

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 business who can be contacted for the purposes of this assessment:

Head Office:

Name: Rong, Feng

Position in the company: International trading department

Address: Huangniba, Yuqi, Huishan, Wuxi, Jiangsu, China

Telephone: +86-510-8333757

Facsimile number: +86-510-83330567

E-mail address of contact person: www.yuxuan81@126.com

Factory: WuXi XiSha photoelectric Aluminium ProductsCo.,ltd

Address: Huangniba, Yuqi, Huishan, Wuxi, Jiangsu, China

Telephone: +86-510-8333757

Facsimile number: +86-510-83330567

E-mail address of contact person: www.sale@ixisha.com

A-2 Representative of the company for the purpose of the assessment

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

Name: Wang Libo

Address: 32F, Building A, Times International Mansion, No.555 East Yunhe Road, WuXi, JiangSu, P.R.China

Telephone: +86 510 80290008 +86 510 82258958

Facsimile/Telex number: +86 510 82258968

E-mail address of contact person: wlb25@public1.wx.js.cn

Note that in nominating a representative, Customs and Border Protection will assume that confidential material relating to your business 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? *WuXi XiSha photoelectric Aluminium Products Co., Ltd*

What kind of entity is your business? Is it a sole proprietorship, a partnership, a limited liability company, a joint venture, a state-owned enterprise (SOE) (refer to this questionnaire's glossary for a definition of an SOE) or some other type of enterprise?

Answer: It is a limited liability company.

Please provide details of any other business names that you use to export and/or sell goods.

Answer: NO

2. Who are the owners and/or principal shareholders of your business?

Answer: [REDACTED]

Provide details of shareholding percentages for joint owners and/or principal shareholders.

Answer: [REDACTED]

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 business.

Answer: [REDACTED]

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

Answer: NO .

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

Answer: NO .

5. Provide a diagram showing all associated or affiliated companies and your business' place within that corporate structure.

Answer:

Shareholder's name	Capital Contributions (million) Befor Otc31 2011	Form of contribution	The proportion of Investment Befor Otc31 2011	Capital Contributions (million) After Otc31 2011	The proportion of Investment After Otc31 2011
[REDACTED]	[REDACTED]	RMB	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	RMB	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	RMB	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	RMB	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]				
[REDACTED]	[REDACTED]				
[REDACTED]	[REDACTED]				
Total	[REDACTED]	RMB	100%	[REDACTED]	100%

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

Answer:NO

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

Answer:Our company is a manufacturer, processing ingots bought from the market into profiles and then selling to customers.

8. Does your business perform all of the following functions in relation to the goods under consideration;

produce or manufacture

- sell in the domestic market

- export to Australia, and

- export to countries other than Australia.

- Answer:Our business performs the following functions in relation to the goods under consideration: produce or manufacture, sell in the domestic market and export to Australia.

If your business does not perform all of these functions, please provide names and addresses of the companies which perform each function:

9. Provide your business' 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: [REDACTED]

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

Answer: [REDACTED]

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

Answer: [REDACTED]

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: No

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).

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: Our company is an independent company, no related parties .

A-4 General accounting/administration information

1. Indicate your accounting period.

Answer: Our accounting period is from January 1 to December 31 of every year

2. Indicate the address where the financial records are held.

Answer: Financial archives.

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 investigation.
- These documents should relate to:
- the division or section/s of your business responsible for the production and sale of the goods under investigation, and
- the company.

Answer: [REDACTED]

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 relevant taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.
5. Do your accounting practices differ in any way from the generally accepted

accounting principles in your country? If so, provide details.

Answer: Our accounting practices is not differ in any way from the generally accepted accounting principles in our country.

6. Describe the significant accounting policies that govern your business' system of accounting, in particular:

Answer: The significant accounting policies that govern our business' system of accounting is business accounting system. in particular:

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

Answer: The method of valuation for raw material, work-in-process, and finished goods inventories is weighted average

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

Answer: Costing methods, including the method of allocating costs shared with other goods or processes is calculated according to production tonnage, that is the material cost + salary + charges (referring to the workshop, without including the indirect cost management cost, cost of sales).

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

Answer: The value of the damaged or sub-standard goods is 85% of the value of the basic materials.

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

Answer: The value of the scrap, by products, or joint products is waste value + artificial salary + indirect expenses

- valuation and revaluation methods for fixed assets;

Answer: The value of fixed assets is based on invoice value and revaluation of fixed assets is done by a qualified assessment company through issuing a formal written assessment report.

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

Answer: Average useful life for machine equipment is 10 years, for electronic equipment is 3 years; 5% allowance for depreciation to calculate depreciation .

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

Answer: Foreign exchange gains and losses is calculated according to the exchange rate of the dated of the transaction, and the actual value for exchange gains or losses is recorded into the financial expenses items.

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

Answer: There is no subject of the foreign exchange gains/losses in our balance sheet. It is ignored.

- inclusion of general expenses and/or interest;

Answer: Inclusion of general expenses of our company is , Management

fees, bussiness travelling expenses, insurance premium ect. and general interest of our company is the financial costs, the interest payments ect.

- provisions for bad or doubtful debts;
Answer: There is no bad or doubtful debts in our company during the investigation period and present.
- expenses for idle equipment and/or plant shut-downs;
Answer: There is no idle equipment or plant shut-downs in our company during the investigation period and present.
- costs of plant closure;
Answer: Our company has never closed a plant.
- restructuring costs;
Answer: Restructuring costs are included into the management cost settlement, and have nothing to do with production costs.
- by-products and scrap materials resulting from your business' production process; and
Answer: Waste as the raw materials, melted in furnace and used for reproduction, if there is a by-product, sale.
- effects of inflation on financial statement information.
Answer: Inflation is ignored.

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

Answer: No

A-5 Income statement

Please fill in the following table. It requires information concerning all products produced and for the goods subject to measures. You should explain how costs have been allocated.

Prepare this information in the attached spreadsheet named "**Income statement**".

Gross Sales (1)				
Sales returns, rebates and discounts (2)				
Net Sales (3=1-2)				
Raw materials (4)				
Direct Labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
Total cost to make 9				
OPERATING INCOME (10=3-9)				
Selling expenses (11)				
Administrative & general expenses (12)				
Financial expenses (13)				

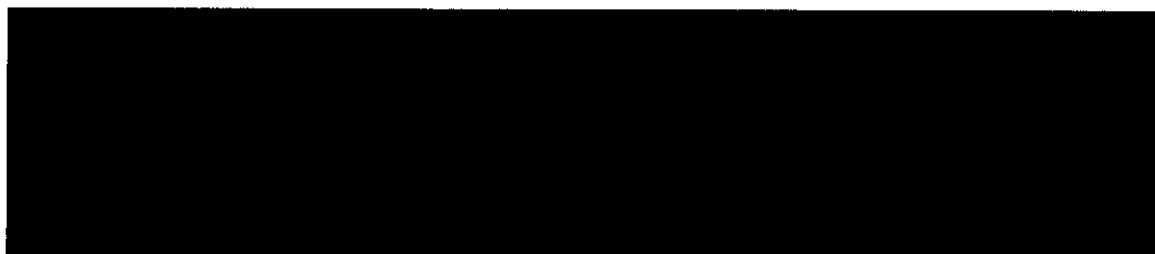
SG&A expenses (14)=(11+12=13)				
INCOME FROM NORMAL ACTIVITIES (15)=(10-14)				
Interest income (16)				
Interest expense (enter as negative) (17)				
Extraordinary gains and Losses - enter losses as negative (18)				
Abnormal gains and losses - enter losses as negative (19)				
PROFIT BEFORE TAX (20)=(15+16+17+18+19)				
Tax (21)				
NET PROFIT (22)=(20-21)				

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 business' structure, the allocations would not be helpful in this process, please explain why this is the case.

