MINISTRY OF BUSINESS, INNOVATION & EMPLOYMENT
HĪKINA WHAKATUTUKI

MBIE/AD/R/2026/001

DUMPING REVIEW
FOREIGN MANUFACTURER
QUESTIONNAIRE

Canned Peaches from Greece

Review period: 1 January 2025 to 31 December 2025

Response due: 20 May 2026

Return completed questionnaire to:
TradeRemedies@mbie.govt.nz

Trade Remedies

New Zealand Ministry of Business, Innovation and Employment

New Zealand

April 2026

Background Information

The Ministry of Business, Innovation and Employment (**MBIE**) has initiated a full review of the anti-dumping duties that currently apply to imports of canned peaches from Greece. The New Zealand industry producing like goods, Heinz Wattie's Limited (**HWL**), provided evidence of a likelihood of recurrence of dumping and injury which was sufficient to warrant the initiation of a review.

The application lodged by HWL can be found at [Trade remedy investigations | Ministry of Business, Innovation & Employment].

The attached questionnaire is designed to assist your company to provide the necessary information to help us determine whether there is continued need for the imposition of this duty. Your assistance in providing information is important in establishing the facts relating to this review.

It is in your best interest to complete the questionnaire, because in the absence of a response the New Zealand Act provides for decisions to be made on the best information available, which may be that supplied by the New Zealand industry.

The Trade Remedies team of MBIE is responsible for administering New Zealand's anti-dumping legislation, the Trade (Anti-dumping and Countervailing Duties) Act 1988 (**Act**). The Act provides a mechanism for maintaining fair levels of import competition for New Zealand producers when the dumping of imported goods causes material injury or threatens to cause material injury to an established New Zealand industry, or the establishment of a New Zealand industry is being materially retarded by the dumping. The Act reflects New Zealand's obligations under the World Trade Organisation Agreement on the implementation of Article VI of GATT 1994 (the AD Agreement).

The last full review and reassessment of the anti-dumping duties imposed on Greek canned peaches was completed in 2020. As a result of the reassessment, an *ad valorem* anti-dumping duty of 34% was set for all canned peaches from Greece. The current duty was due to expire on 28 April 2026, unless subject to a review.

A review was started on 28 April 2026.

Goods subject to the investigation

The goods subject to investigation are:

Peaches (halves, slices or pieces) packed in retail size cans.

Country of origin

The country of origin of the subject goods is Greece.

Documentation provided

Please provide evidence for your responses to this questionnaire, such as copies of invoices to support prices paid or charged and bills of material to support costs of production. Copies of original documents are satisfactory for questionnaire responses, but original source material, for all documents submitted or relied upon in preparing your submission, should be available at the time of any verification by MBIE.

Verification of information provided

Verification Visits

Verification remains an important part of MBIE's approach to satisfying itself of the relevance, accuracy and completeness of information provided by interested parties and on which its findings are based. Article 6.7 and Annex I of the AD Agreement provide for investigating authorities to carry out investigations in the territory of other Members in order to verify information provided or to obtain further details. Onsite verification is normally carried out, but MBIE may use other methods such as desktop verification, remote verification by videoconferencing, additional requests for information and cross-checking with other available information to satisfy itself of the accuracy of information. MBIE has an obligation under the AD Agreement to inform firms and the exporting country's authorities of its intention to carry out on-the-spot verification visits.

Provision of Information

The current situation emphasises the importance of interested parties providing accurate information that is sufficiently detailed and easily checked against company systems and documentation.

To be able to verify your response and link it to your accounting and management records, please submit all relevant Excel worksheets and other extracts from your company's information and accounting systems along with a detailed explanation of how the worksheets were compiled and how to reconcile the figures and data in the worksheets with the figures and data submitted in the questionnaire and appendices.

Please submit Excel spreadsheets in their workable form, complete with formulae and explanatory comments.

