Australian Government
Department of Industry, Science and Resources

Anti-Dumping Commission

Exporter Questionnaire

Case number: 710

Product: Certain Hollow Structural Sections

From: The People's Republic of China, the Republic of Korea, Malaysia and Taiwan

Inquiry period: 1 April 2025 – 31 March 2026 (the period)

Response due by: 9 September 2026

Email enquiries to: investigations3@adcommission.gov.au

Anti-Dumping Commission website: www.adcommission.gov.au

Responses to the exporter questionnaire must be submitted via SIGBOX. Please contact the commission on the above email address to request access to SIGBOX.

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the commission) is conducting a continuation inquiry into certain Hollow Structural Sections (HSS; the goods) exported to Australia from the People's Republic of China (China), the Republic of Korea (Korea), Malaysia and Taiwan (collectively, subject exporting markets).

The commission will use the information you provide to determine normal values and export prices over the inquiry period (the period). This information will determine whether certain HSS from the subject exporting markets has been dumped. The commission will also use this information to determine whether certain HSS from China has been in receipt of countervailable subsidies over the period.

The Commission will collect and use information in accordance with its Collection and Use of Information Policy.

If you do not manufacture the goods

If you play a role in the export of the goods but do not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods), it is important that you forward a copy of this questionnaire to the relevant manufacturers and inform the commission of the contact details for these manufacturers **immediately**.

The commission will still require your company to complete this exporter questionnaire except Section G – Cost to make and sell.

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the commission to verify the information, we may deem your company to be an uncooperative exporter. In that case the commission must determine a dumping margin and, for Chinese exporters, a subsidy margin having regard to all relevant information.

Therefore, it is in your interest to provide a complete and accurate response to this exporter questionnaire, capable of verification.

Extension requests

If you require a longer period to complete your response to this exporter questionnaire, you must submit a request to the commission, in writing, for an extension to the due date for all or part of the questionnaire. This request must be made prior to the due date. A request for extension will be rejected if received after the due date.

When considering the extension request, the commission will have regard to:

- the commission's responsibility to conduct the case in a timely and efficient manner
- the reasons why you could not provide a response within the whole period and not only the period remaining between the request and the due date
- ordinary business practices or commercial principles
- the commission's understanding of the relevant industry
- previous correspondence and previous dealings with your company and
- information provided by other interested parties.

More information on extensions can be found in the Customs (Extension of Time and Non-cooperation) Direction 2015 at https://www.legislation.gov.au/Details/F2015L01736.

You will be informed of the decision whether your request for an extension has been rejected, granted in full or granted in part. For example, you may be granted an extension to submit all sections except for Section A or you may be granted a shorter extension than you requested.

A summary of any requests and grants of extensions to submit a response to this exporter questionnaire will be published in the public record.

Submitting a response to the exporter questionnaire

Responses to the exporter questionnaire should be lodged via SIGBOX, a secure online document repository. Please contact the commission on the email address listed on the cover page to request access to SIGBOX.

In submitting the response to the exporter questionnaire, you must answer all questions, include all attachments and spreadsheets, and provide a non-confidential version of your response to this exporter questionnaire.

If your response to this exporter questionnaire contains major deficiencies that, in the Commissioner's view, cannot be quickly and easily rectified in a further response, then your company may be considered as an uncooperative exporter.

Confidential and non-confidential responses

You are required to lodge a confidential version (OFFICIAL: Sensitive) and a non-confidential version (for publishing on the public record) of your response to this exporter questionnaire by the due date. Please ensure that *each page* of information you provide is clearly marked either "**OFFICIAL: Sensitive**" or "**PUBLIC RECORD**".

All information provided to the commission in confidence will be treated accordingly. The public record version of your questionnaire will be placed on the public record and must contain sufficient detail to allow a reasonable understanding of the substance of the information without breaching confidentiality.

Please be aware that, if at any stage during this inquiry you become aware that you have inadvertently received confidential information submitted by another party, you have a responsibility to:

- Notify the commission
- Delete the information from your system and
- Refrain from using, sharing or retaining the information in any way.

A person is not required to provide a summary for the public record if the commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information.

All questionnaires are required to have a bracketed explanation of deleted or blacked out information for the public record version of the questionnaire. An example of a statement to accompany deleted/blacked out text is:

[Explanation of cost allocation through the divisions, by reference to machine hours or weight].

If such an explanation is not provided, the commission may disregard the information in the questionnaire. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be requested to resubmit your response with the required level of detail or, if deadlines have passed, the commission may not have regard to it.

Verification of the information that you supply

The commission may wish to conduct a verification of your questionnaire response for completeness, relevance and accuracy of the information to your company's records.

The verification is not meant to be a chance for you to provide new or additional information. The commission expects your response to the questionnaire to be relevant, complete and accurate.

The verification may include Commission staff visiting your company to conduct on onsite verification. Any onsite verification typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with the planning of a verification, please contact the commission as soon as possible for a potential verification date to be scheduled.

The onsite verification is usually conducted over 4 days. However, in complex cases, it may be scheduled over 5 days. A verification will include a detailed examination of your company's records, and we will collect copies of relevant documents. The verification will require the participation of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility may also be required during the verification.

The commission may elect to undertake an alternative verification methodology, rather than an onsite verification, to satisfy itself of the completeness, relevance and accuracy of the data.

Note that the commission may disregard any data or information that is not verified, including new or additional information provided after the verification visit.

A report will be prepared following the verification, which details the outcomes of the verification. This report will be placed on the public record and may include the publication of the preliminarily assessed dumping margin and (for Chinese exporters) subsidy margin. The commission considers that the dumping margin and subsidy margins are not confidential information, but rather an aggregate figure derived from confidential data.

You will be provided with an opportunity to comment on the accuracy and confidentiality of the verification report prior to its publication on the public record.

For information on the commission's verification procedures, refer to Anti-Dumping Notice No. 2016/30 available on the commission's website.

Important instructions for preparing your response

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English. To the extent that the foreign language version differs, the English translation will be given priority as a matter of interpretation in Australia.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the commission's verification of your data.
- If you cannot present electronic data in the requested format, contact the commission as soon as possible.
- Where possible, electronic data should be shared with the commission via SIGBOX, a secure online document repository. Please contact the commission to request access to SIGBOX if required.

CHECKLIST

This section is an aid to ensure that you have completed all sections of this questionnaire.

Exporters from **China** are required to complete:

- all sections (i.e. Sections A-K)
- Exporter's declaration
- Non-confidential version of this response.

Exporters from **Korea**, **Malaysia** and **Taiwan** are required to complete:

- All sections except Section H and Section I (i.e. complete Sections A-G, and Sections J-K)
- Exporter's declaration
- Non-confidential version of this response.

Section	**Complete this section if you are an exporter from the following markets**	Please tick if you have responded to all questions
Section A Company information	China, Korea, Malaysia and Taiwan	☒
Section B Export sales to Australia	China, Korea, Malaysia and Taiwan	☒
Section C Exported goods & like goods	China, Korea, Malaysia and Taiwan	☒
Section D Domestic sales	China, Korea, Malaysia and Taiwan	☒
Section E Due allowance	China, Korea, Malaysia and Taiwan	☒
Section F Third country sales	China, Korea, Malaysia and Taiwan	☒
Section G Cost to make and sell	China, Korea, Malaysia and Taiwan	☒
Section H Particular market situation	China	☐
Section I Countervailing	China	☐
Section J Domestic Market	China, Korea, Malaysia and Taiwan	☒
Section K Australian Market	China, Korea, Malaysia and Taiwan	☒
Exporter's declaration	China, Korea, Malaysia and Taiwan	☒
Non-confidential version of this response	China, Korea, Malaysia and Taiwan	☒

Attachments	**Complete this attachment if you are an exporter from the following markets**	Please tick if you have provided spreadsheet
B-2 Australian sales	China, Korea, Malaysia and Taiwan	☐
B-2.2 Australian sales source	China, Korea, Malaysia and Taiwan	☐
B-4 Upwards sales	China, Korea, Malaysia and Taiwan	☒
D-2 Domestic sales	China, Korea, Malaysia and Taiwan	☒
D-2.2 Domestic sales source	China, Korea, Malaysia and Taiwan	☒
F-2 Third country sales	China, Korea, Malaysia and Taiwan	☒
F-2.2 Third country sale source	China, Korea, Malaysia and Taiwan	☒
G-3 Domestic CTM	China, Korea, Malaysia and Taiwan	☐
G-3.2 Domestic CTM source	China, Korea, Malaysia and Taiwan	☐
G-4.1 SG&A listing	China, Korea, Malaysia and Taiwan	☒
G-4.2 Domestic SG&A calculation	China, Korea, Malaysia and Taiwan	☒
G-4.3 Upwards SG&A	China, Korea, Malaysia and Taiwan	☒
G-5 Australian CTM	China, Korea, Malaysia and Taiwan	☐
G-5.2 Australian CTM source	China, Korea, Malaysia and Taiwan	☐
G-7.2 Raw material CTM	China, Korea, Malaysia and Taiwan	☐
G-7.4 Raw material purchases	China, Korea, Malaysia and Taiwan	☐
G-8 Upwards costs	China, Korea, Malaysia and Taiwan	☐
G-10 Capacity Utilisation	China, Korea, Malaysia and Taiwan	☒
I-1 Company Turnover	China	☐
I-3 Income Tax	China	☐
I-4 Grants	China	☐
I-5 Preferential Loans	China	☐

GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods subject to measures (the goods) i.e. the goods exported to Australia, allegedly at dumped prices and, for goods exported from China, in receipt of countervailable subsidies, are:

Notice under section 269TG(2)

Certain hollow structural sections (the goods) classified to tariff subheadings 7306.30.00 (statistical codes 31, 32, 33, 34, 35, 36 and 37), 7306.61.00 (statistical codes 21, 22 and 25) and 7306.69.00 (statistical code 10) in Schedule 3 of the Customs Tariff Act 1995.
and
Certain hollow structural sections (the goods) classified to tariff subheadings 7306.50.00 (statistical code 45) and 7306.61.00 (statistical code 90) exported from:

- *China by Dalian Steelforce Hi-Tech Co.*
- *China by Tianjin Friend Steel Pipe Co., Ltd*
- *China by Tianjin Ruitong Iron and Steel Co., Ltd*
- *China by Roswell S A R L Limited*
- *Malaysia by Alpine Pipe Manufacturing SDN BHD.*

and
Certain electric resistance welded pipe and tube made of carbon or other alloy steel classified to tariff subheading 7308.90.00 (statistical code 65), comprising circular and non-circular hollow structural sections (HSS), including circular or oval hollow sections (CHS) with other than plain ends, such as threaded, swaged and shouldered, and any sections with holes (including those created by drilling, punching, piercing, cutting or otherwise) at the end of the section or along its length (or both).

Notice under section 269TJ(2)

Certain hollow structural sections (the goods) classified to tariff subheadings 7306.30.00 (statistical codes 31, 32, 33, 34, 35, 36 and 37), 7306.61.00 (statistical codes 21, 22 and 25) and 7306.69.00 (statistical code 10) in Schedule 3 of the Customs Tariff Act 1995.
and
Certain hollow structural sections (the goods) classified to tariff subheadings 7306.50.00 (statistical code 45) and 7306.61.00 (statistical code 90) exported from:

- *China by Dalian Steelforce Hi-Tech Co.;*
- *China by Tianjin Friend Steel Pipe Co., Ltd;*
- *China by Tianjin Ruitong Iron and Steel Co., Ltd;*
- *China by Roswell S A R L Limited.*

and
Certain electric resistance welded pipe and tube made of carbon or other alloy steel classified to tariff subheading 7308.90.00 (statistical code 65), comprising circular and non-circular hollow structural sections (HSS), including circular or oval hollow sections (CHS) with other than plain ends, such as threaded, swaged and shouldered, and any sections with holes (including those created by drilling, punching, piercing, cutting or otherwise) at the end of the section or along its length (or both).

The certain hollow structural sections the subject of the original application, investigation and REP 177 are[1]:

Certain electric resistance welded pipe and tube made of carbon steel, comprising circular and non-circular hollow sections. Normally referred to as either CHS (circular or oval hollow sections) or RHS

[1] These certain hollow structural sections were also investigated in subsequent inquiries and detailed in REP 379, REP 590 and REP 685 and in the commission's Dumping and Commodity Register (DCR).

