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Australian Government
**Australian Customs and
Border Protection Service**

R E P O R T

CUSTOMS ACT 1901 - PART XVB

INTERNATIONAL TRADE REMEDIES BRANCH

TERMINATION REPORT NO.173a

**TERMINATION OF AN INVESTIGATION
INTO THE ALLEGED DUMPING OF
FOOD SERVICE AND INDUSTRIAL PINEAPPLE
EXPORTED FROM
INDONESIA**

7 September 2011

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1. SUMMARY AND RECOMMENDATIONS

This dumping investigation is in response to an application by Golden Circle Limited (Golden Circle) into the alleged dumping of food service and industrial (FSI) pineapple exported to Australia from the Republic of Indonesia (Indonesia).

This termination report (TER 173a) sets out recommendations to the Chief Executive Officer (CEO) of the Australian Customs and Border Protection Service (Customs and Border Protection) in relation to the application.

1.1 Recommendation

It is recommended that the CEO be satisfied that:

- exports of FSI pineapple from Indonesia by PT Great Giant Pineapple (Great Giant) were not dumped¹; and
- exports of FSI pineapple from Indonesia by all other exporters were dumped, but the dumping margins were negligible².

If the CEO accepts this recommendation, to give effect to the decision, the CEO must terminate the investigation into the alleged dumping of FSI pineapple exported to Australia from Indonesia by publishing the attached notice at **Appendix A**.

1.2 Application of law to facts

1.2.1 Authority to make decision

Division 2 of Part XVB of the *Customs Act 1901*³ (the Act) sets out, among other matters, the procedures to be followed and the matters to be considered by the CEO in conducting investigations in relation to the goods covered by an application. The CEO's powers under this Division have been delegated to certain officers of Customs and Border Protection.

1.2.2 Application

On 24 March 2011, Golden Circle, the sole producer of pineapple fruit in Australia, lodged an application for the publication of a dumping duty notice in respect of consumer pineapple fruit exported to Australia from Indonesia and from Thailand by the Thai Pineapple Canning Industry Corporation Ltd (TPC) and for FSI pineapple fruit exported to Australia from Indonesia.

1.2.3 Initiation of investigation

After examining the application, the delegate was satisfied that:

¹ Ss 269TDA(1)

² Ss 269TDA(1)

³ A reference to a division, section or subsection in this report is a reference to a provision of the Act, unless otherwise specified.

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- the application complied with subsection 269TB(4);
- there is an Australian industry in respect of like goods; and
- there appears to be reasonable grounds for the publication of a dumping duty notice in respect of goods the subject of the application.

Following consideration of the application an investigation was initiated with public notification made on 15 April 2011 in *The Australian* newspaper. Australian Customs Dumping Notice (ACDN) No. 2011/15 was also published.

1.2.4 Statement of essential facts

On 3 August 2011, Statement of Essential Facts No. 173a (SEF 173a) was placed on the public record. SEF 173a proposed to terminate the investigation into FSI pineapple exported from Indonesia.

Interested parties were invited to lodge submissions in response to SEF 173a by 23 August 2011.

1.2.5 Termination of an investigation

The CEO must terminate the dumping investigation so far as it relates to that exporter or country if satisfied⁴ that:

- dumping margins are negligible (exporter);
- negligible volumes of dumping are found (country); or
- dumping causes negligible injury (country).

If the CEO decides to terminate a dumping investigation, the CEO must give public notice of that decision⁵.

1.3 Findings and conclusions

Customs and Border Protection has made the following findings and conclusions based on available information for the investigation.

Based on these findings, it is recommended that the delegate terminates the investigation into the alleged dumping of FSI pineapple exported to Australia from Indonesia.

1.3.1 The goods and like goods (chapter 3 of this report)

Locally produced FSI pineapple are like goods to the goods the subject of the application.

1.3.2 Australian industry (chapter 3 of this report)

There is an Australian industry producing like goods, comprising one Australian producer, Golden Circle.

