian like goods and segment-specific evidence

SEF chapter 3 considers like goods and the competing window-wall positions, and chapters 4 and 5 address Australian manufacturing capacity and market structure. We acknowledge the Commission's preliminary position that project complexity or high performance alone does not necessarily remove goods from scope.

For any in-scope premium architectural products, Innoglaze requests a product-family comparison against identified Australian-produced goods by physical, commercial, functional and production likeness, including profile geometry, wind/thermal/acoustic testing, glazing, engineering approvals, customer procurement requirements and actual capacity to meet mandatory specifications.

Class 2–9 projects may involve distinct tenders, certification and project delivery requirements; building class alone does not establish a separate like-goods market. Evidence is required of failed substitutions, bids, specifications and supplier quotations.

Annexures A and B identify the technical attributes for a meaningful comparison. They do not establish that no Australian producer can supply an equivalent. No completed set of configuration-specific Australian supplier inquiries, quotations or refusals has been supplied.

We ask the Commissioner to identify the relevant comparator configurations and explain the significance of differences in operation, glazing, sill, thermal separation and building interfaces. The selected reports have specimen-specific limits set out in Annexure C.

SEF section 4.7.3, pages 100-102, finds Australian supply capability across market segments and available capacity, including Ventora utilisation of approximately 80%. We acknowledge that finding.

Our request concerns evidence of practical supply of the particular combined configuration, performance, quantities, lead times and installation requirements, rather than an assertion that Australian industry lacks premium-product capability generally.

SEF section 5.7.3, pages 127-128, recognises that the market is not homogeneous but does not accept that its segments are wholly independent. Innoglaze requests that the acknowledged specification and procurement differences be addressed in the comparison of relevant goods and competitive effects.

EPR 530, Supaglass/Astral response published 30 October 2026, paragraphs 6, 10-12, 17-21 and 25, provides a relevant analogy concerning Australian-designed high-performance systems and reports enquiries to Australian producers. EPR 495, Jolong supplementary submission published 2 October 2026, pages 1-6, connects technical definitions with project procurement, supplier responses and commercial availability.

We also acknowledge Vitrocsa's contrary claims of Australian premium slimline and flush-floor capability in EPR 420, published 3 February 2026, pages 1-3. We do not claim that such capability is universally absent. Any non-availability case for Innoglaze needs to be supported by configuration-specific enquiries and responses.

## 5. Injury, causation and ad valorem methodology

SEF chapters 8–9 consider material injury and causation; chapter 12 proposes ad valorem dumping duty, and countervailing duty as a proportion of export price.

SEF section 12.2.5, pages 213–214, identifies a potential disadvantage of ad valorem duty for high-priced varieties, particularly where a particular variety was not causing injury, but ultimately recommends that method having considered specification, price and corporate-structure variation.

We request a reasoned response explaining how that concern has been addressed for genuinely differentiated architectural configurations, rather than suggesting that the SEF has conceded such products are non-injurious.

The Commissioner is asked to explain whether injury calculations and price undercutting comparisons adequately control for substantial differences in engineering, glass makeup, thermal/structural rating, installation/project services and tender channels.

SEF section 9.6.1, pages 189-193, examines substantial tender and quotation evidence. At pages 192-193 the Commission acknowledges the difficulty of achieving a representative market sample and draws broader inferences from the available evidence.

We request an explanation of the applicability of those inferences to the architectural configurations described in Annexures A and B, including the product-matching criteria and adjustments for material differences. That limitation is not advanced as invalidating the injury finding by itself.

Please disclose sufficient non-confidential information on the matching and adjustment methodology to permit meaningful comment, including treatment of glass build-up, dimensions, opening mechanism, thermal/structural performance and included engineering, installation or other services. The request does not seek competitors' confidential prices or customer identities.

SEF section 2.4.12, pages 59-60, distinguishes the Commissioner's statutory assessment from broader public-interest considerations. We offer downstream impacts only as relevant factual context and, where appropriate, for transmission to the Minister, not as an independent ground requiring termination. EPR 545, GIW response published 30 October 2026, pages 2-3, similarly requests reasoned treatment of practical substitutability and outstanding exemptions.

We do not contend that a higher selling price automatically eliminates duty under an ad valorem method. Clarification of calculation basis and any possible individualised prospective treatment is requested.

