

# CLAYTON UTZ

Sydney Melbourne Brisbane Perth Canberra Darwin Hong Kong

Director, Operations 2  
International Trade Remedies Branch  
Australian Customs and Border Protection Service  
5 Constitution Avenue  
CANBERRA ACT 2600

12 October 2012

Our ref 11276/80137008

Dear Director

## **Zinc Coated (Galvanised) Steel and Aluminium Zinc Coated Steel Exported from the People's Republic of China, the Republic of Korea and Taiwan**

We act for Ace Gutters Coil Coaters Pty Ltd (**Ace Gutters**). We refer to the Australian Customs and Border Protection Service (**Customs**) investigation into alleged dumping of zinc coated (galvanised) steel and aluminium zinc coated steel exported from the People's Republic of China, the Republic of Korea and Taiwan following an application lodged by BlueScope Steel Limited (**the Applicant**).

Although our client is not in a position to prove or disprove dumping, it does not consider that there can be any finding on material injury or causal link for the reasons it has set out in this submission.

### **1. Contentions**

#### **1.1 Our client contends that:**

- (a) the description of "*like goods*" should be read as excluding the unchromated process; and
- (b) the Applicant's claim of injury is flawed and it has failed to fully consider or account for the impact of "other factors".

### **2. Background**

- 2.1 In August 2012, the Applicant lodged an application requesting the Minister for Home Affairs to publish a dumping duty notice in respect of zinc coated (galvanised) steel and aluminium zinc coated steel exported from the People's Republic of China, the Republic of Korea and Taiwan.
- 2.2 The Applicant alleges that Australian industry has suffered material injury as a result of zinc coated (galvanised) steel and aluminium zinc coated steel being exported to Australia from the nominated countries at dumped prices.
- 2.3 Ace Gutters, as an interested party, makes these submissions in response to the Consideration Report No 190, published on 5 September 2012.

### **3. Like Goods**

- 3.1 The application states that the imported goods the subject of the aluminium zinc coated steel aspect of the application are:

*"flat rolled products of iron and non-alloy steel of a width equal to or greater than 600mm, plated or coated with aluminium-zinc alloys, not painted whether or not including resin coating."*

3.2 The application also states that trade and other names often used to describe aluminium zinc coated steel include:

- ZINCALUME® steel;
- GALVALUME® steel;
- Aluzinc, Supalume, Superlume, ZAM, GALFAN;
- Zinc aluminium coated steel;
- Aluminium zinc coated steel;
- Alu-Zinc Steel sheet in Coils;
- Al/Zn; and
- Hot Dipped 55% Aluminium-Zinc Alloy coated steel sheet in coil

3.3 Our client, in its business, requires what is called "unchromated" zinc aluminium coated steel as it is the only product which can be used on a continuous coil coating line (CCCL). Our client, prior to installing its CCCL, purchased the Applicant's "ColorBond" product. The Applicant, however, does not produce for sale plain unchromated zinc aluminium coated steel suitable for use on our client's CCCL.

3.4 The unchromated zinc aluminium coated steel purchased by our client, which the Applicant will not supply, is then subject to a wet painting process which results in our client producing a product called "DuraKote".

3.5 In Australia, there are only three independent paint lines requiring unchromated product, namely, our client, Hunter Douglas Ltd and Arrium Ltd (formerly One Steel Ltd). The product our client purchases for painting is a unique product which is not offered for sale in Australia by the Applicant.

3.6 The application, in providing a description of "like goods", does not distinguish between chromated or unchromated processes. However, the zinc coated (galvanised) steel aspect of the application states:

*"The range of options for zinc coated steel include a "Skin Passed" or "un-Skin Passed" surface, chromated or un-chromated surface" or an "oiled surface" or "dry surface". For zinc/iron alloy coated steel the option is for a "Skin Passed" or "un-Skin Passed surface. The diagram below reflects a zinc galvanizing coating process, The zinc/iron (ZF) coating process is the same as zinc coating process except that instead of the zinc coating solidifying onto the steel, it is passed*

*through a furnace to fuse the zinc coating with iron from the steel, to make a matt finish that is designed as a surface ready to paint."*<sup>1</sup>

3.7 We consider this description to be general and to cover the aluminium zinc coated steel process as well.

3.8 The application itself appears to be directed towards only the chromated, not unchromated, process and our client considers that the description of "like goods" should be read as excluding this process. As we state above, and as the investigation will confirm, the volume of unchromated product being exported is insignificant in relation to the total volume of imports of the chromated product and is likewise insignificant to the total product produced by the Applicant. Our client's production of unchromated product, averaged over 3 years, approximately equated to only [REDACTED] % of the unchromated product produced by the Applicant.