A-6 Sales

State your business' 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 the attached spreadsheet named "**Turnover**".



Total company turnover (all products)				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				

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.

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 point, but Customs and Border Protection may also compare prices at the ex factory level.

*You should report prices of **all GUC shipped** to Australia during the Assessment 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 Assessment period.*

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

- name; Answer: B&D Aluminium (AUS)Pty.ltd
- address: Answer:10 Wayne Crt,Dandenong,Victoria Austraila
- contact name and phone/fax number where known; and Answer: TEL:97945701 FAX:97945705
- trade level (for example: distributor, wholesaler, retailer, end user, original equipment). Answer: wholesaler

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: Goods are shipped to Australia through the inland transportation to Shanghai port.
- (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: Goods are loaded into container, and directly transported to the port. Freight company is responsible for the transportation of the goods from the factory to the boat. No commission

- (c) . Explain who retains ownership of the goods at each stage of the distribution chain. In the case of DDP sales, explain who retains ownership when the

goods enter Australia

Answer: Our company retains ownership of the goods during the transportation from factory to port and during the period of waiting for shipment in port. As soon as the goods are free on board the buyer retains ownership of the goods.

- (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: [REDACTED]

- (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: The price is based on London aluminum price and considering the foreign exchange rate, 3 months adjust once. Accept orders: by fax. Delivery: After completion of our production of the goods we will call the buyer. Invoicing: We issue a proforma invoice on the day of loading. Receive payment: We usually receive payment by telegraphic transfer to our company within 30 days after the goods arrived to Australia . [REDACTED]
[REDACTED]

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

Answer: No

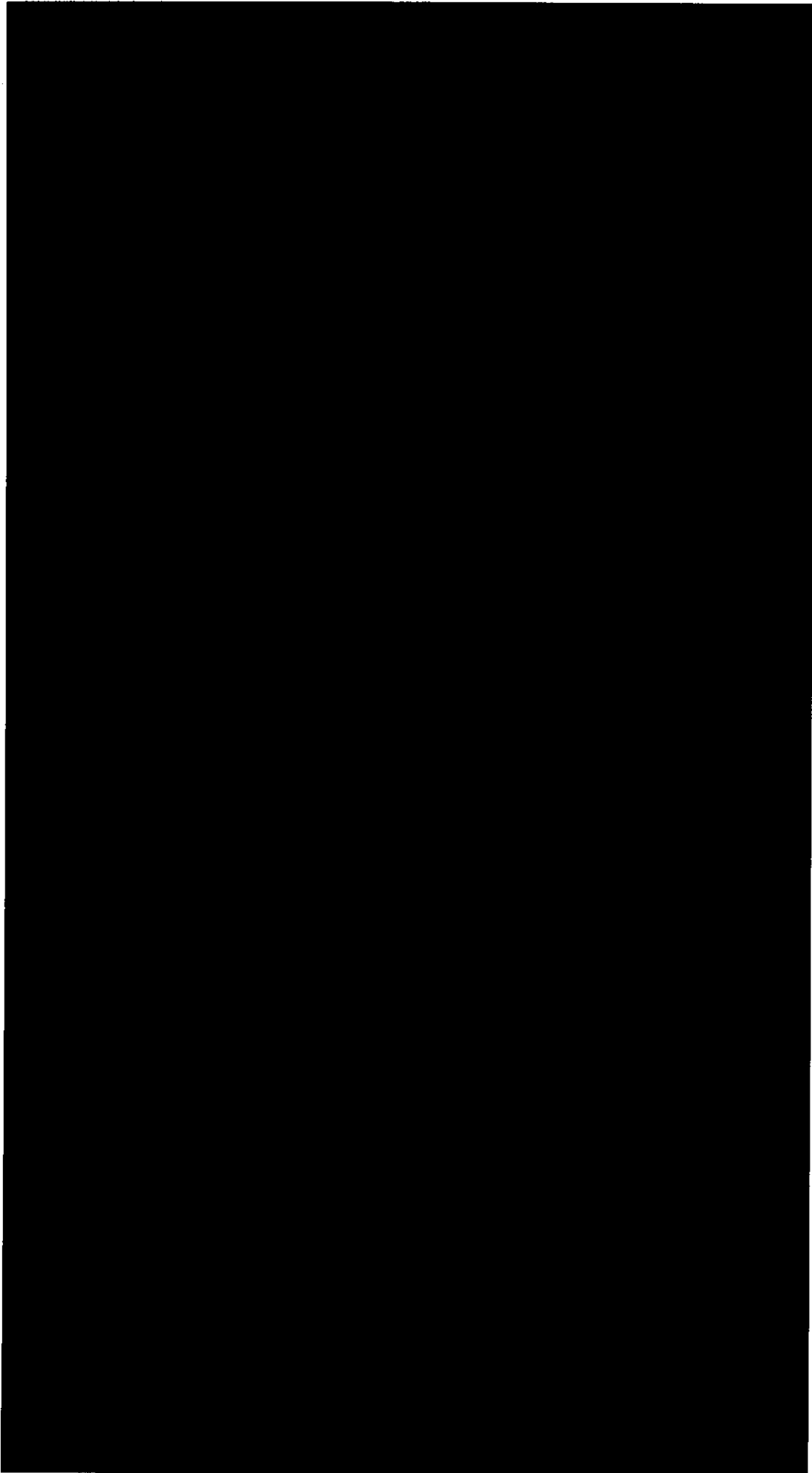
- (g) . Details of the forward orders of the goods under consideration (include quantities, values and scheduled shipping dates).