Note that MBIE will ensure that all confidential information is securely handled and stored in accordance with strict security guidelines.

Currency

Please show all amounts in the currency originally denominated. Where any currency conversions are made, please indicate the exchange rate used and its source.

Translations

Please supply an English translation of all information that is supplied in any other language. Please note that only information supplied in English will be taken into account in the full review.

Confidential information

MBIE is required to ensure that all interested parties have reasonable opportunity to access all non-confidential information used by MBIE in the full review. Non-confidential information used in the investigation is contained on MBIE's public file for this review. Interested parties and members of the public are able to request copies of any documents which have been placed on the public file.

Any information which is by nature commercially confidential in terms of section 3F(5) of the Act (for example, because its disclosure would be of significant advantage to a competitor, or its disclosure would have a significantly adverse effect on the person supplying the information) or which is provided on a confidential basis by you will **upon good cause being shown** be treated as confidential by MBIE.

For any information that you request be treated as confidential please:

- **Provide a non-confidential version** (or a non-confidential summary of the information, or if you claim that the information is not susceptible to such a summary, a statement of the reasons why a summary is not possible).
- A non-confidential version should reproduce the original but have information considered to be confidential be omitted or summarised.
- Provide justification for the information being treated as confidential.

Redaction of Confidential Information

Section 3F of the Act 1988 outlines the meaning of confidential information.

Where confidential text is redacted we ask that you provide a satisfactory non-confidential summary of the information, or reasons why a summary cannot be provided.

As an example, if a party was to indicate:

"We import [300 metric] tonnes monthly from [Our-Suppliers-Name-Ltd]."

Then a satisfactory non-confidential summary could be:

"We import XXXXXXXXXXX [volume] monthly from XXXXXXXXXXXX [supplier]"

Please note that section 3F of the Act allows the Chief Executive of MBIE to disregard any information for which a satisfactory non-confidential version (or summary or satisfactory statement of why such a summary cannot be given) is not provided.

Dumping

Dumping occurs when an exporter sells goods to New Zealand at a price less than the price it sells them for in the home market.

The price at which goods are sold in the home market is referred to as the "normal value" of those goods. The "export price" is based on the price which the New Zealand importer pays for the goods.

Goods are dumped if their export price is less than their normal value, once adjustments have been made to ensure that the price comparison is fair. The difference between the export price and the normal value is called the dumping margin.

Dumping is not illegal, and in fact is a common international commercial practice that can be beneficial to both importing and exporting countries. However, where dumping causes or threatens to cause material injury to a New Zealand industry, anti-dumping duties can be imposed.

Anti-dumping duties

The New Zealand Minister of Commerce and Consumer Affairs (the Minister) may continue to impose anti-dumping duties only if stage 1 of a full review finds that continued imposition of the duties is necessary to offset dumping and that material injury to an industry would be likely to continue or recur if the duties were removed (affirmative determination), and a stage 2 public interest investigation finds that it is in the public interest to impose duties on dumped imports. Anti-dumping duties must not exceed the dumping margin and may be less than the margin of dumping if that is sufficient to remove injury to the New Zealand industry.

If stage 1 of the full review finds that the goods are not dumped and have not caused, or threaten to cause material injury to the New Zealand industry producing like goods (negative determination), the Minister will terminate the imposition of the duties.