3.9 The unchromated product is important to our client as it enables it to produce its own product for use in guttering. Our client has invested over [REDACTED] million in its CCCL, and the Applicant does not produce for sale the plain unchromated zinc aluminium coated steel suitable for use on the CCCL.

3.10 Accordingly, our client seeks clarification as to whether the Applicant is seeking to include unchromated product within its description. If it is so, then our client will be seeking a section 8(7) exemption pursuant to the *Customs Tariff (Anti-Dumping) Amendment Act 1975*, should measures be imposed.

#### 4. General commentary on Claim of Material Injury

4.1 The injury investigation period established by Customs in this case is 1 July 2011 to 30 June 2012, whilst the injury examination period commences from 1 July 2007.

4.2 The information provided by the Applicant in the application, which is consistent with the requirement of the application, goes back to 1 July 2008 (namely a four year period, inclusive of the investigation period).

4.3 Customs appears to have included an additional 12 months in the injury examination period, for which there is no information on the public file. Any information provided by the Applicant to Customs which predates the commencement of the injury examination period of the application, namely 1 July 2008, should be either:

- (a) disregarded by Customs; or
- (b) placed on the public file so that interested parties can respond to the information.

#### 5. Establishment of dumping and material injury

5.1 The investigation period used to determine whether or not dumping has occurred is financial year 2011/12, although the Applicant has stated that dumping commenced in the previous

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<sup>1</sup> Application for Zinc Coated Galvanised Steel Exported from the People's Republic of China, the Republic of Korea and Taiwan, page 13.

financial year. The statement made by the Applicant must be disregarded for the purposes of determining whether material injury has occurred.

5.2 As a general comment, it should be noted that the observations made by the Applicant, namely that it suffered material during the period 2010/11, in effect show that the injury it is complaining of occurred due to factors other than the alleged dumping of the goods in question.

## 6. Sales quantities

6.1 The Applicant states that it did not have information on exports from all countries during the period May to June 2012. Consequently, it extrapolated information in arriving at its conclusions. In its view, exports from Korea increased and those from Taiwan decreased.

6.2 From the information provided by the Applicant in the index table, it appears that, compared to the base year 2008/9, total Australian sales increased by 4.5% during 2009/10, decreased by 7.8% in 2010/11, then by a further 3.8% in 2011/12.

6.3 The Applicant states that its sales declined by some 2.5% over this time with exports from China, Korea and Taiwan increasing by some 1.8%.

6.4 However, the Applicant stated that export information for China was only available up until May 2012, and April for Korea and Taiwan. Based on its extrapolation, it claimed that the Australian market increased in 2011/12 (when compared to 2010/11) by some 2.8% but that exports from China, Taiwan and Korea increased by some 1.4% during this period, while Australian sales declined by almost 4% during 2011/12.

6.5 We consider the extrapolation exercise undertaken by the Applicant to be speculation and conjecture. Customs should verify the figures in the course of its investigation.

6.6 What is not discussed and notably absent from that index is that the increase in sales from the nominated countries was essentially at the expense of other imports and that when comparing the year 2010/11 to 2011/12, the increase in imports from the nominated countries was 1.8%, whilst imports from non-nominated countries declined by some 17.1% and that the total imports declined by 1.4% and the total market declined by 2.9%.

6.7 The logical conclusion is that the Applicant's sales decline of some 2.8% must be seen in the overall context of the decline in the Australian market, with the nominated countries taking sales away from the other importers.

## 7. Applicant's sales

7.1 The index of the Applicant's sales quantities shows the variation reflected in the overall increase followed by decrease in the overall market in Australia with the most significant decrease of some 7.7% of domestic sales occurring in 2010/11 when compared to the previous financial year. The decline during the investigation period was some 3.6% when compared to 2010/11.

