The following communication, dated 15 March 1978, has been received from the Permanent Mission of Australia.

I refer to the agreement reached by the Anti-Dumping Committee in 1971 (COM.AD/19, page 16) that Code signatories should notify any changes in their questionnaire and investigation practices.

Australia has recently modified its anti-dumping questionnaire and the revised version is attached for your information and further circulation.

You may be interested to note that because Australia's anti-dumping legislation contains provision for the levying of countervailing duties, Section E of the new questionnaire contains questions specifically aimed at subsidy and special assistance schemes.
Before completing the attached questionnaire, applicants should study the booklet "Facts about the Australian Dumping Law" and if necessary discuss their particular problem with an officer of the Dumping Section, Bureau of Customs, Department of Business and Consumer Affairs, Canberra.

Action to impose dumping duty or countervailing duty can only be taken after it has been shown that:

- there is material injury, threat of material injury, or hindrance to the establishment of an industry in Australia, and
- the injury (or threat or hindrance) is principally caused by dumped imports or imports subsidized in some manner.

It is emphasized that while the questionnaire is intended to elicit the basic information required, the applicant should supply as much relevant information as possible. This will facilitate processing of the complaint.

Intending applicants must appreciate that the imposition of dumping duty or countervailing duty is dependent upon the major proportion of the Australian industry demonstrating that material injury is being principally caused by the imports in question. As such, the questionnaire will be required from producers representing the majority of the industry. Co-ordination by an industry association is of considerable benefit.

All enquiries should be addressed to the Assistant Secretary, Appraisements Branch, Bureau of Customs, Department of Business and Consumer Affairs, Barton, A.C.T. 2600.
A. Identification of Applicant

A1 Full name and address of your business and a brief description of activities

________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

A2 Name and telephone number of company officer to be contacted

________________________________________________________________________

A3 The nature of the ownership and control of your business

________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

A4 Details of any relationship with overseas manufacturers and exporters of the allegedly dumped imports

________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
B. Imported Goods

B1 Full description of the imported goods claimed to be dumped or subsidized. Supply samples, brochures or catalogues.

B2 Tariff classification and statistical code of imported goods

B3 The names of the exporting countries of the allegedly dumped or subsidized goods

B4 The names and addresses of the overseas manufacturers and/or exporters supplying the allegedly dumped or subsidized goods

B5 The names and addresses of the Australian representatives of the exporters and/or Australian importers, and the nature of their import business, e.g. wholesale, retail, end-user, etc.

B6 Name any other countries known to be exporting the goods to Australia which are causing injury to the industry either through lower prices, dumping or subsidization

B7 State whether there is any difference in nature or end-use between the allegedly dumped or subsidized goods and those manufactured in Australia
B8 State whether there is any difference in nature or end-use between the allegedly dumped or subsidized goods and those sold domestically in the exporting country


B9 State whether you have imported similar goods in the last 3 years. If so, give full details of the annual quantities, origin, prices and the reason for importation, e.g. insufficient production capacity, factory breakdowns, etc.


C. Locally Manufactured Goods

C1 Full description of the locally manufactured goods including grade, technical characteristics and end-use. Supply samples, brochures or catalogues


C2 The names and addresses of all other Australian manufacturers of similar goods


C3 The name and address of the federal industry association
D. Dumping (Note: This section may be disregarded if complaint is in respect of subsidization)

D1 Give details of "Normal Value" and FOB Export Price (for definition of these terms, refer to "Facts About the Australian Dumping Law")

Normal Value

FOB Export Price

D2 What is the basis for assessment of the above figures?

Normal Value (in country of exportation)

Export Price

D3 In relation to the allegedly dumped goods, provide as many of the following figures as possible (separate by country of export; indicate if estimated)

(a) Unit manufacturing costs

(b) Domestic selling and administration expenses and net profit per unit

S & A

Profit

(c) Unit selling price in the country of export

(d) Nature of customer, quantity, and terms of sale in respect of (c) above (submit supporting evidence such as domestic price lists if available)

(e) Estimated unit landed cost in Australia (separate figures for F.O.B., ocean freight, marine insurance, customs duty, sales tax and other into store costs)
D4 State any other information you may consider relevant.