⁴ S 269TDA

⁵ Ss 269TDA(15)

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1.3.3 Market (chapter 4 of this report)

The size of Australian market for FSI pineapple was over 16,000 tonnes in 2010. FSI pineapple is primarily sold to wholesalers/distributors or end users, with customers being less concerned with brand and driven primarily by price.

1.3.4 Dumping (chapter 5 of this report)

Customs and Border Protection has determined the following dumping margins for FSI pineapple exported to Australia from Indonesia

PT Great Giant Pineapple (Great Giant)	-3.2%
All other exporters	1.8%

As the dumping margins for all exporters are negligible the delegate has terminated the investigation into the alleged dumping of FSI pineapple exported to Australia from Indonesia.

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2. BACKGROUND

2.1 Previous investigations

On 8 January 2001 Golden Circle lodged an application for a dumping duty notice in respect of FSI pineapple from Indonesia. In Trade Measures Report No 41 (REP 41) Customs and Border Protection found that exports of FSI pineapple from Indonesia were not dumped. The investigation in regards to exports of FSI pineapple from Indonesia was terminated in October 2001⁶.

2.2 This investigation

On 24 March 2011, Golden Circle, the sole producer of consumer and FSI pineapple in Australia, lodged an application for the publication of a dumping duty notice in respect of consumer pineapple exported to Australia from Indonesia and Thailand by TPC and for FSI pineapple exported to Australia from Indonesia.

Following consideration of the application an investigation was initiated with public notification made on 15 April 2011 in *The Australian* newspaper. Australian Customs Dumping Notice (ACDN) No. 2011/15 was also published.

An investigation period of 1 January 2010 to 31 December 2010 was advised for the investigation. Customs and Border Protection examined exports to Australia of the goods during that period to determine whether dumping has occurred. Customs and Border Protection examined details of the Australian market from 1 January 2008 for injury analysis.

Customs and Border Protection visited Golden Circle for the reviews and continuations⁷ into consumer and FSI pineapple applicable to exports from Thailand and the Philippines. At that visit data relating to costs and sales was verified covering the calendar years 2008 to 2010, a report of the visit was placed on the public record for the reviews and continuations.

Customs and Border Protection used the data verified from the visit to Golden Circle for this investigation.

2.3 Statement of essential facts

A statement of the facts on which the delegate proposed to base his recommendation to the Minister regarding the publication of a dumping duty notice, was placed on the public record on 3 August 2011. Interested parties were invited to make submissions to SEF 173a within 20 days, by 23 August 2011.

Submissions in response to SEF 173a were received from Golden Circle on or before 23 August 2011. A submission was received after 23 August 2011 from Great Giant. Non-confidential versions of the submissions were placed on the public record.

⁶ Ss. 269TDA(1)

⁷ Reports 171a to 171d and Reports 172a to 172d refer

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3. GOODS SUBJECT TO THE INVESTIGATION

3.1 Findings

The Australian industry produces FSI pineapple that has characteristics closely resembling those of FSI pineapple manufactured in Indonesia and exported to Australia. Therefore FSI pineapple manufactured by the Australian industry are like goods⁸.

3.2 The goods and like goods

The goods subject to the investigations (the goods) are:

- pineapple prepared or preserved in containers not exceeding one litre (consumer pineapple): and
- pineapple prepared or preserved in containers exceeding one litre (food service & industrial pineapple).

Consumer pineapple and FSI pineapple are two separate goods.

3.2.1 Tariff classification

The goods are classified to the following tariff classifications in Schedule 3 to the *Customs Tariff Act 1995*:

2008.20.00	Pineapples
2008.20.00/26	Canned, in containers not exceeding one litre
2008.20.00/27	Canned, in containers exceeding one litre
2008.20.00/28	Other

The rate of duty for the goods exported from Indonesia is 5 percent.

3.2.2 Like goods

3.2.2.1 FSI and consumer pineapple separate goods

Exporter claims

Great Giant exported both consumer and FSI canned pineapple to Australia. It claimed that both of these products were the goods. They were exported to two separate market segments and that they should be treated separately for the purpose of examining the Australian market. However, any dumping margin should be calculated for the goods, and not separately calculated for two product categories within the definition of the goods.

