# Submission on the Statement of Essential Facts

Foshan AMJ Windows and Doors Co., Ltd. (hereinafter as "Foshan AMJ")

RE: Investigation into Aluminium Windows and Doors from the People's Republic of China - Submission on the Statement of Essential Facts (Case number: 691)

To: Australian Trade Remedies Commission

Submission date: 3 November 2026 | SEF response deadline: 3 November 2026

Foshan AMJ suggests the Commission to recalculate the profit rate used in its constructed normal value on a basis consistent with fact of its domestic sales. Applying the revised Unit Profit formula below, while retaining the existing OCOT selection, produces an [ ] profit rate and a [ ] dumping margin. Foshan AMJ therefore requests the Commission to find that it did not dump and to apply no anti-dumping duty to the company.

## 1. Statutory basis for the profit calculation

*Section 269TAC(2)(c)(ii) of the Customs Act 1901 directs that the selling, administrative and general costs and profit used in a constructed normal value be determined 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.*

*Section 269TAC(9) requires adjustments to the costs determined under section 269TAC(2)(c) only to the extent necessary to ensure that constructed normal value is properly comparable with export price.*

*Regulation 45(2) of the Customs (International Obligations) Regulation 2015 provides, if reasonably practicable, work out the amount 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.*

*Section 269TDA(1)(b)(i) of the Customs Act 1901 requires the Commissioner to terminate the investigation so far as it relates to an exporter if the Commissioner is satisfied that there has been no dumping by that exporter of any of the goods the subject of the application.*

## 2. Situation analysis

Foshan AMJ understands that the Commission compares the values at a common, FOB-equivalent level. Any expenses added to normal value for that comparison must therefore be reflected consistently in the profit basis. Otherwise, the normal value combines a profit rate calculated before the expense with the same expense added separately.

Foshan AMJ's domestic sales are all made on a customer-pickup basis and there is no any freight happened. The [ ] profit rate in the current calculation is derived from [ ] and does not deduct inland freight. The amount of inland freight is not incurred on Foshan AMJ's domestic sales.

> **Put simply, if domestic sales bore inland freight, the profit rate after those costs could not be [ ]. Only when you deduce the inland freight in the profit rate calculation can the profit rate reflects the exact 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.**

Foshan AMJ therefore proposes deducting the per-unit amounts for inland freight in the domestic Unit Profit calculation. This ensures that the profit rate is not calculated on a basis that excludes inland freight, only for those same freight expense to be added back later when constructing the normal value.

Please be aware that Foshan AMJ is not saying that the inland freight should not be used in the constructed normal value. Instead, Foshan AMJ accepts that the comparation between the normal value and export price at a common, FOB-equivalent level is fair. The problem that Foshan AMJ would like to mention is that the impact of inland freight in profit rate should be eliminated, by deducing them while calculating the unit profit.

This adjustment is confined solely to the calculation of Foshan AMJ's own profit rate. It is based on the verified fact that Foshan AMJ incurred no inland transport on its domestic sales. The same treatment should not be applied to other respondents unless they can demonstrate that they have domestic sales and likewise incurred no such costs on their domestic sales.

The revised figures are set out in Revised Attachment 13 [Sensitive information] and Revised Attachment 14 [Sensitive information]. The only change made is the deduction of inland freight in the Unit Profit formula, together with the consequential adjustments to the constructed normal value and the dumping margin.

## 3. Revised calculation

The revised formula for each unit profit relevant domestic sale is: [ ]. Applying that formula to all domestic sales and retaining the existing OCOT selection produces an [ ] profit rate. The resulting dumping margin is [ ], compared with the 5.3% preliminary margin in SEF 691.

| Basis | Unit Profit formula | Profit rate | Dumping margin |
|---|---|---|---|
| SEF calculation | [ ] | [ ] | 5.3% |
| **AMJ adjusted calculation** | [ ] | [ ] | [ ] |

The transaction-level recalculation is accompanied the Official Use Only version of this submission so the Commission can verify the amounts and their treatment.

## 4. Request

Foshan AMJ respectfully requests that the Commission use the revised [ ] profit rate, recalculate its constructed normal value and determine a dumping margin of [ ]. On that calculation, Foshan AMJ has not dumped. Under section 269TDA(1)(b)(i) of the Customs Act 1901, the investigation must be terminated so far as it relates to Foshan AMJ if the Commissioner is satisfied that there has been no dumping by the company. Foshan AMJ accordingly requests no anti-dumping duty, at a rate of 0%, be applied to its exports.

Respectfully submitted,

Foshan AMJ Windows and Doors Co., Ltd.