7.2 Of particular note is the significant decline in export sales from 2008/9 to 2011/12 which made a major impact on the Applicant's total sales. Indeed, export sales had declined some 17.3% from the base year 2008/9 to 2011/12.

7.3 The flow on effects can be seen in the index of the Applicant's sales value.

## 8. Appendix 4 domestic sales

8.1 The Applicant has identified that it sells to its own related companies and to unrelated parties. The application form states that:

*"5. If any of the customers listed at appendix A4 (domestic sales) are associated with your business, provide details of the association. Describe the price effect of the association" (emphasis added)*

8.2 This information is not disclosed in the public version of the application. The reference to this information being "*pricing strategy*" is obfuscation and an insufficient basis not to provide, at least in broad terms, whether or not the association is one that does affect pricing. Given that significant sales are made to related parties, we submit that this is an issue of critical importance to the claim of material injury. The Applicant states that it does have price lists which are company specific, yet declines to provide any information on its pricing for its related companies.

## 9. Injury

9.1 The Applicant notes that the Australian market for aluminium zinc coated steel expanded in 2009/10, then contracted in 2010/11 and further contracted in 2011/12. In other words, what is being observed is the normal ebb and flow of business with consequent increase and decrease in profit and profitability. The Applicant considers that material injury from dumped imports commenced in 2010/11 and continued to escalate in 2011/12. However, as noted above, there can be no finding of dumping prior to the investigation period which is 2011/12 and therefore no 'continuation' in 2011/12 as put forward by the Applicant.

9.2 Our client considers that the Applicant has put this proposition forward because the most significant downturn with respect to the Applicant's sales occurred in 2010/11. The reference to 'increased' volume of dumped imports in 2011/12 is misleading if not disingenuous because, as observed at 6.6 above, that increase was at the expense of other imports, not of the Applicant.

9.3 The fundamental premise of the Applicant's claim of material injury is wrong and points to factors other than the alleged dumped imports as the cause of injury. Chief among them are the economic factors that existed in 2011/12.

### Index of production variation

9.4 The Applicant is partly correct in stating in its commentary on index of production variations that the decline in production in 2009/10 can be attributed to a decline in export sales, and in acknowledging that the decline in 2010/11 is attributable to a decline in both domestic and export sales.

9.5 The Applicant is, however, silent with respect to the most critical period, namely 2011/12, where there was a significant decline in export sales from 90.7% to 72.7% which inevitably must have had a major impact on the Applicant's production figures. Again, there is no reference to the fact that the increase in export sales from the nominated countries was at the expense of other importers.

Index of cost variations

- 9.6 The Applicant has stated that unit cost to make and sell aluminium zinc coated steel has increased in 2011/12 due to an increase in "feed costs" and reduced production as "dumped" product gained market share at the Applicant's expense.
- 9.7 There is no reference to what is meant by the term "feed costs", but presumably it means hot rolled coil steel. Attention is drawn to the attached submissions in the hot rolled coil steel case where the issue of cost inputs and the question of price suppression were discussed at length and have direct application to the present case.

**10. Link between injury and dumped imports**Volume influence

- 10.1 The Applicant maintains that its overall market share has declined by some 7% during the injury period, and that increased exports from China, Korea and Taiwan in 2009/10 caused this decline. The Applicant states:

*"The increase in exports from China, Korea and Taiwan in 2009/10 is considered by BlueScope to have been the catalyst for its subsequent reduction in sales volumes in 2010/11, continuing again in 2011/12."*<sup>2</sup>; and

*"BlueScope has sought to maintain market share across the injury period (as presented in the Confidential Appendix A6.1 data). The increase in exports from China, Korea and Taiwan in 2009/10 caused BlueScope's market share to decline approximately 7 percentage points. BlueScope has sought to maintain this level in 2010/11 and 2011/12 by matching import parity prices." (emphasis added)*

