

# **EXPORTER QUESTIONNAIRE**

## **REVIEW OF ALUMINIUM ROAD WHEELS ANTI-DUMPING MEASURES**

### **EXPORTED TO AUSTRALIA FROM THE PEOPLE'S REPUBLIC OF CHINA**

**Response submitted by:**

**CITIC Dicastal Co., Ltd**

**December 14, 2014**

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**SECTION A**  
**COMPANY STRUCTURE AND OPERATIONS**

This section requests information relating to company details and financial reports.

**A-1 Identity and communication**

Please nominate a person within your company who can be contacted for the purposes of this review:

*Head Office:*

Name:

██████████

Position in the company:

██████████

Address:

No. 185 Longhai Avenue, Qinhuangdao Economic & Technological Development Zone, Hebei 066011, China

Telephone:

+86-██████████

Facsimile number:

+86-██████████

E-mail address:

██████████

*Factory:*

The same with the above

**A-2 Representative of the company for the purpose of the review**

If you wish to appoint a representative to assist you in this review, provide the following details:

Name:

Andrew Percival

Kevin Reilly

Position:

Special Counsel

Principal

Address:

Corrs Chambers Westgarth

GTR Consulting

Level 17, 8 Chifley

2 Julianne Close

8-12 Chifley Square  
2000

Bolwarra Heights Sydney NSW  
NSW 2320

Telephone:

+61 2 9210 6228

+61 411 439 366

Facsimile number:

+61 2 9210 6611

+61 2 4930 1217

E-mail address:

[andrew.percival@corrs.com.au](mailto:andrew.percival@corrs.com.au)

[kevin@gtrconsulting.com.au](mailto:kevin@gtrconsulting.com.au)

Name:

Lin Yang

Position:

Partner

Address:

RayYin & Partners

Room 501, 05/F,  
Office Tower 2, Kunsha Center  
No. 16 Xinyuanli, Chaoyang District, Beijing 100027

Telephone:

+86-10-84683682

Facsimile number:

+86-10-84683689

E-mail address:

[yanglin@rayyinlawyer.com](mailto:yanglin@rayyinlawyer.com)

*Note that in nominating a representative, the Commission will assume that confidential material relating to your company in this investigation may be freely released to, or discussed with, that representative.*

### **A-3 Company information**

1. What is the legal name of your business? What kind of entity is it (eg. company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.

**Answer: The legal name is CITIC Dicastal Co., Ltd (“CITIC Dicastal”). CITIC Dicastal is the manufacturing exporter of the goods under consideration. CITIC Dicastal is a company limited by shares (Sino-Taiwan/Hong Kong/Macao Joint Venture, non-listed). CITIC Dicastal does not use other names in exporting the goods under consideration.**

2. Who are the owners and/or principal shareholders? Provide details of shareholding percentages for joint owners and/or principal shareholders. (List all shareholders able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company).

**Answer: Please refer to Annex A-3.2 Company Shareholders.**

3. If your company is a subsidiary of another company, list the principal shareholders of that company.

**Answer:** [REDACTED]

[Confidential shareholder information]

4. If your parent company is a subsidiary of another company, list the principal shareholders of that company.

**Answer: CITIC Group is not a subsidiary of another company.**

5. Provide a diagram showing all associated or affiliated companies and your company’s place within that corporate structure.

**Answer: Please refer to Annex A-3.5 Affiliation Chart.**

6. Are any management fees/corporate allocations charged to your company by your parent or related company? If so please explain details of the nature and amount of the charges.

**Answer:** [REDACTED]

[Confidential information on fees]

7. Describe the nature of your company’s business. Explain whether you are a producer or manufacturer, distributor, trading company, etc.

**Answer: CITIC Dicastal is only engaged in the manufacturing and selling of the aluminium wheels [REDACTED].**

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8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:

- produce or manufacture
- sell in the domestic market
- export to Australia, and
- export to countries other than Australia.

**Answer:** [



[Confidential information concerning transactions with customers]

9. Provide your company's internal organisation chart. Describe the functions performed by each group within the organisation. Include details of the senior management of your business, explaining the role of each member of your senior management team.

**Answer: Please refer to Annex A-3.9 Internal Organizational Chart.**

10. Provide a list of your business' Board of Directors.

**Answer: Please refer to Annex A-3.10 List of Board of Directors.**

11. Provide a copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities.

**Answer: Please refer to Annex A-3.11 Annual Report of CITIC Dicastal-2013.**

12. Are any of your company's operations in a Special Economic Area, Economic and Technical Development Zone, Bonded Zone, Export Processing Zone, High Technology Industrial Development Zone, the Western Regions, or any other similarly designated area?

**Answer: CITIC Dicastal is operating in Qinhuangdao Economic & Technological Development Zone.**

13. If your answer to question A-3.12 above is 'yes':

- advise if any benefits (e.g. grants, reduced liabilities on commercial interest rates, etc) from the Government of China (GOC) (including central, provincial, municipal, county or any other level of government) accrue to your company because of being located in such an area;
- please explain the nature of the operations, identify the specific zone(s) [or other area(s)] and provide a brief overview of all of the benefits of operating within the specified zone(s) or area(s).

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**Answer: Not applicable to CITIC Dicastal. Although CITIC Dicastal is located in economic and technological development zone, it does not enjoy any abovementioned benefit.**

14. Provide details of all transactions between your company and all related parties. For example:

- Supplying/selling completed or partially completed products.
- Supplying/selling raw materials.
- Performing management functions (including any financial functions).
- Processing (including toll processing) of any raw materials, intermediary or completed products.
- Trading in products/materials supplied by related parties.

**Answer:**

[REDACTED]

[REDACTED]

**A-4 General accounting/administration information**

1. Indicate your accounting period.

**Answer: The accounting period is from 1 January to 31 December of the calendar year.**

2. Indicate the address where the company's financial records are held.

**Answer: The accounting records are located at the same company address mentioned above.**

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3. Please provide the following financial documents for the two most recently completed financial years plus all subsequent monthly, quarterly or half yearly statements:

- chart of accounts;
- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);
- internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under consideration.

These documents should relate to:

- the division or section/s of your business responsible for the production and sale of the goods under consideration, and
- the company.

**Answer: Please refer to Annex A-4.3-1 Chart of Account, Annex A-4.3-2 Audited Report of Year 2012 and 2013, and Annex A-4.3-3 Financial Report of CITIC Dicastal June 2014.**

4. If you are not required to have the accounts audited, provide the unaudited financial statements for the two most recently completed financial years, together with your taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

**Answer: Not applicable to CITIC Dicastal.**

5. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If so, provide details.

**Answer: Not applicable to CITIC Dicastal. The accounting practice adopted by CITIC Dicastal is in line with the PRC GAAP.**

6. Describe:

The significant accounting policies that govern your system of accounting, in particular:

- the method of valuation for raw material, work-in-process, and finished goods inventories (eg last in first out –LIFO, first in first out- FIFO, weighted average);

**Answer: CITIC Dicastal adopts the weighted average method for inventories.**

- costing methods, including the method (eg by tonnes, units, revenue, direct costs etc) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc);

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**Answer:** [Redacted]

[Confidential costing information]

- valuation methods for damaged or sub-standard goods generated at the various stages of production;

**Answer:** [Redacted]

[Redacted] [Confidential costing information]

- valuation methods for scrap, by products, or joint products;

**Answer:** [Redacted]

[Redacted] [Confidential costing information]

- valuation and revaluation methods for fixed assets;

**Answer:** [The fixed asset will be booked according to its cost. The cost of externally purchased fixed assets includes buying price, VAT, import duty and so on related tax and fees, and other expense used to make the fixed assets to be ready for use, which could be directly attributes to the assets. There is no revaluation occurred for CITIC Dicastal.]

- average useful life for each class of production equipment and depreciation method and rate used for each;

**Answer:**

Types of fixed assets	Expected residual value rate (%)	Estimated life (year)	Annual depreciation rate
Buildings	[Redacted]	20	[Redacted]
Equipment	[Redacted]	10-21	[Redacted]
Vehicles	[Redacted]	5-12	[Redacted]
Electric equipment and others	[Redacted]	3-20	[Redacted]

- treatment of foreign exchange gains and losses arising from transactions;

**Answer:** In line with PRC GAAP, the foreign exchange gains and losses arising from transactions are recognized in the profit and loss account directly.

- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;

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**Answer:** In line with PRC GAAP, monetary assets and liabilities denominated in currencies other than RMB are translated at prevailing exchange rates at the date of balance sheet. Translation adjustments are reported as cumulative translation adjustments and are shown as a separate component in the equity items.

- inclusion of general expenses and/or interest;

**Answer:** In line with PRC GAAP, the general expenses and/or interest is recorded in the profit and loss account directly.

- provisions for bad or doubtful debts;

**Answer:** Provisions for bad debts are determined by the age of accounts receivable:

Age of Accounts Receivable	Provisions Ratio
Less than 1 year	
1-2 years	
2-3 years	
3-4 years	
4-5 years	
More than 5 years	

- expenses for idle equipment and/or plant shut-downs;

**Answer:** Not applicable to CITIC Dicastal. No such situation exists during the review period.

- costs of plant closure;
- 

**Answer:** Not applicable to CITIC Dicastal. No such situation exists during the review period.

- restructuring costs;

**Answer:** Not applicable to CITIC Dicastal. No such situation exists during the review period.

- by-products and scrap materials resulting from your company's production process; and

**Answer:** [REDACTED]  
[REDACTED] [Confidential costing information]

- effects of inflation on financial statement information.

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**Answer:** Not applicable to CITIC Dicastal. No such situation exists during the review period.

7. In the event that any of the accounting methods used by your company have changed over the last two years provide an explanation of the changes, the date of change, and the reasons for it.

**Answer:** Not applicable to CITIC Dicastal. No accounting methods have been changed over the last two years.

### **A-5 Income statement**

Please fill in the following table. It requires information concerning all products produced and for the goods under consideration (*'goods under consideration'* (the goods) is defined in the Glossary of Terms in the appendix to this form). You should explain how costs have been allocated.

Prepare this information on a spreadsheet named "**Income statement**".

Note: if your financial information does not permit you to present information in accordance with this table please present the information in a form that closely matches the table.

*This information will be used to verify the completeness of cost data that you provide in Section G. If, because of your company's structure, the allocations would not be helpful in this process, please explain why this is the case.*

**Answer:** Please refer to Annex A-5 Income Statement.

### **A-6 Sales**

State your company's net turnover (after returns and all discounts), and free of duties and taxes. Use the currency in which your accounts are kept, in the following format:

Prepare this information in a spreadsheet named "**TURNOVER**".

