



**Australian Government**

**Australian Customs and  
Border Protection Service**

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**REVIEW OF ANTI-DUMPING AND COUNTERVAILING  
MEASURES OF CERTAIN ALUMINIUM EXTRUSIONS**

**EXPORTED FROM**

**THE PEOPLE'S REPUBLIC OF CHINA**

**IMPORTER VISIT REPORT**

**B & D ALUMINIUM (AUST) PTY LTD**

**THIS REPORT AND THE VIEWS OR RECOMMENDATIONS CONTAINED  
THEREIN WILL BE REVIEWED BY THE CASE MANAGEMENT TEAM AND  
MAY NOT REFLECT THE FINAL POSITION OF CUSTOMS AND BORDER  
PROTECTION**

**June 2012**

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**2 BACKGROUND AND PURPOSE****2.1 Background to the current investigation**

On 29 March 2012, B & D Aluminium (Aust) Pty Ltd (B & D) lodged an application requesting a review of anti-dumping measures applying to aluminium extrusions exported to Australia from China. This meets the requirements under s. 269ZA(2) of the *Customs Act 1901* (the Act) because more than 12 months has lapsed since the publication of the last notice.

The applicant subsequently provided further information in support of its application. As a result, Australian Customs and Border Protection Service (Customs and Border Protection) restarted the 20 day period for considering the application on 3 April 2012.

**2.2 Existing measures**

On 11 May 2009 a dumping investigation into aluminium extrusions exported from China was initiated following an application by Capral Limited. In that investigation, and as outlined in Trade Measures Report No. 148, it was found that:

- with the exception of one exporter, Tai Ao (Taishan) Co Ltd (Tai Ao), the goods were exported from China at dumped prices;
- with the exception of Tai Ao, the goods exported from China were subsidised;
- the Australian industry producing like goods had suffered material injury as a result of those dumped and subsidised goods; and
- future exports from China may be dumped and subsidised and that continued dumping and subsidisation may cause further material injury to the Australian industry.

Accordingly, it was recommended that the Attorney General impose anti-dumping measures on the goods exported from China. On 28 October 2010, the Attorney General published a dumping duty notice for aluminium extrusions exported to Australia from China. Notification of the Attorney General's decision was given in Australian Customs Dumping Notice No. 2010/40.

Following a review by the Trade Measures Review Officer, Customs and Border Protection conducted a reinvestigation into certain findings made in Trade Measures Branch Report No. 148. International Trade Remedies Report No. 175 sets out the findings affirmed and new findings made by Customs and Border Protection as a result of the reinvestigation.

To give effect to this decision the Attorney-General published a new notice under section 269ZZM of the Act. This notice is in substitution of the dumping and countervailing duty notices published 28 October 2010. The new notice is effective from 27 August 2011 and replaces the earlier notice.

The effect of the new notice is that;

- the level of the measures have changed
- the dumping duty notice no longer applies to Zhaoqing New Zhongya Aluminium Co Ltd. and
- the measures are applied relative to finish being either, milled, anodised, power coated, or other (painted etc)

### **2.3 The current review application**

The applicant lodged an application for review of the measures on 29 March 2012. Section 269ZA(2) of the Act states that an application for review of measures must not be made earlier than 12 months after the publication of a notice declaring the outcome of the last review of the notice. More than 12 months has lapsed since the publication of the last notice and therefore affected parties are entitled to apply for a review of the measures.

The application for review only identified one exporter and did not seek revocation of the measures.

Pursuant to s. 269ZC(1) of the Act the CEO must examine the application and, within 20 days after the lodgement date, decide whether to reject the application. The decision must be made no later than 23 April 2012.

If the CEO is not satisfied, having regard to the application and to any other relevant information, of one or more matters referred to in s. 269ZC(2) of the Act the application must be rejected.

The Review was initiated on 21 May 2012, limiting the number of exporters the subject of the review to one, pursuant to the original application lodged by B & D<sup>1</sup>.

