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Australian Trade Remedies Commission

***Revocation & Review* 667**
PMAA submission:
Explanation of Proposed MCC Structure and Additional Level of Trade Information
Non confidential

Attached previously uploaded on 28 August 2026 above non confidential submission

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Explanation of Proposed MCC Structure and Additional Level of Trade Information

1. Proposed MCC Structure Changes

Following a detailed analysis of the two investigation periods (IPs), namely **1 March 2024 to 30 April 2025** and **1 March 2025 to 30 April 2026**, PMBA considers that its model control code (MCC) structure should be revised to enable the Anti-Dumping Commission (Commission) to make a fair and meaningful comparison of like products.

1.1 Powder Coat Finishes

In previous investigations, all powder-coated finishes were grouped under a single MCC, **PC**.

PMBA's review of the sales and cost data for the IPs identified material differences in:

- the selling prices of different powder-coated finishes; and
- the purchase cost of the powder used in the coating process.

PMBA undertook a detailed review of its powder purchases during the IPs. The purchase price of powder ranged from approximately [redacted] **P/kg to** [redacted] **P/kg**.

PMBA also reviewed a substantial number of powder-coating jobs outsourced to external coaters during the IPs. For those jobs, PMBA identified the relevant powder colours and obtained supplier quotations for the corresponding powder prices per kilogram.

The results are set out in **Workbook PC-1**, which has been uploaded to Sigbox. The analysis shows that the powder cost evidence examined - comprising both PMBA's actual powder purchase costs and supplier-quoted powder prices for outsourced jobs - ranged from approximately [redacted] **P/kg to** [redacted] **P/kg**.

This variation demonstrates that grouping all powder-coated finishes under the single **PC MCC** does not adequately capture material differences between the products. Retaining one MCC could result in comparisons between products with materially different cost and selling price characteristics.

To address this issue and facilitate a more appropriate comparison of like products, PMBA proposes dividing the existing **PC MCC** into two MCCs by reference to the underlying powder cost:

1. **NPC - Normal Powder Coat**
   Powder cost: [redacted] **P/kg or less**
2. **SPC - Special Powder Coat**
   Powder cost: **more than** [redacted] **P/kg**

The proposed threshold is derived from PMBA's analysis of powder costs during the IPs. It is intended to distinguish products with materially different powder-coating input costs for the purposes of the Commission's analysis.

1.2 Mill for Fluorocarbon - MFFC

PMBA's analysis of the two IPs also identified material differences in the **cost to make (CTM)** and selling price of a particular mill-finish product: **Mill for Fluorocarbon (MFFC)**.

MFFC undergoes a polishing process and a separate quality assurance process. It also has a relatively high rejection rate compared with PMBA's standard mill-finish products.

PMBA does not itself supply a fluorocarbon-painted finish. Rather, it supplies a mill-finish product suitable for the subsequent application of a fluorocarbon wet-paint finish by a third party.

PMBA's analysis indicates that the selling price of MFFC is approximately **MYR [redacted] P/kg higher** than that of other standard mill-finish products.

Given the identifiable differences in the manufacturing process, quality requirements, rejection rate, CTM and selling price, PMBA considers that MFFC should be separately identified within the MCC structure to enable a more appropriate comparison of like products.

PMBA therefore proposes establishing **Mill for Fluorocarbon (MFFC)** as a separate MCC.

MFFC is the abbreviation recorded in the **"Detailed Finish"** column of PMBA's sales spreadsheets. The Commission can therefore identify and verify MFFC sales directly against the detailed sales data already provided by PMBA.

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2. Level of Trade

As the Commission is aware, during the second half of 2024, PMBA's subsidiaries - **PMB Central, PMB Northern, PMB Eastern and PMB Sabah** - ceased operating as separate subsidiaries and were integrated into PMBA as divisions.

This structural change occurred during the relevant IP and should be taken into account in determining the appropriate level of trade (LoT) adjustment.

2.1 Transfer Price Methodology

To assist the Commission in determining a LoT adjustment by reference to the transfer prices applicable before and after the structural change, PMBA has uploaded **Workbook TP-1** to Sigbox.

Workbook TP-1 provides:

- the relevant matching transfer prices for transactions with the subsidiaries and JB;
- the weekly prices applicable after the subsidiaries became divisions of PMBA;
- transaction details for transfers to the relevant subsidiaries and divisions during the IPs; and
- transfer prices calculated by reference to the weekly prices communicated by email.

This information has been provided to assist the Commission in assessing the effect of the structural change and determining the appropriate LoT adjustment.

PMBA considers that **Workbook TP-1** provides a transaction-level basis for calculating any adjustment by reference to the prices applicable to the relevant transactions.

2.2 Alternative Customer-Based Level of Trade Methodology

PMBA recognises that the Commission may determine that the transfer-price methodology does not provide an appropriate or sufficient basis for the LoT adjustment, particularly in light of the structural change to PMBA's business.

Accordingly, PMBA has also provided an alternative customer-based methodology for identifying LoT.

In **D2**, **Column F** records a LoT classification for each customer. Customers have been classified into four categories:

1. **Wholesaler / Distributor**
2. **Retail / Reseller**
3. **Manufacturer**
4. **End User**

PMBA has also uploaded a separate workbook, **LoT-1**, to Sigbox.

Workbook LoT-1 sets out PMBA's classification criteria and provides detailed information about each customer's business activities, together with the basis for the assigned LoT classification.

This information is intended to provide the Commission with a transparent and verifiable basis for assessing each customer's LoT and, if considered appropriate, applying a customer-based LoT adjustment.

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3. Additional Domestic Sales and Cost Data

During its review, PMBA identified that, if the order date is used as the date of sale, an additional five months of domestic sales and corresponding cost information is required to calculate PMBA's variable factors. This requirement was not reflected in PMBA's earlier submission. PMBA submitted the additional information on 28 August 2026 and apologises to the Commission for the delay.

4. Updated Investigation Period Information

On **28 August 2026**, PMBA uploaded to Sigbox the following updated workbooks and supporting documents to facilitate a consistent assessment of both IPs:

- **D-2** - Domestic sales
- **B-2 (REQ)** - Australian sales
- **C-2 (RIQ)**
- **F-2** - Third-country sales
- **CTMS –** Cost to Make and Sell
- **C-2.2** - Proposed MCC structure and list of domestic and export MCCs
- **C-2.3** - Analysis of PMBA's powder purchase costs during the investigation periods

The updated workbooks and supporting documents relate to the following IPs:

- **1 March 2024 to 30 April 2025**; and
- **1 March 2025 to 30 April 2026**.

The second-IP workbooks use the same format as their first-IP counterparts to facilitate consistent comparison and analysis across both periods.

5. Conclusion

PMBA respectfully submits that the proposed MCC amendments appropriately distinguish products with materially different cost and selling price characteristics, enabling a fair and meaningful comparison of like products.

Separating **Normal Powder Coat (NPC)** from **Special Powder Coat (SPC)** reflects the material variation in powder costs, while a separate **MFFC MCC** recognises the distinct manufacturing, quality, rejection and cost characteristics of Mill for Fluorocarbon.

PMBA has also provided **Workbook TP-1**, containing matching transfer prices and weekly subsidiary/division prices, and **Workbook LoT-1**, containing customer-based LoT classifications and supporting methodology.

PMBA respectfully requests that the Commission consider the proposed MCC structure, LoT information, additional domestic data and updated workbooks in its analysis of the two IPs.