*This information will be used to verify the cost allocations to the goods under consideration in Section G.*

*Also, you should be prepared to demonstrate that sales data shown for the goods is a complete record by linking total sales of these goods to relevant financial statements.*

**Answer:** Please refer to ANNEX A-6 TURNOVER.

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**SECTION B**  
**SALES TO AUSTRALIA (EXPORT PRICE)**

*This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory. Export prices are usually assessed at FOB in the review period, but the Commission may also compare prices at the ex factory level.*

*You should report prices of **all** goods under consideration (the goods) **shipped** to Australia during the review period.*

*The invoice date will normally be taken to be the date of sale. If you consider:*

*the sale date is not the invoice date (see 'date of sale' column in question B4 below) and;*

*an alternative date should be used when comparing export and domestic prices*

*you **must** provide information in section D on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the review period.*

**B-1** For each customer in Australia to whom you shipped goods in the review period list:

**Answer:**

**I.**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**[Confidential customer information]**

**B-2** For each customer identified in B1 please provide the following information.

- (a) Describe how the goods are sent to each customer in Australia, including a diagram if required.

**Answer:** Please refer to Annex B-2.a-1 Flow Chart of Exports to [REDACTED] and Annex B-2.a-2 Flow Chart of Exports to [REDACTED]

- (b) Identify each party in the distribution chain and describe the functions performed by them. Where commissions are paid indicate whether it is a pre or post exportation expense having regard to the date of sale.

**Answer:** [REDACTED]

[Confidential customer information and trading terms]

**Answer:** [Redacted]

- (d) Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply copy of the agreement if possible).

**Answer:** Please refer to Annex B-2.d Agency Agreement. [Redacted]

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[Redacted]  
[Redacted] Confidential customer information and trading terms]

- (e) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are based on price lists supply copies of those lists.

**Answer: Please refer to the answer to Question B-2. CITIC Dicastal did not use price lists in its exports to Australia during the review period.**

- (f) State whether your firm is related to any of its Australian customers. Give details of any financial or other arrangements (eg free goods, rebates, or promotional subsidies) with the customers in Australia (including parties representing either your firm or the customers).

**Answer: Not applicable to CITIC Dicastal. Australian customers are independent of CITIC Dicastal.**

- (g) Details of the forward orders of the goods under consideration (include quantities, values and scheduled shipping dates).

**Answer:** [Redacted]  
[Redacted] [Confidential trading terms]

**B-3** Do your export selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

**Answer:** [Redacted]  
[Redacted]  
[Redacted]  
[Redacted]  
[Redacted] [Confidential trading terms]

**B-4** Prepare a spreadsheet named “**Australian sales**” listing all shipments (i.e. transaction by transaction) to Australia of the goods under consideration in the investigation period. You must provide this list in electronic format. Include the following export related information:

**Answer: Please refer to Annex B-4 Australian Sales.**

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**B-5** If there are any other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table above, add a column (see “other factors” in question B-4) for each item, and provide a description of each item. For example, other selling expenses (direct or indirect) incurred in relation to the export sales to Australia.

**Answer:** Please refer to Annex B-4 Australian Sales.

**B-6** For each type of discount, rebate, allowance offered on export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met by the importer to obtain the discount.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amount shown in your response to question B4. If they vary by customer or level provide an explanation.

**Answer:** Not applicable to CITIC Dicastal. No such discount, rebate, allowance is offered.

**B-7** If you have issued credit notes (directly or indirectly) to the customers in Australia, in relation to the invoices listed in the detailed transaction by transaction listing in response to question B4, provide details of each credit note if the credited amount has **not** been reported as a discount or rebate.

**Answer:** All the credit notes issued during the review period are reported in Annex B-4 Australian Sales.

**B-8** If the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (eg. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred. For example:

Import duties	Amount of import duty paid in Australia
Inland transport	Amount of inland transportation expenses within Australia included in the selling price
Other costs	Customs brokers, port and other costs incurred (itemise)

**Answer:** Please refer to Annex B-4 Australian Sales.

**B-9** Select two shipments, in different quarters of the review period, and provide a complete set of all of the documentation related to the export sale. For example:

- the importer’s purchase order, order confirmation, and contract of sale;
- commercial invoice;
- bill of lading, export permit;
- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and

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- letter of credit, and bank documentation, proving payment.

The Commission will select additional shipments for payment verification at the time of the visit.

**Answer: Please refer to Annex B-9-1 Sample Transaction Documents of Exports to Australia – [REDACTED] Annex B-9-2 Sample Transaction Documents of Exports to Australia – [REDACTED] and Annex B-9-3 Sample Transaction Documents of Exports to Australia – [REDACTED]**

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**SECTION C**  
**EXPORTED GOODS & LIKE GOODS**

**C-1** Fully describe all of the goods you have exported to Australia during the review period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the exported goods.

**Answer:**



[Confidential commercial information]

**As said in this questionnaire response, in its normal bidding for sales contracts, pricing and costing, the aluminium cost is a controlling consideration. That is, a wheel model with more weight (more consumption of aluminium) normally will have a higher cost and selling price. Thus it should be reasonable to do the comparison based on unit product weight i.e. Kg, irrespective of wheel models.**

**C-2** List each type of goods exported to Australia (these types should cover all types listed in spreadsheet “**Australian sales**” – see section B of this questionnaire).

**Answer: Please refer to Annex B-4 Australian Sales.**

**C-3** If you sell like goods on the domestic market, for each type that your company has exported to Australia during the review period, list the most comparable model(s) sold domestically;

- and provide a detailed explanation of the differences where those goods sold domestically (ie. the like goods – see explanation in glossary) are not identical to goods exported to Australia.

Provide your response to this question in the attached spreadsheet named “**Like Goods**” detailing as follows:

<b>EXPORTED TYPE</b>	<b>DOMESTIC TYPE</b>	<b>IDENTICAL?</b>	<b>DIFFERENCES</b>
Product code of each model of the goods exported to Australia	Product code of comparable model sold on the domestic market of the country of export	If goods are identical indicate “YES”. Otherwise “NO”	Where the good exported to Australia is not identical to the like goods, describe the specification differences. If it is impractical to detail specification differences in this table refer to documents which outline differences

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**Answer: Please refer to the answer to Question C-1. Each wheel model is unique and specially developed and manufactured for certain car model of a specific car make. So there is no comparability among the different wheel models.**

**C-4** Please provide any technical and illustrative material that may be helpful in identifying or classifying the goods that your company sells on the domestic market.

**Answer: Please refer to the answer to Question C-1. Each wheel model is unique and specially developed and manufactured for certain car model of a specific car make. So there is no comparability among the different wheel models.**

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### SECTION D DOMESTIC SALES

*This section seeks information about the sales arrangements and prices in the domestic market of the country of export.*

*All domestic sales made during the review period must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you **must** contact the case officer **before** completing the questionnaire. If the case officer agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets the Commission's requirements. If agreement cannot be reached as to the appropriate method the Commission may not visit your company.*

*The Commission will normally take the invoice date as being the date of sale in order to determine which sales fall within the review period.*

*If, in response to question B4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices –*

*you **must** provide information on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.*

*If you do not have any domestic sales of like goods you must contact the case officer who will explain the information the Commission requires for determining a normal value using alternative methods.*

**D-1** Provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;
- information concerning the functions/activities performed by each party in the distribution chain; and
- a copy of any agency or distributor agreements, or contracts entered into.

If any of the customers listed are associated with your business, provide details of that association. Describe the effect, if any, that association has upon the price.

**Answer: CITIC Dicastal supplies to the [REDACTED].**

**D-2** Do your domestic selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

**Answer: In the domestic market, CITIC Dicastal sells to the car makers directly. The trade levels are the same, i.e. end users. The pricing policy is the same.**

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**D-3** Explain in detail the sales process, including:

- the way in which you set the price, receive orders, make delivery, invoice and finally receive payment; and the terms of the sales; and
- whether price includes the cost of delivery to customer.

If sales are in accordance with price lists, provide copies of the price lists.

**Answer:** For sales in domestic OEM market, the car makers invite CITIC Dicastal to bid for a particular new model, with several other aluminium wheels producers. CITIC Dicastal prepares bidding documents and sends them to car makers. Please refer to **Annex D-3 Flow Chart of Domestic Sales.**

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted] [Confidential information on pricing]

**D-4** Prepare the spreadsheet named “**domestic sales**” listing **all** sales of like goods made during the review period. The listing must be provided on a CD-ROM. Include all of the following information.

**Answer:** Please refer to **Annex D-4 Domestic Sales.**

**D-5** If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-4 above add a column for each item (see “other factors”). For example, certain other selling expenses incurred.

**Answer:** Please refer to **Annex D-4 Domestic Sales.**

**D-6** For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:

- provide a description; and
- explain the terms and conditions that must be met by the customer to qualify for payment.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amounts shown in your response to question D4.

If you have issued credit notes, directly or indirectly to the customers, provide details if the credited amount has **not** been reported as a discount or rebate.

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**Answer:** Not applicable to CITIC Dicastal. There is no such commission, discount, rebate, allowance offered on domestic sales of like goods. All the credit notes are reported in **Annex D-4 Domestic Sales**.

**D-7** Select two domestic sales, in different quarters of the review period, that are at the same level of trade as the export sales. Provide a complete set of documentation for those two sales. (Include, for example, purchase order, order acceptance, commercial invoice, discounts or rebates applicable, credit/debit notes, long or short term contract of sale, inland freight contract, bank documentation showing proof of payment.)

The Commission will select additional sales for verification at the time of our visit.

**Answer:** Please refer to **Annex D-7 Sample Transaction Documents of Domestic Sales**.

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### SECTION E FAIR COMPARISON

*Section B sought information about the export prices to Australia and Section D sought information about prices on your domestic market for like goods (ie. the normal value).*

*Where the normal value and the export price are not comparable adjustments may be made. This section informs you of the fair comparison principle and asks you to quantify the amount of any adjustment.*

*As prices are being compared, the purpose of the adjustments is to eliminate factors that have unequally modified the prices to be compared.*

*To be able to quantify the level of any adjustment it will usually be necessary to examine cost differences between sales in different markets. The Commission must be satisfied that those costs are likely to have influenced price. In practice, this means that the expense item for which an adjustment is claimed should have a close nexus to the sale. For example, the cost is incurred because of the sale, or because the cost is related to the sale terms and conditions.*

*Conversely, where there is not a direct relationship between the expense item and the sale a greater burden is placed upon the claimant to demonstrate that prices have been affected, or are likely to have been affected, by the expense item. In the absence of such evidence the Commission may disallow the adjustment.*

*Where possible, the adjustment should be based upon actual costs incurred when making the relevant sales. However, if such specific expense information is unavailable cost allocations may be considered. In this case, the party making the adjustment claim must demonstrate that the allocation method reasonably estimates costs incurred.*

*A party seeking an adjustment has the obligation to substantiate the claim by relevant evidence that would allow a full analysis of the circumstances, and the accounting data, relating to the claim.*

*The review must be completed within strict time limits therefore you must supply information concerning claims for adjustments in a timely manner. Where an exporter has knowledge of the material substantiating an adjustment claim that material is to be available at the time of the verification visit. The Commission will not consider new claims made after the verification visit.*

#### **E-1 Costs associated with export sales**

*(These cost adjustments will relate to your responses made at question B-4, 'Australian sales')*

##### **1. Transportation**

Explain how you have quantified the amount of inland transportation associated with the export sale ("**Inland transportation costs**"). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

Answer:

[REDACTED]

[Confidential information on transport costs]

**2. Handling, loading and ancillary expenses**

List all charges that are included in the export price and explain how they have been quantified (“**Handling, loading & ancillary expenses**”). Identify the general ledger account where the expenses are located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

The various export related ancillary costs are identified in the table at question B4, for example:

- terminal handling;
- wharfage and other port charges;
- container taxes;
- document fees and customs brokers fees;
- clearance fees;
- bank charges, letter of credit fees
- other ancillary charges.

