

GENERAL AGREEMENT ON TARIFFS AND TRADE

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Committee on Anti-Dumping Practices

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ANTI-DUMPING LEGISLATION OF AUSTRALIA

Questions and Replies

At its meeting on 29-31 March 1976, the Committee agreed to initiate the examination of Australia's anti-dumping legislation by a written question and answer procedure.

In document COM.AD/W/55 members of the Committee wishing to obtain written information concerning the provisions and implementation of Australia's anti-dumping legislation were invited to communicate their questions to the secretariat by 1 June 1976.

In response to that invitation, a number of questions were received and were transmitted to the permanent mission of Australia, which has subsequently transmitted to the secretariat the replies reproduced below.

I. GENERAL QUESTIONS

1. In what form can perfect compliance of the Anti-Dumping Code be assured in Australia? Is the Anti-Dumping Code applicable to those matters which are covered by the Code but on which there is no stipulation in the Customs Tariff Act 1975 (i.e. is the Anti-Dumping Code covered by "any international agreement relating to tariffs and trade" quoted from Section 14 of the Act)?

REPLY

The Anti-Dumping Code is regarded by Australia as an international agreement relating to tariffs and trade for the purposes of Section 14 of the Customs Tariff (Anti-Dumping) Act. Australia's actions in the field of anti-dumping would be taken with due regard to the provisions of Article VI of GATT and the Anti-Dumping Code.

2. Does the Australian Government have an intention, and if so when, to institute a procedural ordinance for the administration of the Act regarding receipt of an appeal, commencement of investigation, suspension of investigation, revocation of arbitration, etc.? Is the Australian Government willing to put the procedural ordinance, once instituted, under the surveillance of the Committee on Anti-Dumping Practices?

REPLY

Australia traditionally does not incorporate procedural matters in its legislation and is not unique in this regard. Section 14 of the Act is considered to be adequate evidence of Australia's intention to conform with the provisions of Article VI of GATT and the Anti-Dumping Code.

Australia's anti-dumping procedures are made available from time to time by way of public notices and publications. Australia is willing to submit such publications for the scrutiny of the Committee.

3. Will you explain in detail the procedural flow from the commencement of an investigation to the final decision?

REPLY

Australia has only recently become a signatory to the Agreement on Implementation of Article VI of GATT. At this stage no anti-dumping investigations have been pursued through to finality. Consequently, existing interim procedures which are set out in the attached flow-chart may be subject to alteration in the light of experience (see Annex 1).

4. What specific information is required for a valid request for an anti-dumping investigation, recognizing that the Code requires "evidence of both dumping and injury resulting therefrom" (Article 5(a))?

REPLY

The Australian customs authorities require comprehensive information concerning claims of injury due to dumped imports. This information is sought by way of a detailed dumping questionnaire. A copy of this questionnaire is enclosed for perusal by members of the Committee (see Annex 2).

5. The Act has no stipulation on the criteria for judgement of injury. Will a determination of injury be made in compliance with the Code?

REPLY

The Customs Tariff (Anti-Dumping) Act specifically stipulates two criteria regarding injury. Section 8 of the Act requires that injury be material and that the material injury should be causally related to the dumped imports.

Any determination of injury will be made in compliance with the Code.

6. The Customs Tariff Act 1975 does not contain any provisions on the information to different interested parties on measures taken under the Act. Additional clarifications are requested, as to how the foreign suppliers and other interested parties, as well as foreign governments, can get all relevant information and as to how they can have opportunity for the defence of their interests in accordance with Article 6 of the Anti-Dumping Code; as to how the information on provisional measures is given in accordance with Article 10 of the Code, as to how the collected anti-dumping duty, which has been found excessive, is reimbursed in accordance with Article 8 of the Code, as well as to how the provision contained in Article 5 of the Code, that an anti-dumping proceeding shall not hinder the procedures of customs clearance, is observed.

REPLY

It was pointed out previously that procedural matters are not included in Australia's anti-dumping legislation.

Australia has adopted notification procedures in accordance with the Code. Once a complaint has been the subject of interim enquiries in Australia and it is considered that overseas enquiries are warranted, the Embassies in Australia of the countries concerned are advised that an investigation of a dumping complaint is to be conducted in their respective countries. In addition, Australia's overseas representatives contact the exporting companies seeking their agreement to such an investigation.