Great Giant stated that Customs and Border Protection had adopted this approach in other investigations, such as hollow steel structural sections, clear float glass and aluminium extrusions. In these cases there was one initiation notice, but the investigation examined the different market segments. At the

⁸ In terms of s.269T.

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conclusion of the investigation, Customs and Border Protection calculated a product dumping margin for the goods. Great Giant claimed that this principle should also be applied to the canned pineapple investigation and that a product dumping margin should be calculated for canned pineapple.

Customs and Border Protection's assessment

Customs and Border Protection considered the issue of whether consumer pineapple and FSI pineapple were separate goods in Consideration Report 173 (CON 173) issued in regards to the application by Golden Circle.

Chapter 4.1.1 of Con 173 notes that:

The application notes that REP 41 identified two broad segments in the pineapple fruit market, namely consumer pineapple and FSI pineapple, and that REP 110, REP 111 and REP 112 affirmed the view that there were "two distinct segments" of the pineapple fruit market. These two market segments are consumer pineapple fruit and FSI pineapple.

The issue of whether the consumer pineapple and FSI pineapple were separate goods was also considered in REP 125.

REP 125 affirmed the methodology and findings in investigation REP 112, that consumer pineapple and FSI pineapple are separate goods for the purpose of analysis of the domestic market.

No information has been presented to detract from the previous findings that consumer pineapple and FSI pineapple are separate goods.

Having regard to the application and other available information Customs and Border Protection considers that consumer pineapple and FSI pineapple are separate goods.

REP 41 refers to Customs and Border Protection's investigation into consumer pineapple and FSI pineapple. That investigation considered that FSI pineapple and consumer pineapple were separate goods.

REP 110 and REP 111 refer to Customs and Border Protection's inquiry and review into consumer pineapple and FSI pineapple. That inquiry and review considered that FSI pineapple and consumer pineapple were separate goods.

REP 112 refers to Customs and Border Protection's investigation into consumer pineapple and FSI pineapple. That investigation considered that FSI pineapple and consumer pineapple were separate goods.

REP 125 refers to Customs and Border Protection's re-investigation of certain findings in REP 112. The re-investigation affirmed the finding that FSI pineapple and consumer pineapple were separate goods.

Customs and Border Protection does not consider that Great Giant has presented information to detract from previous findings and from CON 173 that consumer pineapple and FSI pineapple are separate goods.

Customs and Border Protection's assessment of like goods

Like Goods

The issue of like goods was considered during the original investigation into FSI pineapple exported from Indonesia in REP 41. In REP 41 for FSI pineapple

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Customs and Border Protection was satisfied that there was an Australian industry producing like goods to the goods under consideration.

Subsection 269T(1) defines like goods as 'goods that are identical in all respects to the goods under consideration or that, although not alike in all respects to the goods under consideration, have characteristics closely resembling those of the goods under consideration'.

In assessing like goods, Customs and Border Protection uses an analytical framework, which identifies different ways of examining likeness, namely physical likeness, commercial likeness, functional likeness and production likeness.

Golden Circle describes the locally produced (like) goods as prepared or preserved pineapple fruit in container sizes exceeding one litre (typically 3.0-3.2kg) which are sold into the FSI market.

Physical Likeness

Golden Circle produces a range of pineapple products in the above container sizes for FSI pineapple.

The range includes (but is not limited to) pineapple pieces, pineapple thins, pineapple slices, crushed pineapple and pineapple pizza cuts. The products can be sold in containers in either syrup or natural juice.

Sales of FSI pineapple by the Australian industry and importers that met the description of the goods and like goods were verified by Customs and Border Protection.

Commercial Likeness

Prepared or processed pineapple fruit is a price-sensitive product that competes directly with imports in the FSI market segment. This was confirmed by distributor catalogues displaying a mix of locally produced and imported goods.

Functional Likeness

Golden Circle stated that its locally produced products are directly substitutable for the imported goods.

Customs and Border Protection collected information during the investigation that confirmed the locally produced product and imported product were substitutable for each other.

Production Likeness

Verified information from industry and exporter visits shows that the locally produced goods and imported goods are manufactured from similar raw materials using a similar manufacturing process.