**Answer:**

[Confidential information on handling costs]

Please refer to **Annex E-1.1 Inland Freight Adjustment for Export to Australia**, which shows the calculation of various adjustments in Australia, like port services, delivery expenses and warehousing in Australia.

**3. Credit**

The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. Provide applicable interest rates over each month of the investigation period. Explain the nature of the interest rates most applicable to these export sales eg, short term borrowing in the currency concerned.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, *and if* export prices are influenced by this longer or shorter period, calculate the average number of collection days. See also item 4 in section E-2 below.

**Answer:** CITIC Dicastal calculates the credit costs by the formulas as follows:  
**Credit period = credit period granted to customers in sales contract**

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Credit cost = credit period \* short term interest ratio [REDACTED] \* the amount of each transaction.

**4. Packing costs**

List material and labour costs associated with packing the export product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed 'Packing'.

**Answer:** [REDACTED]

[REDACTED]

[REDACTED] [Confidential information on packing costs]

**5. Commissions**

For any commissions paid in relation to the export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met.

Report the amount in the sales listing in question B-4 under the column headed "Commissions". Identify the general ledger account where the expense is located.

**Answer:** [REDACTED]

[REDACTED] [Confidential information on commissions]

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### 6. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & guarantee expenses**” and “**Technical assistance & other services**”), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

**Answer:** Not applicable to CITIC Dicastal. [REDACTED]

[REDACTED] The commission covers the expenses of such services.

### 7. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”. For example, other variable or fixed selling expenses, including salesmen’s salaries, salesmen’s travel expenses, advertising and promotion, samples and entertainment expenses. Your consideration of questions asked at Section G, concerning domestic and export costs, would have alerted you to such other factors.

**Answer:** [REDACTED]

[REDACTED] {Confidential customer information}

### 8. Currency conversions

In comparing export and domestic prices a currency conversion is required. Fluctuations in exchange rates can only be taken into account when there has been a ‘sustained’ movement during the period of investigation (see article 2.4.1 of the WTO Agreement). The purpose is to allow exporters 60 days to adjust export prices to reflect ‘sustained’ movements. Such a claim requires detailed information on exchange movements in your country over a long period that includes the investigation period.

**Answer:** Not applicable. CITIC Dicastal does not claim such adjustment.

## E-2 Costs associated with domestic sales

(These cost adjustments will relate to your responses made at question D-4, “**domestic sales**”)

*The following items are not separately identified in the amounts quantified at question D-4. However you should consider whether any are applicable.*

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### 1. Physical characteristics

The adjustment recognises that differences such as quality, chemical composition, structure or design, mean that goods are not identical and the differences can be quantified in order to ensure fair comparison.

The amount of the adjustment shall be based upon the market value of the difference, but where this is not possible the adjustment shall be based upon the difference in cost plus the gross profit mark-up (i.e. an amount for selling general and administrative costs (S G & A) plus profit).

The adjustment is based upon actual physical differences in the goods being compared and upon the manufacturing cost data. Identify the physical differences between each model. State the source of your data.

**Answer: Not applicable to CITIC Dicastal. CITIC Dicastal does not claim such physical characteristic adjustment.**

### 2. Import charges and indirect taxes

If exports to Australia:

- are partially or fully exempt from internal taxes and duties that are borne by the like goods in domestic sales (or on the materials and components physically incorporated in the goods), or
- if such internal taxes and duties have been paid and are later remitted upon exportation to Australia;

the price of like goods must be adjusted downwards by the amount of the taxes and duties.

The taxes and duties include sales, excise, turnover, value added, franchise, stamp, transfer, border, and excise taxes. Direct taxes such as corporate income tax are not included as such taxes do not apply to the transactions.

Adjustment for drawback is not made in every situation where drawback has been received. Where an adjustment for drawback is appropriate you must provide information showing the import duty borne by the domestic sales. (That is, it is not sufficient to show the drawback amount and the export sales quantity to Australia. For example, you may calculate the duty borne on domestic sales by quantifying the total amount of import duty paid and subtracting the duty refunded on exports to all countries. The difference, when divided by the domestic sales volume, is the amount of the adjustment).

In substantiating the drawback claim the following information is required:

- a copy of the relevant statutes/regulations authorising duty exemption or remission, translated into English;
- the amount of the duties and taxes refunded upon *exportation* and an explanation how the amounts were calculated and apportioned to the exported goods;

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- an explanation as to how you calculated the amount of duty payable on imported materials is borne by the goods sold *domestically* but is not borne by the exports to Australia;

### Substitution drawback systems

Annex 3 of the WTO Agreement on Subsidies provides: “*Drawback systems can allow for the refund or drawback of import duties on inputs which are consumed in the production process of another product and where the export of this latter product contains domestic inputs having the same quality and characteristics as those substituted for the imported inputs*”

If such a scheme operates in the country of export adjustments can also be made for the drawback payable on the substituted domestic materials, provided the total amount of the drawback does not exceed the total duty paid.

**Answer:** The refunding rate of VAT on export sales of aluminium wheels is [REDACTED].

### 3. Level of trade

Question D-4 asks you to indicate the level of trade to the domestic customer. To claim an adjustment for level of trade differences you will need to quantify the amount by which level of trade influences price.

Trade level is the level a company occupies in the distribution chain. The trade level to which that company in turn sells the goods and the functions carried out distinguish a level of trade. Examples are producer, national distributor, regional distributor, wholesaler, retailer, end user, and original equipment.

It may not be possible to compare export prices and domestic prices at the same level of trade. Where relevant sales of like goods at the next level of trade must be used to determine normal values an adjustment for the difference in level of trade may be required where it is shown that the difference affects price comparability.

The information needs to establish that there are real trade level differences, not merely nominal differences. Real trade level differences are characterised by a consistent pattern of price differences between the levels and by a difference in functions performed. If there is no real trade level differences all sales are treated as being at the same level of trade.

A real difference in level of trade (may be adjusted for using either of the following methods:

- (a) *costs arising from different functions*: the amount of the costs, expenses etc incurred by the seller in domestic sales of the like goods resulting from activities that would not be performed were the domestic sales made at the same level as that of the importer.

This requires the following information:

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- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;
- an explanation as to why you consider that you are entitled to a level of trade adjustment.

or

- (b) *level discount*: the amount of the discount granted to purchasers who are at the same level of trade as the importer in Australia. This is determined by an examination of price differences between the two levels of trade in the exporter's domestic market, for example sales of like goods by other vendors or sales of the same general category of goods by the exporter. For this method to be used it is important that a clear pattern of pricing be established for the differing trade levels. Such pattern is demonstrated by a general availability of the discounts to the level - isolated instances would not establish a pattern of availability.

**Answer: Not applicable to CITIC Dicastal, all sales to Australia and in domestic market are made to the same trade level, that is, to end users (i.e. OEM car manufacturers).**

#### 4. Credit

The cost of extending credit on domestic sales is not included in the amounts quantified at question D-4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. An adjustment for credit is to be made even if funds are not borrowed to finance the accounts receivable.

The interest rate on domestic sales in order of preference is:

- the rate, or average of rates, applying on actual short term borrowing's by the company; or
- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or
- such other rate considered appropriate in the circumstances.

Provide the applicable interest rate over each month of the review period.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, and if domestic prices are influenced by this longer or shorter period, calculate the average number of collection days.

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Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system<sup>1</sup>, the average credit period may be determined as follows:

1. *Calculate an accounts receivable turnover ratio*

This ratio equals the total credit sales divided by average accounts receivable. (It is a measure of how many times the average receivables balance is converted into cash during the year).

In calculating the accounts receivable turnover ratio, credit sales should be used in the numerator whenever the amount is available from the financial statements. Otherwise net sales revenue may be used in the numerator.

An average accounts receivable over the year is used in the denominator. This may be calculated by:

- using opening accounts receivable at beginning of period plus closing accounts receivable at end of period divided by 2, or
- total monthly receivables divided by 12.

2. *Calculate the average credit period*

The average credit period equals 365 divided by the accounts receivable turnover ratio determined above at 1.

The resulting average credit period should be tested against randomly selected transactions to support the approximation.

**Answer: CITIC Dicastal calculates the credit costs by the formulas as follows:**

**Credit period =** [REDACTED]  
[REDACTED] / total amount of domestic sales of review period

**Credit cost = credit period \* annual interest rate of short-term loans \* the amount of each transaction**

**For annual interest rate of short-term loans, CITIC Dicastal uses [REDACTED], which is the interest rate of short-term loans published by the Bank of China.**

**Please refer to Annex E-2.4 Credit Expenses Adjustment for Domestic Sales.**

*The following items are identified in the amounts quantified at question D-4:*

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<sup>1</sup> Under an open account system, following payment the balance of the amount owing is carried into the next period. Payment amounts may vary from one period to the next, with the result that the amount owing varies.

**5. Transportation**

Explain how you have quantified the amount of inland transportation associated with the domestic sales (“**Inland transportation Costs**”). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

**Answer: Inland transportation expenses for domestic sales are located under account-Selling Expenses-transportation. The calculation method for inland transportation is as following:**

- the shipping company provides the transportation price by the destination and wheel model;
- the transportation price per unit = the transportation price of each truck/the quantity of units of each truck
- for each transaction, CITIC Dicastal first decides the destination and wheel model;
- the transportation expense of each transaction = the transportation price per unit \* the quantity of units of each transaction

**The shipping company is responsible for the risk of transportation and insures the wheels, thus CITIC Dicastal is not responsible for inland insurance. Please refer to Annex E-2.5 Inland Freight Adjustment for Domestic Sales.**

**6. Handling, loading and ancillary expenses**

List all charges that are included in the domestic price and explain how they have been quantified (“**Handling, loading and ancillary Expenses**”). Identify the general ledger account where the expense is located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

**Answer: The handling, loading and ancillary expenses are included in the inland freight.**

**7. Packing**

List material and labour costs associated with packing the domestically sold product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed “**Packing**”.

**Answer: Please refer to the answer to Question E-1.4 and Annex E-2.7 Packing Expenses Adjustment Calculation for Domestic Sales.**

**8. Commissions**

For any commissions paid in relation to the domestic sales:

- provide a description
- explain the terms and conditions that must be met.

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Report the amount in the sales listing under the column headed “**Commissions**”. Identify the general ledger account where the expense is located.

