



Australian Government  
Department of Industry,  
Innovation and Science

Anti-Dumping  
Commission

**EXPORTER QUESTIONNAIRE – DEEP DRAWN  
STAINLESS STEEL SINKS**

PRODUCT CONCERNED: DEEP DRAWN STAINLESS STEEL  
SINKS

PERIOD OF REVIEW: 1 JANUARY 2017 TO 31 DECEMBER  
2017

RESPONSE DUE BY: **21 MARCH 2018**

ADDRESS FOR RESPONSE: Director, Operations 2  
Anti-Dumping Commission  
Level 35, 55 Collins Street  
Melbourne VIC 3071  
Australia

CASE MANAGER: Mr Ben Merlin  
TELEPHONE: +61-3-8539-2408  
FAX: +61-3-8539-2499  
EMAIL: [Investigations1@adcommission.gov.au](mailto:Investigations1@adcommission.gov.au)

Please note that as this questionnaire is in relation to a duty assessment, a non-confidential version of the reply to this questionnaire is NOT required.

## Public Record

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arm's length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based upon all costs to make and sell the goods. Profit may also be included if the sales on the domestic market are profitable. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arm's length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, the Commission will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

### **Ordinary course of trade**

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

### **Review period**

A period defined by the Commission over which importations of the goods are examined.

### **Selling, general and administration expenses (SG&A)**

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

- domestic sales of like goods;
- sale of goods of the same general category by the exporter; or
- sales in the industry in the country of export.

## **Public Record**

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.

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**ABBREVIATIONS**

the Act	the <i>Customs Act 1901</i>
CTMS	cost to make and sell
the Commission	the Anti-Dumping Commission
the Commissioner	the Anti-Dumping Commissioner
the goods	the goods the subject of the application (deep draw stainless steel sinks)
the review period	1 January 2017 to 31 December 2017
Yingao	Guangdong Yingao Kitchen Utensils Co., Ltd

## GLOSSARY OF TERMS

Throughout this questionnaire, there are certain words and terminology used that require some clarification. The following are their definitions for purposes of this duty assessment.

### Adjustments

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers.

Examples of adjustments that may be made include: sales occurring at different times (it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); specification differences; packaging; taxes; level of trade; advertising; servicing/warranty; inland freight; warehousing; export charges; credit terms; duty drawback; commissions.

Adjustments may also be required where the normal value is based upon costs to make and sell.

### Arm's length

Sales are not considered to be at "arm's length" on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

### Associated Companies

Persons shall be deemed to be associates of each other if, and only if:

(a) both being natural persons:

- (i) they are connected by a blood relationship or by marriage or by adoption; or
- (ii) one of them is an officer or director of a body corporate controlled, directly or indirectly, by the other;

(b) both being bodies corporate:

- (i) both of them are controlled, directly or indirectly, by a third person (whether or not a body corporate); or
- (ii) both of them together control, directly or indirectly, a third body corporate; or
- (iii) the same person (whether or not a body corporate) is in a position to cast, or control the casting of, 5% or more of the maximum number of votes that might be cast at a general meeting of each of them; or

(c) one of them, being a body corporate, is, directly or indirectly, controlled by the other (whether or not a body corporate); or

(d) one of them, being a natural person, is an employee, officer or director of the other (whether or not a body corporate); or

(e) they are members of the same partnership.

**Constructed value**

In cases where domestic prices paid for the goods in the country of export cannot be used for the determination of normal value, ie. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the goods plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

**Cost of production/manufacturing**

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

**Cost to make and sell (CTMS)**

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

**Country of origin**

The country in which the last significant process in the manufacture or production of the goods was performed.

**Date of sale**

The Commission will normally use the invoice date as recorded in the exporter or producer's records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information.

**Direct labour cost**

Direct labour is categorised as a variable cost, ie. The value varies with the level of production.

**Dumping**

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

**Dumping margin**

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

**Enterprise**

"Enterprise" includes a group of enterprises, an industry and/or a group of industries.

**Export price**

The export price of the goods is usually the price paid or payable to the exporter in arm's length transactions, in most instances calculated at the Free on Board (FOB) level.

**Exporting country**

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

**Factory overheads**

Factory overheads consist of variable costs eg. power, supplies, indirect labour and fixed costs eg. factory rent, factory insurance, factory depreciation etc.

**Goods under consideration (the goods)**

The goods to which the application for anti-dumping action relates. That is, the goods that you have exported to Australia allegedly at dumped prices.

**Incoterms**

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. The Commission formalities, taxes etc. paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc. payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc. payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance) the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CPT	carriage paid to
CIP	carriage and insurance paid to the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc.
DAF	delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)

## Public Record

DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDU	delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDP	delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc. incurred upon importation)

### Like goods

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the goods or that, although not alike in all respects have characteristics closely resembling those of the goods.

The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

### Normal value

## BACKGROUND AND GENERAL INSTRUCTIONS

### 1. BACKGROUND

Following an application by Guangdong Yingao Kitchen Utensils Co., Ltd the Anti-Dumping Commission (the Commission) has initiated a review in respect of the of anti-dumping measures (in the form of a dumping duty notice and a countervailing duty notice) applying to deep drawn stainless steel sinks (“the goods”) exported to Australia from the People’s Republic of China (China).

The period of review is from the 1 January 2017 to 31 December 2017.

### 2. THE GOODS UNDER CONSIDERATION (THE GOODS)

#### Description

The goods that are the subject of this application (“the goods”) are deep draw stainless steel sinks:

*The goods subject of the application (“the goods”) are deep drawn stainless steel sinks with a single deep drawn bowl having a volume of between 7 and 70 litres (inclusive), or multiple drawn bowls having a combined volume of between 12 and 70 litres (inclusive), with or without integrated drain boards, whether finished or unfinished, regardless of type of finish, gauge, or grade of stainless steel and whether or not including accessories.*

*The applicant provided further details as follows:*

*For the purposes of the definition of the goods, the term “deep drawn” refers to a manufacturing process using metal forming technology to produce a smooth basin with seamless, smooth, and rounded corners. Deep drawn stainless steel sinks are available in various shapes and configurations and may be described in a number of ways including flush mount, top mount, or undermount (to indicate the attachment relative to the countertop). Stainless steel sinks with multiple deep drawn bowls that are joined through a welding operation to form one unit are covered by the scope of the investigations. “Finished or unfinished” refers to whether or not the imported goods have been surface treated to their intended final “finish” for sale. Typically, finishes include brushed or polished.*

*Deep drawn stainless steel sinks are covered by the scope of the investigation whether or not they are sold in conjunction with accessories such as mounting clips, fasteners, seals, sound-deadening pads, faucets (whether attached or unattached), strainers, strainer sets, rinsing baskets, bottom grids, or other accessories.*

*Excluded from the definition of the goods the subject of this application are stainless steel sinks with fabricated bowls. Fabricated bowls do not have seamless corners, but rather are made by notching and bending the stainless steel, and then welding and finishing the vertical corners to form the bowls. Stainless steel sinks with fabricated bowls may sometimes be referred to as “fabricated sinks”.*

## Public Record

*Deep drawn stainless steel sinks are commonly used in residential and non-residential installations including in kitchens, bathrooms, utility and laundry rooms. When used in the context of bathrooms, deep drawn stainless steel sinks may there be referred to, for marketing purposes, as “wash basins”. As noted above, deep drawn stainless steel sinks may, or may not, have a single (or multiple) integrated drain board that forms part of the sink structure, designed to direct water into the sink bowl.*

### Tariff classification

Goods subject to measures should be classified using the tariff sub-heading and associated statistical codes as follows.