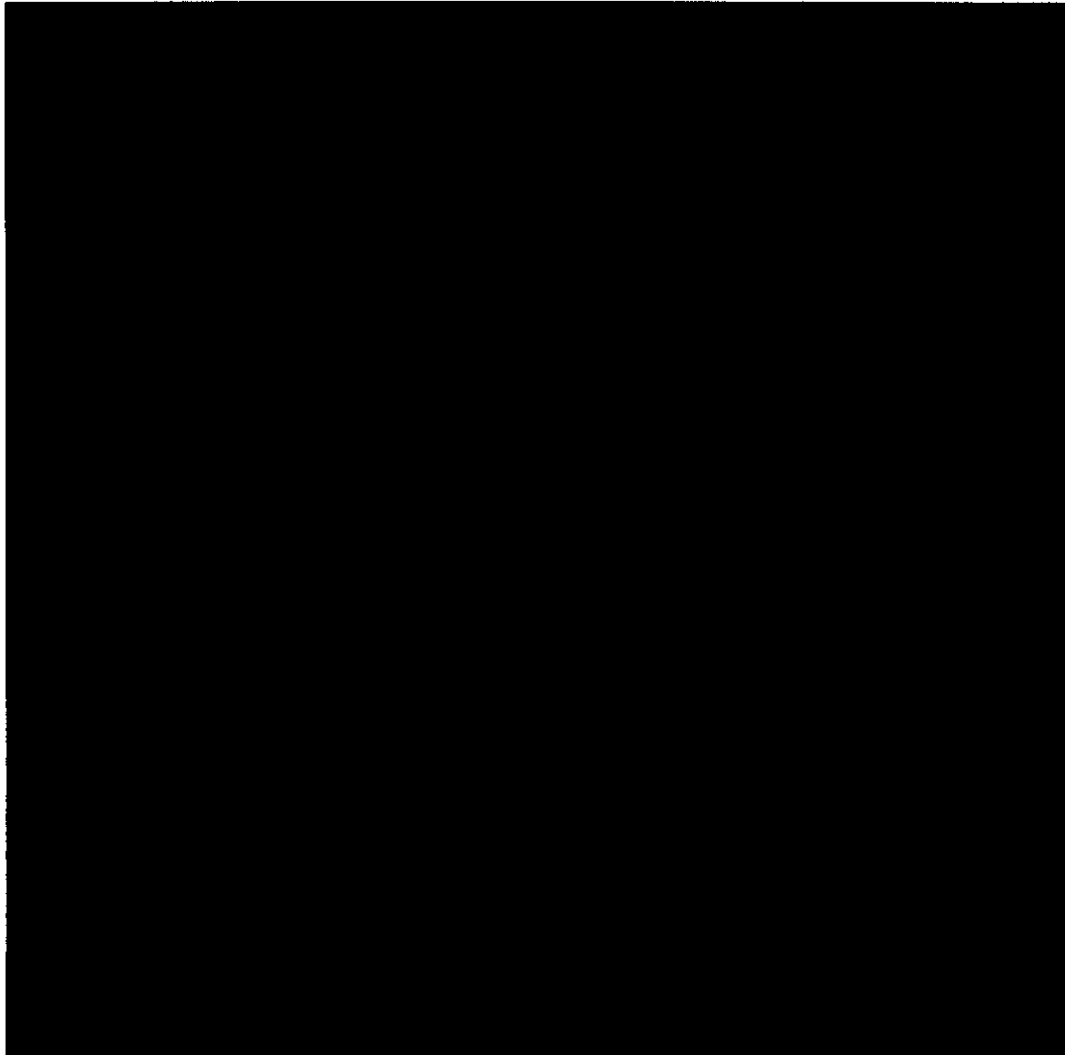
Answer: No

- 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: No

- B-4** Complete the attached named "**Australian sales**" listing all *shipments (i.e. transaction by transaction)* to Australia of the goods under consideration in the importation period. You must provide this list in electronic format. Include the following export related information:

[REDACTED]





Notes

**** FOB export price and Ocean Freight**:**

FOB export price: an FOB export price must be calculated for each shipment - regardless of the shipping terms. FOB price includes inland transportation to the port of exportation, inland insurance, handling, and loading charges. It excludes post exportation expenses such as ocean freight and insurance. Use a formula to show the method of the calculation on each line of the export sales spreadsheet.

Ocean freight: as ocean freight is a significant cost it is important that the actual amount of ocean freight incurred on each exportation be reported. If estimates must be made you must explain the reasons and set out the basis - estimates must reflect changes in freight rates over the assessment period.

Freight allocations must be checked for consistency. *

* All of these costs are further explained in section E-1.

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.

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: No discount, subsidies or welfare.

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: We have issued no credit notes (directly or indirectly) to the customers in Australia.

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

Answer: Our company is responsible for the arrival of the goods at Shanghai port, so does not exist the above costs

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)

B-9 Select two shipments, in different quarters of the importation 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
- letter of credit, and bank documentation, proving payment.

Answer: [REDACTED]

Customs and Border Protection will select additional shipments for payment verification at the time of the visit.

SECTION C – EXPORTED GOODS & LIKE GOODS

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

Answer: seeing attachment “Master specifications sheet” C-1

- C-2** List each model/type of the good exported to Australia (these models should cover all models listed in spreadsheet “**Australian Sales**” – See section B of this questionnaire).

Answer: “Master specifications sheet” which details all.

- C-3** If you sell like goods on the domestic market, for each model/type that your business has exported to Australia during the assessment period, list the most comparable

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

Answer: seeing attached “ [REDACTED] ” .

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

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

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

Answer: Seeing attachment C-4

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 importation 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 Customs and Border Protection's requirements. If agreement cannot be reached as to the appropriate method Customs and Border Protection may not visit your business.*

Customs and Border Protection will normally take the invoice date as being the date of sale in order to determine which sales fall within the assessment 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 assessment period.*

If you do not have any domestic sales of like goods you must contact the case officer who will explain the information Customs and Border Protection 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;

Answer: Our products are sold to domestic customers directly.

- information concerning the functions/activities performed by each party in the distribution chain; and

Answer: No

- a copy of any agency or distributor agreements, or contracts entered into.

Answer: No agency or distributor agreements.

- 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: No customer is associated with our business.

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: No.

D-3 Explain in detail the sales process, including: Answer: Our products are sold to domestic customers directly.

- the way in which you set the price, receive orders, make delivery, invoice

and finally receive payment; and the terms of the sales; and

Answer: [REDACTED]

[REDACTED]

- whether price includes the cost of delivery to customer.

Answer: Most of customers are take delivery at factory. [REDACTED]

[REDACTED]

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

Answer: [REDACTED]

- D-4** Complete the attached named **"Domestic Sales"** listing all sales of like goods made during the assessment period. Include all of the following information.

Customer name	Names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	The level of trade of your domestic customer
Model/grade/type	Commercial model/grade or type.
Product code	Code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Finish	Aluminum extrusion finish (e.g. mill, painted, powder-coated, anodized, other)
Alloy code	International Alloy Designation System (IADS) alloy code e.g. 6063
Temper grade	Aluminum heat temper grade (e.g. T5)
Invoice number	Invoice number
Invoice date	Invoice date
Date of sale	Refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Order number	Show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Delivery terms	E.g. ex factory, free on truck, delivered into store
Payment terms	Payment terms agreed with the customer e.g. 60 days=60 etc
Quantity	Quantity in units shown on the invoice
Quantity (kilograms)	Quantity in kg.
(Quantity (units/pieces)	Quantity in units/pieces.
Gross Invoice value	Gross value shown on invoice <i>in the currency of sale</i> , net of taxes.
Discounts on the Invoice	The amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	Any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide description.

Net invoice value in the currency of the exporting country	The net invoice value expressed in your domestic currency as recorded in your accounting system
Rebates or other Allowances	The actual amount of any deferred rebates or allowances in the currency of sale
Quantity discounts	The actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Packing*	Packing expenses
Inland transportation Costs*	Amount of inland transportation costs included in the selling price.
Handling, loading And ancillary Expenses*	Handling, loading & ancillary expenses.
Warranty & Guarantee expenses*	Warranty & guarantee expenses
Technical assistance & other services*	Expenses for after sale services such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	Any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

Notes

Costs marked with * are explained in section E.