(rectangular or square hollow sections) collectively referred to as hollow structural sections (HSS), including CHS with other than plain ends, such as threaded, swaged and shouldered.

Finish types:

- *Galvanised (including in-line galvanised (ILG), pre-galvanised or hot-dipped galvanised (HDG)); or*
- *Non-galvanised (including, but not restricted to, painted, black, lacquered or oiled finishes).*

Sizes:

- *Circular products – outside diameter exceeding 21 mm up to and including 165.1 mm; or*
- *Oval, square and rectangular products – perimeter up to and including 1277.3 mm; that may also be categorised according to minimum yield strength, the most common classifications being 250 and 350 mega Pascals (MPa).*

Goods excluded from the measures are:

- *Conveyor tube made for high-speed idler rolls on conveyor systems with inner and outer fin protrusions removed by scarfing; (not exceeding 0.1 mm on outer surface and 0.25 mm on inner surface), and out of round standards (i.e. ovality) which do not exceed 0.6 mm in order to maintain vibration free rotation and minimum wind noise during operation;*
- *Precision RHS with a nominal thickness of less than 1.6 mm (and not used in structural applications); and*
- *Air heater tubes to AS 2556*

There are also current exemption notices applying to the goods. Further details of the exempt goods and the relevant exemption notices are available on the DCR[2].

The goods are generally, but not exclusively, classified to the following tariff subheadings (Table 1, below) of Schedule 3 to the *Customs Tariff Act 1995*[3] as noted in the goods description, tariff classifications 7306.50.00 statistical code 45 and 7306.61.00 statistical code 90 (indicated by * in Table 1) only apply to the following exporters:

- Dalian Steelforce Hi-Tech Co. (China)
- Tianjin Friend Steel Pipe Co., Ltd (China)
- Tianjin Ruitong Iron and Steel Co., Ltd (China)
- Roswell S A R L Limited (China); and
- Malaysia by Alpine Pipe Manufacturing SDN BHD (Malaysia).

[2] A list of excluded goods is available on the commission's DCR.
[3] These tariff classifications and statistical codes may include goods that are both subject and not subject to the anti-dumping measures. The listing of these tariff classifications and statistical codes is for convenience or reference only and do not form part of the goods description. Please refer to the goods description for authoritative detail regarding goods subject to the anti-dumping measures.

PUBLIC RECORD

Tariff Subheading	Statistical Code	Description
7306	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL	
7306.30.00	Other, welded, or circular cross-section, of iron or non-alloy steel.	
	Exceeding 21 mm but not exceeding 60.3 mm external diameter:	
	31	Wall thickness not exceeding 2.5 mm
	32	Wall thickness exceeding 2.5 mm but not exceeding 3.6 mm
	33	Wall thickness exceeding 3.6 mm
	Exceeding 60.3 mm but not exceeding 114.3 mm external diameter:	
	34	Wall thickness not exceeding 3.2 mm
	35	Wall thickness exceeding 3.2 mm but not exceeding 4.5 mm
	36	Wall thickness exceeding 5.4 mm
	37	Exceeding 114.3 but not exceeding 165.1 mm external diameter
7306.50.00*	45*	Other, welded, or circular cross-section, of other alloy steel
7306.61.00*	Of square or rectangular cross-section of iron or non-alloy steel	
	Not exceeding 279.4 mm perimeter:	
	21	Wall thickness not exceeding 2 mm
	22	Wall thickness exceeding 2 mm
	25	Exceeding 279.4 mm
	90*	Other
7306.69.00	10	Of other non-circular cross-section
7308	STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL	
7308.90.00	65	Other

Table 1: General tariff classification for the goods

PUBLIC RECORD

Model Control Code

Details of the model control code (MCC) structure for the goods are detailed in the table below. Export sales data (Section B-2), domestic sales data (Section D-2) and cost to make and sell data (Section G-3, G-4 & G-5) submitted in this response must follow this MCC structure. At a minimum, the data must report sales and cost data separately for each of the mandatory MCC categories identified by the commission.

Item	Category	Sub-category	Identifier	Sales data	Cost data
1	**Prime**	Prime	P	Mandatory	Not applicable
		Non-prime/downgrade	N		
2	**Galvanising**	Galvanised	G	Mandatory	Mandatory
		None (eg mill finish, 'black')	N		
3	**Finish**	Oiled	O	Mandatory	Mandatory
		Painted	P		
		Coating other than oil or paint	R		
		No coating	N		
4	**Shape**	Circular	C	Mandatory	Mandatory
		Rectangular or square	R		
		Oval	O		
		Other	T		
5	**Steel grades – nominal minimum yield strength**	Steel grade with nominal minimum yield strength less than or equal to 300 MPa	250	Mandatory	Mandatory
		Steel grade with nominal minimum yield strength greater than 300 MPa but less than 380 MPa	350		
		Steel grade with nominal minimum yield strength equal to or greater than 380 MPa	450		
		Steel grade with no nominal yield strength	N		
6	**Ends**	Plain	P	Mandatory	Mandatory
		Threaded (at one or both ends)	T		
		Threaded and coupled	C		
7	**Holes**	Holes (including drilled, punched, pierced, cut or otherwise) at the end of the section, along its length or both.	H	Mandatory	Mandatory
		No holes	N	Mandatory	Mandatory

In constructing a MCC, use a "-" between each category. For example: P-G-N-C-350-T-N

The MCCs will be used to match export models to the identical or comparable domestic models. In addition, the MCCs will be used to determine the profitability of domestic sales in the ordinary course of trade by comparing domestic selling prices to the corresponding cost to make and sell. The MCC may also be used to compare the export price to the cost to make the exported model as part of the constructed normal value.

If there are models manufactured and sold by your company that do not align within the MCC structure above, this should be raised by lodging a submission with the commission as soon as is practicable, but no later than the time this questionnaire is due, otherwise the response may be considered deficient.

SECTION A
COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:
   Name: Tan Eng Siong
   Position in the company: [CONFIDENTIAL TEXT DELETED – position]
   Telephone: [CONFIDENTIAL TEXT DELETED – telephone]
   E-mail address: [CONFIDENTIAL TEXT DELETED – email address]

2. If you have appointed a representative, provide their contact details:
   Name: Not Applicable
   Address: Not Applicable
   Telephone: Not Applicable
   E-mail address: Not Applicable

In nominating a representative, you are granting authority to the commission to discuss matters relating to the case with the nominated representative, including your company's confidential information.

3. Please provide the location where your company's financial records are held.
   4457, MK 15, Jalan Chain Ferry, 12100 Butterworth, Pulau Pinang, Malaysia.

4. Please provide the location where your company's production records are held.
   4457, MK 15, Jalan Chain Ferry, 12100 Butterworth, Pulau Pinang, Malaysia.

5. Please provide the location of your company's production plant manufacturing the goods subject to measures.
   a) 4457, MK 15, Jalan Chain Ferry, 12100 Butterworth, Pulau Pinang, Malaysia.
   b) 3081, Mk. 11, Main Road, 14300 Nibong Tebal, Pulau Pinang, Malaysia.

A-2 Company information

1. What is the legal name of your business?
   The legal name of our business is Southern Pipe Industry (Malaysia) Sdn Bhd (hereinafter, "SPIM")

2. Does your company trade under a different name and/or brand? If yes, provide details.
   No.

3. Was your company ever known by a different legal and/or trading name? If yes, provide details
   No applicable

4. Provide a list of your current board of directors and any changes in the last two years.
   SPIM's current directors are:
   a) Mr [CONFIDENTIAL TEXT DELETED – director name] (Appointed on [CONFIDENTIAL TEXT DELETED – date])
   b) Mr [CONFIDENTIAL TEXT DELETED – director name] (Appointed on [CONFIDENTIAL TEXT DELETED – date])
   c) Mr [CONFIDENTIAL TEXT DELETED – director name] (Appointed on [CONFIDENTIAL TEXT DELETED – date])

   Changes in the last two years:
   a) Mr [CONFIDENTIAL TEXT DELETED – director name] (Appointed on [CONFIDENTIAL TEXT DELETED – date] and resigned on [CONFIDENTIAL TEXT DELETED – date])
   b) Mr [CONFIDENTIAL TEXT DELETED – director name] (Appointed on [CONFIDENTIAL TEXT DELETED – date] and resigned on [CONFIDENTIAL TEXT DELETED – date])
   c) Mr [CONFIDENTIAL TEXT DELETED – director name] (Resigned on [CONFIDENTIAL TEXT DELETED – date])

5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)?

   If yes, provide:

   (a) A diagram showing the complete ownership structure and

   (b) A list of all related companies and its functions



Name of company	Principal place of business/ Country of incorporation	Effective interest 30.9.2025 %	Effective interest 30.6.2024 %	Principal activities
Subsidiaries (cont'd)				
Southern HRC Sdn Bhd	Malaysia	100.0	100.0	Temporarily ceased operation in the manufacture, sale and marketing of steel billets and other related products
Southern PC Steel Sdn Bhd	Malaysia	100.0	100.0	Manufacture and sale of pre-stressed concrete strands, wires, bars and other related products
Southern Pipe Industry (Malaysia) Sdn Bhd	Malaysia	96.6	96.6	Manufacture, sale and processing of steel pipes and other related products
• Southern Steel Pipe Sdn Bhd	Malaysia	96.6	96.6	Manufacture, sale and processing of steel pipes and other related products
Southern Steel Properties Sdn Bhd	Malaysia	100.0	100.0	Rental of properties
Danstil Sdn Bhd	Malaysia	100.0	100.0	Rental of properties
Southern Steel Holdings Sdn Bhd	Malaysia	100.0	100.0	Investment holding
Associated companies				
Southern Steel Mesh Sdn Bhd	Malaysia	45.0	100.0	Manufacture, sale and marketing of steel wire mesh, concrete wires, cut and bend bars and other related products
Steel Industries (Sabah) Sdn Bhd	Malaysia	27.5	27.5	Manufacture and trading of steel bars

6. Is your company or parent company publicly listed?
   If yes, please provide:
   (c) The stock exchange where it is listed and
   Parent company, Southern Steel Berhad (SSB) is publicly listed on Malaysian stock exchange, namely the Bursa Malaysia.
   (d) Any principal shareholders[4]
   As at 29 December 2025, the principal shareholders of SSB and their shareholdings are as follows:
   - Green Esteel Pte. Ltd. - 50.10%
   - Hong Leong Manufacturing Group Sdn. Bhd. - 27.80%

   If no, please provide:
   (a) A list of all principal shareholders and the shareholding percentages.
   SPIM is not publicly listed. The principal shareholders are Southern Steel Berhad (96.6%) and others (3.44%).

7. What is the overall nature of your company's business? Include details of the products that your company manufactures and sells and the market your company sells into.
   The principal activities of the Company are manufacturing, sale and processing of steel pipes and other related products.

   Types of products:
   - Sprinkler Pipe
   - Carbon Steel Pipe (Black and Galvanized).Circular Hollow Section, Square & Rectangular Hollow Section
   - Pre-Painted Pipe (Red Oxide, Grey and Blue Painted)
   - Steel Electrical Conduit Pipe
   - In Line Galvanized Pipe

8. If your business does not perform all of the following functions in relation to the goods subject to measures, then please provide names and addresses of the companies which perform each function:
   (a) produce or manufacture
   (b) sell in the domestic market
   (c) export to Australia and
   (d) export to countries other than Australia.
   Not Applicable. SPIM performs the above functions.

9. Provide your company's internal organisation chart.
   Refer to attachment "A-2-9. SPIM Organisation Chart [CONFIDENTIAL ATTACHMENT]".

10. Describe the functions performed by each group within the organisation.
    Refer to attachment "A-2-9. SPIM Organisation Chart [CONFIDENTIAL ATTACHMENT]".

11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.
    Yes. Please refer to attachment "A-2.11-1 SPIM Product Catalogue".

A-3 General accounting information

1. What is your financial accounting period?
   SPIM's accounting period is from [CONFIDENTIAL TEXT DELETED – date] to [CONFIDENTIAL TEXT DELETED – date].