Customs and Border Protection remains satisfied that there is an Australian industry producing like goods to the goods.

3.3 Australian Industry

3.3.1 Findings

There is an Australian industry that is producing like goods, consisting of Golden Circle.

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3.3.2 Manufacturing process

For goods to be taken as produced in Australia:

- they must be wholly or partly manufactured in Australia; and
- for the goods to be partly manufactured in Australia, at least one substantial process in the manufacture of the goods must be carried out in Australia⁹.

Golden Circle is the sole manufacturer of FSI pineapple in Australia, no other interested party has claimed during this investigation to be an Australian producer of FSI pineapple.

A verification visit was undertaken to Golden Circle for the review of measures and continuation inquires where the manufacturing process was observed and data was verified. A non-confidential version of the industry visit report is available on the public record.

Customs and Border Protection considers that at least one substantial process in the manufacture of FSI pineapple is carried out in Australia, and therefore FSI pineapple is manufactured in Australia.

⁹ Ss 269T(2) and 269T(3).

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4 AUSTRALIAN MARKET

4.1 Finding

The size of Australian market for FSI pineapple was over 16,000 tonnes in 2010. FSI pineapple is primarily sold to wholesalers/distributors or end users, with customers being less concerned with brand and driven primarily by price.

4.2 Market structure

The FSI market comprises the food service and industrial sectors and the goods are typically supplied in 3.0 to 3.2 kg cans, although sometimes supplied in large aseptic plastic bags and drums.

The food service sector includes pizza outlets, quick service restaurants and institutions. The industrial sector includes customers that use the product as an ingredient for other processed foods including fruit salads, frozen pizzas, sauces, packaged meals, confectionery etc.

4.3 Market supply

Customs and Border Protection established that the Australian FSI market is supplied by the Australian industry, as well as imports from a number of countries. The majority of imports of FSI pineapple are sourced from Thailand, with smaller volumes from Indonesia and the Philippines. Import data shows that the volume of FSI pineapple imported from Indonesia has been decreasing since 2008.

Pan Pacific International Trading Pty Ltd (Pan Pacific), an importer of FSI pineapple from Indonesia, stated that it is not currently in competition with Golden Circle for provision of A10 size canned pineapple to its sole customer in the FSI market. It stated that its main competitors within this market are importers of Thai FSI products.

FTA Food Solutions Pty Ltd (FTA Food) an importer of FSI pineapple from Thailand advised that it supplies to numerous customers in the FSI sector. FTA Food stated that the Australian market in the FSI sector was extremely competitive and was cost based driven.

FTA Food believes that the Australian industry is unable to supply the Australian FSI market and concentrates on the consumer market. FTA Food only supplies to the FSI market.

Rivianna Foods Pty Ltd (Rivianna), an importer of FSI pineapple, stated that the Australian market in the food services sectors was extremely competitive and was cost based driven. Rivianna advised that the pineapple fruit market was relatively mature and stable, and it did not envisage much change in the total market size.

Juremont Pty Ltd (Juremont), an importer of FSI pineapple, advised it has been supplying FSI pineapple fruit over a long period. Juremont stated that FSI pineapple it imports has a strong brand position (like the Golden Circle product) based on a consistent high quality product.