- 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: No

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

- provide a description; and
Answer: Without any commission, discounts, rebates, allowance offered on domestic sales of like goods.
- 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.

Answer: Our company have not issued credit notes to the customers..

- D-7** Select two domestic sales, in different quarters of the assessment 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.)

Answer: [REDACTED]

Customs and Border Protection will select additional sales for verification at the time of our visit.

SECTION E – FAIR COMPARISON

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.

Answer: Inland freight cost of export goods is calculated and settled separately from the freight of domestic goods. This expense is located in the general ledger account of cost of principal operations --- export cost. [REDACTED]

If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

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**").

Answer: Handling, loading & ancillary work of freight associated export sale is available to the company by the outside.

Identify the general ledger account where the expenses are located.

Answer: This expense is located in the general ledger account of cost of principal operations --- export cost. [REDACTED]

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.

3. Credit

The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, Customs and Border Protection will examine whether a credit adjustment is warranted and determine the amount. Provide applicable interest rates over each month of the assessment period.

Answer: Our business has no cost of extending credit on export sales.

Explain the nature of the interest rates most applicable to these export sales e.g., 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.

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: Our domestic packaging is three point packaging, paper packaged, bagged packaging. Our exports packaging is each clip foam packaging outside with single chip plastic packaging. Calculate in unit price not another column open.

5. Commissions

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

Answer: Our business has not 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: Nil

6. Warranties, guarantees, and after sales services

List the costs incurred associated with warranties, guarantees and after sales services.

Answer: Our business has no costs incurred associated with warranties, guarantees and after sales services.

Show relevant sales contracts and 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.

A: Our business has no "**Warranty & guarantee expenses**" and "**Technical assistance & other services**".

Identify the ledger account where the expense is located. Answer: Nil

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.

Answer: Our business has no 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.

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 assessment period.

Answer: Our business calculates exchange rates according to the settlement day of the exchange rate

E-2 Costs associated with domestic sales

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: Our business buys aluminum ingots from market, then join chemical composition in Casting Workshop and change them into aluminum bars, then to be extruded and then to be non-oxidized or to be oxidized or to be sprayed. The final price is the price of the finished goods.

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

Answer: The tax rate for the domestic sale goods is 17%, the tax rate for the export goods is 4%, with 13% of exemption. This is our national tax policies.

- if such internal taxes and duties have been paid and are later remitted upon exportation to Australia;

Answer: No

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;
- 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 please provide **full** details about the operation of the scheme as well as providing the information requested above.

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 manufacturer.

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:

- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc); Answer: No, Our domestic customers are order by Fax.
- the cost of carrying out these activities in respect of like goods;

Answer: No.

- for each activity, whether your firm carries out the same activity when selling to importers in Australia;

Answer: No.

- 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: Our domestic customers are end users and our Australia customer is a wholesaler.

4. Credit

The cost of extending credit on domestic sales is not included in the amounts quantified at question D-4. However, Customs and Border Protection 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.

Answer: Our business has no cost of extending credit on domestic sales or exportation.

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 assessment period.

Answer: We have no special applicable interest rate. We practise national standard rates. [REDACTED]

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.

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 system¹, the average credit period may be determined as follows:

1) Calculate an accounts receivable turnover ratio 1)

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.

¹ 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.

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

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.

[REDACTED]

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: Our company has no " Handling, loading and ancillary Expenses" because the goods for domestic sale are taken delivery by customers.

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: Seeing table of [REDACTED]

[REDACTED]

8. Commissions

For any commissions paid in relation to the domestic sales:

Answer: Our company has no commissions paid in relation to the domestic sales .

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

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

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: Our company has no cost incurred in warranties, guarantees, and after sales services.

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;

Answer: The goods will be kept in our own warehouse. Usually, we will notify customers to take delivery after the goods are finished, with half a month of storage time.

- *warehousing expense*: an expense incurred at the distribution point;

Answer: We have built our warehouses, do not need to find another warehouse for storing goods.

- *royalty and patent fees*: describe each payment as a result of production or sale, including the key terms of the agreement;;

Answer: No

- *advertising*; and

- *bad debt*.

Answer: There are no bad debt currently.

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.

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

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

Your response to this part of the questionnaire may be used by Customs and Border Protection 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. Customs and Border Protection 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"

<i>Country</i>	<i>Name of the country that you exported like to over the assessment period.</i>
<i>Number of customers</i>	<i>The number of different customers that your business has sold like goods to in the third country over the assessment period.</i>
<i>Level of trade</i>	<i>The level of trade that you export like goods to in the third country.</i>
<i>Quantity</i>	<i>Indicate quantity, in units, exported to the third country over the assessment period.</i>
<i>Unit of quantity</i>	<i>Show unit of quantity e.g. kg</i>
<i>Value of sales</i>	<i>Show net sales value to all customers in the third country over the assessment period</i>
<i>Currency</i>	<i>Currency in which you have expressed data in column SALES</i>
<i>Payment terms</i>	<i>Typical payment terms with customer(s) in the third country e.g. 60 days=60 etc</i>
<i>Shipment terms</i>	<i>Typical shipment terms to customers in the third country e.g. CIF, FOB, ex-factory, DDP etc</i>

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

Answer: We has no export sales to countries other than Australia.

SECTION G – COSTING INFORMATION AND CONSTRUCTED VALUE

G-1. Production process and capacity

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

Answer: [REDACTED]

Provide information about your business' total production in the below table.

Provide this information in the attached spreadsheet named " **Production**".

A – Production capacity (e.g. kg, tonnes)*			
B – Actual production in volume (e.g. kg, tonnes)			
C – Capacity utilisation (%) (B/A x 100)			

Notes

* rather than showing a 'name-plate' optimal capacity it is more meaningful to show the maximum level of production that may reasonably be attained under normal operating conditions. For example assuming: normal levels of maintenance and repair; a number of shifts and hours of operation that is not abnormally high; and a typical production mix.

G-2. Cost accounting practices

1. Outline the management accounting system that you maintain and explain how that cost accounting information is reconciled to your audited financial statements.

Answer: Our business' management accounting system is "enterprise accounting system". Basically, our cost accounting information is reconciled to our audited financial statements. If there is any non-reconcile, it will be modified after audit.

2. Is your business' cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were state whether all variances (i.e. differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.

Answer: Our cost accounting system take the accrual principle. The costs which should be born by current month will be entered into that month's accounting.

3. Provide details of any significant or unusual cost variances that occurred during the assessment period.

Answer: No.

4. Describe the profit/cost centres in your business' cost accounting system.

Answer: In our cost accounting system the cost is entered in accordance of production line operation:, first calculation of the cost of bar, then the cost of semi-finished products, then the cost of profiles and finally the cost of the border.

5. For each profit/cost centre describe in detail the methods that your business normally uses to allocate costs to the goods under investigation. 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: Our business' cost allocation is basically in according with the receiving of material in different workshops, complementary with production output (for example, the cost of electricity is allocated according to the number of electric meter reading in different workshops; the cost of coal is allocated according to the workshop production output because of without coal meter). There is no capital expenditures.

6. Describe the level of product specificity (models, grades etc) that your business' cost accounting system records production costs.