The current technical material does not establish a separate non-competing demand segment by itself. We seek a reasoned evaluation of model and segment effects using verifiable procurement and comparison evidence, without presupposing the result.

### 5A Raw material benchmarks and WTO DS603

Innoglaze requests specific scrutiny of the raw-material benchmark methodology and resulting dumping margins, separately from the choice of an ad valorem collection method. The relevant issue is the justification for rejecting recorded costs and the calculation of a properly comparable normal value, not merely the final percentage applied to an import.

SEF sections 6.4–6.9 and Appendices C5–C10 distinguish rejection of domestic sales as a normal-value basis from adjustments to recorded production costs. Appendix C uses Turkish glass benchmarks and an LME plus MJP-based aluminium benchmark. Appendix C6, pages 319–321, acknowledges that records meet both Article 2.2.1.1 conditions, but invokes “normally” to justify departure. C10, pages 346–347, describes quarterly benchmark-based adjustments to input costs. For example, section 6.6.2 adjusts Foshan AMJ’s glass and aluminium costs; its ordinary-course-of-trade profit test uses unadjusted costs. These findings do not establish a direct uplift of actual domestic selling prices.

The adopted WTO Panel Report in Australia — Certain Products from China, WT/DS603/R, addressed improper rejection of recorded costs and inadequately explained surrogate or uplifted costs, including whether they represented production costs in China. It concerned wind towers, stainless steel sinks and railway wheels, not this investigation or architectural glass. It did not impose a blanket prohibition on external information. The SEF expressly seeks to distinguish its approach; a WTO inconsistency in Investigation 691 is not established merely by the existence of a benchmark.

We request a reasoned explanation of why the affirmative Article 2.2.1.1 findings nevertheless permit departure in each affected exporter/input case. Following the sequencing described in Appendix C6 does not itself answer whether the substantive reasons for departure are sufficient. Please distinguish the particular-market-situation test for rejecting domestic sales from the separate test governing the use of recorded costs, and explain the operation of section 269TAC(2)(c), regulation 43 and Articles 2.2 and 2.2.1.1.

Please demonstrate that the selected data and adjustments yield a cost of production in China for the relevant exporter, not a hypothetical cost stripped of every Chinese competitive advantage. Identify adjustments made, rejected or considered immaterial for specifications, processing, quality, coating, glass thickness and type, energy, labour, transport and timing, with evidence supporting materiality. In particular, explain whether freight for completed windows and doors is an adequate proxy for input freight and whether prior-inquiry extrusion conversion data remain representative of the relevant specifications and period.

Please disclose a reproducible non-confidential worked example of the Appendix C10 calculation: the transaction and quarterly weights; benchmark and recorded-cost comparison; numerator and denominator; percentage sign; multiplication or division applied to recorded production costs; and treatment of purchases above benchmark. Explain whether differences are applied symmetrically or selectively, how double counting is prevented, and how adjustments affect normal value, profit, model matching, export-price comparison and the resulting margin. No arithmetic error is alleged without the underlying worksheets.

Please explain the basis and sensitivity of the residual and all-other-exporter rates to these adjustments, distinguish dumping calculations from subsidy calculations, and correct or reconsider any unsupported adjustment before final recommendations. We request public summaries sufficient for meaningful comment and, where the law permits, access to the relevant exporter’s own confidential calculations through an authorised representative. We do not seek disclosure of competitors’ protected data or claim that DS603 automatically invalidates the PAD, cancels securities or fixes an exporter’s rate.

## 6. General guidance on prospective exporter assessment

Section 269ZE permits an accelerated review only when the relevant statutory prerequisites, including the publication of a duty notice, are met. We therefore do not ask the Commissioner to consider an application for an accelerated review now.

Rather, we request clear published guidance regarding the earliest application date, information requirements, possible interim security treatment and whether the Commission can receive relevant pre-final-decision information without prejudging any application.

The different exporter rates in SEF Table 29 support a request for published guidance on the opportunity for an eligible new exporter to establish verified normal value, export price and subsidies. No entitlement to a particular rate or eligibility finding is sought in this submission.

No December application date is assured: the final recommendation is due by 16 December 2026 and the relevant duty notice may be published later.

Please distinguish the statutory accelerated-review route from product exemptions and explain security obligations before and during any legally available accelerated exporter review.