- 10.2 The purpose of the injury investigation period is to examine the factors that influence injury being experienced prior to the investigation period, so that those factors which cannot be attributed to the effect of alleged dumped exports can be separated out from the injury caused by imports found to be dumped. In this case, all those injury factors which the Applicant has attributed to the effect of dumped imports, especially in 2010/11, cannot - as a matter of law - be attributed to dumped imports.
- 10.3 In short, the Applicant is incorrect in stating that any decline in market share prior to 2011/12 is caused by 'dumped' imports and therefore, if there is no dumping, there can be no claim for material injury. Indeed, as demonstrated by the Applicant, the principle cause of the injury about which it complains, namely the loss of sales volume in 2010/11 and increase in imports from nominated countries, cannot be attributable to the effect of dumped imports or to have caused material injury to it.
- 10.4 Likewise, the statement that the Applicant's policy was to maintain market share across the injury investigation period must be read in context that no material injury can be attributed to the effect of alleged dumped imports during any period prior to the investigation period.

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<sup>2</sup> Application for Anti-Dumping Duties - Aluminium Zinc Coated Steel exported from the People's Republic of China, Republic of Korea and Taiwan, page 29.

- 10.5 The most that the Applicant can claim is that its loss of market share is due to the alleged decline in sales volumes of 3% which, for reasons given in this submission, is also caused by factors other than the alleged dumped imports (see 10.27 to 10.30 below).

Price influence

- 10.6 The application states that:

*"The increase in the dumped exports from China in each consecutive year from 2008/09 to 2011/12, in conjunction with the dumped exports from Korea and Taiwan (that were also required to compete with lower export prices for aluminium coated steel exported from China), has had a significant effect on BlueScope's selling prices, profits and profitability in 2010/11 and 2011/12."*

- 10.7 The Applicant is effectively stating that it is the Chinese export price which sets the price of both Korea and Taiwan and this has been the cause of the significant effect on the Applicant's own selling prices, profits and profitability. Further, the Applicant states that it is **required** to match these prices to maintain market share.

- 10.8 The Applicant has stated that causal link has been established by price undercutting of the alleged dumped imports.

- 10.9 Firstly, as noted above, the price influence referred to commenced in the year 2010/11 and cannot be casually linked to the effect of the alleged dumped. In the Consideration Report, Customs correctly summarised the Applicant's argument as:

*"BlueScope submits that in order to maintain domestic volumes they have been required to match import prices of the dumped aluminium zinc coated steel, through BlueScope's import parity pricing mechanism, where appropriate (this policy was provided in the aluminium zinc coated steel application)."*

- 10.10 The Applicant has maintained that this import parity document is confidential but have not provided a brief non-confidential summary of the document even though it is a key document and is used to justify the entire application. The claim that the Applicant is *required* to maintain market share appears to have been uncritically accepted without comment at this stage of the investigation. Customs is required to insist that a non-confidential version of that policy be provided by the Applicant and placed on the public file.

- 10.11 Price undercutting does not per se lead to material injury. It needs to be established that the goods are consistently undercut (i.e. frequency of the price undercutting) and the extent of that undercutting is such that it has influenced prices for a sustained period. Customs must be satisfied that it was necessary for the Applicant to match those prices and that the frequency of this price matching was such as to have materially impacted the Applicant.

- 10.12 What has been not be established is whether the Applicant's policy is to match every alleged instance of price undercutting, irrespective of the need to do so. On this basis, every example of price undercutting would be seen as evidence of material injury, which is not the case. There can be price undercutting which would not lead to a finding of injury.

- 10.13 The nature of the case presented by the Applicant is not based on actual contracts but on summaries and two examples. It is inherently unreliable to rely on these sales summaries,

compiled by the Applicant from its own understanding of the market without reference to more objective evidence. The highest objective evidence is reference to actual contracts. Indeed, as Customs would be aware, a finding of price undercutting can only be established by reference to actual sales.

