

## QUESTION TAKEN ON NOTICE

### SUPPLEMENTARY BUDGET ESTIMATES HEARING : 19 October 2015

#### IMMIGRATION AND BORDER PROTECTION PORTFOLIO

#### (SE15/101) - Extrusions - Solar Industry - Programme 1.2: Border Management

Senator Carr, Kim (L&CA) written:

- Are you aware that the decision by the Australian Anti-Dumping Commission used to justify the imposition of this tariff explicitly states that Non Goods Under Consideration classification should apply to kits that, at the time of import, comprise all necessary parts to assemble finished goods?
- Given that these extrusions are explicitly considered Non-Goods Under Consideration by the ADC what justification are ABF using to retrospectively impose the dumping duty?
- How has ABF come to the conclusion that supporting structures for solar panels are considered structures in March 2013 and by December 2013 they are considered structures and also not considered structures?
- Who added the contradictory paragraph in December 2013?
- Why was it added?
- Are penalty tariffs being pursued for companies importing solar frame kits prior to December 2013?
- Is this contradictory paragraph being used to justify the pursuit of unpaid duties?

*Answer:*

1. Yes.
2. The ABF can pursue anti-dumping or countervailing duties back to whichever comes first;
  - a. the date the measures were imposed, or
  - b. four years from the date the goods were entered for home consumption.
3. A precedent regarding aluminium extrusions was publically released in March 2013. Following feedback from Industry in December 2013 an amending precedent was issued that defines the requirements for a shipment of goods to be treated as complete, unassembled aluminium structures.
4. The Precedent was issued by the then Australian Customs and Border Protection Service.
5. The December 2013 precedent emphasises the notion of a complete, unassembled aluminium structure and provides examples of what types of evidence is required to comply with the completeness tests. Failing the completeness tests, it is possible to have a structure that is incomplete for the purposes of this precedent.

6. In keeping with the original findings of the investigation, the ABF is not using the precedent to justify its pursuit of unpaid duties; rather, it is using the precedent to remove ambiguity for compliance officers. It is also for the purposes of assisting importers to classify their goods and determine the appropriate responses when completing their import declaration.
7. The ABF considers each case individually and is only imposing duties where the precedent applies, subject to, previous advice the importer received from the ABF or the former Service.