Tariff Subheading	Statistical Codes
7324.10.00	52

### 3. WHY YOU HAVE BEEN ASKED TO FILL OUT THIS QUESTIONNAIRE?

The Anti-Dumping Commission (the Commission) is responsible for conducting a review of the variable factors relevant to setting the anti-dumping measures applying to deep drawn stainless steel sinks to Australia from China.

The Commission will use the information you provide to determine normal values and export prices over the review period. This information will determine whether hot rolled coil steel is dumped. The Commission’s review will be carried out under the provisions of the Part XVB of the Customs Act 1901 (the Act).

### 4. WHAT HAPPENS IF YOU DO NOT RESPOND TO THIS QUESTIONNAIRE?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the Commission to verify the information, the Commission may deem you uncooperative. In that case, the Commission may be required to rely on information supplied by other parties, and the Commission may assess a dumping margin for your company based upon normal values that may be the highest determined in your country during the review period.

It is therefore in your interest to provide a complete and accurate submission, capable of verification.

### 5. DUE DATE FOR RESPONSE

Manufacturers and exporters are requested to respond to this questionnaire and return it to the Commission within the time specified on the cover page.

## Public Record

The Commissioner of the Anti-Dumping Commission (the Commissioner) must consider the direction from the Minister for Industry, Innovation and Science, as set out in the Customs (Extensions of Time and Non-cooperation) Direction 2015 (the Direction). This Direction sets out the particular considerations that the Commissioner must take into account when:

- deciding whether a longer period is reasonably required, or practicable, under subsections 269TC(6) and 269TC(9) of the Act, or considering whether to allow any interested party a longer period to give any response;
- considering an insufficient response from an interested party;
- determining whether to have regard to a late response;
- determining whether an exporter is an uncooperative exporter;
- determining whether or not an entity is a non-cooperative entity for the purposes of section 269TAACA; and
- determining whether an entity has significantly impeded a case.

The full text of the Direction, and the accompanying explanatory statement, is available on the ComLaw website at [www.comlaw.gov.au](http://www.comlaw.gov.au). This and other reforms to Australia's anti-dumping system are explained in Anti-Dumping Notice No. 2015/129, available on the Commission's website at [www.adcommission.gov.au](http://www.adcommission.gov.au).

### 6. CONFIDENTIAL AND NON-CONFIDENTIAL SUBMISSIONS

You are required to lodge one confidential version (for official use only) and one non-confidential version (for public record) of your submission by the due date.

Please ensure that *each page* of information you provide is clearly marked either 'FOR OFFICIAL USE ONLY' or 'PUBLIC RECORD'.

All information provided to the Commission in confidence will be treated accordingly. The non-confidential version of your submission will be placed on the public record.

Please note that Australia's anti-dumping and countervailing legislation requires that, to the extent that information given to the Commission is claimed to be confidential, or that its publication would adversely affect a business or commercial interest, the person giving the information must ensure that a summary of that information contains sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

The legislation allows that a person is not required to provide a summary for the public record if the Commissioner can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information. However, such a summary would add considerably to an interested party's understanding of information contained in a document.

As provided for in Australia's anti-dumping and countervailing legislation, all submissions are required to have a bracketed explanation of any deleted or blacked out information for the non-confidential version of the submission. Note that if such an explanation is not provided, the Commission may disregard the information in the submission. An example of a statement to accompany deleted/blacked out text is: [\[explanation of cost allocation through the divisions\]](#).

If, for some reason, you cannot produce a non-confidential summary, please contact the review Case Manager.

## 7. VERIFICATION OF THE INFORMATION THAT YOU SUPPLY

After you have submitted the questionnaire and the Commission is satisfied that the information you have provided is sufficiently complete and warrants verification, the Commission may seek to visit your company to verify the information provided.

Once the information you have provided is verified, the Commission can rely on that information in forming its conclusions in relation to the duty assessment.

Verification visits may take several days.

During this verification, we will seek to examine in detail your company's records in respect of the goods, and will ask for copies of documents relating to the manufacture and sale of the goods. You will need to ensure that any supplementary material such as spreadsheets, calculations etc. that you used to prepare or compile your response are available. We will need to consult with your staff, particularly your financial controller (or accountant) and your domestic and export sales people. We may also need to see your factory, in which case we will need to consult with your operational managers.

After gathering the information we will prepare a report of the visit.

We will provide you with a draft of the report and then respond to any questions that you may want to ask. We will also ask you to assist in the preparation of a non-confidential copy of the report for the public record.

## 8. OUTLINE OF INFORMATION REQUIRED BY THIS QUESTIONNAIRE

- |                  |   |
|------------------|---|
| <b>Section A</b> | General information relating to your company including financial reports.   |
| <b>Section B</b> | A complete list of your company's exports to Australia over the review period.  |
| <b>Section C</b> | A list of goods sold on the domestic market of the country of export (like goods) that may be compared to the goods.  |
| <b>Section D</b> | A detailed list of all of your company's sales of like goods in your domestic market.   |
| <b>Section E</b> | Information to allow a fair comparison between export and domestic prices.  |
| <b>Section F</b> | Information in relation to your company's exports of like goods to countries other than Australia. This may be particularly relevant if you have not exported to Australia in significant volumes in more recent times. |
| <b>Section G</b> | Costs to make and sell, for exports to Australia and for the domestic market.   |
| <b>Section H</b> | Countervailing (Subsidisation)  |
| <b>Section I</b> | Your declaration  |
| <b>Section J</b> | Submission checklist  |

**9. GENERAL INSTRUCTIONS FOR PREPARING YOUR RESPONSE**

- When answering the questionnaire please carefully read all instructions. The Commission requires a response to *all* sections of this questionnaire. Please provide an explanation if a question is not relevant to your situation.
- All documents and source material submitted in response to this questionnaire, including financial statements, must be translated into English.
- Answer questions in the order presented in the questionnaire. Please ensure that information submitted conforms to the requested format and is clearly labelled. Please repeat the question to which you are responding and place your answer below it.
- Identify source documents and advise where they are kept. During on-site verification you should be prepared to substantiate all the information you have submitted. Every part of the response should be traceable to company documents that are used in the ordinary course of business.
- You should retain all work sheets used in answering the questionnaire, in particular those linking the information supplied with management and accounting records. This will help to verify the information.
- Clearly identify all units of measurement and currencies used. Apply the same measurement consistently throughout your response to the questionnaire.