In the event of imposition of cash securities, the relevant exporters, importers and complainants are advised. In addition, the Embassies of the exporting countries are advised of such provisional measures.

At any stage of an anti-dumping investigation, Australian customs officers are readily available to receive oral or written evidence from importers, exporters or Australian producers. In the event of an anti-dumping hearing being conducted, copies of non-confidential evidence will be circulated to enable parties to defend their interests.

Sections 8(4) and 8(5) of the Act provide that any dumping duty collected should not exceed the difference between the normal value and export price. Thus any excess dumping duty collected would be refunded.

Neither anti-dumping proceedings nor collection of dumping duty in any way impedes the clearance of goods through customs.

7. What are the time-limits for investigation? The only time-limits set forth relate to the thirty-day period for a person to request a referral by the Ministry to the Commission for an inquiry after the Minister rejects a request (Section 15, Sub-Section 2) and the two-year interim period between referrals to the Commission on the same question (Section 15, Sub-Section 4).

REPLY

Australia has no statutory time-limits regarding the duration of a dumping investigation. However, the Australian administration regards anti-dumping investigations as having an intrinsically urgent character and consequently carry out such investigations as expeditiously as possible.

Australian anti-dumping procedures are governed by the specific and implicit time-limits laid down in the Code. In particular, Section 45(2) of the Customs Act limits the duration of cash securities to three months.

8. The Act has no stipulation with regard to termination of anti-dumping proceedings. Is it possible that anti-dumping proceedings are terminated, in compliance with the Anti-Dumping Code, upon receipt of a voluntary undertaking by the exporters to revise their prices so that the margin of dumping is eliminated or in other particular cases?

REPLY

The Minister has a statutory duty, under Section 20(1) of the Act, to review, in appropriate circumstances, the need for continuation of dumping duties.

Anti-dumping proceedings prior to the imposition of dumping duties are terminated in a number of situations, e.g.:

- withdrawal of a complaint;
- dumping and injury exists but the exporter decides to raise his export price on a voluntary basis to a level sufficient to eliminate either the margin of dumping or the injury.

9. How are dumping duties assessed, on an entry-by-entry basis or at a prescribed initial rate? If the latter, will a company be liable for dumping duties if it revises prices to eliminate price discrimination?

REPLY

Dumping duties are normally assessed on the difference between the export price and the normal value. Section 8(5) of the Act does permit dumping duties to be assessed on a fixed rate basis but subject to the condition that the amount of duty collected does not exceed the difference between the export price and the normal value.

10. In what manner is a legislative measure going to be taken in order to assure compliance with the Anti-Dumping Code of conditions for application of provisional measures, form of their application, duration, etc.?

REPLY

At the time the revised Australian anti-dumping legislation was introduced, a cognate amendment to the Customs Act was also introduced, restricting the time-limit for retention of dumping cash securities. This Amendment, which appears as Sub-Section 45(2) of the Customs Act, was not incorporated in the anti-dumping legislation due to drafting difficulties.

Sub-Section 45(2) of the Customs Act gives effect to Australia's intention to comply with Article 10 of the Code by limiting the application of provisional measures to a period not exceeding three months or, upon request by the exporter and the importer, a period not exceeding six months.

II. QUESTIONS RELATING TO PARTICULAR SECTIONS OF THE ACT

Section 4

11. Details are requested concerning the exact circumstances (other than those described in Section 4, Sub-Section 1(a) and 1(b)) in which the Minister may at his discretion specify the export price under Section 4, Sub-Section 1(c). It seems that the paragraph in question, in particular the expression "in any other case" gives the Minister virtually unlimited discretionary power.

REPLY

Sub-Section 4(1)(c) of the Act contains the normal type of residual criterion for establishing a price in unusual circumstances (i.e. the circumstances not covered by Sub-Section 4(1)(a) or 4(1)(b)).

The most common situations not covered by Sub-Sections 4(1)(a) and 4(1)(b) are:

- goods imported for sale on consignment;
- goods imported in accordance with a non-arm's length transaction and further processed prior to subsequent resale at arm's length;
- goods imported in a non-arm's length transaction and resold in a non-arm's length transaction.

The Minister does not have an unlimited discretionary power. In the first place he is obliged to have regard to all the circumstances of the exportation. Secondly he is obliged to look for the price which would have been payable by an importer in an arm's length transaction.

