



21 July 2014

The Anti-Dumping Commissioner  
Customs House  
5 Constitution Avenue  
Canberra ACT 2601

*By email*

Dear Mr Seymour

**Wind towers from China and Korea: request for reinvestigation under s269ZZL**

I am presently conducting a review of the decision of the Parliamentary Secretary to publish a dumping duty notice in relation to wind towers exported to Australia from China and Korea. The review was initiated by applications by, amongst others, a company registered in Korea, Win&P. Ltd (Win&P). That company, in its application, has challenged, amongst other things, the finding made about selling, general and administrative expenses (SG&A). For present purposes, the basis upon which it does so is found in section E of both its confidential and non-confidential submissions that accompanied its application. That section identifies three specific matters which are the basis on which the finding is challenged.

Pursuant to s269ZZL I require that the finding about the SG&A be reinvestigated to address the matters raised in section E and as part of that reinvestigation, if another figure is arrived at for SG&A, the consequences of that on the dumping margin you assessed.

In its submissions (in its application for review of 16 May 2014, submissions of 27 June 2014 and submissions of 4 July 2014) Win&P argued at length and in some great detail that it had provided the Commission with information to which the Commission's preferred method of calculating SG&A could be applied. It goes on to argue that the Commission failed to use that information correctly or misunderstood that information with the result that the calculation was incorrect. It appears to me desirable that as part of the reinvestigation, the Commission reconsider whether information of the type Win&P said it supplied, was in fact supplied and, if it was, to what extent and in what way that information should be used to calculate SG&A. Given that I am requiring a reinvestigation of SG&A, it would be convenient if you, as part of that reinvestigation, reviewed your findings and conclusions about Research and Development expenses and foreign exchange gains and losses in the light of Win&P's arguments in section E referred to above.

Could you please report the result of the reinvestigation by Friday 22 August 2014.

Thank you, in anticipation, for your cooperation and assistance.

Yours sincerely

Hon Michael Moore  
Senior Panel Member