**Answer: Not applicable, no commissions occurred in domestic market.**

### 9. **Warranties, guarantees, and after sales services**

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & Guarantee expenses**” and “**Technical assistance & other services**”), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

**Answer: Not applicable, no such expenses occurred in domestic market.**

### 10. **Other factors**

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”. List the factors and show how each has been quantified in per unit terms. For example:

- *inventory carrying cost*: describe how the products are stored prior to sale and show data relating to the average length of time in inventory. Indicate the interest rate used;
- *warehousing expense*: an expense incurred at the distribution point;
- *royalty and patent fees*: describe each payment as a result of production or sale, including the key terms of the agreement;
- *advertising*; and
- *bad debt*.

**Answer: Warehousing is located under account “Selling expenses-warehouse”.**

• **According to the contract, the warehousing expense paid to logistic companies covers all relevant expenses from warehousing to delivery to car makers, like warehousing, handling, transporting, administrating and taxes.**

• **For each transaction, CITIC Dicastal first decides the applied warehouse contract and price calculation method by referring to the address of the customer;**

• **If the warehousing expense is paid per unit, the warehousing expense of each transaction = the quantity of unit of each transaction \* warehousing price per unit**

• **[REDACTED]**

Please refer to **Annex E-2.10 Warehousing Adjustments for Domestic Sales.**

**CITIC Dicastal will continue to consider whether other adjustments are applicable. If further adjustments are applicable the details and evidence will be available to Customs during the on-site verification visit to CITIC Dicastal.**

### **E-3 Duplication**

In calculating the amount of the adjustments you must ensure that there is no duplication.

For example:

- adjustments for level of trade, quantity or other discounts may overlap, or
- calculation of the amount of the difference for level of trade may be based upon selling expenses such as salesperson's salaries, promotion expenses, commissions, and travel expenses.

Separate adjustment items must avoid duplication.

An adjustment for quantities may not be granted unless the effect on prices for quantity differences is identified and separated from the effect on prices for level of trade differences.

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**SECTION F**  
**EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)**

*Your response to this part of the questionnaire may be used by the Commission to select sales to a third country that may be suitable for comparison with exports to Australia.*

*Sales to third countries may be used as the basis for normal value in certain circumstances. The Commission may seek more detailed information on particular third country sales where such sales are likely to be used as the basis for determining normal value.*

F-1 Using the column names and column descriptions below provide a summary of your export sales to countries other than Australia.

Supply this information in the attached spreadsheet file named “**Third Country**”

**Answer: Please refer to Annex F-1 Third Country Sales.**

F-2 Please identify any differences in sales to third countries which may affect their comparison to export sales to Australia.

**Answer: Comments concerning “Like goods” in the answer to Question C-1 also apply to exports to countries other than Australia.**

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### **SECTION G** **COSTING INFORMATION AND CONSTRUCTED VALUE**

*The information that you supply in response to this section of the questionnaire will be used for various purposes including:*

- testing the profitability of sales of like goods on the domestic market;*
- determining a constructed normal value of the goods under consideration (the goods) - ie of the goods exported to Australia; and*
- making certain adjustments to the normal value.*

*You will need to provide the cost of production of both the exported goods (the goods) and for the like goods sold on the domestic market. You will also need to provide the selling, general, and administration costs relating to goods sold on the domestic market; the finance expenses; and any other expenses (eg. non-operating expenses not included elsewhere) associated with the goods.*

*In your response please include a worksheet showing how the selling, general, and administration expenses; the finance expenses; and any other expenses have been calculated.*

*If, in response to question B4 (Sales to Australia, Export Price) you:*

- reported that the date of sale is not the invoice date and consider that this alternative date should be used when comparing domestic and export prices, and*
- provided information on domestic selling prices for a matching period as required in the introduction to Section D (Domestic Sales)*

*you must provide cost data over the same period as these sales even if doing so means that such cost data predates the commencement of the review period.*

*At any verification meeting you must be prepared to reconcile the costs shown to the accounting records used to prepare the financial statements.*

#### **G-1. Production process and capacity**

1. Describe the production process for the goods. Provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.

**Answer: Please refer to Annex G-1.1 Flow Chart of Production Process and Annex G-1.2 Description to Direct Cost Centres.**



[Redacted]

[Confidential costing information]

4 Provide details of any significant or unusual cost variances that occurred during the investigation period.

**Answer:** No significant or unusual cost variances that occurred during the review period.

5 Describe the profit/cost centres in your company's cost accounting system.

**Answer:** Please refer to Annex G-1.2 Description to Direct Cost Centres.

6 For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the goods under consideration. In particular specify how, and over what period, expenses are amortised or depreciated, and how allowances are made for capital expenditures and other development costs.

Answer: [Redacted]

[Redacted]

[Redacted]

[Redacted]

[REDACTED]

[REDACTED]

[REDACTED]

[Confidential costing information]

- 7 Describe the level of product specificity (models, grades etc) that your company's cost accounting system records production costs.

**Answer: CITIC Dicastal calculates the production cost for each specific model on the monthly basis. However, as mentioned above, the production weight is the only allocation key for costing, thus the wheels with same weight under each of the above three categories have the same production cost.**

- 8 List and explain all production costs incurred by your company which are valued differently for cost accounting purposes than for financial accounting purposes.

**Answer: Not applicable to CITIC Dicastal, no such costs exist.**

- 9 State whether your company engaged in any start-up operations in relation to the goods under consideration. Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.

**Answer: Not applicable. CITIC Dicastal is not involved in start-up operation during the review period.**

- 10 State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

**Answer: Not applicable. CITIC Dicastal is not involved in start-up operation during the review period.**

#### **G-4 Cost to make and sell on domestic market**

*This information is relevant to testing whether domestic sales are in the ordinary course of trade.<sup>2</sup>*

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<sup>2</sup> The Commission applies the tests set out in s.269TAAD of the Customs Act 1901 to determine whether goods are in ordinary course of trade. These provisions reflect the WTO anti-dumping agreement – see Article 2.2.1.

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1. Please provide (in the format shown in the table below) the actual unit cost to make and sell each model/type\* (identified in section C) of the like goods sold on the domestic market. Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

**Answer: Please refer to Annex G-4.1 Domestic CTMS. As said above, in its normal costing, the wheels with same weight under the same category have the same production cost. To be consistent with this practice, CITIC Dicastal first reports the monthly cost of production and production quantity by wheel model, then calculates an average cost of production per Kg irrespective of wheel models. Sheet *COM* shows the manufacturing cost of all the products. Sheet *SG&A Expenses Allocation* shows how to calculate the SG&A and Financial Expenses for domestic sales.**

2. Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

Prepare this information in the spreadsheet named "**Domestic CTMS**".

**Answer: Please refer to Annex G-4.1 Domestic CTMS.**

### **G-5 Cost to make and sell goods under consideration (goods exported to Australia)**

*The information is relevant to calculating the normal values based on costs. It is also relevant to calculating certain adjustments to the normal value.*

Prepare this information in a spreadsheet named "**Australian CTMS**".

**Answer: Please refer to responses to Annex G-5.1 Australian CTMS. As said above, in its normal costing, the wheels with same weight under the same category have the same production cost. To be consistent with this practice, CITIC Dicastal first reports the monthly cost of production and production quantity by wheel model, then calculates an average cost of production per Kg irrespective of wheel models. Sheet *COM* shows the manufacturing cost of all the products. Sheet *SG&A Expenses Allocation* shows how to calculate and allocate the SG&A and financial expenses.**

**During review period, CITIC Dicastal also purchased cast wheel from other manufacturers, then resold them to Australia.**

- 1 Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.

**Answer: There is no cost differences between the wheels sold to the domestic market and those sold for export, except the different selling expenses for exports and domestic sales.**

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- 2 Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

**Answer: Not applicable to CITIC Dicastal.**

- 3 In calculating the unit cost to make and sell, provide an explanation if the allocation method used (eg number, or weight etc) to determine the unit cost differs from the prior practice of your company.

**Answer: There has been no change of practice by CITIC Dicastal. Although CITIC Dicastal did calculate the model-wise cost of production every month, such model cost is not meaningful, because the per Kg cost for each model under the same cast wheel category is the same. For this reason, in Annex G-4.1 Domestic CTMS and Annex G-5.1 Australian CTMS, CITIC Dicastal did not report the cost of production by wheel model, instead, only calculates an average cost of production per Kg irrespective of wheel models.**

### G-6 Major raw material costs

List major raw material costs, which individually account for 10% or more of the total production cost.

For these major inputs:

- identify materials sourced in-house and from associated entities;
- identify the supplier; and
- show the basis of valuing the major raw materials in the costs of production you have shown for the goods (eg market prices, transfer prices, or actual cost of production).

Where the major input is produced by an associate of your company the Commission will compare your purchase price to a normal market price. If the associate provides information on the cost of production for that input such cost data may also be considered.

Normal market price is taken to be the price normally available in the market (having regard to market size, whether the input is normally purchased at 'spot prices' or under long term contracts etc).

The term associate is defined in section 269TAA of the *Customs Act*. Included in that definition are companies controlled by the same parent company (a company that controls 5% or more of the shares of another is taken to be an associated company); companies controlled by the other company; and companies having the same person in the board of directors.

**Important note: If the major input is sourced as part of an integrated production process you should provide detailed information on the full costs of production of that input.**

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**Answer:** All of the materials are purchased directly from the producers at prevailing market price. The primary raw material is molten aluminium, aluminium ingot, aluminium rod, aluminium titanium boron and magnesium.

[Redacted]

[Confidential raw material sourcing information]

**CITIC Dicastal did not purchase aluminium or purchase it from any related parties.**

**Please refer to Annex G-6 Aluminium Purchases.**

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### **SECTION H PARTICULAR MARKET SITUATION**

*For each review of the variable factors, the Commission seeks to confirm whether a 'market situation' exists in respect of ARWs from China due to government influence on both the prices of the goods and the major raw material inputs (aluminium) used in the manufacture of the goods.*

*The existence of a 'market situation' could affect the Commission's approach to calculating normal value within its dumping assessment.*

*In broad terms, it is generally the case that the normal value of the goods is the price paid for like goods sold for home consumption in the country of export. One of the exceptions to using domestic selling prices for this purpose provides that the domestic selling prices are not an appropriate basis for normal value if the Minister is satisfied that a situation in the market has rendered domestic selling prices unsuitable for establishing normal values (i.e. a 'particular market situation' exists).*

*One of these situations may be where the domestic selling prices in the country of export have been materially affected by government influence rendering those prices unsuitable for use in establishing normal values.*

*Through this questionnaire, the Commission is providing producers/exporters of the subject goods in China the opportunity to supply evidence that the sector under investigation is operating under market conditions. In examining the matter, the Commission will also send questionnaires to the government of China (GOC) and continue to examine information available from third-party sources.*

*It may be necessary for the Commission to request additional information following receipt and review of your response.*

There are three parts to this section:

PART H-1 - Requests information concerning the organisation of your company and the GOC's involvement in the business of your company.