Answer: [REDACTED]

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

Answer: [REDACTED]

8. State whether your business 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: Our business does not engage in any start-up operations in relation to the goods under consideration. The procedure of new products for our company is: opening mold → pilot production → modify the size → production directly

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

Answer: Very few, basic neglected.

G-3 Cost to make and sell on domestic market

This information is relevant to testing whether domestic sales are in the ordinary course of trade.

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 assessment period. If your business calculates costs monthly, provide monthly costs.

Answer: [REDACTED]

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.

Answer: In the accounts, classification certificate "R—"

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

Like domestic model/type (from spreadsheet 'Like Goods')				
Product finish - use a separate column for each different finish - insert extra columns if required				
Material Costs				
Direct Labour				
Manufacturing Overheads				
Other Costs				
Total Cost to Make				
Selling Costs				
Administration Costs				

Financial Costs				
Delivery Expenses				
Other Costs				
Unit Cost to Make and Sell				

Provide this information for each quarter (or month if your business calculates costs on a monthly basis) over the period of the investigation.

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.

Please specify unit of currency.

Answer: RMB

G-4 Cost to make and sell goods under consideration (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 the attached spreadsheet named "Australian CTMS".

Model/type exported to Australia (from spreadsheet 'Like Goods')				
Product finish - use a separate column for each different finish - insert extra columns if required				
Material Costs				
Direct Labour				
Manufacturing Overheads				
Other Costs				
Total Cost to Make				

Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses				

Provide this information for each quarter (or month if your business calculates costs on a monthly basis) over the period of the investigation.

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.

Please specify unit of currency.

Answer: RMB

G-5 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: Use the same accounting method, but in China, the actual cost of goods have difference itself, attach export cost schedules. [REDACTED]

G-6 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: There is no significant differences between the costs shown, and the costs as normally determined in accordance with our general accounting system.

G-7 In calculating the unit cost to make and sell, provide an explanation if the allocation method used (e.g. number, or weight etc) to determine the unit cost differs from the prior practice of your business.

Answer: No changes of allocation.

G-8 Major raw material costs

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

Answer: Aluminum ingots is our major raw material costs, which individually account for over 10% of our total production cost. [REDACTED]

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 (e.g. market prices, transfer prices, or actual cost of production).

Where the major input is produced by an associate of your business Customs and Border Protection 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.

Answer: Our business has no associated companies.

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).

Answer: Our business purchases at spot price (market price).

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. If the major input is purchased or supplied from an integrated production process you should provide detailed information on the full costs of production of that input.

SECTION H – PARTICULAR MARKET SITUATION

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.

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

Answer: The GOC is not involve in our business.

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

- a) reporting requirements;

Answer: We provide tax returns to the tax bureau in our locality. [REDACTED]

- b) payment of taxes;

Answer: We pay our tax to Local Tax Bureau and State Tax Bureau.

c) senior management representation within your business;

Answer: There is no senior management representation of GOC within our business. [REDACTED]

d) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);

Answer: All approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions) are done by ourselves.

e) licensing;

Answer: We hold an export license issued by GOC.

f) restrictions on land use;

Answer: Nil

g) provision of loans; or

Answer: The GOC has not provided any loans to us.

h) provision of grants, awards or other funds. .

Answer: GOC has not provided any grants, awards or other funds to us.

2. Business structure, ownership and management

a) Indicate whether your company is an SOE (refer to the Glossary of Terms for definition). Answer: Our company is not a SOE.

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

Answer: [REDACTED]

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

Answer :NO

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)?

Answer: No

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

Answer: No

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: No

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: No

- f) Indicate who owns what percentage of all shares in your business and identify whether they are:

Answer:

- an affiliate, representative, agency or otherwise representative of the GOC;
- employees of your business;
- foreign investors; or
- other (please specify).

Answer: There are employees of our business as shareholder.

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

Answer: No

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

Answer: Nil

- 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: Nil

- 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: Our business is not a publicly-traded company.

- k) Provide the monthly trading volume and average monthly trading price of your listed security between 1 April 2011 to 27 April 2012.

Answer: No

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

Answer: Director--

- 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: Our company's senior managers hold no positions in any GOC departments or organisations, associations or Chambers of Commerce.

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

Answer:

3. Licensing

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

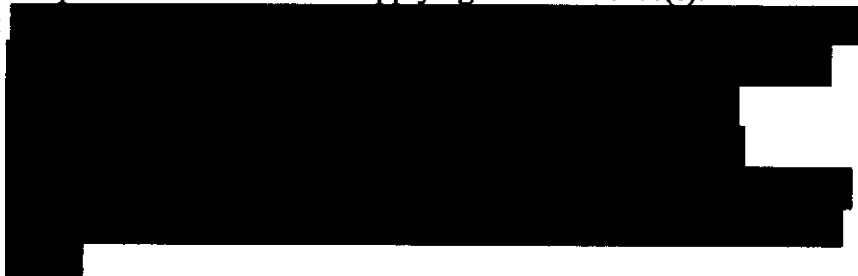
Answer:

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

Answer: Wuxi City Huishan Industry and Commerce Administrative Bureau

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

Answer:



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

Answer: The conditions that must be met in order to obtain the license is to be in accordance with conditions stipulated in "Company law of the People's Republic of China" .

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

Answer: The registered capital , business scope of the company and the company's operation status will be checked every year.

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

Answer: If we act outside the scope of our business license, we will be sanctioned according to the stipulations of "Company Law of the People's Republic of china".

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

Answer: The rights conferred to our business under the license are that we can do our business legally according to the business scope in the 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: If our business' act is not in accordance with the "Company Law of the People's Republic of China" or with the business scope stipulated in the business license, our business license(s) can be revoked. Wuxi City Industry and Commerce Administrative Bureau has the authority to revoke out business license.

4. Decision-making, planning and reporting

- 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:

Answer: Our business' final decision-making is done by the General Manager. Deputy general manager in charge of production can decide what products should be produced and how to produce.

- (i) what goods are produced;
- (ii) how the goods are produced;

- (iii) how levels of inputs such as raw materials, labour and energy are set and secured;

Answer: The Production Department decides a week in advance levels of inputs of raw material, Labour and energy are set and secured, including plans of everyday.

- (iv) how the use of your outputs, such as how your product mix is determined; and

Answer: The Production Department decides use of output and decides product mix via a products schedule

- (v) how your business' profit is distributed, etc., is determined.

Answer: All business' profits distribution are decided by the boss .

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

Answer: Nil

- 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: GOC is not involved in our business

- 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: No reports are provided to the GOC.

- 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: No

- 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).

Answer: Our business has no 5 years plans developed.

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

Answer: There is no major things need to be decided by the board of directors or the shareholders' general meeting during the survey period

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

Answer: [REDACTED]

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 investigation period?

Answer: No any other GOC opinions, directives, decrees, promulgations, measures, etc. concerning the aluminium industry/sector that were put in place or operating during the investigation 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 investigation period.

Answer: No

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.

Answer: China Nonferrous metals Industry Association.