E. Subsidization (Note: This section may be disregarded if complaint is in respect of dumping)

E1 Give details of the nature and extent of any special assistance understood to be available to the exporter/manufacturer, e.g., export subsidies, other subsidies or assistance, refund of foreign internal taxes, advertising assistance, special discount, rebates, etc. (attach copy of any evidence of grant of such assistance)


E2 Who grants the assistance stated in E1?


E3 What method is used to grant the assistance, e.g., reduction of taxes, cash grant, credit for other goods or services, etc.


E4 What effect does the assistance have on export and domestic prices in the exporting country (state both subsidized and unsubsidized)


E5 In relation to the allegedly subsidized goods, provide as many of the following figures as possible (separate by country of export; indicate if estimated)

(a) Unit manufacturing costs

(b) Selling and administration expenses and net profit per unit
   (i) in the country of export
       S & A
       Profit
   (ii) on export sales
       S & A
       Profit

(c) Unit selling price
   in the country of export
   on export sales

(d) Nature of customer, quantity, and terms of sale in respect of (c) above (submit supporting evidence such as overseas domestic and export price lists if available)
   (i) in the country of export
   (ii) on export sales
(e) Estimate unit landed cost in Australia (separate figures for F.O.B., special assistance, ocean freight, marine insurance, customs duty, sales tax and other into store expenses or rebates)
F. Injury

F1 When did the allegedly dumped or subsidized imports commence?

________________________________________________________________________

F2 When did the allegedly dumped or subsidized imports begin causing or threatening material injury?

________________________________________________________________________

F3 Detail the form and extent to which your company has been or is being injured or is threatened with injury by the allegedly dumped or subsidized imports (include local selling prices of the imported goods and of your own manufactures)

Current Injury: __________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

Threat: _________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

Hindrance to the Establishment of an Industry: ______________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________
F4 Name any other members of the local industry who support your application. (Name company, contact, phone no., production capacity and utilisation rate, if known, for the goods concerned)

F5 Name other members of the local industry who do not support your application. (Give company name, production capacity and utilisation rate, if known, for the goods concerned), and reasons why these members do not support your application
F6 Estimate total Australian consumption for the current year to date and the previous 2 years

<table>
<thead>
<tr>
<th></th>
<th>Local Manufacture for Domestic Consumption</th>
<th>Imports</th>
<th>Aust. Market</th>
</tr>
</thead>
<tbody>
<tr>
<td>19 Qty</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

F7 What share of the market is held by allegedly dumped or subsidized imports?

F8 Give details of your annual domestic sales of the subject goods for the current year to date and the previous 2 years

<table>
<thead>
<tr>
<th></th>
<th>Qty</th>
<th>Qty</th>
<th>Qty</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

F9 Give details of your annual export sales of the subject goods for the current year to date and the previous 2 years

<table>
<thead>
<tr>
<th></th>
<th>Qty</th>
<th>Qty</th>
<th>Qty</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

F10 Give details of your market pricing structure and actual prices to each level of trade in Australia (include current price lists, discount schedule, advertising assistance, promotion specials, etc.)
F11 State your company's production capacity for these goods and your capacity utilisation rate for the current year to date and the previous 2 years

19 19 19

Capacity

Utilisation

F12 State your stocks of finished goods now held and the stock held at the end of the previous two years

19 19 19

Stocks of Finished Goods (Value)

(Quantity)

F13 Supply market prices to each level of trade by other Australian producers, if known

F14 Supply prices to each level of trade for both dumped (or subsidized) and non-dumped (or non-subsidized) imports of like goods