PART H-2 - Requests information concerning the GOC's measures with respect to the aluminium industry in China.

PART H-3 - Requests information concerning the ARWs sector in the region where your company is located.

#### **PART H-1 GENERAL INFORMATION**

The information requested in this part will provide an overview of your corporate organisation and the GOC's involvement in your business. In addition to your response to each of the questions, all necessary supporting documentation is requested.

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1. Specific questions are asked throughout this questionnaire in relation to the GOC's interaction with your businesses.

However, please generally describe all interaction that your business has with the GOC at all levels, including (but not limited to):

- a) reporting requirements;
- b) payment of taxes;
- c) senior management representation within your business;
- d) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);
- e) licensing;
- f) restrictions on land use;
- g) provision of loans; or
- h) provision of grants, awards or other funds.

**Answer: The applicants' assertion that a 'market situation' exists in respect of ARWs from China due to government influence on both the prices of the goods and the major raw material inputs (aluminium) used in the manufacture of the goods is incorrect and cannot be substantiated by evidence. There is no government influence on the prices of the goods under consideration sold on the Chinese domestic market and for export or on the prices of the major raw material inputs (aluminium) used in the manufacture of the goods. Both the raw aluminium inputs and the goods under consideration are bought and sold respectively at market prices negotiated between CITIC Dicastal and its customers.**

CITIC Dicastal is a legal entity based in Qinhuangdao City, Hebei Province. Qinhuangdao City is a local government at the municipal level. At its daily operations, CITIC Dicastal liaises with the local government of Qinhuangdao Economic & Technological Development Zone, the District under Qinhuangdao municipal government for tax declaration and financial statements filing. At CITIC Dicastal's establishment, CITIC Dicastal has to get the business license to start business.

Other than that, CITIC Dicastal is not aware of any other reporting requirements or government involvement in its the daily operations, purchases of raw material inputs and the selling prices of its products.

2. **Business structure, ownership and management**

- a) Indicate whether your company is an SOE or SIE (refer to the Glossary of Terms for definition).

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**Answer: CITIC Dicastal is a stated-owned company.**

- b) List the Board of Directors and Board of Shareholders of your business and all other entities/businesses your business is related to.

Indicate the names of common directors and officers between yours and related businesses, where applicable.

**Answer: Please refer to Annex A-3.10 Board of Directors for the directors of CITIC Dicastal. CITIC Dicastal shares directors with some of the related companies. This is shown in the Annex Part H-1.2.b Board of Directors of the Subsidiaries & Affiliates.**

- c) Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the GOC (at any level, from any agency, party, or otherwise associated entity, including SASAC)?

If so, identify the individuals, their role on that Board and their affiliation with the GOC.

**Answer: Not applicable. No directors of CITIC Dicastal are affiliated with the government at any level.**

- d) Does your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders have a representative from the Chinese Communist Party (CCP)? If so, identify their name and title and indicate their position at the board level.

**Answer: Not applicable. No directors of CITIC Dicastal are representative from the Chinese Communist Party (CCP).**

- e) Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders appointed, managed or recommended by the GOC? If so, identify the government department(s) they represent.

**Answer: Not applicable. No directors of CITIC Dicastal are appointed, managed or recommended by the GOC.**

- f) Indicate who owns what percentage of all shares in your business and identify whether they are:
- an affiliate, representative, agency or otherwise representative of the GOC;
  - employees of your business;
  - foreign investors; or
  - other (please specify).

**Answer: Not applicable. None of the above-mentioned situations apply to CITIC Dicastal.**

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- g) Provide the details of any significant changes in the ownership structure of your business during the investigation period.

**Answer: Not applicable. None of the above-mentioned situations apply to CITIC Dicastal.**

- h) Identify any positions within your business that are appointments or designated to act on behalf of GOC authorities.

**Answer: Not applicable. None of the above-mentioned situations apply to CITIC Dicastal.**

- i) Explain whether there are requirements in law and in practice to have government representation at any level of your business. If there is such a requirement, explain the role of government representatives appointed to any level of your business.

**Answer: Not applicable. None of the above-mentioned situations apply to CITIC Dicastal.**

- j) If your business is a publicly-traded company, what are the rules regarding the issuance of shares by your business? Identify any stock exchanges on which your business is listed.

**Answer: Not applicable, CITIC Dicastal is a private company.**

- k) Provide the monthly trading volume and average monthly trading price of your listed security between 1 July 2013 to 30 June 2014.

**Answer: Not applicable, CITIC Dicastal is a private company.**

- l) Who has the ability to reward fire or discipline your business' senior managers?

**Answer: The board of directors.**

- m) Do any of your company's senior managers hold positions in any GOC departments or organisations, associations or Chambers of Commerce? If so describe the nature of these positions.

**Answer: Not applicable, CITIC Dicastal is a private company.**

- n) Provide the names and positions of your company's pricing committee.

**Answer: Not applicable, CITIC Dicastal does not have pricing committee.**

### **3. Licensing**

- a) Provide a copy of your business license(s).

**Answer: Please refer to Annex H-1.3.a Business License.**

- b) Identify the GOC departments or offices responsible for issuing the license(s).

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**Answer:** The business license is issued by Administration for Industry and Commerce of Qinhuangdao City.

c) Describe the procedures involved in applying for the license(s).

**Answer:** At the establishment of a company in order to get a business license, CITIC Dicastal needs to submit the:

- company name pre-approval certificate;
- pre-registration application form;
- capital verification report on its registered capital.

d) Describe any requirements or conditions that must be met in order to obtain the license(s).

**Answer:** Except the above files, CITIC Dicastal needs to have effective and clear business address, business scope, shareholder structure and lowest paid-in-capital etc.

e) Describe and explain any restrictions imposed on your business by the business license(s).

**Answer:** No restrictions imposed on CITIC Dicastal's business within the business scope.

f) Describe any sanctions imposed on your business if you act outside the scope of your business license(s).

**Answer:** CITIC Dicastal does not operate outside the scope of the business license.

g) Describe and explain any rights or benefits conferred to your business under the license(s).

**Answer:** No rights or benefits conferred to the business license.

h) Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).

**Answer:**

- The company is declared bankrupt according to law;
- The company is dissolved by a resolution of the shareholders' meeting; or
- Any other circumstance of dissolution set out by a law or administrative regulations

#### **4. Decision-making, planning and reporting**

a) Provide a description of your business' decision-making structure in general and in respect of aluminium products. This should identify the persons or bodies primarily responsible for deciding:

(i) what goods are produced;

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- (ii) how the goods are produced;
- (iii) how levels of inputs such as raw materials, labour and energy are set and secured;
- (iv) how the use of your outputs, such as how your product mix is determined; and
- (v) how your business' profit is distributed, etc., is determined.

**Answer: CITIC Dicastal organizes the production according to the supply contract and purchasing orders from the customers. The inputs including raw materials, labour and energy are secured based on the specifications listed on the orders from the customers.**

**Profit distribution is decided by the shareholders meeting.**

- b) Provide a description of any GOC input into the decision-making process respecting your manufacture, marketing and sale of aluminium products.

**Answer: CITIC Dicastal is not aware of any GOC input into the decision-making process respecting CITIC Dicastal's manufacture, marketing and sale of aluminium products.**

- c) Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of aluminium products.

**Answer: CITIC Dicastal is not aware of any GOC input into the decision-making process respecting CITIC Dicastal's manufacture, marketing and sale of aluminium products.**

- d) List and describe all reports that must be submitted to the GOC periodically by your company, and identify the government department/office where each report is filed.

**Answer: At its daily operations, CITIC Dicastal files tax declaration to Tax Bureau of Qinghuandao Economic and Technological Development Zone and financial statements to Administration of Industry and Commerce of Qinhuangdao City.**

**CITIC Dicastal is not aware of any other filings to the government other than those documents.**

- e) Provide a copy of the last two Provincial/City Five Year Plans (including the appendices) for the province/city in which your business is located, whichever is applicable. The copies should be fully translated including the appendices, along with the original Chinese version.

**Answer: CITIC Dicastal focuses on its own business and is not aware any Five Year Plans at any level of government.**

- f) Does your business develop any five-year plans or similar planning documents? If so, provide copies of these plans and advise whether these plans have been submitted, reviewed or approved by the GOC (including the National Development and Reform Commission).

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**Answer: CITIC Dicastal does not have any five-year plans or similar planning documents.**

- g) Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the review period.

**Answer: Please refer to Annex H-1.3.g Minutes of Board of Directors.**

- h) Provide copies of the notes to company meetings where pricing decisions on aluminium products have been made over the review period.

**Answer: No such minutes or notes exist during review period.**

### **PART H-2 GOC MEASURES IN THE ALUMINIUM SECTOR**

The information requested in this part will allow for a better understanding of the GOC's measures in respect of aluminium in China, in addition to your response to each of the questions, all necessary supporting documentation is requested.

1. Are there any other GOC opinions, directives, decrees, promulgations, measures, etc. concerning the aluminium industry/sector that were put in place or operating during the review period?

If yes, please provide a copy of that documentation and a translation as well. Also provide documentation concerning the GOC or any association of the GOC's notification of the measures concerning aluminium to your company over the review period.

**Answer: CITIC Dicastal focuses on its own production and sales activities, and is not aware any of the GOC opinions, directives, decrees, promulgations, measures, etc. concerning the aluminium industry/sector.**

2. Provide information concerning the name of any GOC departments, bureaus or agencies responsible for the administration of all GOC measures concerning the aluminium industry in the regions, provinces or special economic zones where your company is located.

Ensure that your response includes contact information regarding the following areas:

- industrial policy and guidance on the aluminium industry sector;
- market entry criteria for the aluminium industry sector;
- environmental enforcement for the aluminium industry sector;
- management of land utilization;
- the China Banking Regulatory Commission for the aluminium industry sector;
- investigation and inspection of new aluminium expansion facilities;
- the section in the National Development and Reform Commission that is responsible for the aluminium industry sector; and
- import licensing for aluminium and other aluminium raw materials.

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**Answer: CITIC Dicastal focuses on its own production and sales activities, and does not possess much knowledge on the responsibilities of each GOC department or bureaus etc. CITIC Dicastal also is not aware any interference or control from the GOC in its normal business.**

### **3. Other government approvals**

The below questions address the approvals that are necessary from various GOC agencies, including the National Development and Reform Commission, in order to continue or initiate aluminium investments.

- a) Explain whether your company has undertaken an approval process through the GOC for any aluminium or aluminium related investments in the last 10 years.

**Answer: CITIC Dicastal is not aware any approval is needed for such investment.**

- b) Explain whether any applicable investments received the necessary approval and if so, provide documentation confirming this approval.

**Answer: CITIC Dicastal is not aware any approval is needed for such investment.**

- c) If your investment was not approved, provide the reasons given for the refusal.

**Answer: CITIC Dicastal is not aware any approval is needed for such investment.**

- d) Describe the process your company has to follow to obtain these approvals.

**Answer: CITIC Dicastal is not aware any approval is needed for such investment.**

- e) Provide a translated copy of the application form along with the original Chinese version.