## 7. Requests and proposed documentary annexures

Clarify coverage and measurement of completed and partial [product-family name withheld] window and door products, applying the distinct published limits for each product class.

Identify the precise Australian comparator products/capabilities relied upon for specialised in-scope architectural products.

Explain the model/segment controls in price, injury and causation analysis, including the effect of ad valorem duties on high-value varieties.

Explain and substantiate the raw-material benchmark adjustments identified in section 5A, disclose a reproducible worked calculation and the effect on rates, and demonstrate how the approach avoids the defects addressed in WTO dispute DS603.

Confirm the correct process for a prospective, genuinely new exporter to obtain an individual assessment, and PAD/security obligations before any final decision by the Minister.

Please identify the specific further records needed for a configuration-based scope decision, any substantive product exemption request and any subsequent exporter-specific review. We can respond to targeted requests subject to the investigation timetable.

Any shipment-specific request concerning genuine showroom sales samples will be pursued separately with the required evidence. This SEF response is not an application for sample relief or an automatic exemption from PAD securities.

Annexures A-C are the nominated attachments and form part of this submission. The separate Public Record annexure pack contains Annexure A *[product-family name withheld – window and door systems summary],* Annexure B *[product-family name withheld – sliding-door system summary]* and Annexure C *[report identifiers and specimen particulars withheld – laboratory evidence summary].* These are factual summaries, not independent certifications or reproductions of laboratory reports. No commercial-structure diagram, supplier agreement, original contract, complete laboratory report, proprietary profile drawing or die schedule is attached.

Records necessary to verify the technical claims can be addressed through targeted requests, subject to applicable confidentiality and reproduction requirements.

## 8. Lodgement and confidentiality

SEF responses are due by 3 November 2026.

This Public Record version is provided for client approval before lodgement. Facts requiring verification remain expressly qualified.

Public Record Annexures A-C summarise the corresponding confidential technical annexures only. Other confidential information, including commercial structures, supplier relationships, contractual terms and development arrangements, is excluded from this public pack.

Any request concerning the adequacy of the public summaries should be addressed to Innoglaze through WCC before any proposed disclosure of withheld material.

Proprietary drawings, calculations, die schedules, fabrication instructions and full agreements are reserved for targeted confidential verification. No complete original source documents are attached.

The Commission may request records necessary to test the claims.

## 9. Conclusion

Innoglaze requests that the final report expressly address configuration-specific goods coverage, the comparability of specialised architectural products with Australian like goods, and the treatment of material specification differences in the injury and duty methodology.

The technical summaries in Annexures A-C support these requests within their stated limitations. They do not establish a blanket exclusion, industry-wide non-availability or entitlement to an exporter-specific rate. We ask the Commission to identify any further evidence required to resolve these matters and provide clear guidance on the separate procedures for product exemptions, genuine showroom samples and prospective exporter assessment.

Innoglaze also requests reasoned findings on section 5A and reconsideration of any unsupported benchmark adjustment, with correction of consequential normal values and margins. This requests scrutiny of the present methodology; it does not assert that a WTO breach or arithmetic error in Investigation 691 has already been established.

Innoglaze remains available to respond to targeted verification requests, with appropriate protection for commercially sensitive information.

We request that the final report address these issues and provide reasons for the conclusions reached.

Yours faithfully

Dwayne Collins
For Luss Corp Pty Ltd trading as Innoglaze
*[Signature omitted from Public Record version]*

## References

Section 5A reference: WTO Panel Report WT/DS603/R, circulated 26 March 2024 and adopted 26 April 2024, including paragraphs 7.79-7.80 and the findings on recorded costs and production costs in China. Official dispute record: https://www.wto.org/english/tratop_e/dispu_e/cases_e/ds603_e.htm

https://www.industry.gov.au/sites/default/files/atrc/public-record/2026-10/691-501-report-statement-of-essential-facts-sef-691.pdf

https://www.industry.gov.au/australian-trade-remedies-commission/how-lodge-submission-response-anti-dumping-or-countervailing-case

Customs Act 1901, Part XVB Division 6, section 269ZE: https://www.legislation.gov.au/C1901A00006/latest/text

EPR 530 - Supaglass/Astral, paragraphs 6, 10-12, 17-21 and 25

EPR 495 - Jolong, pages 1-6

EPR 420 - Vitrocsa, pages 1-3

EPR 545 - GIW, pages 2-3