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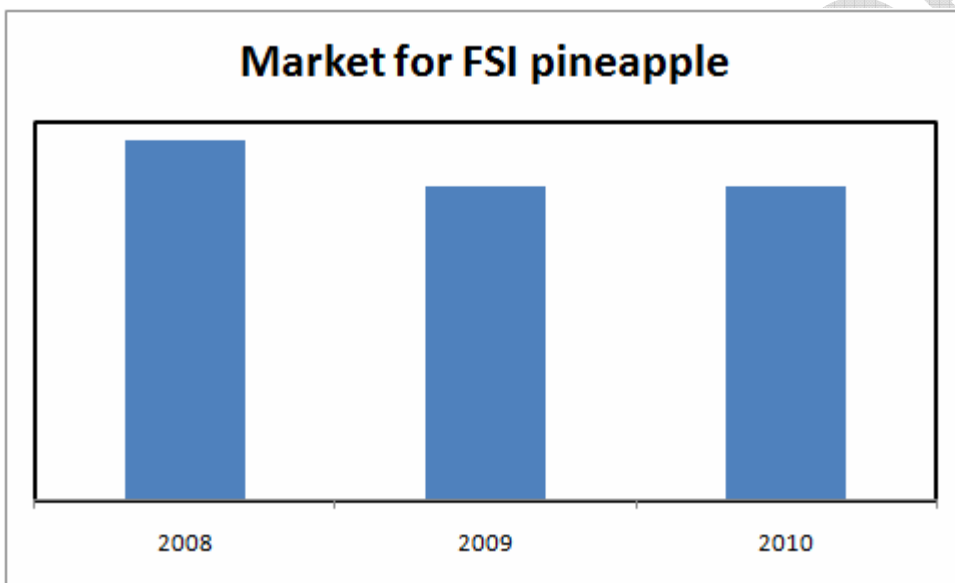
The market conditions and determinants of demand for FSI pineapple appear unchanged from previous investigations with price being pivotal to customers purchasing decisions.

4.4 Market size

Customs and Border Protection established the market for FSI pineapple using information from its import database and information supplied by the industry, importers, and cooperating exporters.

Customs and Border Protection identified that some imports of FSI pineapple had been incorrectly classified and took account of those errors in establishing the market.

The Australian market for FSI pineapple over the calendar years 2008 to 2010 is shown in the following chart.



The available data shows that the FSI pineapple market in Australia experienced a decline from 2008 to 2009 but was relatively stable from 2009 to 2010.

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5. DUMPING INVESTIGATION

5.1 Findings

- The export price for FSI pineapple exported by PT Great Giant Pineapple (Great Giant) has been established using the price paid for the goods by the importer to the exporter.¹⁰.
- The export price for FSI pineapple exported by all other exporters has been determined having regard to all relevant information¹¹.
- The normal value for FSI pineapple exported by Great Giant has been determined using the cost of production and amounts for selling, general and administrative expenses¹²;
- An amount for profit has been determined for the constructed normal value, this amount is zero¹³;
- The normal value for FSI pineapple exported by all other exporters has been determined having regard to all relevant information¹⁴;
- FSI pineapple exported by Great Giant during the investigation period was not dumped, with a dumping margin that was - 3.2%; and
- FSI pineapple exported by all other exporters during the investigation period was dumped, however the dumping margin was negligible at 1.8%.

5.2 Introduction

Dumping occurs when a product from one country is exported to another country at a price less than its normal value. The export price and normal value of goods are determined under sections 269TAB and 269TAC respectively.

This chapter explains the results of investigations by Customs and Border Protection into whether FSI pineapple was exported from Indonesia at dumped prices during the investigation period.

5.3 Exporters

Exporter questionnaires were sent to companies identified as suppliers of FSI pineapple from Indonesia during the investigation period.

Great Giant provided a completed response to the questionnaire and the information was verified during a visit to Great Giant. A non-confidential copy of the verification report is available on the public record. Great Giant exports represented more than 80% of the total export volume of FSI pineapple from Indonesia.

¹⁰ Ss. 269TAB(1)(a)

¹¹ Ss. 269TAB(3)

¹² Ss. 269TAC(2)(c)

¹³ Ss. 269 TAC(5B)

¹⁴ Ss. 269TAC(6)

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Customs and Border Protection did not receive responses from other identified exporters.

5.4 Export price

The export price for FSI pineapple exported by Great Giant has been established using the price paid for the goods by the importer less any post exportation expenses¹⁵.

Export prices have been calculated for each export transaction using the price between Great Giant and the Australian customers. The individual transactions have been used to determine a weighted average export price for all shipments exported during the investigation period.

Export prices for Great Giant have been calculated at an ex-factory price.

For all other exporters Customs and Border Protection considered that sufficient information was not furnished to enable Customs and Border Protection to establish the export price using:

- the price paid or payable for the goods by the importer¹⁶;
- the price paid at which the goods were sold by the importer less prescribed deductions¹⁷; or
- the price determined having regard to all the circumstances of the exportation¹⁸.