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

- ☐ industrial policy and guidance on the aluminium industry sector;
Answer: No
- market entry criteria for the aluminium industry sector; environmental enforcement for the aluminium industry sector;
Answer: No
- ☐ management of land utilization;
Answer: Lease
- ☐ the China Banking Regulatory Commission for the aluminium industry sector; Answer: No
- ☐ investigation and inspection of new aluminium expansion facilities;
Answer: No
- ☐ the section in the National Development and Reform Commission that is responsible for the aluminium industry sector; and
Answer: China Nonferrous metals Industry Association.
- ☐ import licensing for aluminium and other aluminium raw materials.
Answer: [REDACTED]

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: Nil

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

Answer: No

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

Answer: No

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

Answer: No

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

Answer: No

- 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: No

4. Accelerating the Restructure of Aluminium Industry

Customs and Border protection 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: No

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

Answer: No

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

Answer: No

- 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: No

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

Answer: No

PART H-3 THE ALUMINIUM EXTRUSIONS 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 Aluminium extrusions.

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

1. Export quotas and licensing

- a) Are Aluminium extrusions sold by your company subject to any export quotas? explain why Aluminium extrusions are subject to quotas and the method by which the quotas are allocated.

Answer: The amount of our export is so small that our company is not subject to export restrictions quota.

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

Answer: No

- b) If Aluminium extrusions are not presently subject to export quotas, indicate if quotas existed during the investigation period and when and why they were removed.

Answer: Our company is not subject to export restrictions quota during the investigation period.

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

Answer: Ministry of Commerce.

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

Answer: We are not aware of if GOC has set any targets or limits regarding the quantity of Aluminium extrusions that we may sell on the domestic or export markets.

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

Answer: [REDACTED]

2. Taxation

- a) Were there any export taxes on the exports of Aluminium extrusions during the investigation period?

Answer: There is no export taxes on the exports of Aluminium extrusions during the investigation period.

- b) What was the VAT rebate applicable to Aluminium extrusions exports during the investigation period?

Answer: [REDACTED]

- c) Have there been any changes to the value-added tax rebate applicable to aluminium exports in the last 5 years? If yes, provide:

Answer: No any changes to the value-added tax rebate applicable to aluminium exports in the last 5 years.

- 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.

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

Answer: We do not know.

3. Sales terms

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

Answer: Sales manager

- b) Explain how the selling prices of Aluminium extrusions 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: [REDACTED]

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

Answer: No, Our company set our price according to the aluminum ingot price and plus the processing expenses.

- d) Explain whether your business provides Aluminium extrusions 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: No

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

Answer: No

5. Industry associations

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

Answer: No, our business is not a member of any industry associations.

- 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: No

6. Statistics submission/recording

- a) Indicate if your business makes submissions 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: No

- 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: No

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

Answer: No

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

Answer: No

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: The price difference in purchase price for raw materials between our suppliers is the price difference of market price.

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

Answer: No. Market price.

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: Our company's suppliers are all domestic.

- 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: No, the price of our business' purchase of utility services is the market price

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: Our company has production facilities only in one place, that is, Huang-ni-ba village Yuqi town Hui Shan district WuXi city Jiangsu Province.

9. Aluminium extrusions production/output during the investigation period

- a) Is any part of your production of Aluminium extrusions 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.
- b) To what extent are any of the policies/guidelines identified in a) applicable to your business?
- c) Where applicable, how did your business respond to the policies/guidelines?
- d) Provide details regarding any other restrictions (e.g., geographic/regional, downstream, use, etc.) to the sale of Aluminium extrusions that may be imposed by the GOC.

Answer: Our answer to above question a),b),c)and d) are "No"

10. Sales price during the investigation period

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

- 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: Our answer to above questions a), b) and c) are "No"

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: We have not go through a government approval process on adding capacity and/or joint ventures in relation to our business.

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: No, the government have not the right to request modifications in the terms of adding capacity and/or joint ventures

SECTION I – COUNTERVAILING

PART I-1 PREFERENTIAL INCOME TAX PROGRAMS (PROGRAMS 10, 16, 17, 18)

1. Did your business or any company/entity related to your business receive any benefit² under the following programs during the investigation period (1 April 2011 to 27 April 2012):
 - **Program 10: Preferential Tax Policies for Foreign Invested Enterprises – Reduced Tax Rate for Productive FIEs scheduled to operate for a period of not less than 10 years.**
 - **Program 16: Preferential tax policies for enterprises with foreign investment established in Special Economic Zones (excluding Shanghai Pudong area);**
 - **Program 17: Preferential tax policies for enterprises with foreign investment established in Pudong area of Shanghai**
 - **Program 18 - Preferential tax policies in the Western Regions**
 - **Program 26: Innovative Experimental Enterprise Grant;**
 - **Program 29: Special Support Fund for Non-State-Owned Enterprises;**
 - **Program 32: Venture Investment Fund of Hi-Tech Industry.**

Answer 1: Our business or any company/entity related to our business received no benefit under the programs 10, 16, 17, 18, 26, 29 or 32 during the investigation period (1 April 2011 to 27 April 2012).

2. It is our understanding that the general tax rate for enterprises in China from 1 July 2010 was 25%. Confirm whether this is correct and if not, please identify the general tax rate for enterprises in China from 1 July 2010.

Answer 2: The general tax rate for enterprises in China from 1 July 2010 was 25%.
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 investigation period, please indicate whether the reduced rate relates to any of the preferential income tax programs identified above.

Answer 3: Our business pays corporate income tax at a rate of 25% currently and during the investigation period.
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

² Refer to the Glossary of Terms for a definition of benefit in this context.

rate reduction.

Answer 4: The income tax rate of our business is not less than the general rate.

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

Answer: Our business or any company/entity related to our business received no benefit under the programs 10, 16, 17, 18, 26, 29 or 32 during the investigation period (1 April 2011 to 27 April 2012). Therefore, our answer to the following questions 5, 6, 7,8,9, 10, 11, 12, 13, 14, 15 and 16 are "No".

5. Provide complete details of the amount of the benefit received, including whether it was received in total or in instalments.
6. 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).
7. Describe the application and approval procedures for obtaining a benefit under the program.
8. 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.
9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
11. 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.
12. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
13. 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.
14. Indicate where benefits under this program can be found in your accounting system (i.e. specify the ledgers or journals) and financial statements.
15. To your knowledge, does the program still operate or has it been terminated?
16. 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.
17. For each taxation year, complete the table below.

Prepare this information in the attached spreadsheet named "Income Tax"

included as part of the *Exporter Questionnaire* accompanying spreadsheet provided alongside this questionnaire.

18. Provide a copy, bearing the official stamp of the appropriate level of the GOC of all

- corporate income tax acknowledgement form(s) and the income tax return(s) that your company filed for the, 2010 and 2011 tax years; and

Answer: We only have income tax payment voucher.

- income tax instalment payment receipts, and all applicable income tax forms and schedules for the 2010 and 2011 tax years.

Answer: Seeing attachment Part I-1-(18)

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.