### **2.4 Purpose of meeting**

The purpose of the visit was to:

- confirm that B & D was an importer of aluminium extrusions from China and examine the relationship between B & D and the exporter/s from which it imported the goods during the investigation period;
- verify information to the determine export prices and recommend how export price may be determined under s. 269TAB of the Act;
- establish whether the purchases by B & D, from the exporter/s, were arms length transactions;
- establish post exportation costs incurred with importing aluminium extrusions;
- identify B & D's sales and customers and determine sales volume, selling prices and selling costs; and

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<sup>1</sup> Section 269ZC (6) of the *Customs Act 1901*

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- provide the company with an opportunity to discuss any issues it believed relevant to the investigation.

## 2.5 Meeting

We advised B & D generally of the investigation process and timeframes.

- The investigation period is 1 April 2011 to 31 March 2012.
- A Statement of Essential Facts will be placed on the public record by 10 September 2012 or such later date as the Minister allows. The Statement of Essential Facts will set out the material findings of fact on which Customs and Border Protection intends to base its recommendations to the Minister. The Statement of Essential Facts will invite interested parties to respond, within 20 days from its release date, to the issues raised. Submissions received in response to the Statement of Essential Facts will be considered when compiling the report and recommendations to the Minister.
- Customs and Border Protection's report to the Minister is due no later than 23 October 2012, unless an extension to the Statement of Essential Facts is approved by the Minister.

We advised B & D that we would prepare a confidential report on the visit, a copy of which would be provided to them at the earliest opportunity to allow the company to review the visit report for accuracy. We also advised that, once finalised, a non-confidential version of this visit report would be prepared in consultation with the company and placed on the public record.

Prior to the meeting we forwarded an agenda to B & D. A copy of the agenda is at **confidential attachment GEN 1**.

B & D was co-operative during the visit and provided documentation as requested.

Present at the meeting were

<b>Company</b>	B & D Aluminium (Aust) Pty Ltd
<b>Address</b>	7 Wayne Court Dandenong Vic
<b>Telephone no.</b>	03 9794 5701
<b>Fax no.</b>	03 9794 5705
<b>Date</b>	26 June 2012
<b>Present</b>	
B & D Aluminium	Mr Frank Gianfriddo Managing Director
Consultants	George Xanthos Ian Archer
Customs and Border Protection	Tom O'Connor, Manager Operations 1 Cienna Turpie, Supervisor Operations 3



**3 THE GOODS****3.1 The goods**

The goods the subject of the current anti-dumping measures (the goods) are

*Aluminium extrusions produced via an extrusion process, of alloys having metallic elements falling within the alloy designations published by The Aluminium Association commencing with 1, 2, 3, 5, 6 or 7 (or proprietary or other certifying body equivalents), with the finish being as extruded (mill), mechanical, anodized or painted or otherwise coated, whether or not worked, having a wall thickness or diameter greater than 0.5 mm., with a maximum weight per metre of 27 kilograms and a profile or cross-section which fits within a circle having a diameter of 421 mm.*

The goods include aluminium extrusion products that have been further processed or fabricated to a limited extent, after aluminium has been extruded through a die. For example, aluminium extrusion products that have been painted, anodised, or otherwise coated, or worked (e.g. precision cut, machined, punched or drilled) fall within the scope of the goods.

The goods do not extend to intermediate or finished products that are processed or fabricated to such an extent that they no longer possess the nature and physical characteristics of an aluminium extrusion, but have become a different product.

**3.2 Tariff classification of the goods**

The goods under consideration (the goods) are aluminium extrusions produced via an extrusion process, of alloys having metallic elements falling within the alloy designations published by The Aluminium Association commencing with 1, 2, 3, 5, 6 or 7 (or proprietary or other certifying body equivalents), with the finish being as extruded (mill), mechanical, anodized or painted or otherwise coated, whether or not worked, having a wall thickness or diameter greater than 0.5 mm., with a maximum weight per metre of 27 kilograms and a profile or cross-section which fits within a circle having a diameter of 421 mm.

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The goods do not extend to intermediate or finished products that are processed or fabricated to such an extent that they no longer possess the nature and physical characteristics of an aluminium extrusion, but have become a different product.