**10. INSTRUCTIONS ON PROVIDING ELECTRONIC DATA**

- It is important that, where requested, information is submitted in electronic format on a CD-ROM or USB.
- Alternatively electronic data can be submitted directly by email to the email address shown on the front cover of this questionnaire.
- The data must be created as spreadsheet files, preferably in Microsoft Excel, or alternatively in an Excel compatible format (for example, Excel can normally access data in Dbase or as an ASCII file).
- The Excel files must be compatible to the USA version.
- If you cannot present electronic data in the requested format contact the duty assessment Case Manager as soon as possible.
- Responses to questions should be as accurate and complete as possible, and attach all relevant supporting documents, even where not specifically requested in this questionnaire.

Please note that answers such as: "Not Applicable" or an answer that only refers to an exhibit or an attachment may not be considered by the Commission to be adequate. We therefore suggest that in answering the questions you outline the key elements of your response in the primary submission document, rather than merely pointing to supporting documents of varying degrees of relevance and reliability as your answer.

**11. FURTHER INFORMATION**

Before you respond to the questionnaire you should read all the documentation that included with this questionnaire.

If you require further assistance, or you are having difficulties completing your submission, please contact the duty assessment Case Manager.

Please note that the Commission may send you a supplementary questionnaire if it needs to clarify matters provided by you in response to this questionnaire or to seek new information.

## **12. IF YOU DO NOT MANUFACTURE THE GOODS**

You may export but not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods).

In such cases it is important that you forward a copy of this questionnaire to the relevant manufacturer(s) **immediately**. You should also inform the Case Manager of the contact details for these manufacturers.

You should complete those sections of the questionnaire that you are reasonably able to complete. If, for example, you are unable to supply details of production costs, you should clearly explain why the section does not apply to your company.

## **13. IF YOU DO NOT EXPORT THE GOODS**

In any case, information (such as cost of production data) supplied by the manufacturer will be relevant to establishing the normal value of the goods. In the absence of verified information, the Commission may use other available information. This information may result in a decision less favourable to your company.

## **14. EXPORTER'S DECLARATION**

At Section I, you are required to make a declaration that the information contained in your submission is complete and correct. Alternatively, if you did not export the goods during the period of review, you may make a declaration to that effect.

You must return a signed declaration with your response to the questionnaire

**SECTION A - COMPANY STRUCTURE AND OPERATIONS**

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

**A-1 IDENTITY AND COMMUNICATION**

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

**Head office:**

**Name:** [Li Jie'pian]  
**Position in the company:** Sales manager  
**Address:** No. 1 Technologic Area Road 3, Xing Tan Industrial Estate, Xing Tan, Shunde District, Foshan City, Guangdong Province, China 528325  
**Telephone:** 0086-[757-27799633]  
**Facsimile number:** 0086-[757-22892222]  
**E-mail address of contact person:** [MARKET@magang.com]

**Factory:**

**Address:** No. 1 Technologic Area Road 3, Xing Tan Industrial Estate, Xing Tan, Shunde District, Foshan City, Guangdong Province, China 528325  
**Telephone:** 0086-[757-27799633]  
**Facsimile number:** 0086-[757-22892222]  
**E-mail address of contact person:** [MARKET@magang.com]

**A-2 REPRESENTATIVE OF THE COMPANY FOR THE PURPOSE OF DUTY ASSESSMENT**

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

**Name:** Li Fayin  
**Organisation:** Junzejun Law Offices  
**Position:** Partner  
**Address:** 6<sup>th</sup> Floor, South Tower, Financial Street Center, No. 9 Financial Street, Xicheng District, Beijing, China  
**Telephone:** 0086- 10- 66523388  
**Facsimile/Telex number:** 0086- 10- 66523399  
**E-mail address of contact person:** lifayin@junzejun.com

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

**A-3 COMPANY INFORMATION**

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

## Public Record

**Response: The legal name of the company is Guangdong Yingao Kitchen Utensils Co. Ltd; it is a limited liability company established in P.R.C. There is no other business name used to export or sell goods.**

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

**Response: Yingao was established in [2004], and the shareholders are a privately-held PRC company [Foshan Magang Kitchen Utensils Co., Ltd (60%)] and a foreign individual, [Ma Li (40%)].**

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

**Response: The Principle shareholders of [Foshan Magang Kitchen Utentils Co., Ltd] are two individuals [Chen Jiazhi and Chen Jiaqing ]who, respectively, holds [80% and 20%] of the shares.**

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

**Response: [Foshan Magang Kitchen Utentils Co., Ltd] is not a subsidiary of another company and therefore this question is not applicable.**

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

**Response: Please see [Exhibit A-3-5](#) for the requested information.**

6. Are any management fees/corporate allocations charged to your company by your parent or related company.

**Response: There is no management fees/corporate allocations charged to Yingao by the parent or related company.**

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

**Response: Yingao is a both a manufacture and exporter of the subject goods.**

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

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

**Response: Yingao performs all of the functions mentioned, there is no other companies which perform the above function other than Yingao. During POR, Yingao did not have export subject goods to Australia.**

9. Provide your company's internal organisation chart. Describe the functions performed by each group within the organisation.

**Response: Please refer to [Exhibit A-3-9](#), the internal organisation chart of Yingao.**

10. Provide a list of your business' Board of Directors, Managing Director (or CEO) and Senior Executives.

## Public Record

**Response: The board directors of Yingao are Chen Jiazhi, Ma Li and Chen Jiaqing. The Managing Director of Yingao is Chen Jiazhi. They are the senior executives of Yingao.**

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

**Response: Please refer to Exhibit A-3-11 for the brochures used in Yingao's normal business. Please refer to Exhibit A-4-2 for the most recent annual report [Exhibit A-4-2 is a Business Confidential Information which shall not be disclosed to third parties].**

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?

**Response: None of Yingao's operations was located in the area as mentioned or other similarly designated area.**

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 (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).

**Response: This question is not applicable.**

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.

**Response: The only instance that Yingao had transactions with related party is that Yingao sells products (including subject goods and non-subject goods) to [This response is a Business Confidential Information which shall not be disclosed to third parties, contains a name of customer].**

### A-4 GENERAL ACCOUNTING/ADMINISTRATION INFORMATION

1. Indicate your accounting period.

**Response: The accounting period of Yingao is a fiscal year from January 1 to December 31.**

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

**Response: The financial records are held at No. 1 Technologic Area Road 3, Xing Tan Industrial Estate, Xing Tan, Shunde District, Foshan City, Guangdong Province, China 528325.**

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

## Public Record

- 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 overall.

**Response: Please refer to Exhibit A-4-2, the requested chart of accounts and financial statements for 2017 and audited financial reports for 2016. The audited report for Yingao for 2017 is not available yet. [Exhibit A-4-2 is a Business Confidential Information which shall not be disclosed to third parties]**

3. 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.