2. Are your financial accounts audited? If yes, who is the auditor?
   Yes, SPIM's financial accounts are audited. During the period, the auditor is [CONFIDENTIAL TEXT DELETED – auditor].

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[4] Principal shareholders are those who are able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company.

3. What currency are your accounts kept in?
   Malaysian Ringgit ("MYR")

4. What is the name of your financial accounting system?
   [CONFIDENTIAL TEXT DELETED – ERP system]

5. What is the name of your sales system?
   [CONFIDENTIAL TEXT DELETED – ERP system]

6. What is the name of your production system?
   [CONFIDENTIAL TEXT DELETED – ERP system]

7. If your financial accounting, sales and production systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.
   Not applicable, in that SPIM uses [CONFIDENTIAL TEXT DELETED – ERP system] for all of the abovementioned functions.

8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.
   No. SPIM's accounting practices are in accordance with the generally accepted accounting principles in Malaysia.

9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.
   No.

A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.
   Please refer to attachments "A-4-1a. SPIM Audited Account_FY2025 [CONFIDENTIAL ATTACHMENT]" and "A-4-1b. SPIM Audited Account_FY2024 [CONFIDENTIAL ATTACHMENT]".

2. If the financial statements in A-4.1 are audited, provide a copy of the audit management letters from your auditor accompanying the audited financial statements.
   Please refer to pages 62–64 of the FY25 audited accounts, as attached under Item A-4.1a [CONFIDENTIAL ATTACHMENT]" above.

3. If the financial statements in A-4.1 are unaudited, provide for each company:
   (a) the tax returns relating to the same period and
   (b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.
   Not applicable because SPIM's financial statements are audited.

4. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
   (a) the most recent financial year and
   (b) the period.
   No

5. If the period is different to your financial period, please provide:
   (a) Income statements directly from your accounting information system covering the most recent financial period and the period or
   (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.
   Yes, the period is different to SPIM financial period.
   Please refer to attachment "A-4-5. SPIM monthly income statement [CONFIDENTIAL ATTACHMENT]"

6. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.
   Please refer to attachment "A-4-6. SPIM TB [CONFIDENTIAL ATTACHMENT]"

7. Please provide your company's chart of accounts (in Excel).
   Please refer to attachment "A-4-7. SPIM chart of accounts [CONFIDENTIAL ATTACHMENT]".

If any of the documents are not in English, please provide a complete translation of the documents.

SECTION B
EXPORT SALES TO AUSTRALIA

B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and representatives (e.g. agents) including:
    (a) Marketing and advertising activities
    (b) Price determination and/or negotiation process
    (c) Order placement process
    (d) Order fulfilment process and lead time
    (e) Delivery terms and process
    (f) Invoicing process
    (g) Payment terms and process

    Not applicable, as SPIM did not export any goods to Australia during the period.

Provide a separate explanation of the export sales process for sales that are part of a project and for sales that are commodity-based transactions.

2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
    (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details
    (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details
    (c) How is the exchange rate determined in your accounting system and how often is it updated?

    Not applicable, as SPIM did not export any goods to Australia during the period.

3. Are there any customers of the goods exported to Australia related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
    Not applicable, as SPIM did not export any goods to Australia during the period.

4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
    Not applicable, as SPIM did not export any goods to Australia during the period.

5. If sales are based on projects that also include other components, please provide the scope of work (services and products) that your company uses to bid for contracts.
    Not applicable, as SPIM did not export any goods to Australia during the period.

6. Do your export selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.
    Not applicable, as SPIM did not export any goods to Australia during the period.

7. Did you provide on-invoice discounts and/or off-invoice rebates to any customer or an associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount and/or rebate.
    Not applicable, as SPIM did not export any goods to Australia during the period.

8. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
    Not applicable, as SPIM did not export any goods to Australia during the period.

9. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale:
    (a) Are you claiming a date other than the invoice date as the date of sale?
    (b) If you are claiming a date other than the invoice date as the date of sale, why does this date better reflect the material terms of sale? Provide evidence to support your claim. Any claim for an adjustment would need to substantively address:
        - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
        - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
        - whether contracts were entered into for the materials purchases, and materials inventory valuation.

    Not applicable, as SPIM did not export any goods to Australia during the period.

Note that any date of sale claim, other than the invoice date, that is made after submitting a response to this questionnaire may not provide the commission with sufficient time to assess the claim and may not be considered.

B-2 Australian sales listing

1. Complete the worksheet named "B-2 Australian sales"
    - This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
    - This worksheet must also include exports of the goods that are covered by the goods description, including any goods subject to an exemption notice under subsections 8(7) and section 10(8) of the *Customs Tariff (Anti-Dumping) Act 1975*[5].
    - You must provide this list in electronic format using the template provided.
    - If you have used formulas to complete this worksheet, these formulas must be retained.
    - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.

    Not applicable, as SPIM did not export any goods to Australia during the period.

2. For any sales exported to Australia through an intermediary, add the following to the "B-2 Australian sales spreadsheet" for those transactions:
    a. Name of the end customer in Australia
    b. Price at which the goods are sold to that customer
    c. The delivery terms of the sale to that customer

    Not applicable, as SPIM did not export any goods to Australia during the period.

3. Complete worksheet "B-2.2 Australian sales source" showing the relevant source of the data used for each column of worksheet "B-2 Australian sales".
    Not applicable, as SPIM did not export any goods to Australia during the period.

B-3 Sample export documents

1. Select the two largest invoices by value and provide the following documentation:
    - Contracts
    - Purchase order and order confirmation
    - Commercial invoice and packing list
    - Proof of payment, remittance advice and accounts receivable ledger
    - Documents showing bank charges

[5] Further details of any current exemption notices applying to the goods are available in the Hollow Structural Sections entry on the Anti-Dumping Commission's Dumping Commodity Register.

- Invoices for inland transport
- Invoices for port handling and other export charges
- Bill of lading
- Invoices for ocean freight & marine insurance (if applicable)
- Country of origin certificates (if applicable)

If the documents are not in English, please provide a translation of the documents.
Not applicable, as SPIM did not export any goods to Australia during the period.

2. If you sell the goods as part of a project, select two projects that have the largest HSS value and provide the following documentation:
   - Project costing documents and schedules
   - Contracts
   - Purchase order and order confirmation
   - Commercial invoice and packing list
   - Proof of payment, remittance advice and accounts receivable ledger
   - Documents showing bank charges
   - Invoices for inland transport
   - Invoices for port handling and other export charges
   - Bill of lading
   - Invoices for ocean freight & marine insurance (if applicable)
   - Country of origin certificates (if applicable)

If the documents are not in English, please provide a translation of the documents.
Not applicable, as SPIM did not export any goods to Australia during the period.

3. For each document, please annotate the documents or provide a table reconciling the details in the "B-2 Australian sales" listing to the source documents in B-3.1.
   Not applicable, as SPIM did not export any goods to Australia during the period.

B-4 Reconciliation of sales to financial accounts

1. Please complete the worksheet named "B-4 Upwards sales" to demonstrate that the sales listings in B-2, D-2 and F-2 are complete.
   - You must provide this list in electronic format using the template provided
   - Please use the currency that your accounts are kept in
   - If you have used formulas to complete this worksheet, these formulas must be retained.

   Not applicable, as SPIM did not export any goods to Australia during the period.

2. Please provide all source documents & worksheets, other than those in A-4, B-2 and D-2, required to complete the "B-4 Upwards sales" worksheet.
   - For example, worksheets (e.g. a master sales listing) showing how you identified and categorised:
     - Sales of the goods subject to measures and other sales (e.g. non-goods or services)
     - Domestic, Australian and third country sales of the goods subject to measures
   - If the documents include spreadsheets, all formulas used must be retained
   - There must not be any balancing amounts. All amounts must be supported by source documents.

   Not applicable, as SPIM did not export any goods to Australia during the period.

3. For all amounts in the "B-4 Upwards sales" worksheet that are hard coded (i.e. not a formula), please cross-reference by providing:
   - the name of the source document, including the relevant page number, in column D of the worksheet and
   - highlight or annotate the amount shown in the source document and
   - provide the account code and sub-account code (if applicable) at column E of the worksheet.

   Not applicable, as SPIM did not export any goods to Australia during the period.

SECTION C
EXPORTED GOODS & LIKE GOODS

The commission considers the MCC structure in and of itself is not likely to be commercially sensitive information. Any claim that disclosing the MCC information is confidential or would adversely affect your business or commercial interests must be raised by lodging a submission as soon as practicable, but no later than the time this questionnaire is due.

C-1 Models exported to Australia

1. Fully describe all of the goods your company exported to Australia during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the goods exported to Australia.
   Not applicable, as SPIM did not export any goods to Australia during the period.

2. Provide a list of MCCs of the goods exported to Australia. This must cover all MCCs listed in the Australian sales listing in B-2.
   - This list must be disclosed in the public record version of the response.

   Not applicable, as SPIM did not export any goods to Australia during the period.

C-2 Models sold in the domestic market

1. Fully describe all like goods your company sold on the domestic market during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the like goods sold on the domestic market.
   The categories of welded steel pipes sold in the domestic market are:

Product	Size	Specification / Standard
Sprinkler Pipe	Circular Hollow Section: 8 inch and below	JIS G3452, MS863, EN10255
Carbon Steel Pipe (Black and Galvanized) Circular Hollow Section, Square & Rectangular Hollow Section	Circular Hollow Section: 8 inch and below; Square Hollow Section: 6 inch or equivalent and below	ASTM A500, JIS G3452, JIS G3444, MS863, EN10255, MS EN 10219, EN 10219
Pre-Painted Pipe (Red Oxide)	Circular Hollow Section: 8 inch and below; Square Hollow Section: 6 inch or equivalent and below	JIS G3452, MS863, EN10255
Steel Electrical Conduit Pipe	4 inch and below	BS 31, MS IEC 61386
In Line Galvanized Pipe	Circular Hollow Section: 2.875 inch and below, Square Hollow Section: 2 ¼ inch or equivalent and below	EN39, JIS G3444, ASTM A500

2. Provide a list of MCCs of like goods sold on the domestic market. This must cover all MCCs listed in the domestic sales listing in D-2.
   - This list must be disclosed in the public record version of the response.

   SPIM's domestic sales of welded steel pipes during the period can be classified into the following MCCs:

   1. N-G-R-C-250-P-N
   2. N-G-R-R-350-P-N
   3. N-N-O-C-250-P-N
   4. N-N-O-R-250-P-N
   5. P-G-O-C-250-C-N
   6. P-G-O-C-250-P-N
   7. P-G-O-C-250-T-N
   8. P-G-O-R-250-P-N
   9. P-G-R-C-250-P-N

10. P-G-R-R-250-P-N
11. P-G-R-R-350-P-N
12. P-N-O-C-250-P-N
13. P-N-O-R-250-P-N
14. P-N-P-C-250-P-N
15. P-N-P-C-250-T-N
16. P-N-R-C-250-C-N
17. P-N-R-C-350-C-N

C-3 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes?
   If yes:
   Yes
   (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.
   (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
   (c) Provide a table showing the product or SKU codes for each MCC.
   If no:
   (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.
   Please refer to Attachment “C-3.1 SKU coding system and the mapping to the MCC [CONFIDENTIAL ATTACHMENT]”.

SECTION D
DOMESTIC SALES

D-1 Domestic sales process

1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:
   (a) Marketing and advertising activities
   SPIM works closely with [CONFIDENTIAL TEXT DELETED – customer categories] to fulfil orders.

   The primary documents and tools utilized by the Sales and Marketing Department include:
   i. Product catalogues (Attachement A-2.11-1 SPIM Product Catalogue)

   (b) Price determination and/or negotiation process
   Domestic sales for welded steel pipes are mostly made with [CONFIDENTIAL TEXT DELETED – customer categories]. Prices were determined by [CONFIDENTIAL TEXT DELETED – pricing]. Some of SPIMs domestic customers are [CONFIDENTIAL TEXT DELETED –sales practice].

   (c) Order placement process
   SPIM has a Standard Operating Procedure ("SOP") with respect to the flow of the order placement. Please see Attachment "D-1.1.c SOP Sales Order [CONFIDENTIAL ATTACHMENT]".