Section 5

12. Under Section 5, Sub-Section 1 it is possible, in cases where an exporter does not make any sales in his own market, to compare his export price with the domestic price of another producer. This mode of price comparison is not provided for either in Article VI of the General Agreement or in the Anti-Dumping Code. If an exporter does not have adequate home market sales would it not be fairer to make comparison on the basis of that exporter's third country sales or that exporter's constructed value?

REPLY

Under Section 5(1) of the Act, it is possible, in cases where an exporter does not make any sales in his own market, to compare his export price with the domestic price of another seller.

Neither Article VI nor the Code prohibits the use as bases of normal values, of domestic selling prices of like goods sold by producers other than the exporter. Such a prohibition would be contrary to the spirit of Article VI, which regards the domestic price as the primary criterion for establishing a normal value, as it would unduly restrict the use of that criterion. (cf. Canada Anti-Dumping Act Section 9(2)(b); Regulation (EEC) No. 459/68 of the Council, Article 3(1)(a).)

13. With regard to Section 5, Sub-Section 1, stipulating that the normal value of any goods exported to Australia be, in case like goods are not sold by the exporter for home consumption in the exporting country, the price paid for like goods sold by other sellers, is it possible and likely to adopt as the normal value the price of like goods of different manufactures which are sold by other sellers?

REPLY

Yes, but only in those circumstances where the manufacturer's product is not sold on the domestic market.

The Australian administration considers that the essential question is whether the goods sold to Australia are a "like product" to the goods sold on the domestic market of the exporting country, primarily by the seller of the goods but, if such is not readily discernible, progressively through the other opportunities expressed in the Act. Of course Sub-Section 5(5) of the Act is invoked to make allowances for differences in the physical properties of the goods or for differences in the conditions of their sale.

14. The definition of normal value in Section 5 does not appear to conform to the provisions of Article 2(d) of the Code. Article 2(d) states that if sales in the domestic market are insufficient for comparison purposes, dumping margins "shall be determined by comparison with a comparable price of the like product when exported to any third country". Under the Code, therefore, only when third country prices cannot be used, is constructed value to be utilized. However, Section 5, Sub-Section 2 of the Australian legislation indicates that if normal value cannot be determined on the basis of home market sales, constructed value will be used except where the Minister uses his discretionary authority to utilize third country prices. Does this section mean that the Government of Australia will use constructed value to represent normal value even if appropriate third country prices are available?

REPLY

Australia cannot find, either in Article VI of GATT or the code, any authority for the claims that a constructed value may be utilized only when third country prices cannot be used. Australia has adopted the view expressed by the Group of Experts (reported in GATT Brochure 1961-2, page 9) that these two criteria have equal value.

Section 5 of the Act is not meant to show a preference for the constructed value criterion; drafting considerations required that provision be made for a choice between the two criteria to be made by a person in authority. In practice, the Minister will direct the use of whichever criterion is the more suitable. Practical experience suggests that the third country price criterion will usually be the more readily available.

15. Section 5, Sub-Section 2(b), lays down the rule that comparisons should be based on the highest price. This wording contrasts with that of Article 2(d) of the Code which provides simply that this price may be the highest export price but should be a representative price. How is it possible in the above-mentioned case to assure accordance with the Anti-Dumping Code in the administration of the Act?

REPLY

Australia considers that the limiting phrase "in the ordinary course of trade" in Section 5 of the Act achieves precisely the same effect as the qualifying epithet "representative" used in the Code.

In accordance with its obligations under the Code, Australia has no intention of having recourse to a patently unrepresentative price when applying this criterion.

16. Section 5 of the Customs Tariff Act 1975 contains rules for the determination of the normal value of goods. Additional clarifications are requested on the criteria, according to which the application of Sub-Section 2(a) or Sub-Section 2(b) is ruled by the Minister. What cases in concrete terms may be envisaged as falling in the case "where the Minister so directs" as is stipulated in Sub-Section 2(b)?

REPLY

Please see answer to Question 14. This matter will normally be decided by practical considerations; e.g. the availability of information and the representations of the exporter and/or importer.

17. The provisions of Section 5, Sub-Section 3, concerning dumping by State-trading countries seem to extend the possibilities of comparing special prices provided in the second supplementary provision relating to Article VI:1 of the General Agreement far beyond the scope of that particular provision.