Review Timetable

Statutory Timeframe	***Action***
Within 150 days after the start of the stage 1 full review (section 17F(2)).	MBIE must give notified parties written advice of the essential facts and conclusions likely to form the basis for a determination to be made by the Minister at the end of the stage 1 review.
Within 180 days after the start of the stage 1 full review, but not less than 30 days after the written advice is given by MBIE under section 17F(2) (section 17G(1))	The Minister must make a determination on whether continued imposition of the duty is necessary to offset dumping and material injury or threatened material injury to a New Zealand industry would be likely to continue or recur if the duty expired or were otherwise removed. If the determination is affirmative, then the Minister must determine the rate or amount of duty that will form the basis for a stage 2 public interest investigation of whether continuing to impose the duties is in the public interest, and direct MBIE to begin the stage 2 public interest investigation immediately. If the determination is negative, then the Minister must terminate the imposition of the duty under section 17Y(1)..
Within 60 days after the start of the stage 2 public interest investigation (section 17I(1)).	MBIE must give notified parties written advice of the preliminary findings likely to form the basis for a determination to be made by the Minister at the end of the stage 2 public interest investigation.
Within 90 days after the start of the stage 2 public interest investigation, but not less than 30 days after the written advice is given by MBIE under section 17I(1) (section 17J(1))	The Minister must determine whether continuing to impose the duty is in the public interest.

Submission of information

Your response to this questionnaire, including a non-confidential version and any supporting evidence, should be received by MBIE by **20 May 2026**, or earlier if possible. MBIE is working to a statutory deadline for the completion of this full review and it is important that responses from interested parties are received by the due dates given.

Important instructions for preparing your response

- All questions in this foreign manufacturer questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. USD) used. Apply the same measurement consistently throughout your response to the questionnaire and appendices.
- Please provide information in the format and location set out in the attached appendices. Additional categories or columns may be added, for any additional information required to support your submission
- Label all other attachments to your response according to the section of the questionnaire it relates to.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire appendices. Be prepared to provide these worksheets and original data during MBIE's verification of your data.
- If you cannot present electronic data in the requested format contact Trade Remedies as soon as possible.
- Where possible, electronic data should be emailed. If there are difficulties in attaching data to emails please contact Trade Remedies.

Further Information

If you would like further information on anti-dumping full reviews please see our website at https://www.mbie.govt.nz/business-and-employment/business/trade-and-tariffs/trade-remedies/ where you will find general information. Alternatively please feel free to contact us (see details below).

CONTACT DETAILS	
If you any questions regarding this questionnaire or the full review, please contact the New Zealand trade remedies team using the contact details below:	
Ministry of Business, Innovation and Employment switchboard:	64-4-472 0030
Email:	traderemedies@mbie.govt.nz

FOREIGN MANUFACTURER QUESTIONNAIRE

For the purposes of this questionnaire, all references to canned peaches should be understood as referring to canned peaches of the type subject to the full review, as defined above.

Where data is requested to be provided in spreadsheet form, please use the worksheet in the accompanying Questionnaire Spreadsheet corresponding to the relevant Appendix number.

For the purpose of providing a clear and complete picture of your canned peach export business, please, where appropriate and to the extent practicable, procure and provide the information requested in the following questions from the manufacturers from whom you source the subject goods.

To help us distinguish your responses from the questions, please highlight or provide your answers in a colour other than black (for example, red).

SECTION 1 Company information

1. Please nominate a contact person in your company for the purposes of this full review:

   Name:

   Position in the company:

   Telephone:

   Email address:

2. If you have appointed a representative for the purposes of this full review, please provide their contact details:

   Name:

   Address:

   Telephone:

   Email address:

   Note that in nominating a representative, you are granting authority to MBIE to discuss matters relating to the case with the nominated representative, including your company's confidential information.

3. Please provide the location of where the company's financial and production records are held.

4. Please provide the following details relating to your company:

   (a) Legal name of the business

   (b) Other names your company trades under or brand name your company uses

   (c) Postal address

   (d) Street address

   (e) Factory address(es)