F15 State the minimum acceptable gross profit margins for each level of trade in Australia for both locally produced and imported goods

F16 Give the date and extent of any price reduction or suppression caused by the allegedly dumped or subsidized goods
F17 If your prices have not been reduced, state the necessary extent of future price reductions required to prevent any further market erosion by allegedly dumped or subsidized imports

F18 Have you been unable to recover cost increases in prices because of allegedly dumped or subsidized imports? If so, give full details

F19 Would you be subject to any other constraints in recovering such costs given that anti-dumping or countervailing action is taken? If so, what are they?
F20 How do your current prices relate to levels approved by the Prices Justification Tribunal?


F21 Give details of any sales which were lost due to direct competition with allegedly dumped or subsidized imports


F22 State the average number of employees in your company engaged directly in production of the subject goods during the current year to date and the previous 2 years.

Year 19 No of employees
19
19

F23 State the average number of employees in the Australian industry engaged directly in production of the subject goods during the current year to date and the previous 2 years.

Year 19 No of employees
19
19

F24 What retrenchments, if any, have been made by your company due to allegedly dumped or subsidized imports?


F25 What retrenchments, if any, have been made in the Australian industry due to allegedly dumped or subsidized imports?


F26 To what extent has your production been affected by other factors such as seasonal fluctuations, economic conditions, changes in customer preference, quality disadvantage, etc.

G. Accounts

Please complete the following attachments:

(1) Sales and Internal Transfers
(2) Cost Analysis
(3) Manufacturing, Trading, and Profit and Loss
(4) Funds Employed.

If completion of the Accounts section will unduly delay the return of the completed questionnaire, this section may be forwarded within 21 days.
Sales and internal transfers

Sales and internal transfers of the goods in question in each of the last 2 financial years and in the current year to the latest month for which information is available.

### SALES AND INTERNAL TRANSFERS

<table>
<thead>
<tr>
<th>Description of goods under reference (a)</th>
<th>Quantity</th>
<th>Net value (b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(List each product separately)</td>
<td>As at . . . . (c)</td>
<td>Current year . . . . (d)</td>
</tr>
<tr>
<td><strong>Unit</strong></td>
<td><strong>19</strong></td>
<td><strong>19</strong></td>
</tr>
<tr>
<td><strong>LOCALLY PRODUCED GOODS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local sales</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Internal transfers (e)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total local sales</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Export sales</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL SALES:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>LOCALLY PRODUCED GOODS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>IMPORTED GOODS (f)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL SALES:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>GOODS UNDER REFERENCE</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(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.
**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**

<table>
<thead>
<tr>
<th>Description of product</th>
<th>Model, type, etc.</th>
<th>Unit of quantity (d)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total quantity of production for one year given the circumstances in (a), (b) and (c) above

<table>
<thead>
<tr>
<th></th>
<th>As in (a) above</th>
<th>As in (b) above</th>
<th>As in (c) above</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

**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 2 financial years and for the current year to the latest month for which information is available.

### MANUFACTURING, TRADING, PROFIT AND LOSS

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

(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.
FUNDS EMPLOYED

Statement of funds employed in each of the last 2 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) | Month ended |       | As at . . . . (c) | Month ended |       |       |
| 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| $ | $ | $ | $ | $ | $ | $ | $ |

<table>
<thead>
<tr>
<th>CURRENT ASSETS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stocks (d)</td>
</tr>
<tr>
<td>– Raw materials</td>
</tr>
<tr>
<td>– Work in progress</td>
</tr>
<tr>
<td>– Finished goods</td>
</tr>
</tbody>
</table>

Trade debtors (prior to deduction of provisions)

Other

1. TOTAL CURRENT ASSETS

2. CURRENT LIABILITIES (e)

3. WORKING CAPITAL = (1-2)

4. TOTAL FIXED TANGIBLE ASSETS (f)
   - Land and buildings
   - Plant and machinery
   - Motor vehicles
   - Other

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".