REPLY

The supplementary provision referred to is not entirely free from ambiguity. In the preparation of its legislation, Australia looked to the legislation of other contracting parties to the Code for assistance in interpreting the main thrust of the supplementary provision in question. Sub-Section 5(3) of the Act is the result of that study particularly in relation to Sub-Section 9(7) of the Canadian Anti-Dumping Act.

18. Section 5, Sub-Section 4, empowers the Minister himself to determine the normal value in cases where sufficient information has not been furnished or is not available. This second possibility seems to contrast with the provisions of Article 2(d) of the Anti-Dumping Code concerning modes of comparing prices in the absence of a comparable price on the domestic market of the exporting country. What cases in concrete terms are envisaged by the Sub-Section?

REPLY

It is considered that this provision is in accordance with Article 6(i) of the Code which provides:

"... In cases in which any interested party withholds the necessary information, a final finding, affirmative or negative, may be made on the basis of the facts available." (cf. Canada Anti-Dumping Act Section 11)

It is impossible at this stage to describe the cases which the Sub-Section will cover. The Australian administration envisages that the Sub-Section will only be used in those circumstances where the relevant parties refuse to divulge sufficient information.

Section 8

19. What is the meaning and scope of the provisions of Section 8, Sub-Section 1(b) and of Section 10, Sub-Section 1(b), regarding the retroactive collection of the anti-dumping or countervailing duty after the application of provisional measures, which do not demonstrate the existence of the conditions stipulated in Article 10 of the Code for the imposition of provisional measures?

REPLY

Australia considers that the provisions of Sub-Section 8(1)(b) are entirely consistent with the relevant provisions of Articles 10 and 11 of the Code.

Sub-Section 10(1)(b) also contains the same provisions in relation to countervailing duties, which are not covered by the Code.

20. Section 8, Sub-Section 1(b) appears to indicate that if security has been taken under Section 42 of the Customs Act no determination of material injury with respect to dumping is necessary for imposition of dumping duties. Please explain why Section 42 is an adequate substitute for a determination of material injury in a dumping investigation.

REPLY

The Sub-Section referred to does not indicate that the taking of securities may be used as a substitute for the imposition of dumping duties. The Sub-Section closely follows the terms of Article 11(1) of the Code.

21. Sub-Section 1(b)(ii) of Section 8 refers to security. Additional clarifications are requested, as to how the criteria provided for by Article 10 of the Anti-Dumping Code, are observed, where security is required.

REPLY

Sub-Section 45(2) of the Customs Act sets out the criteria for and the duration of cash security measures in relation to anti-dumping matters. The administration of these provisions follows Article 10(d) of the Code.

22. What forms does security take?

REPLY

Australia's provisional measures are normally in the form of cash securities.

23. Sub-Sections 4 and 5 of Section 8 of the Act contain provisions for the determination of the dumping duty. Additional clarifications are requested on the mutual application of these Sub-Sections, as well as on the purpose of Sub-Section 5. Similar clarifications are requested on Sub-Sections 4 and 5 of Sections 9, 10 and 11 of the Act.

REPLY

Sub-Section (4) is the authority for the assessment of a dumping duty at the maximum permitted by paragraph 2, Article VI of GATT.

Sub-Section (5) permits the application of a specific rate dumping duty but is qualified by requiring that the amount of dumping duty arising out of the application of that specific rate shall not exceed the difference between the export price and the normal value. Thus Sub-Section (5) provides a vehicle for the collection of dumping duties at a lower amount than the margin of dumping in those cases where such action is sufficient to remove the injury to the local manufacturer. (cf. Article 8(a) of the Code)

Sub-Sections (4) and (5) of Sections 9, 10 and 11 of the Act have similar effect.

24. In respect of Section 8, Sub-Section 4 stipulating that the dumping duty be a sum equal to the dumping margin, the possibility should not be precluded to impose the dumping duty with a sum less than the dumping margin, in the light of the latter part of Article 8 of the Anti-Dumping Code.

REPLY

This power is provided by Sub-Section 8(5) of the Act - see reply to Question 23.

25. What is the exact scope of the complicated language of Section 8, Sub-Section 6 and Section 10, Sub-Section 6?

REPLY

If it is necessary to vary a specific rate duty published in a notice under Sub-Section 8(5), the variation cannot be effective before a previous notice has ceased to apply to the goods. Therefore a variation to a specific rate duty cannot be retrospective except in the following circumstances:

- Where a previous notice expired or was revoked but a new notice was published at a later date, the new notice could be made effective from the date that the previous notice ceased to apply.