The GUC may be classified to the following subheadings in Schedule 3 of the *Customs Tariff Act 1995*:

7604.10.00/06	non alloyed aluminium bars, rods and profiles;
7604.21.00/07	aluminium alloy hollow angles and other shapes;
7604.21.00/08	aluminium alloy hollow profiles;
7604.29.00/09	aluminium alloy non hollow angles and other shapes;
7604.29.00/10	aluminium alloy non hollow profiles;
7608.10.00/09	non alloyed aluminium tubes and pipes;
7608.20.00/10	aluminium alloy tubes and pipes;
7610.10.00/12	Doors, windows and their frames and thresholds for doors
7610.90.00/13	Other

In most cases where goods are correctly classifiable to tariff codes with the prefix 7604 or 7608, those goods would be the goods subject of this investigation and subject to any resulting securities or duties.



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**4 COMPANY BACKGROUND****4.1 Company background**

We were informed that B & D commenced approximately eight years ago. It is owned jointly between [REDACTED] and [REDACTED]. The business operates as an importer and supplier of predominantly aluminium extrusions. B & D provided an inventory listing showing the a total of approximately 201 stock keeping units. **Confidential attachment Gen 2** Apart from unpacking the aluminium extrusions from the container the goods are sold as, either bundles as imported or individual units. B & D employs 4 permanent staff and two part-time staff.

**4.2 Commercial operations**

B & D informed us that it does not undertake any manufacturing of the goods other than small docking cuts for ease of transportation.

We were advised that like all aluminium extrusions importers it needs to supply to a specialist niche as well as maintain standard sizes and profiles. To this end B & D specialises in the supply of [REDACTED] with approximately [REDACTED]% of revenue coming from standard profiles. B & D refers to the specialist business as "exclusives" meaning that the profile has been developed exclusively for a customer and cannot be sold to other customers otherwise it is a breach of contract.

During the financial year 2011, B & D's sales revenue was \$[REDACTED]. The current final years financial statements had not yet been compiled. It was however estimated that the sales revenue would be approximately the same as last year. The major difference being that the sales mix of products had substantially changed. We were informed that the sales of other products other than aluminium extrusions would amount to approximately [REDACTED]% of total sales.

[REDACTED] (other products sold)

**4.3 Relationship with suppliers**

Since the business' inception, B & D has used only one exporter, Wuxi Xisha Photoelectric Aluminium Products Co. Ltd (WXPAP). B & D has maintained this position due to the quality and service provided by WXPAP. We were advised that B & D is not related to WXPAP other than via a sound commercial business relationship.

From time to time B & D does for various reasons source aluminium extrusions from other suppliers and has found that either the quality and or service or both is lacking. The other sources are either from Australian industry members or via local importers that have sourced the goods from mills other than Australia.

For aluminium extrusions greater than 250mm width, B & D source from the Australian industry as WXPAP does not have the machinery to create extrusions greater than 250mm.

**4.4 Relationships with customers**

We were informed that non of its customers were related entities. All sales to B & D's customers are made on arm's length transaction. To this end we did not find any such relationship other than those described by B & D.

B & D informed us that it has a large number of customers which either use D & B as a source of stock aluminium extrusions or may have exclusive profiles from which B & D source from WXPAP.

## 5 IMPORTS

### 5.1 Introduction

During the investigation period Customs and Border Protection's import database indicated that B & D imported four consignments of the goods. [REDACTED] with a total of [REDACTED] kg.

[REDACTED]

(Volume and consignment details)

### 5.2 Ordering process, shipment and price

Given that [REDACTED] relates to exclusive profiles, B & D indicates to new customers that the minimum sales order is [REDACTED] kilograms. On this basis if the new customer seeks an exclusive profile, B & D are able to have the profile manufactured and not pass on the die change if the minimum order amount is achieved.

B & D stipulates that those customers must maintain the minimum order quantities of [REDACTED] kilograms for any subsequent order as well.

B & D also orders profiles to keep for stocking purposes. These profiles tend to be the main standard profiles offered by most aluminium stockists.