**Answer: CITIC Dicastal is not aware any approval is needed for such investment.**

- f) Identify the office that sent communication of these requirements to your company along with the office address, contact names, phone numbers and fax numbers.

**Answer: CITIC Dicastal is not aware any approval is needed for such investment.**

### **4. The restructure of the Aluminium Industry in China**

The Commission is aware of the GOC's *guidelines for the restructuring of the Aluminium Industry*. The following questions relate to these guidelines:

- a) Explain in detail if there were any directives or measures from GOC that have been communicated to your business since the inception of these guidelines?

**Answer: Not applicable. CITIC Dicastal is not aware of any communications by the government.**

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- b) Identify the Government department, association or company official that communicated these guidelines or any related measures to your business.

**Answer: Not applicable. CITIC Dicastal is not aware of any communications by the government.**

- c) Identify the Government department, association or company and names of officials who are responsible for the administration of these guidelines.

**Answer: Not applicable. CITIC Dicastal is not aware of any communications by the government.**

- d) Explain in detail how has these guidelines impacted your business investment plans. This may include reference to specific measures considered or taken by your business. Such items may include but are not limited to items such as project approval process, credit and loans terms (including any preferential interest rates), the environmental issues, discounted rate of energy and raw materials (aluminium, pre-alloyed product etc).

**Answer: Not applicable. CITIC Dicastal is not aware of any communications by the government.**

- e) Explain the on-going mechanism used by the GOC to measure your business compliance with the policy directives and/or guidelines.

f)

**Answer: Not applicable. CITIC Dicastal is not aware of any communications by the government.**

### PART H-3 THE ARW SECTOR

The information requested in this part will assist in providing a better understanding of the GOC measures and your business' sales and production of ARWs.

In addition to your narrative response to each of the questions, all necessary supporting documentation is requested.

#### 1. Export quotas and licensing

- a) Are ARWs sold by your company subject to any export quotas?

If so, explain why ARWs are subject to quotas and the method by which the quotas are allocated.

Does this process involve any GOC participation in determining the selling prices of the goods? If so, explain.

**Answer: Not applicable. No such quotas exist.**

- b) If ARWs is not presently subject to export quotas, indicate if quotas existed during the review period and when and why they were removed.

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**Answer: Not applicable. CITIC Dicastal is not aware such quotas ever exist.**

- c) Identify which GOC agency legislates and monitors any such quotas.

**Answer: Not applicable. CITIC Dicastal is not aware such quotas ever exist.**

- d) Has the GOC set any targets or limits regarding the quantity of ARWs that you may sell on the domestic or export markets? If so, provide details.

**Answer: Not applicable. CITIC Dicastal is not aware such quotas ever exist.**

- e) Are there any export licence requirements for ARWs? If so, provide details.

**Answer: Not applicable. CITIC Dicastal is not aware any export license requirements exist.**

## **2. Taxation**

- a) Were there any export taxes on the exports of ARWs during the review period?

**Answer: Not applicable. CITIC Dicastal does not aware any export tax exists.**

- b) What was the VAT rebate applicable to ARWs exports during the review period?

**Answer: The VAT refund rate is 17%.**

- c) Have there been any changes to the value-added tax rebate applicable to aluminium exports in the last 5 years? If yes, provide:
- i. a detailed chronological history of the value-added tax rebate rates;
  - ii. products affected;
  - iii. the effective dates of the rate changes;
  - iv. fully translated copies of any GOC notices regarding these changes, including the relevant appendices.

**Answer: Not applicable. CITIC Dicastal does not aware any changes on VAT rebate.**

- d) Are you aware of any tax changes being planned that would impact the ARWs sector?

**Answer: Not applicable. CITIC Dicastal does not aware any planning tax changes.**

## **3. Sales terms**

- a) Identify the person who authorises the sales terms, prices and other contract provisions for the sale of ARWs by your business.

**Answer:** 

[Confidential commercial information]

- b) Explain how the selling prices of ARWs by your business are determined, including any GOC involvement in your business' pricing decisions, and indicate if the goods are subject to GOC direct or indirect pricing or government guidance pricing.

**Answer: Refer answer (a) above. No government guidance on pricing exists.**

- c) Does your business coordinate the selling prices or supply of ARWs with other domestic aluminium and aluminium product producers, any GOC departments, or the China Iron and Aluminium Association? If so, provide details.

**Answer: Not applicable. No such coordination exists.**

- d) Explain whether your business provides ARWs price information/data to the GOC, other government officials or commercial/industry organisations, including those outside of China, which report on the aluminium sector.

**Answer: Not applicable. No such information is requested by the government.**

- e) Explain whether your business provides ARWs price data to any other person at the provincial, regional or special economic zone level of government.

**Answer: Not applicable. No such information is requested by the government.**

## 5. Industry associations

- a) Is your business a member of any industry associations? If so, explain your business' relationship with the association/s and the involvement of the GOC with the association/s.

**Answer: CITIC Dicastal is a member of one non-government organisation, China Association of Automobile Manufacturers. CITIC Dicastal is not aware of any GOC involvement in this organisation. The purpose CITIC Dicastal joining the association is to acquire market or industry information from the association and liaise with the car makers in the same association.**

- b) If your business is a member of an industry association, indicate whether this membership is voluntary or compulsory. Explain the functions that the association provides for your business. Explain in detail the role of the association with respect to the directives as provided by the GOC concerning the aluminium industry.

**Answer: This membership is voluntary, CITIC Dicastal joined the association to secure information relating to the car industry from the association. CITIC Dicastal is not aware of any GOC involvement concerning the aluminium industry.**

**6. Statistics submission/recording**

- a) Indicate if your business makes submissions<sup>3</sup> to the Chinese Bureau of Statistics and/or any other government organisation. If yes, explain the purpose of these submissions and the type of information submitted.

**Answer: Not applicable. CITIC Dicastal is not aware of any submissions to the Chinese Bureau of Statistics and/or any other government organisation.**

- b) Provide a recent example of a submission that has been made to the Bureau of Statistics and/or any other government organisation. For example, monthly data relating to sales, production and costs.

**Answer: Not applicable. CITIC Dicastal is not aware of any submissions to the Chinese Bureau of Statistics and/or any other government organisation.**

- c) Do the organisations approve or assess your submission? If yes, provide a detailed explanation.

**Answer: Not applicable. CITIC Dicastal is not aware of any submissions to the Chinese Bureau of Statistics and/or any other government organisation.**

- d) Do the organisations provide feedback on your submission? If yes, provide a detailed explanation.

**Answer: Not applicable. CITIC Dicastal is not aware of any submissions to the Chinese Bureau of Statistics and/or any other government organisation.**

**7. Manufacturing inputs**

- a) Is there a price difference in purchase price for raw materials (i.e. aluminium or other raw material) between your suppliers?

**Answer: Yes, prices are negotiated market prices.**

- b) Is there a price difference between purchase price of raw materials from SOEs or SIEs and non-SOEs/SIEs? Provide explanation.

**Answer: Not applicable. No such difference exists.**

*Note: Further questions regarding primary aluminium supply and pricing are asked in Section I of this questionnaire. Your responses to these questions are relevant to the assessment of whether a market situation exists. Ensure responses to these questions are complete.*

- c) If your supplier is based outside China, what import duty rate is applied on the raw materials (i.e. aluminium or other raw material)?

**Answer: Not applicable. All suppliers are based in China.**

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<sup>3</sup>For example, monthly data relating to sales, production and costs.

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- d) Does your business benefit from any concession on the purchase of any utility services (e.g. electricity, gas,,etc) ? If so what is the rate of concession?

**Answer: Not applicable. CITIC Dicastal does not receive any business benefits.**

### 8. Regional differences

- e) If you have production facilities in more than one region/province, are the laws and regulations in each region the same with respect to pricing? Provide details on any regional differences.

**Answer: Not applicable. CITIC Dicastal does not have production facilities in more than one region/province.**

### 9. ARWs production/output during the review period

- a) Is any part of your production of ARWs subject to any national/regional industrial policy or guidance? If so, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance.

**Answer: Not applicable. CITIC Dicastal is not aware of any national/regional industrial policy or guidance on ARWs.**

- b) To what extent are any of the policies/guidelines identified in a) applicable to your business?

**Answer: Not applicable. CITIC Dicastal is not aware of any national/regional industrial policy or guidance on ARWs.**

- c) Where applicable, how did your business respond to the policies/guidelines?

**Answer: Not applicable. CITIC Dicastal is not aware of any national/regional industrial policy or guidance on ARWs.**

- d) Provide details regarding any other restrictions (e.g., geographic/regional, downstream, use, etc.) to the sale of ARWs that may be imposed by the GOC.

**Answer: Not applicable. CITIC Dicastal is not aware of any national/regional industrial policy or guidance on ARWs.**

### 10. Sales price during the review period

- a) Explain whether your business has been subjected to any direct or indirect price guidance or controls by the GOC during the review period, with respect to domestic aluminium prices.

**Answer: Not applicable. CITIC Dicastal is not aware of any direct or indirect price guidance or controls by the GOC during the review period, with respect to domestic aluminium prices.**

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- b) Explain whether your business has been subjected to any direct or indirect price guidance or controls by the GOC during the review period, with respect to raw material inputs (i.e. aluminium, etc.).

**Answer: Not applicable. CITIC Dicastal is not aware of any direct or indirect price guidance or controls by the GOC during the review period, with respect to domestic aluminium prices.**

- c) Explain whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.

**Answer: Not applicable. CITIC Dicastal is not aware of any direct or indirect price guidance or controls by the GOC during the review period, with respect to domestic aluminium prices.**

### 11. Adding capacity and/or joint ventures

- a) Provide a detailed explanation with respect to the government approval process on adding capacity and/or joint ventures in relation to your business.

**Answer: Not applicable. CITIC Dicastal is not aware any approval in need on adding capacity and/or joint ventures.**

- b) Does the government have the right to request modifications in the terms of adding capacity and/or joint ventures? If yes, provide a detailed explanation.