   (d) Order fulfilment process and lead time
   As demonstrated in the SOP, [CONFIDENTIAL TEXT DELETED – sales practice]

   (e) Delivery terms and process
   SPIM has a SOP with respect to sales logistics. Please see attached Attachment "D-1.1.e – Logistic Truck Shipment Delivery Process Flow [CONFIDENTIAL ATTACHMENT]".

   Delivery terms for SPIM's domestic sales during the inquiry period were [CONFIDENTIAL TEXT DELETED – delivery terms]. [CONFIDENTIAL TEXT DELETED – sales practice]

   (f) Invoicing process
   [CONFIDENTIAL TEXT DELETED – sales practice].

   (g) Payment terms and process
   [CONFIDENTIAL TABLE DELETED – payment terms].

Provide a separate explanation of the domestic sales process for sales that are part of a project and for sales that are commodity-based transactions.
Not applicable.

2. Are any domestic customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
   During the period, [CONFIDENTIAL TEXT DELETED – sales practice].

3. If sales are in accordance with price lists or price extras list, provide copies of these lists.
   [CONFIDENTIAL TEXT DELETED – sales practice].

4. If sales are based on projects that also include other components, please provide the scope of work (services and products) that your company uses to bid for contracts.
   Not applicable

5. Do your domestic selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

[CONFIDENTIAL TEXT DELETED – sales practice].

6. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods during the period? If yes, provide a description; and explain the terms and conditions that must be met by the customer to obtain the discount and/or rebate.
   [CONFIDENTIAL TEXT DELETED – sales practice].

7. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
   [CONFIDENTIAL TEXT DELETED – sales practice].

8. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale:
   (a) Are you claiming a date other than the invoice date as the date of sale?
   No.
   (b) If you are claiming a date other than the invoice date as the date of sale, why does this date best reflect the material terms of sale? Provide evidence to support your claim. You would need to substantively address:
   - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
   - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
   - whether contracts were entered into for the materials purchases, and materials inventory valuation.

   Not applicable

Note that any date of sale claim, other than the invoice date, that is made after submitting a response to this questionnaire may not provide the commission with sufficient time to assess the claim and may not be considered.

D-2 Domestic sales listing

1. Complete the worksheet named “D-2 Domestic sales”
   - This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia
   - If you have claimed in B-1.9 and/or D-1.8 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.
   - If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-2 above, add a column for each item. For example, certain other selling expenses incurred.

   Please refer to attached SPIM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at D-2.

2. Complete worksheet “D-2.2 domestic sales source” listing the source of the data used for each column in worksheet “D-2 domestic sales”.
   Please refer to attached SPIM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at D-2.2

D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
   - Contracts
   - Purchase order and order confirmation
   - Commercial invoice and packing list
   - Proof of payment, remittance advice and accounts receivable ledger
   - Documents showing bank charges
   - Delivery invoices

Please refer to attachment: “D-3.1 Sample domestic sales documents [CONFIDENTIAL ATTACHMENT]”.

If the documents are not in English, please provide a translation of the documents.”

2. If you sell the goods as part of a project, select two projects that have the largest HSS value and provide the following documentation:
   - Project costing documents and schedules
   - Contracts
   - Purchase order and order confirmation
   - Commercial invoice and packing list
   - Proof of payment, remittance advice and accounts receivable ledger
   - Documents showing bank charges
   - Delivery invoices

   Not applicable

If the documents are not in English, please provide a translation of the documents

3. For each document, please annotate the documents or provide a table reconciling the details in the “D-2 Domestic sales” listing to the source documents in D-3.1.
   Please refer to sample documents at Attachment D-3.1 [CONFIDENTIAL ATTACHMENT].

D-4 Reconciliation of sales to financial accounts

This section is not required if you have completed B-4.

1. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listings in D-2 and F-2 are complete.
   - You must provide this list in electronic format using the template provided.
   - Please use the currency that your accounts are kept in.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

   Please refer to attached “B-4 Upwards sales [CONFIDENTIAL ATTACHMENT]”

2. Please provide all documents and worksheets, other than those in A-4, D-2 and F-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.
   - For example, worksheets (e.g. a master sales listing) showing how you identified and categorised:
     - Sales of the goods subject to measures and other sales (e.g. non-goods or services)
     - Domestic and third country sales of the goods subject to measures
   - If the documents include spreadsheets, all formulas used must be retained
   - There must not be any balancing amounts. All amounts must be supported by source documents.
     Please refer to attached “B-4 Upwards sales [CONFIDENTIAL ATTACHMENT]” and “A-4.6. SPIM TB [CONFIDENTIAL ATTACHMENT]’.

3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
   - the name of the source document, including the relevant page number, in column D of the worksheet and
   - highlight or annotate the amount shown in the source document and
   - provide the account code and sub-account code (if applicable) at column E of the worksheet.
     Please refer to attached “B-4 Upwards sales [CONFIDENTIAL ATTACHMENT]”

SECTION E
DUE ALLOWANCE

E-1 Credit expense

1. For each Australian customer of the goods and each domestic customer of like goods, calculate the average credit period for that customer by:
   - Calculating the average accounts receivable over the period for that customer.
     - This is usually calculated by either:
       - summing the accounts receivable opening balance and closing balance for the period, and dividing it by 2, or
       - summing the average monthly accounts receivable over the period and dividing it by 12.
     - If there is a more accurate way of calculating the average accounts receivable (e.g. the customer only made purchases in certain months) then use an alternative method.
   - Calculating the accounts receivable turnover over the period for that customer using the formula:

$$\frac{Net\ sales\ revenue\ over\ the\ peirod}{Average\ accounts\ receivable}$$

   [CONFIDENTIAL TEXT DELETED – account receivable turnover].

   - Calculating the average credit period for that customer using the formula:

$$\frac{365}{\text{Accounts receivable turnover}}$$

   [CONFIDENTIAL TEXT DELETED – average credit period].

2. Do you have short term borrowings or an overdraft facility denominated in your local currency? If yes, what is the interest rate, or average of interest rates?
   Average of interest rates = [CONFIDENTIAL TEXT DELETED – percentages].

3. Do you have any interest earning deposits or other cash product (e.g. term deposits, bonds) denominated in your local currency? If yes, what is the interest rate, or average of interest rates?
   SPIM had interest earning deposits, with interest rates of [CONFIDENTIAL TEXT DELETED – percentages].

4. If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
   (a) Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?
   (b) Do you have any interest earning deposits or other cash product (e.g. term deposits, bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

   Not applicable, as SPIM did not export any goods to Australia during the period.

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?
   Domestic sales of welded steel pipes are bundled and secured with metal straps.

2. What is the packaging used for your export sales of the goods to Australia?
   Not applicable, as SPIM did not export any goods to Australia during the period.

3. If there are distinct differences in packaging between your domestic and export sales:
   (a) Provide details of the differences
   (b) Calculate the weighted average packaging cost for each model sold on the domestic market
   (c) Calculate the weighted average packaging cost for each model exported to Australia

   As explained above, [CONFIDENTIAL TEXT DELETED – packing cost].

E-3 Delivery

1. Are any domestic sales of like goods delivered to the customer? If yes, how were the transportation costs calculated in the domestic sales listing in D-2?
   [CONFIDENTIAL TEXT DELETED – sales practice]. Transportation costs are calculated based on [CONFIDENTIAL TEXT DELETED – transportation cost].

2. What are the delivery terms of the export sales of the goods to Australia?
   Not applicable, as SPIM did not export any goods to Australia during the period.

3. If the delivery terms of the Australian sales include delivery to the port, how was the inland transport calculated in the Australian sales listing in B-2?
   Not applicable, as SPIM did not export any goods to Australia during the period.

4. If the delivery terms of the Australian sales include port handling and other export charges, how were these expenses calculated in the Australian sales listing in B-2?
   Not applicable, as SPIM did not export any goods to Australia during the period.

5. If the delivery terms of the Australian sales include ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?
   Not applicable, as SPIM did not export any goods to Australia during the period.

6. If the delivery terms of the Australian sales include marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?
   Not applicable, as SPIM did not export any goods to Australia during the period.

7. If the delivery terms of the Australian sales include delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?
   Not applicable, as SPIM did not export any goods to Australia during the period.

E-4 Other direct selling expenses

1. Do you provide sales commissions for domestic sales of like goods and/or export sales of the goods? If yes, provide details.
   No.

2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
   - What is the rate of value-added tax (VAT) on sales of the goods and like goods?
   - How is VAT accounted for in your records in relation to sales of the goods and like goods?
   - Do you receive a VAT refund in relation to sales of the goods and/or like goods?
   - Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

   There are no such differences in tax liability between SPIM's domestic and export sales.

3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
   SPIM has not identified any other direct selling expenses at this stage.

4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
   Not applicable, as SPIM did not export any goods to Australia during the period.

E-5 Other adjustment claims

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details and supporting documentation.

- An adjustment will only be made where there is evidence that the difference affects price comparability.
- Refer to Chapter 15 of the *Dumping and Subsidy Manual (December 2021)*[6] for more information.
No.

[6] Available on the commission website

SECTION F
THIRD COUNTRY SALES

F-1 Third country sales process

1. Are your sales processes to any third country (i.e. exports to countries other than Australia) different to the sales process described in B-1.1? If yes, provide details of the differences.
   No. SPIM has same sales processes for all its export.

2. Are there any third country customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
   No.

3. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
4.
   (a) What date are you claiming as the date of sale?
   (b) Why does this date best reflect the material terms of sale? Any claim for an adjustment would need to substantively address:
      - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
      - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
      - whether contracts were entered into for the materials purchases, and materials inventory valuation.

   Noted.

F-2 Third country sales listing

1. Complete the worksheet named “F-2 Third country sales”
   - This worksheet lists all export sales, summarised by country, customer and MCC, to third countries of like goods invoiced within the period.
   - While sales may be made in different currencies and on different shipping terms the sales listing also seeks to record an Ex-works value of these sales in your local currency.
   - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

   Please refer to attached SPIM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at F-2.

2. Complete worksheet “F-2.2 third country sales source” listing the source of the data for each column in the worksheet “F-2 third country sales”.
   Please refer to attached SPIM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at F-2.2.

F-3 Differences in sales to third countries

1. Are there any differences in sales to third countries which may affect their comparison to export sales to Australia? If yes, provide details.
   SPIM’s sales to third countries are affected by market conditions. In any case, SPIM notes that it has sufficient domestic sales of like products during the period for normal value determination purpose.

SECTION G
COST TO MAKE AND SELL

G-1 Production process

1. Describe your production process for the goods and provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Provide different diagrams:
   a. if you are an integrated producer – ie you make the steel coil and then roll the HSS,
   b. and/or if you buy the steel coil and then roll the HSS,
   c. and/or you buy the HSS and perform further work

   Please refer to attachment: "G-1.1 Production Flowchart-BW [CONFIDENTIAL ATTACHMENT".

   [CONFIDENTIAL TEXT DELETED – commercial practice]

   Also specify all scrap or by-products that result from producing the goods.
   Scrap from slitting process and pipes making.

2. Are any of your suppliers related to your company (regardless of whether it is relevant to the manufacture of the goods)? If yes, please provide details including the product or services supplied by the related company.
   [CONFIDENTIAL TEXT DELETED – production arrangement].

G-2 Cost accounting practices

1. Is your company's cost accounting system based on actual or standard costs (budgeted)?
   SPIM's cost accounting system is based on actual costs.

2. If your company uses standard costs:
   (a) Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?
   (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
   (c) How were those variances allocated?
   (d) Provide details of any significant or unusual cost variances that occurred during the period.

   Not applicable, as SPIM is using actual costs for cost accounting system.

3. Briefly explain your cost accounting practices (e.g. job costing, process costing).
   Process costing. SPIM adopts activity-based costing, with overhead costs from each department (production & support department) assigned to specific products.

4. Do you have different cost centres in your company's cost accounting system? If yes, list the cost centres, provide a description of each cost centre and the allocation methodology used in your accounting system.
   Please refer attached "G-2.4 SPIM cost centre [CONFIDENTIAL ATTACHMENT]"

5. To what level of product specificity (models, grades etc.) does your company's cost accounting system normally record production costs?
   SPIM's accounting system record product cost to the material group level.

6. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.
   No

7. Has your company engaged in any start-up operations in relation to the goods? If yes:
   (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
   (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

No

8. What is the method of valuation for raw material, work-in-progress, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average)?
   SPIM adopts weighted average method.

9. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?
   Damaged and sub-standard goods are valued based on market acceptance value.

10. What are the valuation methods for scrap, by products, or joint products?
    Valuation method of scrap and by products, valued based on market value of scrap.

11. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details
    [CONFIDENTIAL TEXT DELETED – management fee].

G-3 Cost to make on domestic market

1. Complete the worksheet named "G-3 Domestic CTM".
   - This worksheet lists the quarterly cost to make the domestic models of like goods by MCC manufactured within the period, even if they are models not exported to Australia.
   - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
   - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.
   - If you have claimed in B-1.9 and/or D-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

   Please refer to attached SPIM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-3.1.

2. Complete worksheet titled "G-3.2 domestic CTM source" listing the source of the data for each column of the worksheet "G-3 domestic CTM".
   Please refer to attached SPIM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-3.2.

G-4 Selling, General & Administrative expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
   - This worksheet lists all selling, general and administrative expenses by accounting code for the most recent accounting period and the period. The SG&A must also include:
     - finance expenses
     - taxes and surcharges (except income/profit tax).
   - In the column "Is it a direct selling expense", identify expenses related to direct selling expenses (e.g. inland transport) that has been reported in B-2 Australian sales and/or D-2 Domestic sales.
   - In the column "Is it provisional or unrealised?", identify any accounts that are not actual or realised, such as:
     - unrealised foreign exchange gains/loss
     - provision for doubtful debt
   - In the column "Is it only related to exports or non-goods?", identify any accounts that are related only to either:
     - export sales
     - products that are not the goods subject to measures.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

   Please refer to attached SPIM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-4.1.

2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".
   - This worksheet calculates the unit domestic SG&A for each MCC.
   - You must provide this list in electronic format using the template provided.
   - Please use the formulas provided.

   Please refer to attached SPIM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-4.2.

3. Complete the worksheet named "G-4.3 Upwards SG&A" to demonstrate that the SG&A listing in G-4.1 is complete by reconciling the SG&A listing to the trial balance and the audited income statement.
   - You must provide this list in electronic format using the template provided.
   - Please use the formulas provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

   Please refer to attached SPIM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-4.3.

4. Please provide the relevant general ledgers (i.e. the detailed listings) of all SG&A accounts (in Excel) covering the period and the most recent financial year.
   Please refer to attached “A-4-6. SPIM TB [CONFIDENTIAL ATTACHMENT]”.

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5 Australian CTM".
   - This worksheet lists the quarterly cost to make the Australian models of the goods subject to measures by MCC manufactured within the period.
   - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
   - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.
   - If you have claimed in B-1.9 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

   Not applicable. SPIM did not export goods to Australia during the period of investigation

2. Complete worksheet titled "G-5.2 Australian CTM source" listing the source of the data for each column of worksheet "G-5 Australian CTM".
   Not applicable. SPIM did not export goods to Australia during the period of investigation

G-6 Cost allocation method

1. What is the allocation method used to complete in G-3 domestic CTM and G-5 Australian CTM for:
   (a) Raw materials
   (b) Labour
   (c) Manufacturing overheads

   Allocation method based on [CONFIDENTIAL TEXT DELETED – allocation method].

2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the allocation method described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.
   Please see Attachment G-6 cost allocation method [CONFIDENTIAL ATTACHMENT].

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?
   The major raw material used in manufacture of the goods are steel coils, example hot-rolled coil, cold-rolled coil and/or coated coil.

2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company over which your company exercise control? If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.
   - This worksheet lists the quarterly cost to make the raw material manufactured within the period.
   - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
   - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

   Not applicable, as SPIM purchases raw material for the manufacture of welded pipes.
3. Using the domestic cost data in "G-3 Domestic CTM" (use "G-5 Australian CTM" if you have no domestic production of like goods), calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.
   Please refer to attached SPIM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-3.

4. For each raw material identified in G-7.3 which individually account for 10% or more of the total cost to make, complete the worksheet named "G-7.4 Raw material purchases"

- This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to attached SPIM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-7.4.

5. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing.
   Please refer to Attachment G-7.5 Raw Mat Purchases [CONFIDENTIAL ATTACHMENT].

6. For each raw material:
   (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
   (b) Reconcile the total value listed in "G-7.4 Raw material purchases" listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

   Please refer to Attachment G-7.6 Invoice and Payment advice [CONFIDENTIAL ATTACHMENT]

7. Are any of the suppliers in "G-7.4 Raw material purchases" listing related to your company? If yes, please provide details on how the price is set.
   No.

G-8 Reconciliation of cost to make to audited financial statements

1. Please complete the worksheet named "G-8 Upwards costs" to demonstrate that the cost listings in G-3 and G-5 are complete.
   - You must provide this list in electronic format using the template provided.
   - Please use the currency that your accounts are kept in.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

   Please refer to attached SPIM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-8.

2. Please provide all documents and worksheets, other than those in A-4, G-3 and G-5, required to complete the "G-8 Upwards costs" worksheet.
   - For example, worksheets showing how you identified and categorised the cost to make:
     - the goods subject to measures and other costs (e.g. non-goods or tolling services)
     - Domestic, Australian and third country goods subject to measures
   - If the documents include spreadsheets, all formulas used must be retained.
   - There must not be any balancing amounts. All amounts must be supported by source documents or worksheets.

   Please refer to attached SPIM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-8.

3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
   - the name of the source document, including the relevant page number, in column D of the worksheet and
   - highlight or annotate the amount shown in the source document and
   - provide the account number and sub-account number (if applicable) at column E of the worksheet.

   Please refer to attached SPIM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-8.

G-9 Production of the goods subject to measures

1. Describe your company's practices for capturing the production quantities reported at worksheets "G-3 domestic CTM" and "G-5 Australian CTM". Consider using a flowchart in answering this question.
   The production quantities reported in the worksheets are extracted from the [CONFIDENTIAL TEXT DELETED – ERP system]. The welded steel pipes production quantities are automatically captured in the [CONFIDENTIAL TEXT DELETED – ERP system] once [CONFIDENTIAL TEXT DELETED – production process].

2. Outline the types of source documents kept by the company in relation to production quantities and how the production quantities are entered into the accounting system. Consider using a flowchart in answering this question.
   The production quantities are kept in the [CONFIDENTIAL TEXT DELETED – ERP system], which is integrated with the accounting system, eliminating the need for manual data entry.

3. Briefly explain the reasons for any differences between:
   (a) the production quantities reported at worksheet "G-3 domestic CTM" and the sales volumes reported at worksheet "D-2 domestic sales" and
   (b) the production quantities reported at worksheet "G-5 Australian CTM" and the sales volumes reported at worksheet "B-2 Australian sales".
   Differences are due to inventory movement.

4. Describe how your company determines its volume of production for the goods, product mix of production and the factors that contribute to these decisions. How frequently are production volumes determined for the goods? How frequently is the product mix determined for the goods?
   Volume of production is dependent [CONFIDENTIAL TEXT DELETED – production volume determination]. Any changes could be simultaneous with sales/market movement or plant condition.

5. What lead times are typically needed to adjust volumes of production for the goods?
   It depends on the extent of the adjustment and whether it requires changes to the operating mode. SPIM may need [CONFIDENTIAL TEXT DELETED – lead time] to ensure that raw material procurement arrangements are in place to accommodate the adjustment.

G-10 Capacity Utilisation

1. Please complete the worksheet named "G-10 Capacity Utilisation".
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

   Please refer to attached SPIM EQR Worksheet [CONFIDENTIAL ATTACHMENT], at G-10.

2. Explain how the production capacity and capacity utilisation has been calculated.
   Production capacity is calculated based on [CONFIDENTIAL TEXT DELETED – production capacity calculation]. Capacity utilisation is then measured by comparing actual production against this maximum capacity, expressed as a percentage.

3. Do you have warehousing facilities for the goods? If no, what do you do with excess inventory? If yes:
   (a) What is the capacity of these facilities?
   SPIM's total capacity of warehousing facilities [CONFIDENTIAL TEXT DELETED – capacity]
   What was the monthly amount of inventory maintained during the investigation period?
   The monthly total welded steel pipes stock balance during the period CONFIDENTIAL TEXT DELETED – stock]
   What is the average period of time that inventory is retained (describe how this is calculated)?
   The average period of time that the inventory is retained ranged from [CONFIDENTIAL TEXT DELETED – days].

4. Have there been any changes to the type of capital or technology utilised by your company in the manufacturing of the goods in the last five years? If yes, provide details.
   No

5. For each plant capable of producing inputs that could be utilised to make the goods, provide the date that production facility came into operation and the production capacity of the plant over the past five years. The production capacity should be based on an actual production capacity, not a budgeted production capacity.
   Not applicable, as all inputs that could be used in the manufacture of the goods are purchased from third parties.

6. List any significant investments in the past five years to either upgrade, refurbish or build any of the plants used in the production of the goods.
   [CONFIDENTIAL TEXT DELETED – significant investment].

SECTION H
PARTICULAR MARKET SITUATION

It is a mandatory requirement to complete this section if you are an exporter from **China**.

Not applicable

H-1 Reporting requirements

1. Describe generally all interaction that your business has with the Government of China at all levels, including (but not limited to):
   (a) reporting requirements
   (b) payment of taxes
   (c) senior management representation within your business
   (d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC
   (e) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions)
   (f) licensing
   (g) restrictions on land use
   (h) provision of loans or
   (i) provision of grants, awards or other funds

H-2 Business structure, ownership and management

1. Indicate whether your company is a state-owned enterprise (SOE) or a state-invested enterprise (SIE)
   - A state-owned enterprise refers to any company or enterprise that is wholly or partially owned by the Government of China (either through direct ownership or through a state-controlled entity).
   - A state-invested enterprise refers to a company or enterprise that is not wholly or partly owned by the Government of China or government-related body, but in which the Government of China or a government-related body holds an investment, supervisory or other governance interest that may allow it to influence the enterprise's operations or decisions.

2. List the Board of Directors and Board of Shareholders of your business and all other entities/businesses your business is related to.

3. Indicate the names of common directors and officers between your business and related businesses, where applicable.

4. Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the Government of China (at any level, from any agency, party, or otherwise associated entity, including SASAC)? If yes, identify the individuals, their role on that Board and their affiliation with the Government of China.

5. Does your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders have a representative from the Chinese Communist Party (CCP)? If yes, identify their name and title and indicate their position at the board level.

6. Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders appointed, managed or recommended by the Government of China? If yes, identify any relevant government department(s) they are affiliated with.

7. Indicate who owns what percentage of all shares in your business and identify whether they are:
   - an affiliate, representative, agency or otherwise representative of the Government of China

- employees of your business
- foreign investors or
- other (please specify)

8. Provide the details of any significant changes in the ownership structure of your business during the period.

9. Identify any positions within your business that are appointments or designated to act on behalf of Government of China authorities.

10. Explain whether there are requirements in law and in practice to have government representation at any level of your business. If there is such a requirement, explain the role of government representatives appointed to any level of your business.

11. If your business is a publicly traded company, what are the rules regarding the issuance of shares by your business? Identify any stock exchanges on which your business is listed.

12. Provide the monthly trading volume and average monthly trading price of your listed security over the period.

13. Who has the ability to reward, fire or discipline your business' senior managers?

14. Do any of your company's senior managers hold positions in any Government of China departments or organisations, associations or Chambers of Commerce? If yes, describe the nature of these positions.

15. Provide the names and positions of your company's pricing committee.

H-3 Licensing

1. Provide a copy of your business license(s).

2. Identify the Government of China departments or offices responsible for issuing the license(s).

3. Describe the procedures involved in applying for the license(s).

4. Describe any requirements or conditions that must be met in order to obtain the license(s).

5. Describe and explain any restrictions imposed on your business by the business license(s).

6. Describe any sanctions imposed on your business if you act outside the scope of your business license(s).

7. Describe and explain any rights or benefits conferred to your business under the license(s).

8. Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).

H-4 Decision-making, planning and reporting

1. Provide a description of your business' decision-making structure in general and in respect of the goods. This should identify the persons or bodies primarily responsible for deciding:
    a. what goods are produced
    b. how the goods are produced
    c. how levels of inputs such as raw materials, labour and energy are set and secured
    d. how the use of your outputs, such as product mix, is determined and
    e. how your business' profit is distributed.