#### *Ordering*

B & D informed us that ordering is very simple. B & D generates a purchase order in its system and then faxes it to WXPAP. From order to delivery is about eight weeks. WXPAP drafts a purchases contract for each shipment with the terms which is sent with the completed order. The contract allows a total of eight weeks to delivery the goods; for two weeks shipping and five weeks to complete the order. The additional week is used as a contingency period.

Up until this current (2012) financial year, a standard order/contract covered three shipments of one 20 foot FCL in each shipment. This has substantially decreased by approximately [REDACTED]%-[REDACTED]%. The short fall in volume has been replaced via other Australian suppliers.

#### *5.2.2 Price*

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We were informed that until relatively recently the price had not changed. In the last 12-18 months price negotiations occur approximately every three months. The three month period was explained as a coincidence with a standard order being approximately three containers with delivery of one per month. B & D does tend to watch the LME and under this pricing arrangement finds that some months there is an advantage and other months they lose. Overall the status quo has been maintained.

The new pricing arrangement is based on LME movements. Therefore when the order is placed the LME sets the basis for the price and provides some transparency to the price movements set in the purchase contract.

### 5.2.3 Payment terms

B & D informed us that the payment terms are [REDACTED] days from the date the ship sails. Following an examination of the purchase contracts the payment terms are that payment is [REDACTED]. We were informed that if payment is delayed WXPAP charges a fine for failing to collect the payment on time. Accordingly B & D indicated it ensures all payments are made within the [REDACTED] day period of credit. See **confidential attachment IMP1a and 1b**

### 5.2.4 Shipment

Full container loads are preferred to maximise the container space. The goods are shipped from Shanghai and the boat sails directly to Melbourne. The goods are not transhipped.

The goods are hand packed allowing for a greater quantity to be transported, however, it requires manual labour to unpack in Australia. The majority of the bundles are in 6.5 metre lengths unless specified otherwise.

## 5.3 Verification

Prior to viewing the commercial documents, we visited the warehouse. During this tour B & D showed us the goods, the packaging methods and other items it imports and sells, including goods not covered by this review. We were also shown the various finish types and the range of aluminium extrusions that could not be sourced from WXPAP and locally.

For each shipment during the investigation period we were provided with the following;

- Bill of lading
- Commercial invoice
- Packing list
- Evidence of payment to WXPAP

We found on the bill of lading that WXPAP was identified as the exporter and B & D as the consignee and the commercial invoice was under WXPAP letterhead and identified B & D as the purchaser.

We asked for the evidence of payment and B & D provided this for each consignment. The funds were paid via a third party electronic funds transfer from B & D noting WXPAP as the beneficiary.

#### 5.3.1 Overseas Freight

B & D use [REDACTED] to undertake their customs clearances as well as manage and arrange all the logistics. We found the goods are sold to B & D on FOB terms with ocean freight and into store delivery being arranged by [REDACTED].

We asked for evidence of payment and were provided with a copy of the [REDACTED] invoice noting the overseas freight component and the wharfage and into store charges. We were also provided with evidence of payment made by B & D via an electronic funds transfer to [REDACTED].

Source documents are at **confidential attachment IMP 1a- 1d**.

#### 5.4 Importation costs

During the importation period, B & D purchased aluminium extrusions from WXPAP on FOB terms. B & D uses the services of [REDACTED] as its integrated Customs broker and freight forwarders. The broker pay all the costs and charges associated with the clearance of the goods and ocean freight, and invoices B & D for these costs.

The importation costs incurred after FOB terms are shown on the relevant broker's disbursement invoice provided to B & D. These costs typically include Customs duty, entry fee, Customs clearance, quarantine clearance, demurrage fee, CMR fee, port charges and ocean freight charges (where applicable). The inward movement of the goods from the wharf to warehouse is also provided by [REDACTED] and invoiced to B & D.

For the selected shipments, B & D provided us with disbursement invoices from its broker. This information was used, along with other key documents, to compile the sales route spreadsheet. See **Confidential appendix 1**

The company provided Customs and Border Protection with copies of invoices from [REDACTED] along with corresponding proof of payment in the form of bank statements for each of the four shipments, including payment of Customs duties.