   (f) Company website

5. Please provide a list of all principal shareholders and their shareholding percentages for your company.

6. Is your company or parent company publicly listed? If so, please identify the stock exchange where it is listed, and principal shareholders.
7. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint ventures)? If so, please provide a diagram showing the complete ownership structure, and a list of all related companies and their functions.
8. Is your company part of an association or cooperative of canned peach producers? If so, please provide a diagram showing the complete ownership structure, and a list of all related member companies and their functions.
9. Please provide information of any branches or subsidiaries your company may have. Include any related entities locates in other countries.
10. Please indicate any entities listed in the responses to questions 6 to 8 that your company makes sales to, or purchases from.
11. What is the overall nature of your company's business? Provide detailed descriptions of all products that your company manufactures and sells, and the market(s) your company sells to.
12. With respect to your business, please provide names and addresses of the companies which perform the following functions:
    (a) Produce or manufacture
    (b) Sell in your domestic market
    (c) Export to New Zealand
    (d) Export to countries other than New Zealand
13. Please provide a description of your company's organisational structure, including a brief description of each group and its functions and internal reporting lines.
14. Please describe or illustrate your company's distribution channels.
15. Please provide any brochures, pamphlets, booklets or websites advertising your company's business, or in relation to its canned peach products.
16. Please describe how your company manages stock/inventory.
17. Please describe your company's export strategy, both generally and in relation to New Zealand.
18. Please advise the dates of your company's accounting year.

SECTION 2 Product details

19. Please provide a full product description of the canned peaches product range that your company manufactures.
20. Please provide a description of the manufacturing process followed by your company in producing canned peaches, including any available supporting material such as flow diagrams, photographs, or videos.

21. Please provide information on the types of canned peaches produced by your company that are exported to New Zealand and, if your company exports directly to New Zealand, the names of the New Zealand businesses your company exports to.

22. If your company does not currently produce canned peaches for export to New Zealand, please indicate whether you potentially can supply the New Zealand market or have done so in the past.

    a) Provide a description of the goods your company have supplied in the past.

    b) Provide a description of the products your company can supply in the future. Also explain if this impacted by the current duty.

23. If your company does not export directly to New Zealand, please *immediately* provide a list of the customer(s) or agent(s) (the exporters) whom your company sells canned peaches to or through that is exported to New Zealand.

24. Please explain any differences between the canned peaches produced by the New Zealand industry and the canned peaches that your company produces. In your response you may consider the following factors;

    - Physical characteristics, including details of size and dimensions and details of the production methods and technologies utilised to create the product.
    - Function and usage of products including details of any known consumer perceptions and expectations, and end usages.
    - Pricing structures for the product including details of the level of trade at which the product is priced, costs that are built into its pricing structure and how price is set.

    a) Marketing and distribution channels used, customers (both actual and targeted), branding and advertising.

25. Please give details of any local or international standards that apply to the canned peaches that your company sells, noting specifically those that apply to canned peaches exported to New Zealand and canned peaches sold in your domestic market.

26. Please advise whether or not you consider the New Zealand industry produces like goods to those particular imported goods (if known) and provide reasons for your view.

    Your reasons should include comments on:

    - Physical characteristics, including details of size and dimensions and details of the production methods and technologies utilised to create the product.
    - Function and usage of products including details of any known consumer perceptions and expectations, and end usages.
    - Pricing structures for the product including details of the level of trade at which the product is priced, costs that are built into its pricing structure and how price is set.
    - Marketing and distribution channels used, customers (both actual and targeted), branding and advertising.

27. Please provide details of any local or international standards that apply to the canned peaches that your company sells, noting specifically those that apply to canned peaches exported to New Zealand and canned peaches sold in your domestic market.

SECTION 3	Total sales

28. Please provide information on your company's total sales volume and net sales revenue from sales of canned peaches for the period **1 January 2025 to 31 December 2025**. This information should be prepared in the format set out in **Appendix 1**.

29. Note that for the purpose of this questionnaire, sales of canned peaches to domestic trading companies/exporters which are then exported to New Zealand should be treated as export sales to New Zealand by your company (rather than as domestic sales).

SECTION 4	Sales to domestic customers

30. Does your company sell canned peaches on your domestic market, namely the market in Greece?

    YES Please answer the questions below.

    NO Please go straight to Section 5.