**Response: Yingao has submitted the audited financial report for year 2016, thus this question is not applicable.**

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

**Response: The accounting practices of our company is the same with the generally accepted accounting principles in P.R.C..**

5. Describe:

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

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

**Response: Yingao uses [This response is a Business Confidential Information which shall not be disclosed to third parties, contains the method of valuation for raw material, work-in-process and finished goods inventories].**

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

**Response: The costing methods of allocating costs of raw materials is [This response is a Business Confidential Information which shall not be disclosed to third parties, contains the costing methods of allocating costs of raw materials]. The costing method of allocating overheads and labour is [This response is a Business Confidential Information which shall not be disclosed to third parties, contains the costing methods of allocating overheads and labour].**

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

**Response: Yingao [This response is a Business Confidential Information which shall not be disclosed to third parties, contains the valuation methods of damaged or sub-standard goods].**

## Public Record

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

**Response: Yingao [This response is a Business Confidential Information which shall not be disclosed to third parties, contains the valuation methods of scraps, by products or joint products].**

- valuation and revaluation methods for fixed assets;

**Response: The fixed assets are [This response is a Business Confidential Information which shall not be disclosed to third parties, contains the valuation methods for fixed assets].**

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

- **Response: The average useful life and depreciation method and rate are included in the financial report of Yingao.**

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

**Response: Yingao calculated gains and losses resulting from foreign currency transactions at [This response is a Business Confidential Information which shall not be disclosed to third parties, explanation on treatment of foreign exchange gains and losses arising from transactions] and recorded in [This response is a Business Confidential Information which shall not be disclosed to third parties].**

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

**Response: Yingao calculated gains and losses resulting from foreign currency transactions at [This response is a Business Confidential Information which shall not be disclosed to third parties, contains explanation of treatment of foreign exchange gains/losses] recorded in [This response is a Business Confidential Information which shall not be disclosed to third parties].**

- inclusion of general expenses and/or interest;

**Response: The expenses are recorded as [This response is a Business Confidential Information concerning the requested explanation of accounting policy which shall not be disclosed to third parties].**

- provisions for bad or doubtful debts, and treatment thereof in your accounts;

**Response: Yingao [This response is a Business Confidential Information concerning the requested explanation of accounting policy which shall not be disclosed to third parties].**

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

**Response: Yingao [This response is a Business Confidential Information concerning the requested explanation of accounting policy which shall not be disclosed to third parties].**

- costs of plant closure;

**Response: Yingao [This response is a Business Confidential Information concerning the requested explanation of accounting policy which shall not be disclosed to third parties].**

- restructuring costs;

**Response: Yingao [This response is a Business Confidential Information concerning the requested explanation of accounting policy which shall not be disclosed to third parties].**

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

**Response: The scrap generated [This response is a Business Confidential Information concerning the requested explanation of accounting policy which shall not be disclosed to third parties].**

- effects of inflation on financial statement information.

**Response: [This response is a Business Confidential Information concerning the requested explanation of accounting policy which shall not be disclosed to third parties].**

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

**Response: The accounting methods used by our company have not been changed over the last two years.**

#### **A-5 INCOME STATEMENT**

Complete the spreadsheet entitled '**Income statement**' within the *deep drawn stainless steel sinks Exporter Questionnaire – accompanying spreadsheet* provided alongside this questionnaire.

Provide the completed spreadsheet in electronic format on CD-ROM or USB (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

Explain how costs have been allocated between all products and the goods within these calculations.

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

*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.*

**Response: Please refer to the **Exhibit A-5 "Income Statement"**. [This Exhibit A-5 is a Business Confidential Information which shall not be disclosed to third parties]**

#### **A-6 SALES**

Complete the spreadsheet entitled '**Turnover**' within the *deep drawn stainless steel sinks Exporter Questionnaire – accompanying spreadsheet* provided alongside this questionnaire.

Provide the completed spreadsheet in electronic format on CD-ROM or USB (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

## Public Record

In completing the sheet, use the currency in which your accounts are kept.

This information will be used to verify the cost allocations to the goods 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.

**Response: Please refer to the Exhibit A-6 "Turnover". [This Exhibit A-6 is a Business Confidential Information which shall not be disclosed to third parties]**

**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 the Commission may also compare prices at another level (e.g. ex-factory).*

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

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

- the sale date is not the invoice date (see 'date of sale' column explanation in question B4 below) and;*
- an alternative date should be used when comparing export and domestic prices*

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

**Response: Our company did not sell or ship goods to the customer in Australia in the review period, thus, questions in this section are not applicable.**

- B-1** For each customer in Australia to whom you shipped goods in the review period list:
- name;
  - address;
  - contact name and phone/fax number where known; and
  - trade level (for example: distributor, wholesaler, retailer, end user, original equipment).
- B-2** For each customer identified in B1 please provide the following information.
- Describe how the goods are sent to each customer in Australia, including a diagram if required.
  - 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.
  - Explain who retains ownership of the goods at each stage of the distribution chain. In the case of delivered duty paid (DDP) sales, explain who retains ownership when the goods enter Australia.
  - Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply copy of the agreement if possible).

## Public Record

- (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.
- (f) State whether your firm is related to any of its Australian customers. Give details of any financial or other arrangements (eg free goods, rebates, or promotional subsidies) with the customers in Australia (including parties representing either your firm or the customers).
- (g) Details of the forward orders of the goods (include quantities, values and scheduled shipping dates).

**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.

**B-4** Complete the spreadsheet entitled '**Australian sales**' within the *deep drawn stainless steel sinks Exporter Questionnaire – accompanying spreadsheet* provided alongside this questionnaire.

This spreadsheet is to list **all** shipments (i.e. transaction by transaction) to Australia **of the goods** (do not include non-goods items) that were imported by Yingao in the review period.

Provide the completed spreadsheet in electronic format on CD-ROM or USB (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

The below table provides information as to what is meant by each column heading within the spreadsheet.

Column heading	Explanation
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Model	commercial model/grade or type
Number of bowls	the number of bowls of the sink sold, for example single bowl, 1 and ½ bowls, double bowl, etc.
Drainer boards	If the sink includes one or more drainer boards, identify the number of these
Finish	sink surface finish e.g. polished, brushed, unfinished
Brand name	If the sink is sold under a particular brand name, identify this
Product tier	In the application, the Australian industry identified that sinks may be classified into entry-level, mid or top-range sinks, which is relative to their pricing. Identify if the sink sold is considered entry-level, mid or top-range product.
Accessories included	If the sink is sold with 'accessories' other than the sink and drainer board itself, identify which accessories are included (e.g. strainer, etc.)
Product code	Code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Invoice number	invoice number
Invoice date	invoice date

## Public Record

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, report that date. For example, order confirmation, contract, or purchase order date.
Order number	If applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms eg. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	Agreed payment terms eg. 60 days=60 etc.
Quantity	Quantity in units shown on the invoice. Show basis eg kg.
Gross invoice value	Gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts on the invoice	If applicable, 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 a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Rebates or other allowances	the amount of any deferred rebates or allowances paid to the importer 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.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.
Marine insurance	Amount of marine insurance
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	warranty & guarantee expenses

## Public Record

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. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other factors*	<b>any other</b> costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

### Notes

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

\*\* 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 review period.

