



**Australian Government**  
Department of Industry,  
Innovation and Science

**PUBLIC RECORD**

**Anti-Dumping  
Commission**

---

**RECEIVED 24/04/2017**

## **Exporter Questionnaire**

### **CERTAIN ALUMINIUM EXTRUSIONS EXPORTED FROM THE PEOPLE'S REPUBLIC OF CHINA GOOMAX METAL CO. LTD., FUJIAN**

**Review Period:** 1 January 2016 to 31 December 2016

**Response due by:** **24 April 2017**

**Case manager:** Rajesh Kothari  
**Phone:** +61 2 6102 9622  
**Fax:** +61 3 8539 2499  
**E-mail:** [rajesh.kothari@adcommission.gov.au](mailto:rajesh.kothari@adcommission.gov.au)

**Address for Response:** Attention: Director Operations 5  
Anti-Dumping Commission  
Industry House  
Level 7, 10 Binara Street  
Canberra ACT 2601  
AUSTRALIA

**By email:** [operations5@adcommission.gov.au](mailto:operations5@adcommission.gov.au)

**Anti-Dumping Commission website:** [www.adcommission.gov.au](http://www.adcommission.gov.au)

# TABLE OF CONTENTS

<b>TABLE OF CONTENTS.....</b>	<b>2</b>
<b>INSTRUCTIONS .....</b>	<b>4</b>
WHY YOU HAVE BEEN ASKED TO FILL OUT THIS QUESTIONNAIRE? .....	4
WHAT HAPPENS IF YOU DO NOT RESPOND TO THIS QUESTIONNAIRE? .....	4
DUE DATE FOR RESPONSE .....	4
CONFIDENTIAL AND NON-CONFIDENTIAL SUBMISSIONS .....	4
EXPORTER'S DECLARATION.....	5
VERIFICATION OF THE INFORMATION THAT YOU SUPPLY .....	5
OUTLINE OF INFORMATION REQUIRED BY THIS QUESTIONNAIRE .....	5
SOME GENERAL INSTRUCTIONS FOR PREPARING YOUR RESPONSE .....	6
INSTRUCTIONS ON PROVIDING ELECTRONIC DATA .....	6
<b>GOODS SUBJECT TO MEASURES</b> .....	<b>7</b>
FURTHER INFORMATION .....	9
<b>SECTION A COMPANY STRUCTURE AND OPERATIONS.....</b>	<b>10</b>
A-1 IDENTITY AND COMMUNICATION .....	10
A-2 REPRESENTATIVE OF THE COMPANY FOR THE PURPOSE OF REVIEW.....	10
A-3 COMPANY INFORMATION .....	11
A-4 GENERAL ACCOUNTING/ADMINISTRATION INFORMATION.....	13
A-5 INCOME STATEMENT .....	17
A-6 SALES TURNOVER.....	19
<b>SECTION B SALES TO AUSTRALIA (EXPORT PRICE).....</b>	<b>20</b>
<b>SECTION C EXPORTED GOODS &amp; LIKE GOODS.....</b>	<b>25</b>
<b>SECTION D DOMESTIC SALES.....</b>	<b>27</b>
<b>SECTION E FAIR COMPARISON.....</b>	<b>32</b>
E-1 COSTS ASSOCIATED WITH EXPORT SALES .....	32
E-2 COSTS ASSOCIATED WITH DOMESTIC SALES .....	34
E-3 DUPLICATION.....	40
<b>SECTION F EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES).....</b>	<b>41</b>
<b>SECTION G COSTING INFORMATION AND CONSTRUCTED VALUE .....</b>	<b>44</b>
G-1. PRODUCTION PROCESS AND CAPACITY .....	44
G-2. COST ACCOUNTING PRACTICES .....	45
G-3 COST TO MAKE AND SELL ON DOMESTIC MARKET .....	47
<b>ANSWER:.....</b>	<b>48</b>
<b>PLEASE REFER TO ANNEX G-3.2.A) FOR THE SPREADSHEET “DOMESTIC CTMS”.....</b>	<b>48</b>
<b>PLEASE REFER TO ANNEX G-3.2.B) FOR SUPPORTING DOCUMENTS FOR “DOMESTIC CTMS”. .....</b>	<b>48</b>
G-4 COST TO MAKE AND SELL GOODS UNDER CONSIDERATION (GOODS EXPORTED TO AUSTRALIA).....	48
<b>ANSWER:.....</b>	<b>49</b>
<b>NOT APPLICABLE. THE RESPONDENT DID NOT HAVE EXPORT SALES TO AUSTRALIA DURING THE REVIEW PERIOD. ....</b>	<b>49</b>
G-5 MAJOR RAW MATERIAL COSTS .....	49
<b>SECTION H - COUNTERVAILING .....</b>	<b>51</b>
PART H-1 Preferential income tax programs (programs 18, 47, 48) .....	51
PART H-2 Tariff and VAT Exemptions on Imported Materials and Equipment (Program 21).....	54
PART H-3 Grants and preferential policies (Programs 2, 3, 4, 5, 6, 7, 8, 9, 26, 29, 32, 35, 56, 58).....	57
PART H-4 Aluminium provided by government at less than fair market value (Program 15).....	130
PART H-5: Any other programs .....	132