We are satisfied that the import costs used in the sales route reconcile to the invoices and evidence of payment provided

Our working is at **confidential appendix 1**.

### 5.5 Who is the importer

We noted that B & D:

- submits the purchase order to the supplier;
- is named as the customer on all commercial invoices;
- is named as the consignee on the bill of lading;
- organises customs clearance and delivery of the goods from the wharf to the warehouse; and
- is able to sell the goods after arrival.

We consider B & D was the beneficial owner of the goods at the time of importation and is therefore the importer.

### 5.6 Who is the exporter?

The Act does not define the exporter. Depending on the circumstances of the exportation of the goods, Customs and Border Protection will generally identify the exporter as:

- a principal in the transaction located in the country of export from where the goods were shipped who gave up responsibility by knowingly placing the goods in the hands of a carrier, courier, forwarding company, or their own vehicle for delivery to Australia; or
- a principal will be a person in the country of export who owns, or who has previously owned, the goods but need not be the owner at the time the goods were shipped.

WXPAP, has been identified from the Customs import database as the supplier of the goods which has been exported to Australia from China.

We identified, from the source commercial documentation provided by B & D, that:

- B & D submits its purchase order to WXPAP;
- WXPAP is identified as the supplier in the commercial invoices;
- WXPAP is identified as the supplier in the bills of lading; and
- B & D pays WXPAP

Subject to further inquiries, we consider WXPAP to be the exporter of the goods as:

- they are located in the country of export;
- knowingly negotiate sales of the goods with B & D; and
- assumes responsibility for activities associated with the shipment of the goods from China to Australia up to the point where the goods crosses the ships rail.

**6 AUSTRALIAN MARKET AND SALES****6.1 General**

Mr Gianfriddo indicated he has been in the aluminium extrusions business for some twenty years. In that time he has seen the business go from having few competitors to being very competitive with numerous competitors. However despite the competition, we were informed that many of the stock items prices have not changed much for the last six or so years.

As an importer of aluminium extrusions, B & D found its niche of supplying to the [REDACTED] industry. To this end B & D indicated they consider they have approximately [REDACTED] percent of the Melbourne [REDACTED] market.

Other customers include [REDACTED] and miscellaneous sales.

**6.2 Sales process, price and distribution arrangements**

B & D informed us that eight aluminium extruder sales outlets are within the Dandenong district alone making the sale of aluminium extrusions very competitive in the standard range of profiles. To this end although price lists has been developed, which to the best of B & D's ability, they try to maintain these prices given the competitive environment however reductions to the price lists do occur.

With regard to the exclusive range of customers, the price relationship is different. Given the exclusive profile arrangement, the customer is not so price sensitive as they have chosen B & D and for that matter WXPAP for a range of reasons, including but not limited too, are price, quality and service.

**6.3 Sales Terms**

We were informed that approximately [REDACTED] % of sales are sold FIS. If not FIS terms the delivery charge is \$[REDACTED] dollars per truck load per delivery irrespective of size to the south east metropolitan. To the north west of Melbourne metropolitan area the delivery charge is \$[REDACTED].

All customer s are given [REDACTED] day payment terms. We were informed that as with any typical business not all payments with in arrangements.

**6.4 Rebates and discounts**

We were advised that rebates and discounts not offered. We examined sales invoices and the evidence of payment and did not see anything to consider otherwise.







Our working is at **confidential appendix 1**.

**6.8 Forward orders**

B & D confirmed that it does not have any forward orders apart from its general scheme of orders. B & D indicated that it typically receives one container a month however this has almost halved with the difficult trading environment and that it also is now sourcing some of the goods locally.

B & D currently has two containers loads on order which are yet to be delivered.

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**7 ARMS LENGTH**

In determining export prices under s. 269TAB(1)(a) of the Act and normal values under s. 269TAC(1) of the Act, the legislation requires that the relevant sales are arms length transactions.

Section 269TAA of the Act outlines the circumstances in which the price paid or payable shall not be treated as arms length. These are where:

- there is any consideration payable for in respect of the goods other than price;
- the price is influenced by a commercial or other relationship between the buyer, or an associate of the buyer, and the seller, or an associate of the seller;
- in the opinion of the Minister, the buyer, or an associate of the buyer, will, directly or indirectly, be reimbursed, be compensated or otherwise receive a benefit for, or in respect of, the whole or any part of the price.