31. Please list the types of canned peaches produced and sold by your company in Greece.

32. Give a detailed explanation of your company's distribution channels to its domestic customers, including:

    (a) the relationship between your company and its domestic customers; and

    (b) details of any domestic clients or businesses that have corporate affiliations with your company.

33. Provide details of the domestic sales process for your company follows and the roles of any other related entities included in this process. Ensure to provide specific details on the following;

    (a) Marketing and advertising activities

    (b) Price determination and/or negotiation process

    (c) Order placement process

    (d) Order fulfilment process and lead time

    (e) Delivery terms and process

    (f) Invoicing process

    (g) Payment terms and process

34. Provide supporting documents such as order forms, invoices, proof of payments, price lists, delivery, transportations costs, etc.

35. Give a detailed explanation of the terms of trade and selling arrangements offered or negotiated by your company with domestic sales. This should cover:

(a) ordering and invoicing;

(b) terms of agreements or contracts;

(c) terms of payments;

(d) credit terms; and

(e) delivery charges.

36. Please explain whether the domestic prices charged by your company:

(a) subject to any direct or indirect reimbursement to customers (e.g. sales promotion, advertising, warranty etc.); or

(b) influenced by a commercial agreement or relationship; or

(c) inclusive of any consideration other than price?

37. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or associate of the customer in relation to the sale of like goods during the period? If yes, provide a description, and explain the terms and conditions that must be met by the customer to obtain the discount.

38. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

39. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:

(a) What date are you claiming as the date of sale?

(b) Why does this date best reflect the material terms of sale?

40. Please provide total sales volume and net sales revenue figures for domestic sales of canned peaches at each level of trade (e.g. wholesale, retail) in your domestic market for the period **1 January 2025 to 31 December 2025**. Please provide this information in the format set out in **Appendix 2**.

41. Please provide a spreadsheet listing all individual domestic sales transactions of canned peaches for the period from **1 January 2025 to 31 December 2025** in the format set out in **Appendix 3**.

42. Please also provide a sample of invoices for the sales listed in **Appendix 3** with the key terms annotated and translated into English. The invoices should be for sales at the same level of trade as your New Zealand customers, and as near as possible to the same time as your sales to New Zealand. Please provide the following documentation in relation to the selected invoices and annotate the documents or provide a table linking the details in **Appendix 3** to the source documents:

(a) Contracts

(b) Purchase order and order confirmation

(c) Commercial invoice and packing list

(d) Proof of payment and accounts receivable ledger

(e) Documents showing bank charges

(f) Delivery invoices

(g) Documentation, such as test certificates, identifying product specifications.

43. Did your company incur any additional selling costs, expenses or after sale costs on the domestic market that it did not incur on its export sales to its New Zealand customers over the period **1 January 2025 to 31 December 2025**?. If so, what were the expenses and why were they incurred? These may include credit expenses, packaging, delivery costs, direct selling expenses, or technical assistance expenses. Do you consider that such expenses increase the prices at which your company sells canned peaches on your domestic market as compared to the price at which equivalent canned peaches are exported to New Zealand?

44. If the additional expenses detailed in the question above were incurred and affected selling prices, please itemise and provide details of the amount of these expenses incurred by your company over the period from **1 January 2025 to 31 December 2025**. Please also calculate the amount of these costs for each domestic sales transaction as part of the costs detailed in **Appendix 3** under "Additional sales or after sales expenses".

45. Provide a table listing the source of the data for each column in **Appendix 3**.

46. Are your company's domestic sales subject to the payment of any domestic consumption or sales taxes or duties? If so, please provide details.

47. Please provide a description of your domestic market for canned peaches, including details of any regulations affecting trade in, and pricing of, canned peaches.

48. For each type of canned peaches exported to New Zealand, please use **Appendix 3A** to describe the goods exported and the equivalent type of canned peaches sold on the domestic market, including specification details that may be helpful in comparing whether domestic sales and export sales cover the same or similar goods. If the canned peaches sold on the domestic market are not exactly the same as those exported to New Zealand then please note any differences.