Sub-Section 10(b) has similar effect.

Section 12

26. Section 12 apparently deals with so-called freight dumping. Certain reservations have been formulated in this regard.

REPLY

The Group of Experts decided in 1958 that freight dumping did not fall under the provisions of Article VI of GATT (vide Brochure GATT 1961-2, page 14) and there is no reference to freight dumping in the Code.

Australia is unaware of any provisions in any international agreement to which Australia is a party, governing freight dumping.

Section 15

27. Which cases can the Minister refer to the Industries Assistance Commission according to Section 15? What is covered by the investigation of the Commission? Is the Commission entitled to engage in the investigation on the existence of dumping as well as of injury? What is the institutional as well as functional relation between the Minister and the Commission?

REPLY

The Minister may refer matters relating to anti-dumping duties to the Industries Assistance Commission (IAC) in the following circumstances:

- (i) Before the Minister has made any declaration under Section 8 of the Act, he may refer the matter to the IAC for enquiry and report;
- (ii) the Minister may refer to the IAC the question as to whether a notice published under Section 8 of the Act should or should not be revoked;
- (iii) where the Minister has made a declaration under Section 8 of the Act and an aggrieved importer requests the Minister to refer the matter to the IAC for review, the Minister shall so refer the matter;
- (iv) where an Australian manufacturer has requested the Minister to make a declaration under Section 8 of the Act and the Minister declines to do so, the Australian manufacturer may request the Minister to refer the matter to the IAC. Upon receipt of such a request, the Minister shall so refer the matter.

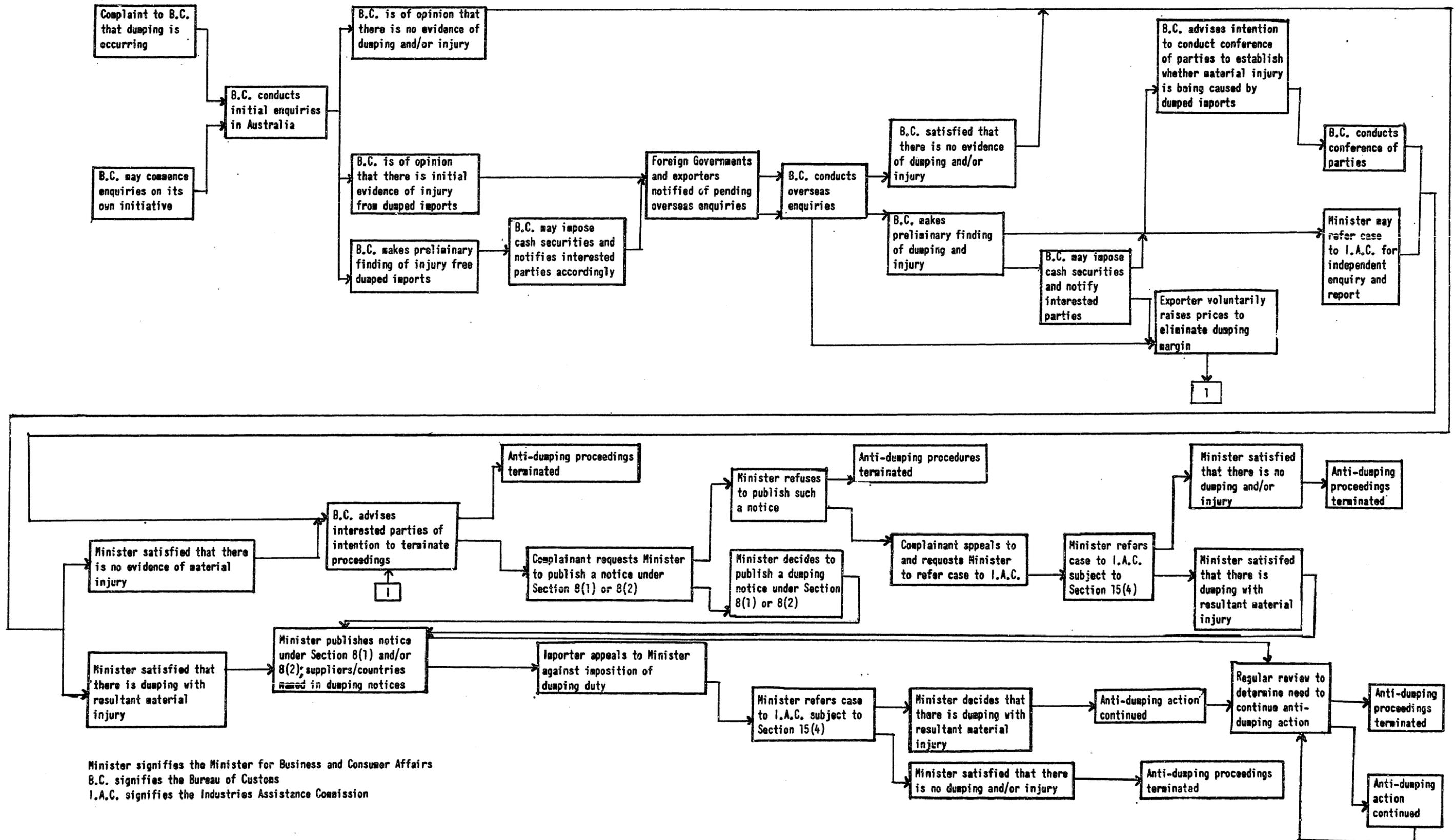
The investigation by the Commission fully covers all relevant matters and always involves consideration of the existence of both dumping and injury. The Commission, while institutionally falling within the responsibility of the Minister for Business and Consumer Affairs, is a completely independent authority. Upon completion of its enquiries, the Commission makes recommendations to the Minister.