Freight allocations must be checked for consistency.

**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 within the 'Australian sales' spreadsheet (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, or 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.

**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.

## Public Record

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

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

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

- the importer's purchase order, order confirmation, and contract of sale;
- commercial invoice;
- bill of lading, export permit;
- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

The Commission 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 review period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the exported goods.

**Response: Our company did not ship goods to the customer in Australia in the review period, thus, Questions in this section is not applicable. According to the knowledge of Yingao, [This response is a Business Confidential Information which shall not be disclosed to third parties].**

**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).

**C-3** If you sell like goods (see explanation in glossary) on the domestic market, for each model/type that your company has exported to Australia during the review period, list the most comparable model(s) sold domestically and provide a detailed explanation of the differences where those goods sold domestically (ie. the like goods) are not identical to the goods exported to Australia.

This should be done by completing the spreadsheet entitled ‘**Like goods**’ within the *deep drawn stainless steel sinks in Australia Exporter Questionnaire – accompanying spreadsheet* provided alongside this questionnaire, detailing as follows:

EXPORTED MODEL	DOMESTIC MODEL	IDENTICAL?	DIFFERENCES
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 company sells on the domestic market.

## 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 **of like goods to the goods** made during the review period must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you **must** contact the Case Manager **before** completing the questionnaire.*

*If the Case Manager agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets the Commission requirements. If agreement cannot be reached as to the appropriate method the Commission may not visit your company.*

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

*If, in response to question B4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices you **must** provide information on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the review period.*

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

**D-1** Provide:

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

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

**Response:** Please refer to **Exhibit D-1** for the diagram of distribution channels to domestic customers. When the customers want to purchase the product, they would contact our company and negotiate prices, etc. When the terms of sales are agreed, Yingao produces the goods. Then, the customer will make the payments and collect the goods produced. Yingao did not have any agency or distributor agreements.

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

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

If sales are in accordance with price lists, provide copies of the price lists.  
**Response:** The price was set in accordance with the force of supply and demand, it will be adjusted by the negotiation process between Yingao and the customer. The delivery terms, payment details and terms of the sales are set by the negotiation and agreement between Yingao and the customer as well.

## Public Record

**Yingao did not incur domestic delivery costs and therefore the prices do not include cost of delivery to customer.**

**Yingao's prices in the domestic market are [net negotiated prices] based on the forces of supply and demand. Yingao does not use price lists in its normal business activity.**

**D-4** Complete the spreadsheet entitled '**Domestic sales**' within the *deep drawn stainless steel sinks in Australia Exporter Questionnaire – accompanying spreadsheet* provided alongside this questionnaire.

This spreadsheet is to list **all domestic sales of like goods** (i.e. transaction by transaction) in the review period (do not include non-goods items).

Provide the completed spreadsheet in electronic format on CD-ROM or USB (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

The below table provides information as to what is meant by each column heading within the spreadsheet.

Column Heading	Explanation
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	commercial model/grade or type of the goods
Number of bowls	the number of bowls of the sink sold, for example single bowl, 1 and ½ bowls, double bowl, etc.
Drainer boards	If the sink includes one or more drainer boards, identify the number of these
Finish	sink surface finish e.g. polished, brushed, unfinished
Brand name	If the sink is sold under a particular brand name, identify this
Product tier	In the application, the Australian industry identified that sinks may be classified into entry-level, mid or top-range sinks, which is relative to their pricing. Identify if the sink sold is considered entry-level, mid or top-range product.
Accessories included	If the sink is sold with 'accessories' other than the sink and drainer board itself, identify which accessories are included (e.g. strainer, etc.)
Product code	code used in your records for the model/grade/type of the goods identified. Explain the product codes in your submission.
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.

## Public Record

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	eg ex-factory, free on truck, delivered into store
Payment terms	payment terms agreed with the customer eg. 60 days=60 etc.
Quantity	quantity in units shown on the invoice eg kg.
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*	<b>any other</b> 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-2.

**Response: Please refer to Export D-4. [This Exhibit D-4 is a Business Confidential Information which shall not be disclosed to third parties]**

**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.

## Public Record

**Response: [This response is a Business Confidential Information which shall not be disclosed to third parties].**

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

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

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

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

**Response: [This response is a Business Confidential Information which shall not be disclosed to third parties].**

**D-7** Select two domestic sales, in different quarters of the review period, that are at the same level of trade as the export sales.

Provide a complete set of documentation for those two sales. Include, for example:

- purchase order
- order acceptance
- commercial invoice
- discounts or rebates applicable
- credit/debit notes
- long or short term contract of sale
- inland freight contract
- bank documentation showing proof of payment

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

**Response: Please refer to Exhibit D-7 for the request set of documentations for two randomly selected domestic sales. [This Exhibit D-7 is a Business Confidential Information which shall not be disclosed to third parties]**

**D-8** Are your domestic sales of imperial or metric product (or both)? Does your selling price differ based on whether the product sold is imperial or metric product?

**Response: [This response is a Business Confidential Information which shall not be disclosed to third parties].**

## SECTION E - FAIR COMPARISON

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

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

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

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

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

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

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

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

**E-1 COSTS ASSOCIATED WITH EXPORT SALES**

**Response: As explained above, Yingao did not have export of subject goods to Australia during the period of review and therefore the questions in Section E-1 are not applicable.**

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

**1. Transportation**

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

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

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

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

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

**3. Credit**

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

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

**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**'.

**5. Commissions**

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

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- 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.

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

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

### 7. **Other factors**

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

### 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 review period (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 review period.

## E-2 **COSTS ASSOCIATED WITH DOMESTIC SALES**

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

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

### 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 (ie. 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.

**Response: Yingao did not have export of subject goods to Australia during the period of review. To the knowledge of Yingao, [This response is a Business Confidential Information which shall not be disclosed to third parties].**

## 2. Import charges and indirect taxes

If exports to Australia:

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

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

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

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

In substantiating the drawback claim the following information is required:

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

**Response: There was no exports of Yingao to Australian or other export market that is subject to import duty exemption or refund and therefore this question is not applicable.**

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.);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;
- an explanation as to why you consider that you are entitled to a level of trade adjustment.

or

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

**Response: Yingao does not claim the level of trade adjustment.**

4. Credit

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

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

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

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

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

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

1. Calculate an accounts receivable turnover ratio

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

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

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

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

2. Calculate the average credit period

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

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

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

## Public Record

Response: Yingao has added a column in Exhibit D-4 Domestic Sales “Credit Cost”. Yingao used the following formula for the calculation of the credit cost:

**Credit cost = credit period agreed upon/365 days\* POR average short term loan interest rate\* invoice value.**

**[This Exhibit D-4 is a Business Confidential Information which shall not be disclosed to third parties]**

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.