SECTION 5 Sales to export customers for the New Zealand market

If your company did not export any canned peaches to New Zealand between 1 January 2025 and 31 December 2025, complete questions in section 6.

49. If your company does *not* export canned peaches directly to New Zealand, please *immediately* provide a list of the customer(s) (exporters) to whom your company sells canned peaches from Greece that are later exported to New Zealand

50. Please provide details of your company's distribution channels to its New Zealand customers including:

    (a) the relationship between your company and its New Zealand customers; and

    (b) details of any clients or businesses in New Zealand that have corporate affiliations with your company.

51. Provide a detailed description of the export sales process for your company and the roles of any other related entities included in process. Include information on the activities listed below.

    (a) Marketing and advertising activities

    (b) Price determination and/or negotiation process

    (c) Order placement process

    (d) Order fulfilment process and lead time

    (e) Delivery terms and process

    (f) Invoicing process

    (g) Payment terms and process

52. In what currency are your customers invoiced for goods exported to New Zealand? If invoicing is not undertaken in your local currency, please identify the currency used and provide the following information.

    (a) Please indicate whether customer payments are received into a foreign-currency-denominated account. Where applicable, please provide details.

    (b) Please indicate whether your company uses forward contracts to lock in foreign exchange rates relating to export sales. Where applicable, please provide details.

    (c) Please describe how exchange rates are determined and applied within your accounting system, including the frequency of updates.?

53. Provide supporting documents such as order forms, invoices, proof of payments, price lists, delivery, transportations costs, etc.

54. Give a detailed explanation of the terms of trade and selling arrangements offered or negotiated by your company with it export customers. This should cover:

    (a) ordering and invoicing;

    (b) terms of agreements or contracts;

    (c) terms of payments;

    (d) credit terms; and

    (e) delivery charges.

55. Are the prices of canned peaches that your company exports to New Zealand:

    (a) subject to any direct or indirect reimbursement to your company’s customers (e.g. sales promotion, advertising, warranty etc.); or

    (b) influenced by a commercial agreement or relationship; or

    (c) inclusive of any consideration other than price?

56. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or associate of the customer in relation to the sale of like goods during the period? If yes, provide a description, and explain the terms and conditions that must be met by the importer to obtain the discount.

57. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

58. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:

    (a) What date are you claiming as the date of sale?

    (b) Why does this date best reflect the material terms of sale?

59. Please prepare a spreadsheet listing all individual shipments of canned peaches exported to New Zealand by your company in the period **1 January 2025 to 31 December 2025** in the format set out in **Appendix 4**. Please include shipments which may have been exported prior to **1 January 2025** but which would have only entered New Zealand on or after that date.

60. Please provide the following documentation in relation to your export shipments to New Zealand and annotate the documents or provide a table linking the details in **Appendix 4** to these source documents:

    (c) Contracts

    (d) Purchase order and order confirmation

    (e) Commercial invoices and packing list

    (f) Proof of payment and accounts receivable ledger

    (g) Documents showing bank charges

    (h) Delivery invoices

    (i) Documentation, such as test certificates, identifying product specifications.

61. Provide a table listing the source of the data for each column in **Appendix 4**.

62. Please state on what basis your company distinguishes between any different levels of trade for export sales of canned peaches to New Zealand e.g., quantity, price.

SECTION 6 Sales to third market

This section (including Appendix 5 and Appendix 6C) only needs to be completed if no canned peaches are sold by you on the domestic market that are equivalent to those products sold to New Zealand.

63. Please prepare a spreadsheet listing all individual shipments of canned peaches exported to all your export markets other than New Zealand (for those other countries similar to New Zealand in terms of volume of exports and level of trade) over the period **1 January 2024 to 31 December 2024.** Present this information according to the format set out in **Appendix 5**. Please attach a copy of your invoice for each shipment.