28. Section 15 of the Act, which contains provisions for the initiation of investigations on dumping cases, refers to "a person". Additional clarifications are requested, as to how the term "a person" is interpreted in the Act, i.e. whether the relevant production sector can be considered to have been represented, as provided for in Article 5 of the Anti-Dumping Code.

REPLY

Australian practice is to accept complaints from either an industry association or individual members of an industry, whose collective output constitutes a substantial proportion of the total domestic production of the industry, in accordance with Article 4(a) of the Code.

FLOW CHART OF AUSTRALIAN ANTI-DUMPING PROCEDURES



Annex 2

AUSTRALIAN CUSTOMS - DUMPING QUESTIONNAIRE

Before completing the attached questionnaire complainants are encouraged to discuss their particular problems with an officer of the Appraisements Branch, Bureau of Customs, Canberra, as it could be that their problems may not necessarily be attributable to dumped imports. Action to impose dumping duty can only be taken after it has been shown that:

- there are imports at dumping prices;
- there is injury or threat of injury;
- the injury (or threat) is caused by the dumped imports.

If, after consultation with customs, there are sufficient grounds to proceed to formalize the dumping complaint, the following notes are intended to assist complainants in completing the questionnaire.

The questionnaire is divided into two parts:

Part I - should be completed in all cases;

Part II - is optional, but should be completed as far as is practicable.

An officer of customs will continue to be available for discussion with the complainant in relation to information sought in Part II.

It is recognized that customs is usually better equipped than the complainant to collect some of the information, particularly in relation to overseas prices, but any available information assists the case and should be supplied. The more facts provided by the complainant the shorter will be the time spent on official enquiries and the quicker the result.

Some of the information required concerns the extent of injury being suffered by the complainant. Although enquiries by customs will not be delayed pending demonstration of injury, it will be necessary to provide a complete and convincing case before dumping duty can be imposed. The complainant is of course free to demonstrate injury in any way he chooses but the information sought is that which most frequently and convincingly does this.

The complainant's case will be considerably strengthened if it is supported by requests for anti-dumping action from other members of the industry.

Should the request be for countervailing duty to offset a foreign export subsidy, different information may be required and in such cases Part I only of the questionnaire should be completed.

All enquiries should be addressed to the Assistant Secretary, Appraisements Branch, Bureau of Customs, Trade Group Offices, Kings Avenue, Barton, A.C.T. 2600.

AUSTRALIAN CUSTOMS - DUMPING QUESTIONNAIRE

Part I - Please supply the following information:

A. Identification of applicant

- A.1 Full name and address of your business and a brief description of activities.
- A.2 Name and telephone number of company officer to be contacted.
- A.3 An outline of the nature of the ownership and control of your business.
- A.4 Details of any affiliations with overseas manufacturers or exporters of the allegedly dumped imports.