PART I-2 GRANTS AND PREFERENTIAL POLICIES (PROGRAMS 2, 3, 4, 5, 6, 7, 8, 9, 26, 29, 32, 35)

It is Customs and Border Protection's understanding that the GOC may be providing grants to enterprises in China including the following identified programs:

- **Program 2:** One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China';
- **Program 3:** Provincial Scientific Development Plan Fund
- **Program 4:** Export Brand Development Fund;
- **Program 5:** Matching Funds for International Market Development for SMEs;
- **Program 6:** Superstar Enterprise Grant;
- **Program 7:** Research & Development (R&D) Assistance Grant
- **Program 8:** Patent Award of Guangdong Province;
- **Program 9:** Training Program for Rural Surplus Labour Force Transfer Employment
- **Program 26:** Innovative Experimental Enterprise Grant;
- **Program 29:** Special Support Fund for Non-State-Owned Enterprises
- **Program 32:** Venture Investment Fund of Hi-Tech Industry, and
- **Program 35:** Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment

1. Did your business or any company/entity related to your business receive any benefit under the above programs during the period 1 January 2010 to 27 April 2012?

Answer 1: Our business or any company/entity related to our business receive no benefit under the above programs during the period 1 January 2010 to 27 April

2012.

2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period 1 January 2010 to 27 April 2012?

Answer2: Our business receive no benefits under any other grant (including awards, prizes, funds) program during the period 1 January 2010 to 27 April 2012.

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

Our business or any company/entity related to our business received no benefit under the programs 2, 3, 4, 5, 6, 7, 8, 9, 26, 29, 32 or 35 during the period 1 January 2010 to 27 April 2012; and our business receive no benefits under any other grant (including awards, prizes, funds) program during the period 1 January 2010 to 27 April 2012. Therefore, our answer to the following questions 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15 and 16 are "No".

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.
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.

Indicate where the grant was accounted for on your business' financial statements.

PART I-3 TARIFF AND VAT EXEMPTIONS ON IMPORTED MATERIALS AND EQUIPMENTS (PROGRAMS 13)

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 equipments including the following identified programs

Program 13: Exemption of tariff and import VAT for imported technologies and equipments

If your business or any company/entity related to your business received benefits under any such program during the period 1 April 2011 to 27 April 2012, please answer the following questions.

Answer: Our business or any company/entity related to our business received no benefits under Program 13 during the period 1 April 2011 to 27 April 2012. Therefore, our answer to the following questions 1, 2, 3, 4, 5, 6, 7,8,9, 10, 11, 12, 13, 14, 15, 16, 17 and 18 are "No".

1. Provide complete details involving the exemption of tariff and import VAT received, for any imported technologies and equipments.
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 *Exporter Questionnaire accompanying spreadsheet* provided alongside this questionnaire.
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 the program? When is the last date that your business could receive benefits under the program?
13. If any of these programs have 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 investigation 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, or refunds of import duty and import VAT, for imported material inputs including technologies and equipments at any time that were used in the production of the goods during the investigation 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:

- (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.

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 15)

The applicant claims that public bodies (in the form of state-owned enterprises (SOEs)) are supplying aluminium, directly or indirectly, to manufacturers of aluminium extrusions at less than fair value. Aluminium is defined as all forms of aluminium, whether in pure form or alloyed.

The term SOE defined in the glossary of this questionnaire.

In relation to this program, provide the following information.

- (a) . Did your business or any company/entity related to your business receive any benefit under the above program during the period **1 April 2011 to 27 April 2012**? Answer 1: Our business or any company/entity related to our business receive no benefit under the above program during the period **1 April 2011 to 27 April 2012**.
- (b) . Does your business purchase any goods/services from SOEs, e.g., raw materials (energy, water, other utilities, etc) ? Answer 2: Our business purchase water from SOEs.
- (c) . Provide a list, including a contact name and address, of all your suppliers of aluminium. Indicate whether the supplier is a SOE and whether they supply pure aluminium, aluminium alloy, or both.
Answer: Seeing attachment Part I-4-3
- (d) . Provide a listing showing the purchase price of aluminium from each supplier during each month of the investigation period.
Answer: Seeing attachment Part I-4-4
Prepare this information in the attached spreadsheet named "**Aluminium Purchases**" included as part of the *Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.
Please add more space for additional suppliers and aluminium categories as required.
- (e) . Did your business receive any reduction/reduced price for the purchase of these goods/services during the investigation 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.
Answer 5: Our business receive no reduction/reduced price for the purchase of

these goods/services during the investigation period.

- (f) . Provide copies of all contractual agreements that detail the obligations of the SOE and your business with reference to the granting and receipt of the assistance/benefits

Answer 6: Copies of all contractual agreements with the SOE are provided in the evidences I-4-6. Our business receive no granting, assistance or benefits from these contractual agreements with the SOE.

- (g) . Did your business import any raw material during the investigation period? If yes, please provide details of all such imports, including date, source, type, amount and price.

Answer 7: Our business import no raw material during the investigation period.

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.

PART I-5 ANY OTHER PROGRAMS

If the GOC, any of its agencies or any other authorised body has provided any other benefit³ 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.

The GOC, any of its agencies or any other authorised body has not provided any other benefit under any other assistance programs to our entity not previously addressed. Therefore, our answer to the following questions 1, 2, 3, 4, 5, 6, 7,8,9, 10 and 11 are "No".

- 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

³ Refer to the Glossary of Terms for a definition of benefit in this context.

undergone research and development).

- Describe the application and approval procedures for obtaining a benefit under the program.

- 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.

- Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

- Outline the eligibility criteria your business had to meet in order to receive benefits under this program. 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.

- If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation

- 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.

- Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.

- To your knowledge, does the program still operate or has it been terminated?

- 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.

In a summary, our business is entitled to no subsidisations whatsoever and we have received no subsidizations whatsoever

To be eligible for the Program 15 – Goods provided at less than adequate remuneration, the primary aluminium used in the manufacture of aluminium extrusion of the enterprise must be produced and supplied by government owned enterprises at less than adequate remuneration.

However, the primary aluminium used in the manufacture of aluminium extrusion of our company is not produced or supplied by government owned enterprises at less than adequate remuneration. Ninety percent of the primary aluminium, aluminium ingot, was not supplied by Government owed enterprises. Only ten percent of the

primary aluminium, aluminium ingot, was supplied by a government owed enterprise but with almost same price of non-government owed enterprises. So we are not entitled to subsidy benefits relating with Program 15 – Goods provided at less than adequate remuneration. We have not received any subsidy or grants from Program 15 – Goods provided at less than adequate remuneration.

To be eligible for this Program 10, the enterprise must be a foreign invested enterprise.

We, however, are not a foreign invested enterprise. So we are not entitled to subsidy benefits relating with Program 10 - Preferential Tax Policies for Foreign Invested Enterprises. We have not received any subsidy or grants from Program 10 - Preferential Tax Policies for Foreign Invested Enterprises.

To be eligible for program 1, the enterprise must be a foreign invested enterprise and must be established in the coastal economic open areas and economic and technological development zones. To be eligible for program 16, the enterprise must be a foreign invested enterprise and must be established in Special Economic Zones (excluding Shanghai Pudong area). To be eligible for program 17, the enterprise must be a foreign invested enterprise and must be established in Pudong area of Shanghai. To be eligible for program 18, the enterprise must be established in the Western Regions.