Complete the following questions in respect of a single export market you consider similar to New Zealand. Where relevant complete appendix 4 in respect of your chosen proxy market – third country.

64. Name the proxy market (third country) and explain why you consider it to be similar to the New Zealand market.

65. Please provide a list of the customer(s) (exporters) to whom your company sells canned peaches from Greece that are later exported to a third country.

66. Please provide details of your company's distribution channels to its third country customers including:

    (a) the relationship between your company and its third country customers; and

    (b) details of any clients or businesses in the third country that have corporate affiliations with your company.

67. Provide a detailed description of the export sales process for your company and the roles of any other related entities included in process. Include information on the activities listed below.

    (a) Marketing and advertising activities

    (b) Price determination and/or negotiation process

    (c) Order placement process

    (d) Order fulfilment process and lead time

    (e) Delivery terms and process

    (f) Invoicing process

    (g) Payment terms and process

68. In what currency are your customers invoiced for goods exported to this third country? If invoicing is not undertaken in your local currency, please identify the currency used and provide the following information.

    (a) Please indicate whether customer payments are received into a foreign-currency-denominated account. Where applicable, please provide details.

    (b) Please indicate whether your company uses forward contracts to lock in foreign exchange rates relating to export sales. Where applicable, please provide details.

    (c) Please describe how exchange rates are determined and applied within your accounting system, including the frequency of updates.?

69. Provide supporting documents such as order forms, invoices, proof of payments, price lists, delivery, transportations costs, etc.

70. Give a detailed explanation of the terms of trade and selling arrangements offered or negotiated by your company with it export customers. This should cover:

    (a) ordering and invoicing.

    (b) terms of agreements or contracts.

    (c) terms of payments.

    (d) credit terms.

    (e) delivery charges.

71. Are the prices of canned peaches that your company exports to the third country:

    (a) subject to any direct or indirect reimbursement to your company's customers (e.g. sales promotion, advertising, warranty etc.); or

    (b) influenced by a commercial agreement or relationship; or

    (c) inclusive of any consideration other than price?

72. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or associate of the customer in relation to the sale of like goods during the period? If yes, provide a description, and explain the terms and conditions that must be met by the importer to obtain the discount.

73. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

74. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:

    (a) What date are you claiming as the date of sale?

    (b) Why does this date best reflect the material terms of sale?

75. Please prepare a spreadsheet listing all individual shipments of canned peaches exported to New Zealand by your company in the period **1 January 2025 to 31 December 2025** in the format set out in **Appendix 4**. Please include shipments which may have been exported prior to **1 January 2025** but which would have only entered the third country on or after that date.

76. Please provide the following documentation in relation to your export shipments to the third country and annotate the documents or provide a table linking the details in **Appendix 4** to these source documents:

    (a) Contracts

    (b) Purchase order and order confirmation

    (c) Commercial invoices and packing list

    (d) Proof of payment and accounts receivable ledger

    (e) Documents showing bank charges

    (f) Delivery invoices

    (g) Documentation, such as test certificates, identifying product specifications.

77. Provide a table listing the source of the data for each column in **Appendix 4**.

78. Please state on what basis your company distinguishes between any different levels of trade for export sales of canned peaches to the third country e.g., quantity, price.

SECTION 7 Costs of production

79. Please provide the cost of production for each type of canned peaches, for both export and domestic markets for the **year ended 31 December 2025**. This cost breakdown should include

details of the quantity and type of materials used, direct labour costs, and the method used to allocate overheads for each type of canned peaches. This information should be provided in the format of **Appendices 6A and 6B** and should be supported by evidence such as bills of materials/materials specification lists. **Appendix 6C** only needs to be completed if no canned peaches are sold on the domestic market that is equivalent to those products sold to New Zealand.

a) Also provide an explanation of the methodology and assumptions used in allocating costs attributed to the production of canned peaches. Show worked examples of how specific costs were calculated and provide evidence of the source information.