Furthermore, where:

- goods are exported to Australia otherwise than by the importer and are purchased by the importer from the exporter (whether before or after exportation) for a particular price; and
- the Minister is satisfied that the importer, whether directly or through an associate or associates, sells those goods in Australia (whether in the condition in which they were imported or otherwise) at a loss;

The Minister may treat the sale of those goods at a loss as indicating that the importer or an associate of the importer will, directly or indirectly, be reimbursed, be compensated or otherwise receive a benefit for, or in respect of, the whole or a part of the price.

We did not find any evidence that suggests that B & D is related, affiliated or otherwise associated with WXPAP. We were satisfied on the basis of the available evidence that price of the goods imported is negotiated between B & D and WXPAP as unrelated entities in a competitive market.

We found no evidence to suggest that there is any consideration, compensation or other form of benefit payable between the parties other than the price as negotiated and reflected in the commercial invoices related to the sale of the goods.

On the basis of the above, we consider that purchases between B & D and WXPAP have been made at Arms Length. As such, we recommend that the export price is calculated under section 269TAB(1)(a) of the Act, subject to further enquiries with the exporter.

**8 UNSUPPRESSED SELLING PRICE**

Unsuppressed selling price and non-injurious price issues are examined at an early stage of an investigation and, where possible and appropriate, preliminary examinations are made during the application consideration period for the purpose of assessing injury and causal link and therefore the appearance of reasonable grounds for the publication of a dumping duty notice.

Customs and Border Protection generally derives the non-injurious price by considering one of the following:

- industry selling prices at a time unaffected by dumping;
- constructed industry prices – industry cost to make and sell plus profit; or
- selling prices of un-dumped imports.

Having calculated the unsuppressed selling price, Customs and Border Protection then calculates a non-injurious price by deducting the costs incurred in getting the goods from the export free on board point (or another point if appropriate) to the relevant level of trade in Australia. The deductions normally include overseas freight, insurance, into-store costs and amounts for importer expenses and profit.

At the time of the visit B & D did not have any comments on the calculation of an unsuppressed selling price. They advised that they will give the issue thought and provide a response at a later date.

**9 RECOMMENDATIONS**

Based on the information available, the goods were exported by WXPAP to B & D, and:

- have been exported to Australia otherwise than by the importer;
- appear to have been purchased by the importer from the exporter; and
- the purchases of the goods by the importer were arms length transactions;

Subject to further inquiries with the WXPAP, we are of the view that the export price should be established under section 269TAB(1)(a) of the Act being the price paid or payable by the importer less any part of the price that represents a charge in respect of transport of the goods or in respect of any other matter arising after exportation.

Using the import information provided we calculated the weighted average export price of the goods under section 269TAB(1)(a) as \$██████ per kg.

Export price calculations are at **confidential appendix 1**.

**Tom O'Connor**

**Cienna Turple**

Manager, Operations 1

Supervisor Operations 3

**10 ATTACHMENTS AND APPENDICES**

Confidential attachment GEN 1	Agenda
Confidential attachment GEN 2	Inventory list
Confidential attachment IMP 1a	Sales contract, commercial invoice, packing list, bill of lading , overseas freight, port and wharf charges, into store delivery and evidence of payment
Confidential attachment IMP 1b	Sales contract, commercial invoice, packing list, bill of lading , overseas freight, port and wharf charges, into store delivery and evidence of payment
Confidential attachment IMP 1c	Commercial invoice, packing list, bill of lading , overseas freight, port and wharf charges, into store delivery and evidence of payment
Confidential attachment IMP 1d	Commercial invoice, packing list, bill of lading , overseas freight, port and wharf charges, into store delivery and evidence of payment
Confidential attachment SALES 1	Price lists
Confidential attachment SALES 2	Customer invoices and evidence of payment
Confidential attachment SALES 3	Domestic delivery costs
Confidential appendix 1	Sales Route Worksheet