SECTION I EXPORTER'S DECLARATION ..... 135

SECTION I CHECKLIST..... 136

## INSTRUCTIONS

### Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is responsible for conducting accelerated reviews of dumping notices or countervailing duty notices for certain exporters under Part XVB, Division 6 of the *Customs Act 1901* (the Act). Your company, Goomax Metal Co Ltd, applied for an accelerated review under Division 6 in relation to certain aluminium extrusions exported and intended to be exported to Australia from the People's Republic of China (China).

This questionnaire seeks information that the Commission will use to determine normal values, benefit from countervailable subsidy received and export price over the review period of **1 January 2016 to 31 December 2016**.

### 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, we may deem you uncooperative. In that case, the Commission may determine that the original dumping duty notice or countervailing duty notice is to remain unchanged.

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

### Due date for response

You are requested to respond to this questionnaire and return it to the Commission within the time specified on the cover page. There is a statutory time limit imposed for the review. The Commission may not be able to consider a questionnaire received after the due date.

If you cannot lodge your submission by the due date please advise the case manager as soon as possible.

### 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, Australia's anti-dumping and countervailing legislation requires that to the extent that information given to the Commission is claimed to be confidential or whose 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 Commission 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 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 case manager.

### **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.

### **Verification of the information that you supply**

The Commission will seek to verify the information provided in your submission. The purpose of the visit is to verify the information submitted in response to this questionnaire. It is not meant to be a chance for you to provide new or additional information. The Commission expects your response to the questionnaire to be complete and accurate.

Verification visits take several days. We will want 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. 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 you have. We will ask you to prepare a non-confidential copy of the report for the public record.

### **Outline of information required by this questionnaire**

**Section A** General information relating to your company including financial reports.

**Section B** A complete list of your company's exports to Australia over the review period (1 January 2016 to 31 December 2016).

- Section C** A list of goods sold on the domestic market of the country of export (like goods) that may be compared to the goods under consideration (the goods).
- Section D** A detailed list of all of your company's sales of like goods in your domestic market.
- Section E** Information to allow a fair comparison between export and domestic prices.
- Section F** Information in relation to your company's exports of like goods to countries other than Australia.
- Section G** Costs to make and sell, for exports to Australia and for the domestic market.
- Section H** Countervailing.
- Section I** Your declaration.
- Section J** A checklist.

**Appendix 1** A glossary of terms used in this questionnaire

### **Some 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.
- 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.
- We recommend that you retain all work sheets used in answering the questionnaire, in particular those linking the information supplied with management and accounting records. This will help us to verify the information.
- Clearly identify all units of measurement and currencies used. Apply the same measurement consistently throughout your response to the questionnaire.

### **Instructions on providing electronic data**

- It is important that information is submitted in electronic format.
- 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.
- The Excel files must be compatible to the USA version.
- If you cannot present electronic data in the requested format contact the case manager as soon as possible.

## Goods subject to measures

The goods subject to anti-dumping measures, in the form of dumping and countervailing duty notices, are described as:

*Aluminium extrusions produced via an extrusion process, of alloys having metallic elements falling within the alloy designations published by The Aluminium Association commencing with 1, 2, 3, 5, 6 or 7 (or proprietary or other certifying body equivalents), with the finish being as extruded (mill), mechanical, anodized or painted or otherwise coated, whether or not worked, having a wall thickness or diameter greater than 0.5 mm., with a maximum weight per metre of 27 kilograms and a profile or cross-section which fits within a circle having a diameter of 421 mm ("the goods").*

The following additional information assists in understanding the goods:

Extrusion is the process of shaping heated material by forcing it through a shaped opening in a die with the material emerging as an elongated piece with the same profile as the die cavity. For greater clarity, the goods do not include goods made by the process of impact extrusion or cold extrusion.

Alloys are metals composed of more than one metallic element. Alloys used in aluminium extrusions contain small amounts (usually less than five percent) of elements such as copper, manganese, silicon, magnesium, or zinc which enable characteristics such as corrosion resistance, increased strength or improved formability to be imparted to the major metallic element, aluminium.