- 10.14 Although Customs has qualified its view on price undercutting by reference to the information being "reasonable" evidence for a decision on initiating the case, it noted:
- (a) *That components of the source documentation provided in the application to illustrate price undercutting related to galvanised steel and not aluminium zinc coated steel.*
  - (b) *The source country of the import offers was not always apparent in the evidence provided to support price undercutting claims.*
  - (c) *Customs and Border Protection also identified that the post exportation costs estimated by BlueScope in respect of imports from Korea and Taiwan were understated, as Customs duty (of 5%) had been omitted.*
- 10.15 Customs has attempted to support its acceptance of the alleged price undercutting as it is the key causal injury factor relied upon by the Applicant, by reference to allegations of price depression and its own price undercutting analysis.
- 10.16 We submit that, with respect to price depression, it has no relevance to the issue of price undercutting as it is separate injury factor.
- 10.17 At page 73 of the Consideration Report, Customs stated that:
- "The applicants have not provided USP or NIP estimates as this is not required by the application form. However, it is considered appropriate to compare the allegedly dumped and subsidised export prices to NIP estimates for the purposes of this report."*
- 10.18 The actual calculation of the unsuppressed selling price (USP) and non-injurious price (NIP) is meant to occur at the end of the investigation when all information is verified and all parties have had the right to comment on the methodology to be used and information relied on. The reason why an applicant is not required to provide evidence at this stage of the investigation is that it is not appropriate to do so and indeed unnecessary.
- 10.19 There does not appear to be any attempt by Customs to look at the relationship between volume of exports, terms of trade and adjustments for fair comparison. Our client is not aware of other dumping administrations placing such reliance on this calculation as part of the consideration of whether or not to initiate an investigation, let alone using it to support a claim of price undercutting at any stage of an investigation.
- 10.20 The Applicant has addressed other factors under the question headed "Describe how the injury factors caused by dumping and suffered by the Australian industry are considered to be 'material'".<sup>3</sup>

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<sup>3</sup> Application, page 32.