**Response: Yingao [This response is a Business Confidential Information which shall not be disclosed to third parties].**

### 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.

**Response: Yingao [This response is a Business Confidential Information which shall not be disclosed to third parties].**

### 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**”.

**Response: The packing costs incurred by Yingao [This response is a Business Confidential Information which shall not be disclosed to third parties].**

### 8. Commissions

For any 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.

**Response: Yingao [This response is a Business Confidential Information which shall not be disclosed to third parties].**

**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.

**Response: Yingao**[This response is a Business Confidential Information which shall not be disclosed to third parties].

**10. Other factors**

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

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

**Response: Yingao** [This response is a Business Confidential Information which shall not be disclosed to third parties]

**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.

**Response: [This response is a Business Confidential Information which shall not be disclosed to third parties].**

**SECTION F - EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA**

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

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

**F-1** Please complete the spreadsheet entitled ‘**Third country sales - detailed**’ within the deep drawn stainless steel sinks Exporter Questionnaire – accompanying spreadsheet provided alongside this questionnaire.

This spreadsheet is to list **all export sales of like goods** (shipments) (i.e. transaction by transaction) to third countries of the goods (do not include non-goods items) that were exported by Yingao in the review period.

Provide the completed spreadsheet in electronic format on CD-ROM or USB (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

The below table provides information as to what is meant by each column heading within the spreadsheet.

Column heading	Explanation
Customer name	names of your customers
Country	The country the goods have been exported to
Level of trade	the level of trade of your export customers
Model	commercial model/grade or type
Number of bowls	the number of bowls of the sink sold, for example single bowl, 1 and ½ bowls, double bowl, etc.
Drainer boards	If the sink includes one or more drainer boards, identify the number of these
Finish	sink surface finish e.g. polished, brushed, unfinished
Brand name	If the sink is sold under a particular brand name, identify this
Product tier	In the application, the Australian industry identified that sinks may be classified into entry-level, mid or top-range sinks, which is relative to their pricing. Identify if the sink sold is considered entry-level, mid or top-range product.
Accessories included	If the sink is sold with ‘accessories’ other than the sink and drainer board itself, identify which accessories are included (e.g. strainer, etc.)
Product code	Code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Invoice number	invoice number
Invoice date	invoice date
Date of sale	If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.

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Order number	If applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms eg. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	Agreed payment terms eg. 60 days=60 etc.
Quantity	Quantity in units shown on the invoice. Show basis eg kg.
Gross invoice value	Gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts on the invoice	If applicable, 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 a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Rebates or other allowances	the amount of any deferred rebates or allowances paid to the importer 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.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.
Marine insurance	Amount of marine insurance
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
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*	<b>any other</b> costs, charges or expenses incurred in relation to the exports (include additional columns as required). As per question B5 in the Sales to Australia section.

## Public Record

**Response: Please refer to Exhibit F-1 “Third country sales – detailed” spreadsheet. [This Exhibit F-1 is a Business Confidential Information which shall not be disclosed to third parties]**

**F-2** Select two shipments, in different quarters of the review period, and provide a complete set of all of the documentation related to the export sale. For example:

- the importer’s purchase order, order confirmation, and contract of sale;
- commercial invoice;
- bill of lading, export permit;
- freight invoices in relation to movement of the goods from factory to the export destination, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

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

**Response: Please refer to Exhibit F-2 for the selected two shipments. Our company selected the shipments in a random manner. [This Exhibit F-2 is a Business Confidential Information which shall not be disclosed to third parties]**

**F-3** Please identify any differences in sales to third countries which may affect their comparison to export sales to Australia.

**Response: Yingao did not have sales of subject goods to Australia during the POR and therefore this question is not applicable.**

## SECTION G - COSTING INFORMATION AND CONSTRUCTED VALUE

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

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

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

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

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

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

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

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

### G-1 PRODUCTION PROCESS AND CAPACITY

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

If your company manufactures/produces the steel raw material used to manufacture the goods, describe this process and provide a flowchart of this production process.

**Response: Please refer to Exhibit G-1-1 for the flowchart of the production process. [This Exhibit G-1-1 is a Business Confidential Information which shall not be disclosed to third parties] [This response is a Business Confidential Information which shall not be disclosed to third parties].**

2. Complete the spreadsheet entitled 'Production' within the *deep drawn stainless steel sinks Exporter Questionnaire – accompanying spreadsheet* provided alongside this questionnaire.

## Public Record

Provide the completed spreadsheet in electronic format on CD-ROM or USB (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

**Response: Please refer to the Exhibit G-2 "Production" spreadsheet. [This Exhibit G-2 is a Business Confidential Information which shall not be disclosed to third parties]**

2. Explain whether you produce the goods and like goods (for domestic sale and export to third countries) to imperial and/or metric measurements.

**Response: The goods our company produced were to metric measurements for both domestic and export sales to third countries.**

3. If your company manufactures/produces steel materials that are used in the production of *deep drawn stainless steel sinks*, does your company also make sales of these steel materials?

**Response: Our company did not produce steel materials that could be used in the production of deep drawn stainless steel sinks, thus this question is not applicable.**

### 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.

**Response: Yingao used [This response is a Business Confidential Information which shall not be disclosed to third parties]. The cost of manufacture tie to the finished goods which tie to the cost of goods sold in the profit and loss statement.**

2. Is your company's 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 (ie. differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.

**Response: Yingao uses the actual costing system. Yingao allocated the total actual materials costs based on [This response is a Business Confidential Information which shall not be disclosed to third parties]. The costs so calculated are recorded in the relevant ledgers in the accounting system. The cost accounting is conducted on a monthly basis. Yingao reported the actual costs in the questionnaire response.**

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

**Response: [This response is a Business Confidential Information which shall not be disclosed to third parties].**

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

**Response: [This response is a Business Confidential Information which shall not be disclosed to third parties].**

5. For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the goods. 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.

**Response: The material costs in the costs centres are included in the costs of the relevant cost centres. Other expenses are [This response is a Business Confidential Information which shall not be disclosed to third parties].**

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

## Public Record

**Response: Yingao [This response is a Business Confidential Information which shall not be disclosed to third parties].**

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

**Response: There is no such situation for Yingao.**

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

**Response: Yingao was not engaged in start-up operation during the IP.**

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

**Response: Please refer to response to question 8 above and therefore this question is not applicable**

### 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.<sup>2</sup>*

1. Complete the spreadsheet entitled ‘**Domestic CTMS**’ within the *deep drawn stainless steel sinks Exporter Questionnaire – accompanying spreadsheet* provided alongside this questionnaire.

**Response: Please refer to Exhibit G-3 “Domestic CTMS” spreadsheet. [This Exhibit G-3 is a Business Confidential Information which shall not be disclosed to third parties]**

Provide the completed spreadsheet in electronic format on CD-ROM or USB (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version. In doing so, provide the actual unit cost to make and sell each model/type (identified in Section C) of the like goods sold on the domestic market.