2. Provide a description of any Government of China input into the decision-making process respecting your manufacture, marketing and sale of the goods.

3. Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of the goods.

4. List and describe all reports that must be submitted to the Government of China periodically by your company and identify the government department/office where each report is filed.

5. Provide a copy of the last two Provincial/City Five Year Plans (including the appendices) for the province/city in which your business is located, whichever is applicable. The copies should be fully translated including the appendices, along with the original Chinese version.

6. Does your business develop any five-year plans or similar planning documents? If yes, provide copies of these plans and advise whether these plans have been submitted, reviewed or approved by the Government of China (including the National Development and Reform Commission).

7. Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the period.

8. Provide copies of the notes to company meetings where pricing decisions on the goods subject to measures have been made over the period.

H-5 Financial and investment activities

1. Is your business debt funded? If yes, provide a list of all major lenders.

2. What is the rate of interest paid by your business on all debt instruments over the last 5 years?

3. Has your business benefited from any concessional interest rates for your loans/debts in the last 5 years? If yes, provide details.

4. Has your business raised any capital using issuance of shares, preferential shares, rights issue, bonds, warrants, debentures, sub-ordinate loans or any other debt and/or equity instruments in the last 5 years? If yes:
    a. explain what instruments were used
    b. identify the type (e.g government guarantee) and provider of the security and
    c. explain the reasons for raising the capital.

5. Does your business have policies on how cash reserves are to be invested? If yes, provide details.

6. Has your business invested in either government or non-government debt securities (such as bonds, quasi-government bonds)? If yes, provide details (e.g. type of instrument, amount invested and the expected rate of return).

H-6 Government policy on the industry

1. Are there any Government of China opinions, directives, decrees, promulgations, measures, etc. concerning industry of the goods that were put in place or operating during the period? If yes, please provide:
    a. copy of the documentation and a translation in English
    b. documentation concerning the Government of China or any association of the Government of China's notification of the measures concerning the goods to your company during the period.

2. Provide information concerning the name of any Government of China departments, bureaus or agencies responsible for the administration of all Government of China measures concerning the industry of the goods in the regions, provinces or special economic zones where your company is located, including contact information regarding the following areas:
    - industrial policy and guidance on the industry
    - market entry criteria for the industry
    - environmental enforcement for the industry

- management of land utilization
- the China Banking Regulatory Commission for the industry
- investigation and inspection of expansion facilities
- the section in the National Development and Reform Commission that is responsible for the industry and
- import licensing for raw materials relating to the goods subject to measures.

3. Describe any role your company plays in the development of government's industrial plans and/or policies at all levels of government. For example, does your company provide information for, or request inclusion in, any plans, policies, or measures?

4. Does your company provide information relating to assessments of the implementation of the plan, policy or measure?

5. Has the Government of China designated your company and/or industry as "pillar," "encouraged," "honourable," or any other designation? If yes, please answer the following questions.
    a. Explain the purpose of these designations, the criteria for receiving any such designation, and the benefits or obligations that arise from each such designation.
    b. Is there any connection between these designations and five-year plans or other industrial and/or economic policies or administrative measures?
    c. Describe any instances in which your company cited Government of China plans, policies, or measures as support for receiving the financing that you report.

H-7 Taxation

1. Were there any export taxes on the exports of the goods during the period?

2. What was the value-added tax rebate applicable to exports of the goods during the period?

3. Have there been any changes to the value-added tax rebate applicable to exports of the goods in the last 5 years? If yes, provide:
    a. a detailed chronological history of the value-added tax rebate rates
    b. products affected
    c. the effective dates of the rate changes
    d. fully translated copies of any Government of China notices regarding these changes, including the relevant appendices.

4. Are you aware of any tax changes being planned that would impact the industry?

H-8 Sales Terms

1. Identify the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by your business. Please explain if that person is responsible for both commodity pricing and projects.

2. Explain how the selling prices of the goods subject to measures by your business are determined, including any Government of China involvement in your business' pricing decisions, and indicate if the goods are subject to Government of China direct or indirect pricing or government guidance pricing.

3. Does your business coordinate the selling prices or supply of the goods with other domestic producers or any Government of China departments? If yes, provide details.

4. Explain whether your business provides information or data to the Government of China, other government officials or commercial/industry organisations, including those outside of China, which report on the industry.

5. Explain whether your business provides price data to any other person at the provincial, regional or special economic zone level of government.

6. Explain whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.

7. Explain whether your business has encountered any other restrictions, limitations, or other considerations imposed on your business.

8. Which organisation/business entity do you consider as the price leader of the goods?

9. Does your business have a pricing committee in respect of the goods? If yes, provide the names and positions of all members of the committee.

10. How often does the pricing committee meet to discuss selling prices of the goods? Provide the minutes or any other relevant documents of all meetings of the pricing committee during the period.

11. If you have production facilities of the goods in more than one region and/or province, are the laws and regulations in each region the same with respect to pricing of the goods? If no, provide details on the differences.

H-9 Industry associations

1. Is your business a member of any business or industry associations? If yes, explain your business' relationship with the association and the involvement of the Government of China with the associations.

2. If your business is a member of an industry association, indicate whether this membership is voluntary or compulsory. Explain the functions that the association provides for your business. Explain in detail the role of the association with respect to the directives as provided by the Government of China concerning the industry.

H-10 Statistics submission/recording

1. Indicate if your business makes submissions to the Chinese Bureau of Statistics and/or any other government organisation. If yes, explain the purpose of these submissions and the type of information submitted.

2. Provide a recent example of a submission that has been made to the Bureau of Statistics and/or any other government organisation. For example, monthly data relating to sales, production and costs.

3. Do the organisations approve or assess your submission? If yes, provide a detailed explanation.

4. Do the organisations provide feedback on your submission? If yes, provide a detailed explanation.

H-11 Production/output

1. Is any part of your production subject to any national/regional industrial policy or guidance? If yes, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance. To what extent are any of the policies/guidelines applicable to your business?

2. Where applicable, how did your business respond to the policies/guidelines?

3. Provide details regarding any other restrictions (e.g. geographic/regional, downstream, end use, etc.) to the sale of the goods and/or like goods that has been placed upon, or may be imposed, by the Government of China on your business.

4. Provide a list of all your domestic customers of the like goods, include the location (city and province) of the customer and indicate whether each customer is an SIE.

5. Are there any restrictions and/or conditions in relation to the quality or quantity of the production of the goods placed upon your business? If yes, provide details.

6. Does your business require an export licence? If yes, provide details.

7. Are the goods sold by your business subject to any export restrictions and/or limits during the previous 5 year? If yes, provide details.

8. Have there been any changes to your production capacity over the last 5 years? If yes, provide details.

9. Does your business benefit from any concession on the purchase of any utility services (e.g. electricity, gas, etc.)? If yes explain the nature and the amount of the concession?

H-12 Adding capacity and/or joint ventures

1. Provide a detailed explanation with respect to the government approval process on adding capacity and/or joint ventures in relation to your business.

2. Does the government have the right to request modifications in the terms of adding capacity and/or joint ventures? If yes, provide a detailed explanation.

H-13 Raw materials

1. Are any of the suppliers related or affiliated with you? If yes, provide details.

2. Do you purchase from State Invested Enterprises? If yes, provide details.

3. If your supplier is based outside China, what import duty rate is applied on the raw materials?

4. Is there a price difference in purchase price for raw materials between your suppliers? If yes, provide a detailed explanation.

5. Describe in detail your business' purchase procedures of the raw materials, the considerations in selecting a supplier and how the price of the raw materials is determined between you and your suppliers. If it is by tenders, provide details of the criterions/conditions.

6. Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of China during the period, with respect to raw material inputs.

7. If any of your raw materials for the goods and/or like goods are imported by your business, or related businesses:
    a. Provide details including a description of the raw material imported, the supplier and country of origin.
    b. Explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations).
    c. Provide details of any conditions to importing the raw materials (e.g. customs and/or quarantine).
    d. Are you eligible for a duty drawback? If yes, provide details.

8. Do you, or a business associated with you, sell any of the raw materials used to manufacture the goods and/or like goods, or sell the semi-processed goods?
    a. Please provide a description of the raw material or semi-processed goods which are sold, including whether they are domestic or export transactions, to related or unrelated parties, and how the selling price is determined.
    b. If there is a difference in selling prices between related and unrelated parties, please provide reasons as to why.

SECTION I
COUNTERVAILING

It is a mandatory requirement to complete this section if you are an exporter from **China** who is subject to the countervailing duty notice. Refer ADN 2022/049 to see if you are a subject exporter on the countervailing duty notice.

Not applicable

The following programs are known and will be investigated. Please note other programs identified during the course of the inquiry will also be investigated.

Program No.	Name	Type
1	Preferential Tax Policies for Enterprises with Foreign Investment Established in the Coastal Economic Open Areas and Economic and Technological Development Zones	Tax
2	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'	Grant
6	Superstar Enterprise Grant	Grant
7	Research & Development (R&D) Assistance Grant	Grant
8	Patent Award of Guangdong Province	Grant
11	Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)	Tax
12	Preferential Tax Policies for Enterprises with Foreign Investment Established in Pudong area of Shanghai	Tax
13	Preferential Tax Policies in the Western Regions	Tax
14	Tariff and VAT Exemptions on Imported Materials and Equipment	Tax
15	Innovative Experimental Enterprise Grant	Grant
16	Special Support Fund for Non State-Owned Enterprises	Grant
17	Venture Investment Fund of Hi-Tech Industry	Grant
18	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment	Grant
19	Grant for key enterprises in equipment manufacturing industry of Zhongshan	Grant
20	Steel coils (black and galvanised) provided by government at less than fair market value	LTAR
21	Water Conservancy Fund Deduction	Grant
22	Wuxing District Freight Assistance	Grant
23	Huzhou City Public Listing Grant	Grant
27	Huzhou City Quality Award	Grant
28	Huzhou Industry Enterprise Transformation & Upgrade Development Fund	Grant
29	Land Use Tax Deduction	Tax
30	Wuxing District Public Listing Grant	Grant
31	Anti-dumping Respondent Assistance	Grant

32	Technology Project Assistance	Grant
34	Balidian Town Public Listing Award	Grant
35	Preferential Tax Policies for High and New Technology Enterprises	Tax
36	Local Tax Bureau Refund	Tax
37	Return of Farmland Use Tax	Tax
38	Return of Land Transfer Fee	Tax
39	Return of Land Transfer Fee From Shiyou	Tax
40	Dining lampblack governance subsidy of Jinghai County Environmental Protection Bureau	Grant
41	Discount interest fund for technological innovation	Grant
43	Enterprise famous brand reward of Fengnan Finance Bureau	Grant
44	Government subsidy for construction	Grant
46	New Type Entrepreneur Cultivation Engineering Training Fee Of Jinghai County Science And Technology Commission	Grant
47	Subsidy for Coal-Fired Boiler of Fengnan Subtreasury	Grant
48	Subsidy for Coal-Fired Boiler Rectification	Grant
49	Subsidy for District Level Technological Project	Grant
50	Subsidy For Pollution Control of Fengnan Environmental Protection Bureau	Grant
51	Subsidy from Science and Technology Bureau of Jinghai County	Grant
52	Subsidy of Environment Bureau transferred from Shiyou	Grant
53	Supporting fund for exhibition from Hongqiao District Commerce Commission	Grant
54	Government subsidy for job stability	Grant
55	Commercial Committee Support Fund	Grant
56	Tianjin Municipal Bureau of Commerce July 2018-December 2018	Grant
57	Aiding fees for cases of technology information collection	Grant
58	Patent supporting fund from Science and Technology Bureau of Jinghai District 2019	Grant
59	Patent supporting fund for 2017 program	Grant
60	Subsidy for patent from Science and Technology Bureau Fengnan District, Tangshan City	Grant
61	Subsidy for Energy collection from the Tangshan Quality and Technology Supervision Bureau	Grant
62	Award to the Patent Innovation from Science and Technology Bureau Fengnan District	Grant
63	Technical innovation subsidy for deducting equipment and boiler	Grant
64	Awards to technology innovation from Bureau of Industry and Information Technology Fengnan District	Grant
65	Awards to "Well-Known Trademarks" from Hebei Province Market Supervision administration Bureau	Grant
66	Grant for Technology ERP	Grant
550-2	Loan interest subsidy	Preferential loan
590-1	Hebei Province Quality Awards.	Grant

I-1 General

1. Complete the worksheet named “I-1 Company turnover”
   - This worksheet is a table of the total company revenue over the period and split into:
     - Total revenue for Australian sales, domestic sales and third country sales
     - Revenue of the goods for Australian sales, domestic sales and third country sales
   - You must provide this table in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

I-2 Provision of goods at less than adequate remuneration

1. For all suppliers and manufacturers of raw materials listed in G-7.2 Raw material CTM”, provide an explanation and any evidence to support your categorisation of whether the company is a State Invested Enterprise (SIE)

2. Provide copies of all contractual agreements that detail the obligations of the State Invested Enterprise (SIE) and your business with reference to the granting and receipt of any assistance/benefits.