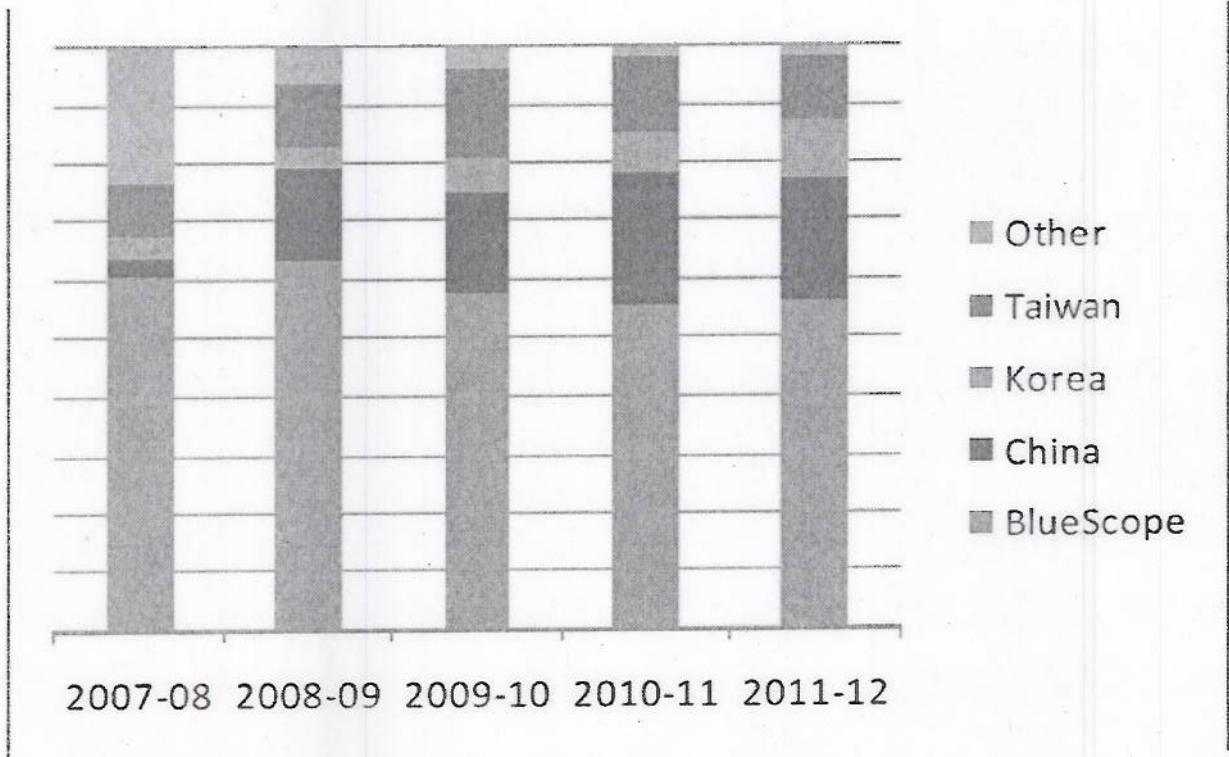


- 10.21 The Applicant acknowledges the impact of the global financial crisis (GFC) as having a dramatic affect on demand in 2008 and that this affected the aluminium zinc coated business in 2008/9. The Applicant however claims that the market improved in 2009/10, only to go down again in 2010/11 (where is was relatively stable). Furthermore, although the Applicant matched import prices, it claims that it lost "significant" sales volume in 2011/12. It says that because of its import parity policy, it was unable to increase its price to recover the 6% increase in costs leading to "material injury".
- 10.22 It should be noted that the Applicant was able to increase prices on its painted product by 4.8% in 2011 and by 3.45% in 2012, and on its plain chromated product by 9.3% in 2011.
- 10.23 In considering other factors, the Applicant has also acknowledged in its application that:<sup>4</sup>
- (a) *The Australian market for aluminium zinc coated steel expanded in 2009/10 and contracted the following year, and remained above the 2008/09 market in each of 2010/11 and 2011/12 (by approximately 4 per cent). (emphasis added)*
  - (b) *The available data indicates the recent economic slowdown in 2011/12 has not materialised into a large reduction in demand in the Australian market for the GUC. (emphasis added)*
  - (c) *BlueScope recognises that the appreciation of the Australian dollar against other currencies has made imports cheaper – however, BlueScope's sensitivity analysis on the impact of the Australian dollar on the dumping from each of the nominated exporting countries is estimated to represent approximately 2 per cent of the dumping margins determined for exports during 2011/12.*
- 10.24 The application acknowledges that there has been the usual ebb and flow in the zinc aluminium coated steel market. There is likewise an acknowledgement that there has been a recent economic slowdown in 2011/12 but that this has not resulted in a large reduction in demand. Furthermore, the Applicant recognises the impact of the Australian dollar which, its analysis estimates to be a 2% impact on the dumping margin.
- 10.25 Customs has acknowledged that the "current economic slowdown may be affecting BlueScope's performance to a certain degree." However, Customs then goes on to state:
- "Customs and Border Protection also identified that the aggregate import volumes of aluminium zinc coated steel from the nominated countries is increasing, which is driven by increased import volumes from Korea. Customs and Border Protection considers that dumped imports have impacted on BlueScope's performance in respect of galvanised steel and aluminium zinc coated steel."*
- 10.26 This statement is at odds with its earlier conclusion in the Consideration Report, namely:

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<sup>4</sup> Application, page 33.

Extract from Consideration Report



*"This graph shows that BlueScope's market share in the Australian market for aluminium zinc coated steel has remained relatively constant since 2009-10, in a declining market. During this period, the market share of total (aggregate imports from China, Korea and Taiwan increased from 2008-09 to 2009-10 and has remained constant since 2009-10. Although, there has been variation in market shares held by each of the nominated countries, with the largest market share represented by imports from China. Imports from China decreased in 2011-12."*

- 10.27 The first point to note is that the economic downturn referred to covers the investigation period. The Applicant has itself admitted to it having some effect.
- 10.28 The statement above makes it clear that since 2009, the Applicant's market share has remained stable, as has that of the exports from the nominated countries in total. To the extent that anything can be discerned from the table and figures in it, it is that there has been an adjustment of quantities from Korea and China which have declined slightly during the investigation period. The most obvious reason for this would be the economic downturn during the investigation period.
- 10.29 Another injury factor not discussed is the overall decline in the zinc coated aluminium market since 2009.

- 10.30 Notably, in the recently published Statement of Essential Facts in the hot rolled coil steel case (No. 188), Customs considers the impact of "other factors" and acknowledged that the Applicant (who was also the Applicant in the hot rolled coil steel case) was affected by:
- (a) an increase in the cost of raw materials;<sup>5</sup>
  - (b) a decrease in demand;<sup>6</sup> and
  - (c) globally depressed steel prices.<sup>7</sup>
- 10.31 In the face of Customs' acceptance of the impact of the above "other factors" afflicting the Applicant, then at a minimum, Customs must adhere to them in assessing this application.