**Response: Yingao has provided the actual unit cost for each model.**

Provide this cost data for each quarter over the review period. If your company calculates costs monthly, provide monthly costs.

**Response: Yingao has provided monthly costs data.**

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.

**Response: The cost information reported comes from the monthly cost sheets of Yingao which it calculated in its normal course of business.**

If you are unable to supply this information in this format, please contact the Case Manager for this duty assessment at the address shown on the cover of this questionnaire.

Please specify unit of currency.

**Response: The unit of currency is RMB.**

### G-4 COST TO MAKE AND SELL GOODS UNDER CONSIDERATION (GOODS

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

**EXPORTED TO AUSTRALIA)**

Complete the spreadsheet entitled '**Australian CTMS**' within the *deep drawn stainless steel sinks Exporter Questionnaire – accompanying spreadsheet* provided alongside this questionnaire.

Provide the completed spreadsheet in electronic format on CD-ROM or USB (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

In doing so, provide 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 review period. If your company calculates costs monthly, provide monthly costs.

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.

If you are unable to supply this information in this format, please contact the Case Manager for this duty assessment at the address shown on the cover of this questionnaire.

Please specify unit of currency.

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

**Response: Please refer to G-4 “Australian CTMS” spreadsheet. [This Exhibit G-4 is a Business Confidential Information which shall not be disclosed to third parties]**

**G-5 COST TO MAKE AND SELL GOODS UNDER CONSIDERATION (GOODS EXPORTED TO THIRD COUNTRIES)**

Complete the spreadsheet entitled '**THIRD COUNTRY CTMS**' within the *deep drawn stainless steel sinks Exporter Questionnaire – accompanying spreadsheet* provided alongside this questionnaire.

Provide the completed spreadsheet in electronic format on CD-ROM or USB (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

In doing so, provide 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 review period. If your company calculates costs monthly, provide monthly costs.

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.

If you are unable to supply this information in this format, please contact the Case Manager for this duty assessment at the address shown on the cover of this questionnaire.

Please specify unit of currency.

## Public Record

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

**Response: Please refer to Exhibit G-5 'THIRD COUNTRY CTMS' spreadsheet. [This Exhibit G-5 is a Business Confidential Information which shall not be disclosed to third parties]**

**G-6** 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.

**Response: The models sold to the domestic market and those sold for export to third countries [This response is a Business Confidential Information which shall not be disclosed to third parties, explanation on the cost differences between goods sold to the domestic markets and sold for exports].**

**G-7** 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.

**Response: [This response is a Business Confidential Information which shall not be disclosed to third parties, explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with general accounting system].**

**G-8** In calculating the unit cost to make and sell, provide an explanation if the allocation method used (eg number, or weight etc.) to determine the unit cost differs from the prior practice of your company.

**Response: Yingao followed its practice in normal business.**

**G-9** List major raw material costs, which individually account for 10% or more of the total production cost.

For these major inputs:

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

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

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

The term associate is defined in section 269TAA of the 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.

## Public Record

**Response: The main raw material is stainless steel. [This response is a Business Confidential Information which shall not be disclosed to third parties].**

**SECTION H - COUNTERVAILING (SUBSIDISATION)**

*The applicant alleges that producers in China of deep drawn stainless steel sinks have benefited from a number of subsidies granted by the Government of China (meaning any level of government – refer to the Glossary of Terms for further information), and that these subsidies are countervailable.*

**INVESTIGATED PROGRAMS**

The following are subsidy programs the Commission found to be countervailable in relation to deep drawn stainless steel sinks exported from china:

<b>Program Number</b>	<b>Program Name</b>	<b>Program Type</b>
Program 1	Raw Materials Provided by the Government at Less than Fair Market Value	Provision of goods
Program 2	Research & Development (R&D) Assistance Grant	Grant
Program 3	Grants for Export Activities	Grant
Program 4	Allowance to pay loan interest	Grant
Program 5	International Market Fund for Export Companies	Grant
Program 6	International Market Fund for Small and Medium-sized Export Companies	Grant
Program 8	Tax preference available to companies that operate at a small profit	Income Tax
Program 9	Award to top ten tax payer	Grant
Program 10	Assistance to take part in overseas trade fairs	Grant
Program 11	Grant for management certification	Grant
Program 12	Grant for certification of product patents	Grant
Program 13	Grant for inventions, utility models and designs	Grant
Program 14	Grant for international marketing	Grant
Program 15	Subsidy to electronic commerce	Grant

**Public Record**

<b>Program Number</b>	<b>Program Name</b>	<b>Program Type</b>
Program 16	Grant for overseas advertising and trademark registration	Grant
Program 17	Grant for overseas marketing or study	Grant
Program 18	Gaolan Port Subsidy	Grant
Program 19	Information development subsidy	Grant
Program 20	Foreign Trade Exhibition Activity Fund	Grant
Program 21	Zhuhai Technology Reform & Renovation Fund	Grant
Program 22	Zhuhai Support the Strong Enterprise Interests Subsidy	Grant
Program 23	Zhuhai Research & Development Assistance Fund	Grant
Program 24	Preferential Tax Policies for High and New Technology Enterprises	Income Tax

Please answer the questions within parts H-1 to H-8 in relation to these programs.

**PART H-1      PREFERENTIAL INCOME TAX PROGRAMS  
(PROGRAMS 8 AND 24)**

1. Did your business or any company/entity related to your business receive any benefit<sup>3</sup> under the above preferential income tax programs during the review period 1 January to 31 December 2017?

**Response: [This response is a Business Confidential Information which shall not be disclosed to third parties, explanation on receipt status of any benefit].**

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, indicating any changes in the taxation rate over the period July 2010 – December 2017.

**Response: the general corporate income tax rate for enterprises in china from 1 July 2010 is 25%. This has not been changed since then**

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.

**Response: Our company pays income tax at the normal rate of 25%.**

<sup>3</sup> Refer to the Glossary of Terms for a definition of benefit in this context.

## Public Record

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 H-1 above in relation to the income tax rate reduction.

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

**Response: Yingao did not enjoy any reduced income tax rate, and therefore Question 4 to Question 16 are not applicable.**

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 Government of China 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?

## Public Record

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

17. For each taxation year from 2013 to 2017, complete the "Income Tax" spreadsheet in the *Exporter Questionnaire spreadsheets – sinks* workbook.  
**Response: Please refer to Exhibit H-1(17) spreadsheet. [This Exhibit H-1(17) is a Business Confidential Information which shall not be disclosed to third parties]**

18. Provide a copy, bearing the official stamp of the appropriate level of the Government of China of all
- corporate income tax acknowledgement form(s) and the income tax return(s) that your company filed for the 2013, 2014, 2015, 2016 and 2017 tax years; and
  - income tax instalment payment receipts, and all applicable income tax forms and schedules for the 2013, 2014, 2015, 2016 and 2017 tax years.