B. Particulars of goods

- B.1 Full description of the imports claimed to be dumped together with the applicable tariff classification and statistical code.
- B.2 Full description of your product claimed to be like or directly competitive with the dumped imports including details of grade, type composition, specification etc. Please supply brochures or catalogues for the product if you have them.
- B.3 Details of any differences between your product, the allegedly dumped imports and the goods sold domestically in the country of export.
- B.4 The countries and the names and addresses of overseas manufacturers and exporters supplying the allegedly dumped imports to Australia and the names and addresses of their Australian representatives and Australian importers.
- B.5 Whether you have imported, in the last three years, any like goods and if so, full details of, and the reason for the importations.

C. Other

- C.1 Details of why you believe the imported goods to be dumped.

D. Injury data

- D.1 The form and extent to which you consider your business has been, or is being, caused injury or threatened with injury.

- D.2 The extent to which the injury referred to in D.1 above is caused by the allegedly dumped imports.
- D.3 Date from which the allegedly dumped imports began causing or threatening injury.
- D.4 Names and addresses of other members of Australian industry producing the goods in question and of any association representing the industry. If these entities do not support your application for anti-dumping action please give the reasons, if known.

AUSTRALIAN CUSTOMS - DUMPING QUESTIONNAIRE

Part II - Please supply the following information:

E. Price and terms of sale data

- E.1 For each overseas manufacturer and exporter mentioned in B.4 above, unit domestic selling prices in the ordinary course of trade in the country of export, or if applicable unit selling prices for exports to a third country, and details of the terms and conditions of sale.
- E.2 For each overseas manufacturer and exporter mentioned in B.4 above, unit export selling prices (free-on-board port of export) to Australia and details of the terms and conditions of sale.
- E.3 Unit selling prices in the Australian market of the allegedly dumped imports and details of the pattern of these prices for the last three years. State level of sale and whether prices are net of discounts, sales tax, etc.
- E.4 Unit selling prices of your product in Australia for the last three years. Please show prices (exclusive of sales tax) at all applicable levels of trade (wholesale, export, internal transfer etc.), the basis of prices (ex factory, F.I.S., etc.) and the terms and conditions of sale. Send price lists and discount schedules if you have them.

F. Injury data

- F.1 For each of the last three years the estimated Australian demand (quantity and value) for the goods in question, the proportions of this demand satisfied by your production, other Australian production and by imports.
- F.2 Number of employees engaged by your company in the production of the goods in question for each of the last three years.
- F.3 For each of the last three financial years, and the current year to date, your actual production (quantity and value at factory cost) of the goods in question, and for the same periods, an estimate of the practical capacity and the normal capacity of the plant used to produce the goods.
- F.4 Information on your sales and internal transfers as set out in Attachment 1.
- F.5 Information on your costs of production as set out in Attachment 2.

G. Accounts

- G.1 A statement of your manufacturing, trading and profit and loss for each of the last three financial years and the current year to date as set out in Attachment 3.
- G.2 A statement of funds employed as set out in Attachment 4.
- G.3 Where applicable, copies of your published annual reports for the last three financial years.

Sales and internal transfers

Sales and internal transfers of the goods in question in each of the last 3 financial years and in the current year to the latest month for which information is available.

SALES AND INTERNAL TRANSFERS

Description of goods under reference (a) (List each product separately)	Unit	Quantity				Net value (b)			
		As at (c)			Current year(d)	As at (c)			Current year
		19	19	19		19	19	19	
LOCALLY PRODUCED GOODS									
Local sales									
Internal transfers (e)									
Total local sales									
Export sales									
TOTAL SALES: LOCALLY PRODUCED GOODS									
IMPORTED GOODS (f)									
TOTAL SALES: GOODS UNDER REFERENCE									

- (a) Please supply one copy of your official catalogue.
- (b) Excluding sales tax and after deducting quantity and other discounts
- (c) Normal balancing date
- (d) State number of months.
- (e) Internal transfers should cover sales or transfers to other processes or divisions within the company or to subsidiary or associate companies.
- (f) Goods imported for resale.

Attachment 2

Unit costs of production

Costs of production for each model or type, etc. of those products in which your business has experienced, is experiencing or is threatened with injury. Indicate:

- (a) unit costs for the most recent period (state period) in which injury from import competition was experienced;
- (b) if different, the estimated unit costs at the level of output which would have been achieved had there been no injury from import competition; and
- (c) unit costs for the period (state period) immediately prior to injury from import competition being experienced.