We, however, are not a foreign invested enterprises. We are located in Huangniba, Yuqi, Huishan District, Wuxi City, Jiangsu Province, People's Republic of China, not in the coastal economic open areas, in the economic and technological development zones, in the Special Economic Zone, in the Shanghai Pudong area or in the Western Regions,. Therefore we are not eligible for subsidy benefits relating with Program 1, 16, 17 and 18. We are not entitled to income tax reduction based on location. We have not received any subsidy or grants from Income Tax Reduction based on Location (Program 1, 16, 17 and 18) during the investigation period.

To be eligible for the Program 21, the enterprise must be a foreign invested enterprise.

We, however, are not a foreign invested enterprise so we are not entitled to the subsidy benefits relating with Program 21, that is, we are not entitled to the exemption of VAT and tariffs on imported material and equipment. We have not received any subsidy or grants from Tariff and VAT Exemptions on Imported Materials and Equipments (Program 21) during the investigation period.

To be eligible for Program 2, the products of enterprises must qualify for the title of 'China Worldwide famous Brand', for the title of 'China well-known brand' and/or 'famous trademark', for the title of 'state products of exemption from check', or for the title of 'Guangxi well-known brand' or 'Guangxi famous trademark'.

Our products, however, neither qualify for the title of 'China Worldwide famous Brand' nor our products qualify for the title of 'China well-known brand' and/or 'famous trademark', for the title of 'state products of exemption from check'; or for the title of 'Guangxi well-known brand' or 'Guangxi famous trademark'. So we are not entitled to subsidy relating with Program 2 - One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous

Brands of China'.

In order to receive the grant of Program 3 eligible enterprises must have close relation with high tech, for example, having "High-tech exports advanced enterprise" recognized by the provincial department of foreign trade economic cooperation and the department of finance and make products that meet the requirements of the Catalogue of Chinese New and High-tech Export Products.

We, however, are not a High-tech exports advanced enterprise recognized by the Provincial departments, neither we are making products that meet the requirements of the Catalogue of Chinese New and High-tech Export Products. So we are not entitled to subsidy benefits relating with Program 3 - Provincial Scientific Development Plan Fund.

In order to receive the grant of Program 4 it seems that eligible enterprises must have an export brand development plan.

We, however, do not have export brand development plan. So we are not entitled to subsidy benefits relating with Program 4 - Export Brand Development Fund.

To be eligible for program 5 the enterprise must have be a solid market development plan to open up new and emerging international markets and meet other criteria.

We, however, do not have a solid market development plan to open up new and emerging international markets. So we are not entitled to subsidy benefits relating with Program 5 - Matching Funds for International Market Development for SMEs.

To be eligible for program 6 the enterprise must be a superstar enterprise, which have five criteria.

We, however, do not meet the criteria of a superstar enterprise. So we are not entitled to subsidy benefits relating with Program 6 - Superstar Enterprise Grant.

To be eligible for program 7 the enterprise must have research projects addressing scientific and technological problems, technology innovation projects, projects aimed at innovation in science and technology in the agricultural sector, or some high and new technology industries.

We, however, neither have research projects addressing scientific and technological problems, nor we have technology innovation projects, projects aimed at innovation in science and technology in the agricultural sector or some high and new technology industries. So we are not entitled to subsidy benefits relating with Program 7 - Research & Development Assistance Grant.

To be eligible for program 8 the enterprise must be located in Guangdong and have patent which meet several criteria.

We, however, neither are located in Guangdong nor we have patent which meet several criteria of Program 8 either. So we are not entitled to subsidy benefits relating with Program 8 - Patent Award of Guangdong Province.

To be eligible for program 9 the enterprise must take on individuals belonging to a city's rural surplus labour force and that have obtained a training certificate.

We, however, do not take on individuals belonging to a city's rural surplus labour force, nor we obtain a training certificate. So we are not entitled to subsidy benefits relating with Training Program 9 - Training Program for Rural Surplus Labor Force Transfer Employment.

To be eligible for program 26 the enterprise must be located in Zhejiang Province. We, however, are not located in Zhejiang Province. So we are not entitled to subsidy benefits relating with Program 26 - Innovative Experimental Enterprise Grant.

To be eligible for program 29 the enterprise must be located in Yunan Province. We, however, are not located in Yunan Province. So we are not entitled to subsidy benefits relating with Program 29 - Special Support Fund for Non-State-Owned Enterprises.

To be eligible for program 32 the enterprise must be located in the High-Tech Zone or the High-Tech Park of the new Northern District. We, however, neither are located in the High-Tech Zone of the new Northern District nor in the High-Tech Park of the new Northern District. So we are not entitled to the subsidy benefits relating with Program 32 - Venture Investment Fund of Hi-Tech Industry.

To be eligible for program 35 the enterprise must be established in Guangzhou Municipality by a foreign investor. We are not an enterprise established in Guangzhou Municipality by a foreign investor. So we are not entitled to subsidy benefits relating with Program 35 - Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment.

Therefore, we are not eligible for Financial Grants (Program 2, 3, 4, 5, 6, 7, 8, 9, 26, 29, 32 and 35). We have not received any subsidy or financial grants from Financial Grants (Program 2, 3, 4, 5, 6, 7, 8, 9, 26, 29, 32 and 35) during the investigation period.

Therefore, our business is entitled to no subsidizations whatsoever. And we have received no subsidizations whatsoever.

SECTION J – EXPORTER/PRODUCER'S DECLARATION

I hereby declare that...Wuxi Xisha Photoelectric Aluminium Products Co., Ltd.....(company)

did, during the assessment period 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.

or

I hereby declare that.....(company)
did, during the assessment period, produce the goods under consideration which were
exported to Australia by another company 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.

Name :.....**Wang Yufen**.....

Signature :.....

Position in

Company :..... **Chairman & General Manager**.....

Date :.....**Jun 20 2012**.....

SECTION K - CHECKLIST

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

Section A – General information	<input type="checkbox"/> ✓
Section B – Export price	<input type="checkbox"/> ✓
Section C – Like goods	<input type="checkbox"/> ✓
Section D – Domestic price	<input type="checkbox"/> ✓
Section E – Fair comparison	<input type="checkbox"/> ✓
Section F – Exports to third countries	<input type="checkbox"/> ✓
Section G – Costing information	<input type="checkbox"/> ✓
Section H – Particular Market Situation	✓
Section I – Countervailing	<input type="checkbox"/> ✓
Section J – Declaration	<input type="checkbox"/> ✓

INCOME STATEMENT	<input type="checkbox"/> ✓
TURNOVER – sales summary	<input type="checkbox"/> ✓

AUSTRALIAN SALES – list of sales to Australia	<input type="checkbox"/> ✓
LIKE GOODS – comparison between goods sold domestically and exported to Australia.	<input type="checkbox"/> ✓
DOMESTIC SALES – list of all domestic sales of like goods	<input type="checkbox"/> ✓
THIRD COUNTRY – third country sales	<input type="checkbox"/> ✓
PRODUCTION – production figures	<input type="checkbox"/> ✓
DOMESTIC CTMS – costs of goods sold domestically	<input type="checkbox"/> ✓
AUSTRALIAN CTMS – costs of goods sold to Australia	<input type="checkbox"/> ✓
INCOME TAX – income tax paid, exempted or refunded	<input type="checkbox"/> ✓
ALUMINIUM PURCHASES – average aluminium raw material purchase prices	<input type="checkbox"/> ✓