Price depression

- 10.32 The application provides an index of price variation which, using 2008/9 as the base year, finds that the price has gone down consistently in each year:

Year	2008/09	2009/10	2010/11	2011/12
Index	100	84.4	82.4	76.3

- 10.33 What these figures demonstrate is that in each year the price of zinc aluminium coated steel has been reducing. The Applicant focuses on the year 2010/11 and 2011/12 because its claim is that dumping occurred in 2010/11. However, it is evident that the underlying factors expressed in the index shows that price depression has been caused by factors other than the effect of dumped imports with the most substantial decline occurring as a result of the impact of the GFC.
- 10.34 The price depression was relatively stable in 2009/10 and 2010/11 yet the greatest impact of alleged dumped imports was supposed to have occurred in 2010/11. The decline in prices is consistent with an overall decline in the Australian market for zinc aluminium coated steel and the further decline in 2011/12 is consistent with that trend and the impact of the downturn in economic conditions in that period.
- 10.35 It should be noted that China, which according to the Applicant is the price setter which other importers have to match, has experienced a decline in this period. All of these indicators show that there were factors not related to the alleged dumped imports at play which caused this price depression.

<sup>5</sup> Statement of Essential Facts - Alleged Dumping of Hot Rolled Coil Steel fro Japan, the Republic of Korea, Malaysia and Taiwan, pg 47.

<sup>6</sup> Statement of Essential Facts - Alleged Dumping of Hot Rolled Coil Steel fro Japan, the Republic of Korea, Malaysia and Taiwan, pg 48-49.

<sup>7</sup> Statement of Essential Facts - Alleged Dumping of Hot Rolled Coil Steel fro Japan, the Republic of Korea, Malaysia and Taiwan, pg 49.

Price suppression

- 10.36 We once again refer to the submissions made in the hot rolled coil steel case, which are attached, and rely on the points raised in that case.
- 10.37 In summary, there were unique circumstances at play affecting the Applicant, including high input costs for iron ore and coking coal - which were responsible for the high cost increases in that product which would have flow on effects to the present product.
- 10.38 We likewise adopt the points made in that submission in relation to the WTO jurisprudence which emphasises that there cannot be an assumption that price can always be increased to cover costs.

**11. Impact of restructure**

- 11.1 As noted by Customs, on 22 August 2011 the Applicant announced it was restructuring its business and closing its export business.<sup>8</sup> One of the Applicant's aluminium zinc coated lines was subsequently closed.
- 11.2 Customs notes that the restructure and closure of production facilities may have impacted on the Applicant's performance and that whilst the Applicant has indicated that they have isolated the impact of the restructure from cost data, this is something that Customs will have to investigate and verify.
- 11.3 Our client considers that there was undoubtedly an impact on the Applicant from this restructure. Our client notes that although this was a major "other factor", it was not meaningfully addressed in the application. Reference was made to the confidential data being amended to ensure that the effect of the restructure was not taken into account, but this fact alone does not excuse the Applicant's failure to describe the nature and purpose of the restructure and what it was intending to achieve by the restructure and how it went about ensuring that the confidential information it provided did not include the impact of this restructure in its injury claims.
- 11.4 Again, our client requests that Customs obtain and place on the public file a non-confidential version of the information relating to the restructure.

**12. Conclusion**

- 12.1 Our client submits that:
- (a) the description of "like goods" should be read as excluding the unchromated process; and
  - (b) the Applicant's claim of injury is flawed and the Applicant has failed to correctly consider and account for the "other factors".

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<sup>8</sup> Consideration Report, page 19.

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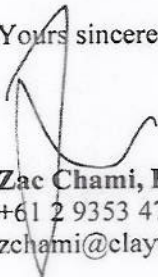
Hong Kong

Australian Customs and Border Protection Service

12 October 2012

12.2 To the extent that the Applicant has failed to provide adequate information and non-confidential summaries, we request that Customs ensure that the Applicant attend to these matters as soon as possible so as to enable our client to properly address the application.

Yours sincerely



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