3. If your business purchased imported raw materials, explain the reason/s for your business’ decision to purchase imported over domestic raw materials, including the key factors affecting the decision such as price, availability etc.

I-3 Preferential tax policies

1. Complete the worksheet named “I-3 Income Tax”
   - This worksheet is a table of your company’s income tax liability over the last three financial years.
   - You must provide this table in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

2. Provide a copy of your company’s annual tax return for the last three financial years. If the documents are not in English, please provide a translation of the documents.

3. Provide proof of your company’s tax payments to your tax authority over the last three financial years, including any progress payments made and related forms submitted to reconcile the annual tax return.

4. What is the general tax rate for enterprises (also referred to as the company or corporate tax rate) during the previous two financial years?

5. Did your company pay less than the general tax rate for enterprises referred to in question I-3.4? If yes:
   a. What tax rate did your company pay?
   b. Was the reduction in the tax paid or payable related to any of the preferential income tax programs in the table at the top of Section I Countervailing above?
   c. What is the name of the program?
   d. What is the name of the authority granting your company the reduced tax rate?
   e. What is the eligibility criteria to benefit from the reduced tax rate?
   f. Provide details of the application process
   g. Provide a copy of the blank application from. If the documents are not in English, please provide a translation of the documents.
   h. Provide a copy of your company’s completed application from, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
   i. Provide a copy of any confirmation or other correspondence from the authority approving your company for the reduction in tax rate. If the documents are not in English, please provide a translation of the documents.
   j. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

6. Did your company receive a reduction to taxable income during the period? If yes, provide:
    a. What is the name of the program?
    b. What is the name of the authority granting your company the reduced tax rate?
    c. What is the eligibility criteria to benefit from the reduced tax rate?
    d. Provide details of the application process
    e. Provide a copy of the blank application from. If the documents are not in English, please provide a translation of the documents.
    f. Provide a copy of your company's completed application from, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
    g. Provide a copy of any confirmation or other correspondence from the authority approving your company for the reduction in tax rate. If the documents are not in English, please provide a translation of the documents.
    h. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

I-4 Financial grants

1. Complete the worksheet named "I-4 Grants"
    - This worksheet is a table of the grants received by company over the period plus the two preceding years.
    - You must provide this table in electronic format using the template provided.
    - If you have used formulas to complete this worksheet, these formulas must be retained.

2. Provide a copy of your company's non-operating income and/or other business income ledgers, extracted directly from your accounting system, for the period covering the period plus the 2 preceding years.

3. Did your company receive any grants (or any other financial contribution) from any level of government during the period plus the two preceding years?
    If yes:
    a. Were any of the grants related to any program listed in the table at the top of Section I above? If yes, identify the program.
    b. Were any of the grants related to programs not listed in the table at the top of Section I above? If yes, provide the names of the programs.

4. For each of the grants listed in I-4.3:
    a. What is the name of the grant?
    b. What is the name of the authority providing the grant?
    c. What is the eligibility criteria to receive the grant?
    d. Is the grant directly related to the goods subject to measures, export sales to Australia and/or export sales generally?
    e. Provide details of the application process.
    f. Provide a copy of the blank application from. If the documents are not in English, please provide a translation of the documents.
    g. Provide a copy of your company's completed application from, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
    h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.
    i. Provide proof of payment of your company receiving the grant (e.g. bank statements).
    j. Provide a copy of the accounting journal entries relating to the grant.
    k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

I-5 Preferential loans

1. Complete the worksheet named "I-5 Preferential Loans"

- This worksheet is a table of all loans with a balance during the period.
- You must provide this table in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.

2. Provide copies of all your company's loan/borrowing ledgers, extracted directly from your accounting system, for the period.

3. For each loan listed in worksheet "I-5 Preferential Loans":
   a. Provide details of the application process.
   b. Provide a copy of the loan contract. If the contract is not in English, please provide a translation of the contract.
   c. Provide a copy of the bank statement for the period. If the statement is not in English, please provide a translation of the statement.

I-6 Other Programs

1. Provide a list of all the provinces in which you have business operations (including locations of factories, sales offices, or other places of business).

2. Are you aware of any programs of the Government of China, any of its agencies or any other authorised body, that benefits manufacturers of the goods that have not been accounted for in this questionnaire? Provide the name of those programs you are aware of (even if your company is not eligible to receive benefit under the program.)

3. Indicate the location of the program by region, province or municipal level.

4. Indicate the type of program, for example:
   - the provision of grants, awards or prizes
   - the provision of goods or services at a reduced price (e.g. electricity, gas, transport)
   - the reduction of tax payable including income tax and VAT
   - reduction in land use fees
   - any other form of assistance.

For **each program** that you have identified, answer the following.

5. Indicate whether your company benefited from any of the listed programs during the period.

6. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).

7. Describe the application and approval procedures for obtaining a benefit under the program.

8. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the Government of China in relation to the program.

9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.

11. State whether your eligibility for the program was conditional on one or more of the following criteria:

    a) whether or not your business exports or has increased its exports
    b) the use of domestic rather than imported inputs
    c) the industry to which your business belongs or
    d) the region in which your business is located.

12. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

13. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.

14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.

15. To your knowledge, does the program still operate or has it been terminated?

16. If the program has been terminated, please provide details (including when and why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

    If the terminated program has been substituted for by another program, identify the program and answer all the questions in Part I-6 in relation to this program.

SECTION J
DOMESTIC MARKET

J-1 Prevailing conditions of competition in the domestic market

1. Describe the domestic market for the goods and the prevailing conditions of competition within the market, including:
   (a) Provide an overall description of the domestic market which explains its main characteristics and trends over the past five years
   Over the past five years, the domestic market has remained stagnant, with no significant growth in demand. Demand has been driven mainly by the private sector, with only a small contribution from the public sector.

   (b) Provide the sources of demand for the goods in the domestic market, including the categories of customers, users or consumers of the product
   The domestic demand for welded steel pipes is primarily driven by the construction industry.

   (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b)
   A high proportion of demand is generated by the construction sector.

   (d) Describe the factors that influence consumption/demand variability in the domestic market, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production
   Steel pipes are sensitive to international HRC prices. When HRC prices are on an upward trend, the market may speculate and purchase welded steel pipes for stockpiling purposes. In the Malaysian market, demand is also affected by festive seasons. For example, demand typically slows during the Chinese New Year and the fasting month.

   (e) Describe any market segmentations in the domestic market; such as geographic or product segmentations
   In addition to product segmentation, market demand varies by geographical region. For example, demand is generally higher in the central region compared to the northern region.

   (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e)
   Based on our estimation, demand for welded steel pipes is concentrated in the Central Region, which accounts for approximately [CONFIDENTIAL TEXT DELETED – percentage]. of total demand. The Northern Region represents around [CONFIDENTIAL TEXT DELETED – percentage] while the Southern Region accounts for the remaining [CONFIDENTIAL TEXT DELETED – percentage]. These proportions may vary depending on project activity, economic conditions, and regional construction trends.

   (g) Describe the way in which domestically produced goods and imported goods compete in the domestic market
   Based on our observations, domestic and imported welded steel pipes primarily compete on [CONFIDENTIAL TEXT DELETED – price factors]

   (h) Describe the ways that the goods are marketed and distributed in the domestic market and
   The goods are marketed and distributed in the domestic market through [CONFIDENTIAL TEXT DELETED – customer categories].

   (i) Describe any other factors that are relevant to characteristics or influences on the domestic market for the goods.
   Several factors influence the characteristics of, and demand within, the domestic market for these goods, including:
      a. Intense competition from manufacturers producing similar products.
      b. The volume of construction projects commencing within a given period, particularly those requiring significant quantities of welded steel pipes.

Provide documentary evidence to support the responses made to questions 1(a) to (i).

2. Provide a diagram which describes the domestic market structure for the goods, ensuring that all categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the domestic market.
[CONFIDENTIAL CHART DELETED – linkages to illustrate the different levels of trade and distribution channels within the domestic market].

3. Describe the commercially significant market participants in the domestic market for the goods at each level of trade over the investigation period. Include in your description:
    - names of the participants
    - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.)
    - a description of the degree of integration (either vertical or horizontal) for each market participant and
    - an estimation of the market share of each participant.

    Most of SPIM's domestic sales are made to [CONFIDENTIAL TEXT DELETED – customer categories]. SPIM has limited data and information regarding the overall composition of the domestic market. Therefore, SPIM is currently unable to provide any further details.

4. Identify the names of commercially significant importers in the domestic market for the goods over the investigation period and estimate their market share. Specify the country each importer imports from and their level of trade in the domestic market, if known.
SPIM is aware of imports of welded steel pipes from [CONFIDENTIAL TEXT DELETED – country] into the domestic market. However, due to its limited knowledge of the overall import market, SPIM is unable to identify commercially significant importers, estimate their market shares, or provide further details regarding their countries of origin or levels of trade.

5. Describe the regulatory framework of the domestic market for the goods as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.
Competition Policy: Competition Act 2010

    The Competition Act 2010 (commonly called the Anti-Competition Act) is Malaysia's primary legislation to regulate competition in the marketplace. Its main objectives are to:

    a. Promote fair competition in all sectors of the economy
    b. Prevent anti-competitive practices that harm consumers or businesses
    c. Encourage efficiency, innovation, and market access
    d. Protect small and medium enterprises (SMEs) from abuse by larger dominant players

    It is administered by the Malaysia Competition Commission (MyCC).

6. Describe any entry restrictions for new participants into the domestic market for the goods. Your response could include information on:
    - resource ownership
    - patents and copyrights
    - licenses
    - barriers to entry
    - import restrictions and
    - government regulations(including the effect of those government regulations).

    New participants are required to obtain a manufacturing licence from the Government. Welded steel pipes can be imported subject to the payment of applicable import duties and compliance with the standards required by the relevant authorities.

    In responding to question 6 ensure that relevant regulations are referenced.

J-2 Goods in the domestic market

1. Generally, describe the range of goods offered for sale in the domestic market. The description should include all like goods, including those produced by your company. Your description could include information about:
   - quality differences
   - price differences
   - supply/availability differences
   - technical support differences
   - the prevalence of private labels/customer brands
   - the prevalence of generic or plain labels
   - the prevalence of premium labels and
   - product segmentation.

   ERW welded steel pipes are primarily differentiated by product range. SPIM manufactures pipes ranging from ½ inch to 8 inches in diameter, whereas some other manufacturers are capable of producing pipes up to 18 inches in diameter. In addition, the products may be supplied with different finishes, such as bare steel, painted, or galvanised.

2. Describe the end uses of the goods in the domestic market from all sources.
   The end uses of welded steel pipes in the domestic market include fire protection systems, electrical conduit applications, structural purposes, and water conveyance systems.

3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the domestic market. Rank these preferences or purchasing influencers in order of importance.
   In the order of importance with the most importance being at the top, based on our opinion, the key attributes are:
   [CONFIDENTIAL TEXT DELETED – rank of pricing factors]

4. Identify if there are any commercially significant market substitutes in the domestic market for the goods.
   Plastic pipes may serve as substitutes for welded steel pipes in certain applications, depending on the intended use.