Customs and Border Protection therefore established export prices for all other exporters having regard to all relevant information¹⁹. Export prices for all other exports have been calculated at a free on board (FOB) price using information from importers and Customs and Border Protections import database.

5.5 Normal value

Great Giant did not have any domestic sales in 2010, either of like goods or a similar category of goods. No other Indonesian producer cooperated with the investigation and Customs and Border Protection did not receive information from any other exporter in regards to domestic selling prices for FSI pineapple in Indonesia.

Customs and Border Protection is satisfied that it is unable to establish normal values under subsection 269TAC(1) of the Act and considers that 'constructed' normal values should be determined under subsection 269TAC(2)(c) of the Act.

Customs and Border Protection used verified quarterly production costs from Great Giant for each pineapple product exported to Australia in the investigation period. Customs and Border Protection used verified sales, general and administration (SG&A) costs for export sales and added these costs to the constructed normal value.

¹⁵ Ss. 269TAB(1)(a)

¹⁶ Ss. 269TAB(1)(a)

¹⁷ Ss. 269TAB(1)(b)

¹⁸ Ss. 269TAB(1)(c)

¹⁹ Ss. 269TAB(3)

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Customs and Border Protection considered the issue of what profit should be added to the constructed costs to calculate normal values.

The amount of profit to be added to a constructed normal value must be worked out in accordance with regulation 181A of the Act.²⁰

Great Giant did not have any domestic sales of like goods or sales in the same general category of goods and Customs and Border Protection did not receive information from any other exporter in regards to domestic selling prices for FSI pineapple in Indonesia to allow a profit to be determined under regulation 181A(3)(a) and (b).

Regulation 181A(3)(c) allows for a profit to be determined using any other reasonable method and having regard to all relevant information.

Customs and Border Protection has recently completed an inquiry into whether measures applying to the Philippines should be continued. A Philippines producer was visited during that inquiry and it had domestic sales of both consumer and FSI pineapple.

Customs and Border Protection considered using the profit achieved by the producer on its sales of FSI pineapple in the Philippines, however there is little evidence to confirm that the Philippines FSI domestic market is an appropriate market to compare with the domestic market in Indonesia. In fact, the volume and nature of the domestic sales in Philippines indicates that the market differs substantially. Therefore, profits achieved by Philippine exporters of domestic sales of FSI are not considered suitable.

Customs and Border Protection next considered using a profit achieved in the same general category of goods using available information from the internet. The same general category was for fruit and vegetable processors in Indonesia. However that information was unverified and did not disclose whether the amounts were for domestic sales only.

Customs and Border Protection considers that there is no reliable information to demonstrate that domestic sales of FSI pineapple would be profitable. Therefore Customs and Border Protection's preliminary view in the SEF was that no profit should be added to the constructed normal value.

Customs and Border Protection considers that a normal value can be determined at the ex-factory price using the information verified at the visit to Great Giant. Adjustments to the normal value are not required as the export price and normal value can be established and determined at the ex-factory price.

Customs and Border Protection considers that the normal value for FSI pineapple exported by all other exporters cannot be determined under any of the preceding sections to s.269TAC(6), therefore normal values have been determined having regard to all relevant information²¹.

Customs and Border Protection has used the normal value for Great Giant as the normal value for all other exporters.

Customs and Border Protection adjusted the normal value for all other exporters to bring it to a FOB price using information verified from Great Giant.

²⁰ Ss 269 TAC(5B)

²¹ Ss 269TAC(6)

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5.5.1 Submissions

Great Giant submitted that its exports of FSI pineapple did not cause material injury and therefore the margin of dumping determined was irrelevant.

Great Giant restated in its late submission to the SEF that its exports had not caused injury and also disagreed with Golden Circle's submissions for an amount for profit in the normal value.