80. Explain the elements that make up the costs structure for canned peaches that are sold on the domestic market, exported to New Zealand and to the third country markets.

a) If there were no exports to New Zealand over this period consider the cost structure used the last time exports to New Zealand were made.

81. Where the canned peaches sold or produced on the domestic market differ from the canned peaches exported to New Zealand, please give details and evidence of the differences and the effects on the costs of production. Please use a bill of material and costs to make breakdown to illustrate these differences.

82. Does your company receive, either directly or indirectly, any consideration from either central or provincial or local Government (e.g. subsidies, export incentives) for the canned peaches it manufactures and sells, or your company's business as a whole? If so, please provide details of any assistance.

83. Please advise whether the accounting records from which the costs of production were obtained are kept in accordance with your generally accepted domestic accounting practice. If another basis was used please provide details.

SECTION 8 Financial records

To provide a clear picture of your canned peach export business, where appropriate and to the extent possible, please procure information for the following questions from the manufacturers you procure the subject goods from.

84. Please provide copies of your company's Statement of Financial Position and Statement of Financial Performance for the two most recent financial years.

85. Describe the accounting methods used in preparing your company's financial statements including:

(a) inventory valuation;

(b) depreciation methods; and

(c) whether standard or actual costing methods are used (if standard costing is used please explain how variances are treated).

86. Are the accounting records kept by your company independently audited and maintained in accordance with generally accepted accounting practice of your country? Please explain how

generally accepted accounting practices are promulgated in your country, e.g. by statute, by accounting standards issued by a national accounting organisation.

SECTION 9 Likelihood of material injury

The likelihood of substantially increased imports

87. What are your company's plans, intentions and strategy regarding future exports of canned peaches to New Zealand? Please include comments on how your company perceives resumption and/or growth in such exports and your company's estimated manufacturing capacity for export demand over the next 12 months.

88. Please comment on the financial ability of your company and the capability of its distribution system to cope with a substantial increase in your company's manufacture of canned peaches for export to New Zealand.

89. Does your company have any contractual arrangements with any suppliers or importers of canned peaches to New Zealand, including forward orders for canned peaches? If so, please indicate the value and volume of the canned peaches that your company has arranged to sell, and the intended dates or period of importation for the next six months. Please supply this information in the format set out in **Appendix 7**, listing type and quantity ordered, price paid or payable, and anticipated delivery dates.

90. Please describe the total current capacity of your company's facilities to produce canned peaches. Please explain how you calculated this figure.

91. Please describe the total current production capacity of your company's facilities for canned peaches. In your response, please explain the methodology used to calculate this capacity.

92. Is your company planning to increase its capacity to produce canned peaches? If so, please provide details. Please comment on the extent to which any such increase would enable your company to significantly increase exports to New Zealand.

93. What markets, other than New Zealand, are available to absorb any significant increase in exports resulting from the utilisation of spare capacity? To what extent could these markets absorb a significant increase in exports?

94. Please provide details of your company's total production of canned peaches subject to this investigation for the **past three years to 31 December 2025**.

Inventory levels

95. Please provide your company's current inventory level of canned peaches available for export. What percentage of your company's annual export sales does the current level of inventory represent? Does your company intend to increase this inventory level, in the foreseeable future? If so, by what amount and by what date?

96. Does your company know of any factors causing your company or other domestic producers to stockpile canned peaches inventory?

Pricing of canned peaches

97. Please comment on the extent to which your company considers pricing influences demand for different brands of canned peaches and provide details of significant price points (if any).

98. Does your company consider that demand in New Zealand for canned peaches is influenced by factors other than price, such as quality? If so, please comment on what these factors are and their effect in the marketplace.

99. To what extent do the pricing considerations affect your company's decisions regarding exporting to New Zealand. Explain the factors you consider in making these decisions and what informs the choice your company eventually makes if to chooses to export or not.