**Answer: Not applicable. CITIC Dicastal is not aware any approval in need on adding capacity and/or joint ventures.**

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### SECTION I COUNTERVAILING

*Following the original investigation the Commission found that producers in China of ARWs and upstream suppliers have benefited from a number of subsidies granted by the GOC (meaning any level of government – including central, provincial, municipal, county or any other level of government (refer to the Glossary of Terms for further information), and that these subsidies are countervailable.*

**Answer: The questions of this section are not applicable to CITIC Dicastal.**

#### ORIGINAL INVESTIGATED PROGRAMS

In the original investigation (REP 181) conducted by the Australian Customs and Border Protection Service (Customs and Border Protection), 56 subsidy programs were investigated. Of those, Customs and Border Protection found that ARWs exported from China to Australia received financial contributions in respect of the goods that conferred a benefit under 34 programs. These were (according to their numbering from the original investigation):

**Program 1:** Aluminium provided by government at less than fair market value;

**Program 4:** Preferential income tax for hi-tech enterprises;

**Program 5:** preferential tax policies for western development "Go west" strategy;

**Program 6:** Preferential tax policies for FIEs established in the coastal economic open areas and in the economic and technological development zones;

**Program 7:** Reduced tax rate for productive FIEs scheduled to operate for a period not less than 10 years;

**Program 8:** Preferential tax policies for FIE export enterprises whose annual output value of all export products amounted to 70% or more;

**Program 9:** Preferential tax policies for FIEs which are technology-intensive and knowledge-intensive;

**Program 11:** Preferential tax policies for FIEs in State high- or new-technology industrial development zones, and for advanced technology enterprises invested in and operated by FIEs;

**Program 13:** Preferential tax policies for enterprises transferring technology;

**Program 14:** Preferential tax policies for enterprises making little profit;

**Program 21:** Grants for encouraging the establishment of headquarters and regional headquarters with foreign investment;

**Program 22:** Preferential tax treatments for new hi-tech enterprises (NHTEs) in special zones;

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**Program 29:** Patent award of Guangdong Province;

**Program 31:** Exemption of tariff and import VAT for imported technologies and equipment;

**Program 32:** 100% refund of VAT to FIEs on purchasing unused domestic equipment with currency in China;

**Program 35:** Matching funds for international market development for SMEs;

**Program 36:** Innovative Experimental Enterprise Grant;

**Program 37:** Special Support Fund for non-State-owned enterprises (NSOEs);

**Program 38:** Venture Investment Fund for Hi-Tech Industry;

**Program 39:** Superstar Enterprise Grant;

**Program 40:** One-time awards to enterprises whose products qualify for "Well-Known Trademarks of China" or "Famous Brands of China";

**Program 41:** Technology assist;

**Program 42:** Export subsidies;

**Program 43:** SME assist;

**Program 44:** Environmental subsidies;

**Program 46:** Government Incentives for the Top Taxpayer of the Year-Qinhuangdao City;

**Program 47:** Financial Support from China Postdoctoral Science Foundation;

**Program 48:** Foreign Trade Public Service Platform Development Fund;

**Program 50:** Patent Application Fee Subsidy;

**Program 51:** Enterprise Development;

**Program 53:** New Product Trial Production;

**Program 56:** Patent Grants.

Please answer the questions within parts I-1 to I-3 in relation to these programs.

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### PART I-1      PREFERENTIAL INCOME TAX PROGRAMS (PROGRAMS 4, 6, 7, 8, 9, 11, 13, 14 AND 22)

1. Did your business or any company/entity related to your business receive any benefit under the following programs during the review period (1 July 2013 to 30 June 2014):

**Program 4:** Preferential income tax for hi-tech enterprises;

**Program 6:** Preferential tax policies for FIEs established in the coastal economic open areas and in the economic and technological development zones;

**Program 7:** Reduced tax rate for productive FIEs scheduled to operate for a period not less than 10 years: *"two years of exemption and three years fifty per cent reduction"*;

**Program 8:** Preferential tax policies for FIE export enterprises whose annual output value of all export products amounted to 70% or more;

**Program 9:** Preferential tax policies for FIEs which are technology-intensive and knowledge-intensive;

**Program 11:** Preferential tax policies for FIEs in State high- or new-technology industrial development zones, and for advanced technology enterprises invested in and operated by FIEs;

**Program 13:** Preferential tax policies for enterprises transferring technology;

**Program 14:** Preferential tax policies for enterprises making little profit;

**Program 22:** Preferential tax treatments for new hi-tech enterprises (NHTEs) in special zones.

2. It is our understanding that the general tax rate for enterprises in China during the review period was 25%. Confirm whether this is correct and if not, please identify the general tax rate for enterprises in China during the review period.
3. If your business currently pays corporate income tax at a rate less than 25% (or whatever the rate of general tax is as discussed above), or paid at a rate less than that during the review period, please indicate whether the reduced rate relates to any of the preferential income tax programs identified above.
4. If the income tax rate of less than the general rate does not relate to any of the programs identified above, please provide an explanation for the reduced income tax rate and answer the questions in Part I-1 above in relation to the income tax rate reduction.
5. Provide a copy, bearing the official stamp of the appropriate level of the GOC of all

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- corporate income tax acknowledgement form(s) and the income tax return(s) that your company filed for the last three completed financial years; and
- income tax instalment payment receipts, and all applicable income tax forms and schedules for the last three completed financial years.

***Note: If your company did not file an income tax return in any of the tax years indicated, provide an explanation stating the reasons why you were exempt from filing such a return and the applicable section[s] of the Income Tax Act under which you were exempt from doing so.***

For **each program** that you have identified above as conferring benefit on your entity, answer the following.

6. Provide complete details of the amount of the benefit received, including whether it was received in total or in instalments.
7. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).
8. Describe the application and approval procedures for obtaining a benefit under the program.
9. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.
10. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
11. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
12. State whether your eligibility for the program was conditional on one or more of the following criteria:
  - a) whether or not your business exports or has increased its exports;
  - b) the use of domestic rather than imported inputs;
  - c) the industry to which your business belongs; or
  - d) the region in which your business is located.
13. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
14. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.

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15. Indicate where benefits under this program can be found in your accounting system (i.e. specify the ledgers or journals) and financial statements.
16. To your knowledge, does the program still operate or has it been terminated?
17. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

18. For each of your last three taxation years, complete the table as described below.

Prepare this information in the attached spreadsheet named "**Income Tax**" included as part of the *ARWS Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

### **PART I-2 GRANTS AND PREFERENTIAL POLICIES (PROGRAMS 5, 21, 29, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 46, 47, 48, 50, 51, 53 AND 56)**

In the original investigation Customs and Border Protection determined that grants were provided to enterprises under the following identified programs:

**Program 5:** "Go west" strategy;

**Program 21:** Grants for encouraging the establishment of headquarters and regional headquarters with foreign investment;

**Program 29:** Patent award of Guangdong Province;

**Program 35:** Matching funds for international market development for SMEs;

**Program 36:** "Innovative Experimental Enterprise Grant";

**Program 37:** Special Support Fund for non-State-owned enterprises (NSOEs);

**Program 38:** "Venture Investment Fund for Hi-Tech Industry";

**Program 39:** Superstar Enterprise Grant;

**Program 40:** One-time awards to enterprises whose products qualify for "Well-Known Trademarks of China" or "Famous Brands of China";

**Program 41:** Technology assist;

**Program 42:** Export subsidies;

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**Program 43:** SME assist;

**Program 44:** Environmental subsidies;

**Program 46:** Government Incentives for the Top Taxpayer of the Year-Qinhuangdao City;

**Program 47:** Financial Support from China Postdoctoral Science Foundation;

**Program 48:** Foreign Trade Public Service Platform Development Fund;

**Program 50:** Patent Application Fee Subsidy;

**Program 51:** Enterprise Development;

**Program 53:** New Product Trial Production;

**Program 56:** Patent Grants.

1. Did your business or any company/entity related to your business receive any benefit under the above programs during the period **1 July 2011 to 30 June 2014**?
2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period **1 July 2011 to 30 June 2014**?

For each program identified in your answer to I-2.1 and I-2.2 above, answer the following.

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.
4. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).
5. Describe the application and approval procedures for obtaining a benefit under the program.
6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.
7. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
8. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.

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9. State whether your eligibility for the program was conditional on one or more of the following criteria:
  - a) whether or not your business exports or has increased its exports;
  - b) the use of domestic rather than imported inputs;
  - c) the industry to which your business belongs; or
  - d) the region in which your business is located.
10. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
11. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
12. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
13. To your knowledge, does the program still operate or has it been terminated?
14. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.
15. Identify the body responsible for administering the grant.
16. Identify the date of approval of the grant and the date the grant was received.
17. Indicate where the grant was accounted for on your business' financial statements.

### **PART I-3      TARIFF AND VAT EXEMPTIONS ON IMPORTED MATERIALS AND EQUIPMENTS (PROGRAMS31 AND 32)**

It is our understanding that certain enterprises in China are eligible for exemption from the payment of import duty and import VAT on imported inputs, technologies and equipment including the following identified programs;

**Program 31:** Exemption of tariff and import VAT for imported technologies and equipment;

**Program 32:** 100% refund of VAT to FIEs on purchasing unused domestic equipment with currency in China.

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If your business or any company/entity related to your business received benefits under any such program during the period **1 July 2005 to 30 June 2014**, please answer the following questions.

1. Provide complete details involving the exemption of tariff and import VAT received, for any imported technologies and equipment.
2. Provide complete details involving the amount of the VAT refund received, including whether the refund was received in a lump sum or multiple instalments. Prepare this information in the attached spreadsheet named '**VAT and Tariff**' included as part of the *ARW Exporter Questionnaire – China – accompanying spreadsheet*.
3. Describe the application and approval procedures for obtaining a benefit under these programs.
4. Where applicable, provide copies of the application form or other documentation used to apply for these programs, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.
5. Outline the fees charged to, or expenses incurred by your business for purposes of receiving these programs.
6. Outline the eligibility criteria your business had to meet in order to receive benefits under these programs.
7. State whether your eligibility for these programs was conditional on one or more of the following criteria:
  - a) whether or not your business exports or has increased its exports;
  - b) the use of domestic rather than imported inputs;
  - c) the industry to which your business belongs; or
  - d) the region in which your business is located.
8. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
9. What records does your business keep regarding each of the benefits received under these programs? Provide copies of any records kept in relation to the program.
10. Indicate where benefits under these programs can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
11. To your knowledge, do these programs still operate or have they been terminated?
12. If these programs have been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under

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the program? When is the last date that your business could receive benefits under the program?

13. If any of these programs has been terminated and is being substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.
14. Were the materials and/or equipment that were entitled to a refund of VAT used in the production of the goods during the review period? If yes, provide the following information:
  - (a) type of inputs;
  - (b) cost of inputs;
  - (c) quantity of inputs; and
  - (d) amount of VAT refunded.

Has your company received exemption from payment of or refunds of import duty and import VAT for imported material inputs including technologies and equipment

at any time that were used in the production of the goods during the review period? If yes, provide the following information:

- (a) description of imported product;
  - (b) country of origin;
  - (c) quantity of imported product;
  - (d) purchase price;
  - (e) terms of purchase (f.o.b., c.i.f., etc);
  - (f) ocean freight;
  - (g) value for duty of imported product;
  - (h) regular rate of taxes and duties;
  - (i) concessionary rate of taxes and duties;
  - (j) amount of duties and taxes normally applicable;
  - (k) amount of duties and taxes paid;
  - (l) amount of duties and taxes exempt;
  - (m) date of importation;
  - (n) tariff classification number;
  - (o) customs entry number; and
  - (p) application fee.
15. Explain if (and how) the GOC determines which imported inputs are consumed by your business in the production of the subject goods and in what amounts, and the amount of duty paid or payable on the inputs (including any allowance for waste).
16. Explain how the GOC determined the percentage rate of duty exemption.