Golden Circle submitted that:

- the two Indonesian companies it identified as producers and sellers of consumer pineapple in its application should have been contacted by Customs and Border Protection for information on their domestic selling prices;
- the exclusion of an amount for profit in the normal values is inconsistent with the intent of the legislative provisions to determine a normal value that is representative of a selling price in the country of export;
- exclusion of a profit would generally only occur in circumstance that are unusual or irregular, which is not the case in these circumstances; and information should have been sought from other identified sellers of canned pineapple in Indonesia; and
- in the absence of contact with those identified companies it is not possible for Customs and Border Protection to conclusively assume that a domestic market does not exist, is small, minimal or anything else.

Golden Circle further submitted to the SEF that:

- Great Giant is owned by an investment management company that would have strict profit objectives to achieve, Great Giant would be trading profitably across its processing operations and it is reasonable that a level of profit be included in the normal value;
- a level of profit can be obtained based on Great Giants earnings before interest, taxation and amortisation (EBITA) and sales for 2010;
- alternatively the bank of Indonesia interest rate of 6.75% could be used as the investment group would seek at return at this minimum level; and
- exclusion of a level of profit is commercially unrealistic, Golden Circle should not be penalised by having to compete at an artificially low and unreasonably low level that reflects only production and selling costs and specifically excludes an exporters profit.

5.5.2 Customs and Border Protections assessment

Customs and Border Protection had contacted and sought relevant information from at least one of the Indonesian producers nominated by Golden Circle, however no information was submitted. Therefore Customs and Border Protection had regard to all relevant information in determining the appropriate level of profit in constructing a domestic selling price.

Golden Circle's view that the exclusion of a profit in a constructed normal value is inconsistent with the intent of Australia's legislation is not accepted. The

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ordinary course of trade provisions clearly recognise that selling below cost may be a 'normal' business practice so long as such sales are not in substantial quantities or the losses accruing at the time of such sales are recovered over the long run. In either of those scenarios, the normal value would include selling prices that were below the cost of the goods. This is further supported by s.269TAC(13) of the Act which requires that where normal value is being constructed because of the operation of the ordinary course of trade provision, profit shall not be included the calculation of normal value.

However in this particular circumstance, Customs and Border Protection found that a 'normal' market did not exist in Indonesia for FSI pineapple. In having regard to all relevant information, it was noted that evidence provided by Golden Circle in its application supported the statements made by Great Giant about the nature of the domestic market in Indonesia. This information clearly highlighted that a food service market was not feasible in Indonesia given the availability of an abundant supply of cheap whole pineapple fruit.

Given that no such domestic market exists for FSI pineapple, Customs and Border Protection accepts that, on the assumption that the goods, instead of being exported, had been sold on the domestic market, they would be competing against cheaper fresh pineapple fruit prices. In that situation, it is Customs and Border Protection's view that FSI pineapple would be required to be sold unprofitably. In that unprofitable scenario, Customs and Border Protection considers that a zero amount of profit would be reasonable in establishing a constructed selling price for the purpose of determining normal values.

In response to Golden Circle's statements about strict profit targets being set by Great Giant's controlling parent, Customs and Border Protection considers that if such targets were expected of Great Giant's pineapple operations then the decision by the company to not sell like goods on the domestic market suggests that reasonable profits aren't achievable.

Customs and Border Protection also considered using the exporter's EBITA and sales information, however given that the company's revenue is almost entirely driven by export sales, this information is not considered relevant to determining a reasonable domestic profit.

In the absence of reliable information on domestic sales of like goods or goods in the same general category Customs and Border Protection affirms its preliminary view expressed in the SEF that no profit should be added to the constructed normal value.

5.6 Dumping margin

A dumping margin has been calculated for FSI pineapple by Great Giant over the investigation period based upon a comparison of the quarterly normal values and the export prices²².

The calculations showed the goods were not dumped, the dumping margin calculated for Great Giant was negative at -3.2%.

²² Ss 269TACB(2)(a).

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A dumping margin has been calculated for FSI pineapple exported by all other exporters over the investigation period.

The dumping margin calculated for all other exporters was negligible at 1.8%.

The delegate is satisfied that the dumping margins calculated are less than 2% and therefore terminates the investigation into FSI pineapple from Indonesia²³.

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²³Ss 269TDA(1)(ii)