5. Have there been any changes in market or consumer preferences in the domestic market for the goods in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.
   No

J-3 Relationship between price and cost in the domestic market

1. Describe the importance of the domestic market to your company's operations. In your response describe:
   (a) The proportion of your company's sales revenue derived from sales of the goods in the domestic market and
   The proportion of domestic sales is [CONFIDENTIAL TEXT DELETED – percentage].
   (b) The proportion of your company's profit derived from sales of the goods in the domestic market.
   The proportion for domestic GP is [CONFIDENTIAL TEXT DELETED – percentage].

   In responding to question 1 please provide evidence supporting calculations.

2. Is your organisation/business entity the price leader for the goods in the domestic market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.
   There are no price leaders in the domestic welded steel pipes market. Each manufacturer sets its pricing based on its own business strategy and prevailing market conditions, resulting in no single, definitive price leader.

3. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in the domestic market. If there are multiple strategies applied, please rank these by importance. If there

are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.
[CONFIDENTIAL TEXT DELETED – Business strategy and direction].

4. Explain the process for how the selling prices of the goods for the domestic market by your business are determined. Provide copies of internal documents which support how pricing is determined.
[CONFIDENTIAL TEXT DELETED – Business strategy and direction].

5. How frequently are your domestic selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.
[CONFIDENTIAL TEXT DELETED – Business strategy and direction]

6. Rank the following factors in terms of their influence on your pricing decisions in the domestic market, with the most important factor ranked first and the least important factor ranked last:

    - Competitors' prices
    - Purchase price of raw materials
    - Cost to make and sell the goods
    - Level of inventory
    - Value of the order
    - Volume of the order
    - Value of forward orders
    - Volume of forward orders
    - Customer relationship management
    - Supplier relationship management
    - Desired profit
    - Brand attributes
    - Other [please define what this factor is in your response]

    The ranking is as follows with no. 1 being the most important:

    [CONFIDENTIAL TEXT DELETED – pricing factors ranking]

7. Describe the relationship between selling price and costs to make and sell in the domestic market. Does your company maintain a desired profit margin for the goods?
[CONFIDENTIAL TEXT DELETED – Business strategy and direction].

8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the domestic market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.
[CONFIDENTIAL TEXT DELETED – Business strategy and direction].

9. Do you offer bundled pricing in the domestic market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.
[CONFIDENTIAL TEXT DELETED – Business strategy and direction].

10. Does the volume of sales to a customer or the size of an order influence your selling price in the domestic market? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.
[CONFIDENTIAL TEXT DELETED – Business strategy and direction].

11. Does your organisation/business entity use sales contracts in the domestic market? If yes:
[CONFIDENTIAL TEXT DELETED – Business strategy and direction] .
    (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?

(b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
(c) How frequently are sales contracts renegotiated?
(d) How frequently are price reviews conducted between contracts?
(e) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
(f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
(g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue. Provide a complete translation of the documents.

12. Provide copies of any price lists for the goods used in the domestic market during the investigation period. If you do not use price lists, describe the transparency of your prices in the domestic market.
Please refer to [CONFIDENTIAL ATTACHMENT]".

13. How do you differentiate pricing for different products/models of the goods in the domestic market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.
Please refer to our response at J-3.3 and J-3.10.

14. Do you tier or segment your domestic customers for the goods in terms of pricing? If yes, provide:
(a) a general description of how this is done
(b) list the factors that influence pricing differentiation in different tiers or segments and
(c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.
[CONFIDENTIAL TEXT DELETED – sales practice].

Provide copies of internal documents which support your claims in response to this question.

15. Do you sell the goods to related entities in the domestic market? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide a copy of any internal document relevant to establishing pricing to related parties.
No.

J-4 Marketing and sales support in the domestic market

1. How does your company market the goods in the domestic market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).
We have a [CONFIDENTIAL TEXT DELETED – sales practice]. We also have [CONFIDENTIAL TEXT DELETED – sales practice].

2. Does your company conduct brand segmentation in the domestic market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.
No.

3. Provide examples of your domestic advertising of the goods over the past five years. If you have not used advertising provide examples of any other promotion campaigns for the goods you have conducted over the investigation period.
Yes. SPIM did advertise at DIREKTORI KOPERASI JKR MALAYSIA.



4. How many people are in your domestic market sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents which support your claims in response to this question.
   [CONFIDENTIAL TEXT DELETED – Sales department info].

5. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.
   Please refer to our response at D-1 above. SPIM does not maintain internal documents for pricing of its domestic sales.

SECTION K
AUSTRALIAN MARKET

Not applicable. SPIM did not export goods to Australia during the period of investigation and, accordingly, possesses limited knowledge of the Australian market.

K-1 Prevailing conditions of competition in the Australian market

1. Describe the Australian market for the goods and the prevailing conditions of competition within the market, including:
    (a) Provide an overall description of the Australian market for the goods which explains its main characteristics and trends over the past five years
    (b) Provide the sources of demand for the goods in Australia, including the categories of customers, users or consumers of the product
    (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b)
    (d) Describe the factors that influence consumption/demand variability in Australia, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production
    (e) Describe any market segmentations in Australia; such as geographic or product segmentations
    (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e)
    (g) Describe the way in which Australian manufactured and other imported goods compete in the Australian market
    (h) Describe the ways that the goods are marketed and distributed in the Australian market and
    (i) Describe any other factors that are relevant to characteristics or influences on the market for the goods in Australia.

    Provide documentary evidence to support the responses made to questions 1(a) to (i).

2. Provide a diagram which describes the Australian market structure for the goods, ensuring that all the categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Australian market.

3. Describe the commercially significant market participants in the Australian market for the goods at each level of trade over the investigation period. Include in your description:
    - names of the participants
    - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.)
    - a description of the degree of integration (either vertical or horizontal) for each market participant and
    - an estimation of the market share of each participant.

4. Identify the names of commercially significant importers in the Australian market for the goods over the investigation period and estimate their market share. Specify the country each importer imports from and their level of trade in the Australian market, if known.

5. Describe the regulatory framework of the Australian market for the goods as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.

6. Describe any entry restrictions for new participants into the Australian market for the goods. Your response could include information on:

- resource ownership
- patents and copyrights
- licenses
- barriers to entry
- import restrictions and
- government regulations (including the effect of those government regulations).

In responding to question 6 ensure that relevant regulations are referenced.

K-2 Goods in the Australian market

1. Generally describe the range of the goods offered for sale in the Australian market. The description should include all goods subject to measures including those produced by your company. Your description could include information about:
   - quality differences
   - price differences
   - supply/availability differences
   - technical support differences
   - the prevalence of private labels/customer brands
   - the prevalence of generic or plain labels
   - the prevalence of premium labels and
   - product segmentation.

2. Describe the end uses of the goods in the Australian market from all sources.

3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Australian market. Rank these preferences or purchasing influencers in order of importance.

4. Identify if there are any commercially significant market substitutes in the Australian market for the goods.

5. Identify if there are any commercially significant market complements in the Australian market for the goods.

6. Have there been any changes in market or consumer preferences in the Australian market for the goods in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.

K-3 Relationship between price and cost in Australia

1. Describe the importance of the Australian market to your company's operations. In your response describe:
   (a) The proportion of your company's sales revenue derived from sales of the goods in Australia and
   (b) The proportion of your company's profit derived from sales of the goods in Australia.

   In responding to question 1 please provide evidence supporting calculations.

2. Is your organisation/business entity the price leader for the goods in the Australian market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.

3. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in Australia. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.

4. Explain the process for how the selling prices of the goods for the Australian market by your business are determined. Provide copies of internal documents which support how pricing is determined.

5. How frequently are your Australian selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.

6. Rank the following factors in terms of their influence on your pricing decisions in the Australian market, with the most important factor ranked first and the least important factor ranked last:
    - Competitors' prices
    - Purchase price of raw materials
    - Cost to make and sell the goods
    - Level of inventory
    - Value of the order
    - Volume of the order
    - Value of forward orders
    - Volume of forward orders
    - Customer relationship management
    - Supplier relationship management
    - Desired profit
    - Brand attributes
    - Other [please define what this factor is in your response]

7. Describe the relationship between selling price and costs to make and sell in the Australian market. Does your company maintain a desired profit margin for the goods? If not, does your company seek to maintain a desired profit margin for the goods? Provide copies of internal documents which support your response to this question.

8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Australian market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.

9. Do you offer bundled pricing in the Australian market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.

10. Does the volume of sales to a customer or the size of an order influence the selling price? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.

11. Does your organisation/business entity use sales contracts in the Australian market? If yes:
    (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
    (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
    (c) How frequently are sales contracts renegotiated?
    (d) How frequently are price reviews conducted between contracts?
    (e) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
    (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
    (g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue.

12. Provide copies of any price lists for the goods used in the Australian market during the investigation period. If you do not use price lists, describe the transparency of your prices in the Australian market.

13. How do you differentiate pricing for different products/models of the goods in the Australian market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.

14. Do you tier or segment your Australian customers for the goods in terms of pricing? If yes, provide:
    (a) a general description of how this is done
    (b) list the factors that influence pricing differentiation in different tiers or segments and
    (c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

    Provide copies of internal documents which support your claims in response to this question.

15. Do you sell the goods to related entities in Australia? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide copies of any internal documents relevant to establishing pricing to related parties.

K-4 Marketing and sales support in the Australian market

1. How does your company market the goods in the Australian market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).

2. Does your company conduct brand segmentation in the Australian market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.

3. Provide examples of your Australian advertising of the goods over the past five years. If you have not used advertising in Australia, provide examples of any other promotion campaigns you have conducted over the investigation period.

4. How many people are in your Australian sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents which support your claims in response to this question.

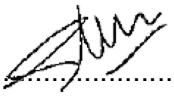
5. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.

PUBLIC RECORD

EXPORTER'S DECLARATION

I hereby declare that Southern Pipe Industry (Malaysia) Sdn Bhd (company) have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this questionnaire is complete and correct to the best of my knowledge and belief.

Name: Chan Suet Ling

Signature: 

Position in Company: Finance Manager

Date: 23/9/2026

PUBLIC RECORD

APPENDIX
GLOSSARY OF TERMS

This glossary is intended to provide you with a basic understanding of technical terms that appear in the questionnaire.

Adjustments

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers.

Examples of adjustments that may be made include: s*ales occurring at different times*
(it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); s*pecification differences; packaging; taxes; level of trade; advertising; after sales services; inland freight; warehousing; export charges; credit terms; duty drawback; commissions.*

Adjustments may also be required where the normal value is based on costs to make and sell.

Arms length

Sales are not considered to be at “arms length” on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

Constructed value

In cases where prices paid for like goods sold in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the goods subject to measures plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

Cost of production/manufacturing

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

Cost to make and sell

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

Country of origin

The country in which the last significant process in the manufacture or production of the goods was performed.

Date of sale

The commission will normally use the invoice date as recorded in the exporter or producer’s records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information. Note that any date of sale claim, other than the invoice date, that is made after submitting a response to this questionnaire may not provide the commission with sufficient time to assess the claim and may not be considered.

Direct labour cost

Direct labour is categorised as a variable cost, i.e. the value varies with the level of production.

Dumping

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

Dumping margin

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

Export price

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

Exporting country

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

Factory overheads

Factory overheads consist of variable costs e.g. power, supplies, indirect labour and fixed costs e.g. factory rent, factory insurance, factory depreciation etc.

Goods subject to measures (the goods)

The goods to which the application for anti-dumping action relates. That is, the goods that you have exported to Australia allegedly at dumped prices.

Incoterms

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc. paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc. payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc. payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance)
	the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CPT	carriage paid to
CIP	carriage and insurance paid to
	the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc.
DAF	delivered at frontier (goods carried by rail or road and cleared for export at the named place

	at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)
DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDU	delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDP	delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc. incurred upon importation)

The period

A period defined by the commission over which importations of the goods are examined.

Like goods

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the goods or that, although not alike in all respects have characteristics closely resembling those of the goods. The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

Normal value

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based on all costs to make and sell the goods, and an amount for profit. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, the commission will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

Where domestic price generally, and the trade of the exporting country are determined or substantially influenced by the government of the exporting country, an alternative/surrogate market economy is selected by the commission and the normal value is determined as if the surrogate country were the export source.

Ordinary course of trade

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in

sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

Selling, general and administration expenses (SG&A)

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

- domestic sales of like goods
- sale of goods of the same general category by the exporter or
- sales in the industry in the country of export.

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.