COST ANALYSIS

Description of product	Model, type, etc.		
	Unit of quantity (d).....		
	As in (a) above	As in (b) above	As in (c) above
Total quantity of production for one year given the circumstances in (a), (b) and (c) above			
	\$	\$	\$
Manufacturing expenses			
Variable costs (e)			
Material – Local			
Imported			
Labour			
Other (specify)			
Fixed Costs (e)			
Specify			
Administration expenses (specify)			
Variable			
Fixed			
Selling and distribution expenses (specify)			
Variable			
Fixed			
TOTAL COST TO MAKE & SELL EACH UNIT OF QUANTITY			
Quantity sold during last full accounting period (units)			
Aggregate sales revenue in the same period \$			

- (d) State unit of quantity basis for cost analysis calculations, e.g., tonne, litre, metre, each item.
- (e) State method of costing used. If standard costs are used, state when the standards were set, and the extent and treatment of variances.

MANUFACTURING, TRADING, PROFIT AND LOSS

Statement of manufacturing, trading and profit and loss for each of the last 3 financial years and for the current year to the latest month for which information is available.

MANUFACTURING, TRADING, PROFIT AND LOSS

Items	All products (a)				Goods under reference (b)			
	As at(c)			Current year(d)	As at (c)			Current year (d)
	19	19	19		19	19	19	
	\$	\$	\$	\$	\$	\$	\$	
Materials purchased								
- Local								
- Imported								
<u>Less</u> increase in material stock								
<u>Plus</u> decrease in material stock								
Materials used								
Labour (direct and indirect)								
Factory expenses								
- Depreciation								
- Rent and lease payments (e)								
- Land and buildings								
- Plant and machinery								
- Other								
<u>Less</u> increase in stock of work in progress								
<u>Plus</u> decrease in stock of work in progress								
COST OF GOODS FINISHED IN PERIOD								
<u>Plus</u> purchases of finished goods (locally made or imported)								
<u>Less</u> increase in stocks of finished goods								
<u>Plus</u> decrease in stocks of finished goods								
COST OF GOODS SOLD								
Administration expenses								
Selling and distribution expenses								
Operating profit (loss)								
NET SALES								
PROFIT ADJUSTMENT								
Operating profit (loss) as above								
Add or subtract depreciation adjustment(f)								
Add interest paid on borrowed money (if included in expenses above)								
ADJUSTED NET PROFIT (LOSS)								

- (a) For companies or divisions producing and distributing the goods under reference
- (b) If any of these items are not recorded separately in your books of account, give estimates and basis of estimation.
- (c) Normal balancing date.
- (d) State number of months.
- (e) Where payment is to an affiliated company, state the name of that company and the basis of payment.
- (f) Difference between actual depreciation charged and amount allowed for taxation purposes.

Attachment 4

FUNDS EMPLOYED

Statement of funds employed in each of the last 3 financial years and the most recent period for which information is available.

FUNDS EMPLOYED

Items	All products (a)				Goods under reference (b)			
	As at (c)				As at (c)			
	19	19	19	Month ended	19	19	19	Month ended
	\$	\$	\$	\$	\$	\$	\$	\$
CURRENT ASSETS								
Stocks (d)								
– Raw materials								
– Work in progress								
– Finished goods								
Trade debtors (prior to deduction of provisions)								
Other								
1. TOTAL CURRENT ASSETS								
2. CURRENT LIABILITIES (e)								
3. WORKING CAPITAL = (1–2)								
FIXED TANGIBLE ASSETS (f)								
– Land and buildings								
– Plant and machinery								
– Motor vehicles								
– Other								
4. TOTAL FIXED TANGIBLE ASSETS								
5. TOTAL FUNDS EMPLOYED = (3+4)								

- (a) For companies or divisions producing and distributing the goods under reference.
- (b) If actual amounts attributable to the goods under reference are not identifiable, give estimates and explain the basis of estimation.
- (c) Normal balancing date.
- (d) State the basis of stock valuation.
- (e) Excluding bank overdraft, other borrowed money and provisions for taxation, long service leave, etc.
- (f) (i) At written down value, i.e. original cost less depreciation at taxation rates.
- (ii) Any revaluations of land, building or plant. Comment on the effect of such revaluation on your case.
- (iii) Any substantial fluctuations in the value of Fixed Assets caused by "additions" or "disposals".