Please note that goods consumed in the production of exported goods (inputs) include:

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- (a) goods incorporated into the exported goods; and
- (b) energy, fuel, oil and catalysts that are used or consumed in the production of the exported goods.

17. Provide a representative sample of copies of import entry documents (for example: bill of entry, invoice from supplier, etc.) for each type of importation covering duty-exempt inputs and duty-paid inputs imported for use in the manufacturing of the subject goods.
18. In addition to the import entry documents, you must also provide copies, if applicable, of any applications submitted to and/or approval document received from the GOC relating to the exemption from the payment of import duty and import VAT on imported inputs and in relation to the VAT that is refunded on the exportation of the subject goods.
19. Provide copies of reports and audits by the GOC authority responsible for administering the duty rebate or duty drawback scheme with respect to the verification of the importation and use of inputs and the remittance or drawback of the related duty paid or payable.

### **PART I-4 ALUMINIUM PROVIDED BY GOVERNMENT AT LESS THAN FAIR MARKET VALUE (PROGRAM 1)**

In the original investigation Customs and Border Protection considered claims that public bodies (in the form of SOEs/ SIEs) were supplying aluminium, directly or indirectly, to manufacturers of ARWs at less than fair value. Aluminium is defined as all forms of aluminium, whether in pure form or alloyed.

The term SOE or SIE is defined in the glossary of this questionnaire (Appendix 1).

In relation to this program, provide the following information.

1. Did your business or any company/entity related to your business receive any benefit under the above program during the review period **1 July 2013 to 30 June 2014**?
2. Does your business purchase primary aluminium or aluminium alloy from SOE/SIEs?
3. Provide a list, including a contact name and address, of all your suppliers of aluminium. Indicate whether the supplier is a SOE/SIE and whether they supply pure aluminium, aluminium alloy, or both.
4. Provide a listing showing the purchase price of aluminium from each supplier during each month of the review period.

Prepare this information in the attached spreadsheet named "**Aluminium Purchases**" included as part of the *ARWS Exporter Questionnaire – CHINA –*

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*accompanying spreadsheet* provided alongside this questionnaire.

Please add more space for additional suppliers and aluminium categories as required.

5. Did your business receive any reduction/reduced price for the purchase of these goods/services during the review period? If so, describe the eligibility criteria that your business had to meet in order to qualify for any reduction in the price paid for the goods/services.
6. Provide copies of all contractual agreements that detail the obligations of the SOE/SIE and your business with reference to the granting and receipt of the assistance/benefits.
7. Did your business import any raw material during the review period? If yes, please provide details of all such imports, including date, source, type, amount and price.

Explain the reason/s for your business' decision to purchase imported over domestic raw materials, including the key factors affecting the decision such as price, availability etc.

8. Explain the factors that determine the price of aluminium or aluminium alloy.

### **PART I-5 ANY OTHER PROGRAMS**

If the GOC, any of its agencies or any other authorised body has provided any other benefit under any other assistance programs to your entity not previously addressed, identify the program(s).

This may have included:

- the provision of grants, awards or prizes;
- the provision of goods or services at a reduced price (e.g. electricity, gas, raw materials (including, for example, transport, etc ));
- the reduction of tax payable including income tax and VAT;
- reduction in land use fees;
- loans from Policy Banks at below-market interest rates; or
- any other form of assistance.

For **each program** that you have identified above as conferring benefit on your entity, answer the following.

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1. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).
2. Describe the application and approval procedures for obtaining a benefit under the program.
3. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.
4. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
5. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
6. State whether your eligibility for the program was conditional on one or more of the following criteria:
  - a) whether or not your business exports or has increased its exports;
  - b) the use of domestic rather than imported inputs;
  - c) the industry to which your business belongs; or
  - d) the region in which your business is located.
7. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
8. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
9. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
10. To your knowledge, does the program still operate or has it been terminated?
11. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

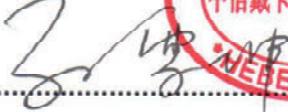
If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

SECTION J  
EXPORTER'S DECLARATION

I hereby declare that CITIC Dicastal Co., Ltd (company) did, during the period of review export the goods under consideration and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

I hereby declare that.....(company) did not, during the period of review, export the goods under consideration and therefore have not completed the attached questionnaire.

Name: Xuekun Sun

Signature:.....



Position in Company: Financial Director

Date: 15 Dec 2014

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### SECTION K CHECKLIST

*This section is an aid to ensure that you have completed all sections of this questionnaire.*

<b>Section</b>	Please tick if you have responded to all questions
Section A – General information	<input checked="" type="checkbox"/>
Section B – Export price	<input checked="" type="checkbox"/>
Section C – Like goods	<input checked="" type="checkbox"/>
Section D – Domestic price	<input checked="" type="checkbox"/>
Section E – Fair comparison	<input checked="" type="checkbox"/>
Section F – Exports to third countries	<input checked="" type="checkbox"/>
Section G – Costing information	<input checked="" type="checkbox"/>
Section H – Particular Market Situation	<input checked="" type="checkbox"/>
Section I – Countervailing	<input checked="" type="checkbox"/>
Section J – Declaration	<input checked="" type="checkbox"/>

<b>Electronic Data</b>	Please tick if you have provided spreadsheet
<b>INCOME STATEMENT</b>	<input checked="" type="checkbox"/>
<b>TURNOVER</b> – sales summary	<input checked="" type="checkbox"/>
<b>AUSTRALIAN SALES</b> – list of sales to Australia	<input checked="" type="checkbox"/>
<b>DOMESTIC SALES</b> – list of all domestic sales of like goods	<input checked="" type="checkbox"/>
<b>THIRD COUNTRY</b> – third country sales	<input checked="" type="checkbox"/>
<b>PRODUCTION</b> – production figures	<input checked="" type="checkbox"/>
<b>DOMESTIC COSTS</b> – costs of goods sold domestically	<input checked="" type="checkbox"/>
<b>AUSTRALIAN COSTS</b> – costs of goods sold to Australia	<input checked="" type="checkbox"/>
<b>INCOME TAX</b> – income tax paid, exempted or refunded	<input type="checkbox"/>
<b>VAT AND TARIFF</b> – details of VAT refunded	<input type="checkbox"/>
<b>ALUMINIUM PURCHASES</b> – aluminium raw material purchases	<input checked="" type="checkbox"/>

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### LIST OF EXHIBITS

1.	Exhibit 1- Annex A-3.2 Company Shareholders	CONFIDENTIAL
2.	Exhibit 2- Annex A-3.5 Affiliation Chart	CONFIDENTIAL
3.	Exhibit 3- Annex A-3.9 Internal Organizational Chart	CONFIDENTIAL
4.	Exhibit 4- Annex A-3.10 List of Board of Directors	CONFIDENTIAL
5.	Exhibit 5- Annex A-3.11 Annual Report of CITIC Dicastal-2013	NON-CONFIDENTIAL
6.	Exhibit 6- Annex A-4.3-1 Chart of Account	CONFIDENTIAL
7.	Exhibit 7- Annex A-4.3-2 Audited Report of Year 2012 and 2013	CONFIDENTIAL
8.	Exhibit 8- Annex A-4.3-3 Financial Report of CITIC Dicastal June 2014	CONFIDENTIAL
9.	Exhibit 9- Annex A-5 Income Statement	CONFIDENTIAL
10.	Exhibit 10- Annex A-6 Turnover	CONFIDENTIAL
11.	Exhibit 11- Annex B-2.a-1 Flow Chart of Exports to [REDACTED]	CONFIDENTIAL
12.	Exhibit 12- Annex B-2.a-2 Flow Chart of Exports to [REDACTED]	CONFIDENTIAL
13.	Exhibit 13- Annex B-2.d Agency Agreement	CONFIDENTIAL
14.	Exhibit 14- Annex B-4 Australian Sales	CONFIDENTIAL
15.	Exhibit 15- Annex B-9-1 Sample Transaction Documents of Exports to Australia – [REDACTED]	CONFIDENTIAL
16.	Exhibit 16- Annex B-9-2 Sample Transaction Documents of Exports to Australia – [REDACTED]	CONFIDENTIAL
17.	Exhibit 17- Annex B-9-3 Sample Transaction Documents of Exports. to Australia – [REDACTED]	CONFIDENTIAL
18.	Exhibit 18- Annex D-3 Flow Chart of Domestic Sales	CONFIDENTIAL
19.	Exhibit 19- Annex D-4 Domestic Sales	CONFIDENTIAL
20.	Exhibit 20- Annex D-7 Sample Transaction Documents of Domestic Sales.	CONFIDENTIAL
21.	Exhibit 21- Annex E-1.1.1 Inland Freight Adjustment for Export to Australia	CONFIDENTIAL
22.	Exhibit 22- Annex E-1.1.2 Ocean Freight Adjustment for Export to Australia	CONFIDENTIAL
23.	Exhibit 23- Annex E-1.1 Inland Freight Adjustment	CONFIDENTIAL
24.	Exhibit 24- Annex E-1.4 Packing Expenses Adjustment Calculation for Exports to Australia	CONFIDENTIAL
25.	Exhibit 25- Annex E-1.5 Commissions Adjustment for Export to Australia	CONFIDENTIAL
26.	Exhibit 26- Annex E-1.7.1 Australian Port and Delivery Expense Adjustment for Export to Australia	CONFIDENTIAL
27.	Exhibit 27- Annex E-1.7.2 Australian Warehousing Expense Adjustment for Export to Australia	CONFIDENTIAL
28.	Exhibit 28- Annex E-2.4 Credit Expenses Adjustment for Domestic Sales.	CONFIDENTIAL
29.	Exhibit 29- Annex E-2.5 Inland Freight Adjustment for Domestic Sales	CONFIDENTIAL
30.	Exhibit 30- Annex E-2.7 Packing Expenses Adjustment Calculation for Domestic Sales	CONFIDENTIAL
31.	Exhibit 31- Annex E-2.10 Warehousing Adjustments for Domestic Sales	CONFIDENTIAL
32.	Exhibit 32- Annex F-1 Third Country Sales	CONFIDENTIAL
33.	Exhibit 33- Annex G-1.1 Flow Chart of Production Process	CONFIDENTIAL
34.	Exhibit 34 Annex G-1.2 Description to Direct Cost Centers	CONFIDENTIAL
35.	Exhibit 35 Annex G-2 Production	CONFIDENTIAL
36.	Exhibit 37 Annex G-4.1 Domestic CTMS	CONFIDENTIAL
37.	Exhibit 38 Annex G-5.1 Australian CTMS	CONFIDENTIAL
38.	Exhibit 39 Annex G-6 Aluminium Purchases	CONFIDENTIAL
39.	Exhibit 40 Annex Part H-1.2.b Board of Directors of the Subsidiaries & Affiliates	CONFIDENTIAL
40.	Exhibit 41 Annex H-1.3.a Business License	CONFIDENTIAL
41.	Exhibit 42 Annex H-1.3.g Minutes of Board of Directors	CONFIDENTIAL