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

**Response: Please refer to Exhibit H-1-18. [This Exhibit H-1-18 is a Business Confidential Information which shall not be disclosed to third parties]**

### **PART H-2 GRANTS (PROGRAMS 2, 3, 4, 5, 6, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22 AND 23)**

1. Did your business or any company/entity related to your business receive any benefit under the above programs during the period **1 January to 31 December 2017**?

**Response: Yingao did not receive any of the above-mentioned programs or any other grants from the Government of China during the POI and therefore the questions under this section are not applicable.**

2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period 1 January to 31 December 2017?

**Response: Yingao received benefits under some other grant programs. Yingao is reporting all such grants in response to question 2 below.**

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

**Response: Please refer to Exhibit H-2-1 for the responses for question 3-5. [This Exhibit H-2-1 is a Business Confidential Information which shall not be disclosed to third parties]**

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).

## Public Record

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 Government of China in relation to the program.

**Response: [This response is a Business Confidential Information which shall not be disclosed to third parties, explanation on the records kept by the company to support the grants programs as received].**

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

**Response: No fees or expenses were charged/incurred for the company to receive benefits under the programs.**

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

**Response: [This response is a Business Confidential Information which shall not be disclosed to third parties, explanation on the records kept by the company].**

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.

**Response: Please refer to Exhibit H-2-1.**

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.

**Response: [This response is a Business Confidential Information which shall not be disclosed to third parties, explanation on the benefit].**

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.

**Response: [This response is a Business Confidential Information which shall not be disclosed to third parties]. Please refer to Exhibit H-2-2 for the copies. [This Exhibit H-2-2 is a Business Confidential Information which shall not be disclosed to third parties]**

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

**Response: The benefits under those programs could be found in the [This response is a Business Confidential Information which shall not be disclosed to third parties, the accounting of the benefits received]. The annual total debit side could be linked to the government subsidy account in the financial statements.**

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

**Response: To Yingao's knowledge, the programs included in Exhibit H-2-1 still operate.**

## Public Record

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 H-1 in relation to this programme.

15. Identify the body responsible for administering the grant.

**Response: Please refer to Exhibit H-2-1 for the response to this question.**

16. Identify the date of approval of the grant and the date the grant was received.

**Response: Please refer to Exhibit H-2-1 for the response to this question.**

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

**Response: Please refer to the response to Question 12.**

### **PART H-3 PROVISION OF COLD-ROLLED STAINLESS STEEL (PROGRAM 1)**

The applicant claims that public bodies (in the form of state-owned or invested enterprises (SIEs)) are supplying cold-rolled stainless steel, directly or indirectly, to manufacturers of deep drawn stainless steel sinks at less than fair value.

In this questionnaire, the term cold-rolled stainless steel refers to both coil or sheets.

The term SIE is defined in the glossary of this questionnaire.

In relation to this program, provide the following information.

1. Did your business or any company/entity related to your business receive any benefit under the above program during the period **1 January to 31 December 2017**?

**Response: Our company did not receive benefits under this program, as cold-rolled stainless steel was provided by private companies to our company. Please refer to **Exhibit H-3-1** for the list of producers and suppliers and also the Screenshot from the official website of National Enterprise Credit Information Publicity System, which shows that the producers and suppliers of the Cold-rolled stainless steel are neither state-owned or state-invested enterprises. They are private enterprises. [This Exhibit H-3-1 is a Business Confidential Information which shall not be disclosed to third parties]**

2. Does your business purchase any goods/services from SIEs, e.g., raw materials (including cold-rolled stainless steel), energy, water, other utilities, etc.?

**Response: Please refer to the response to question 1 in this section.**

3. Provide a list, including a contact name and address, of all your suppliers of cold-rolled stainless steel. Indicate whether the supplier is a SIE.

**Response: Please refer to the response to question 1 in this section.**

## Public Record

4. Complete the 'Steel purchases' spreadsheet in the *Exporter Questionnaire spreadsheets – sinks*.

Provide this data on a **transaction-by-transaction basis, for all purchases of cold-rolled stainless steel** during the period **1 January to 31 December 2017**. This data should be provided for all purchases, not only those of Chinese origin (i.e. include imported materials as well).

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

**Response: Please refer to Exporter Questionnaire H-3-(4). [This Exhibit Questionnaire H-3-(4) is a Business Confidential Information which shall not be disclosed to third parties]**

5. 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.

**Response: [This response is a Business Confidential Information which shall not be disclosed to third parties, concerning the identity of the supplier/producer of the raw materials our company purchased].**

6. Provide copies of all contractual agreements that detail the obligations of the SIE and your business with reference to the granting and receipt of the assistance/benefits.

**Response: [This response is a Business Confidential Information which shall not be disclosed to third parties, concerning the identity of the supplier/producer of the raw materials our company purchased].**

7. If your business purchased imported cold-rolled stainless steel, 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.

**Response: [This response is a Business Confidential Information which shall not be disclosed to third parties, concerning the identity of the supplier/producer of the raw materials our company purchased]**

## PART H-4 ANY OTHER PROGRAMS

If the Government of China, any of its agencies or any other authorised body has provided any other benefit<sup>4</sup> 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, zinc), transport);
- the reduction of tax payable including income tax and VAT;
- reduction in land use fees;
- loans from Policy Banks at below-market rates; or
- any other form of assistance.

**Response: Our company did not receive benefits under any other programs as specified above, thus this question is not applicable.**

<sup>4</sup> Refer to the Glossary of Terms for a definition of benefit in this context.

## Public Record

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

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

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



**SECTION I – EXPORTER/PRODUCER’S DECLARATION**

I hereby declare that.....(company) did, during the review period export the goods 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 review period, produce the goods 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** :.....

**Signature** :.....

**Position in Company** :.....

**Date** :.....

<b>SECTION J - CHECKLIST</b>
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*This section is an aid to ensure that you have completed all sections of this questionnaire.*

Section	Please tick if you have responded to all questions
<b>Section A – general information</b>	✓
<b>Section B – export price</b>	<input type="checkbox"/>
<b>Section C – like goods</b>	<input type="checkbox"/>
<b>Section D – domestic price</b>	✓
<b>Section E – fair comparison</b>	<input type="checkbox"/>
<b>Section F – exports to third countries</b>	✓
<b>Section G – costing information</b>	✓
<b>Section H – countervailing</b>	✓
<b>Section I – declaration</b>	✓

Electronic Data	Please tick if you have provided spreadsheet
<b>INCOME STATEMENT</b>	✓
<b>TURNOVER – sales summary</b>	✓
<b>AUSTRALIAN SALES – list of sales to Australia</b>	✓
<b>LIKE GOODS – comparison between export and domestic goods sold</b>	
<b>DOMESTIC SALES – list of all domestic sales of like goods</b>	✓
<b>THIRD COUNTRY – third country sales</b>	✓
<b>PRODUCTION – production figures</b>	✓
<b>DOMESTIC CTMS – cost to make and sell domestic goods</b>	✓
<b>AUSTRALIAN CTMS – cost to make and sell goods sold to Australia</b>	✓