Aluminium alloys are produced to specifications in "International Alloy Designations and Chemical Composition Limits for Wrought Aluminium and Wrought Aluminium Alloys" published by The Aluminium Association. It includes all alloy designations - these specifications are known in the industry as "Teal Sheets"). These specifications have equivalent designations issued by other certifying bodies such as the International Standards Organization.

### Effects of Alloying Elements

The properties and characteristics of aluminium, such as density, conductivity, corrosion resistance, finish, mechanical properties, and thermal expansion, are modified by the addition of alloying elements. The resulting effect depends upon the principal alloying elements used, as detailed in the table below.

Wrought Alloy Designation	Major Alloying Elements and Typical Alloy Characteristics
1xxx Series	Minimum 99% aluminium High corrosion resistance. Excellent finishability. Easily joined by all

	methods. Low strength. Poor machinability. Excellent workability. High electrical and thermal conductivity.
2xxx Series	Copper High strength. Relatively low corrosion resistance. Excellent machinability. Heat treatable.
3xxx Series	Manganese Low to medium strength. Good corrosion resistance. Poor machinability. Good workability.
4xxx Series	Silicon Not available as extruded products.
5xxx Series	Magnesium Low to moderate strength. Excellent marine corrosion resistance. Very good weldability.
6xxx Series	Magnesium & Silicon Most popular extrusion alloy class. Good extrudability. Good strength. Good corrosion resistance. Good machinability. Good weldability. Good formability. Heat treatable.
7xxx Series	Zinc Very high strength. Good machinability. Heat treatable.

*Source: The Aluminium Association (US)*

Profiles and shapes - All aluminium extrusions are produced as either hollow or solid profiles. Hollow profile extrusions generally cost more to produce and obtain higher prices than solid profile extrusions. Extrusions are often produced in standard shapes such as bars, rods, pipes and tubes, angles, channels and tees but they are also produced in customised profiles.

Finishes - In addition to 'as extruded' or mill finish, extrusions can be finished mechanically by polishing, buffing or tumbling. Extrusions can have anodized finishes applied by means of an electro-chemical process that forms a durable, porous oxide film on the surface of the aluminium. Also, they can be finished by painting with liquid or powder coatings utilising an electrostatic application process.

For the purposes of this application, aluminium extrusions are further classified into four "finish" types:

- Mill Finish - Plain metal finish, uncoated (i.e. "as extruded from the die");
- Anodised - Surface converted to aluminium oxide (by electrolysis) and may be coloured by electrolytic or chemical dye means;
- Powder Coated - Charged powder particles are sprayed and adhere to electrically grounded surfaces, heated and fused into a smooth coating in a curing oven; and
- Painted or Other Finish - Painted or finished in other surface applications.

Size range - The ability to produce the full range of profiles is determined by the extrusion and ancillary equipment.

"Working" extrusions includes any operation performed other than mechanical, anodized, painted or other finishing, prior to utilisation of the extrusion in a finished product.

Standards - Aluminium extrusions are manufactured to a variety of Australian and International standards. Products exported to Australia are often claimed to comply with one or more of the following standards:



- ASTM B221M-88 (USA);
- BS 1474:1987 (UK); and
- GB 5237.1-2000 (China).

The most common Australian / New Zealand standard is AS/NZ 1866:1997, which specifies requirements for aluminium and aluminium alloy extruded rod, bar, solid and hollow products for general engineering purposes.

The following table is provided to assist in interpreting whether goods are covered by the anti-dumping measures:

< Goods covered by measures >				< Goods not covered by the measures >		
1	2	3	4	5	6	7
Aluminium extrusions	Aluminium extrusions with minor working	Aluminium extrusions that are parts intended for use in intermediate or finished products	Aluminium extrusions that are themselves finished products	Unassembled products containing aluminium extrusions, e.g. 'kits' that at time of import comprise all necessary parts to assemble finished goods	Intermediate or partly assembled products containing aluminium extrusions	Fully assembled finished products containing aluminium extrusions
< Examples >						
Mill finish, painted, powder coated, anodised, or otherwise coated aluminium extrusions	Precision cut, machined, punched or drilled aluminium extrusions	Aluminium extrusions designed for use in a door or window	Carpet liner, fence posts, heat sinks	Shower frame kits, window kits, unassembled unitised curtain walls	Unglazed window or door frames	Windows, doors

## Further information

Before you respond to the questionnaire you should read all the documentation that we have sent you including the attached glossary of terms.

If you require further assistance, or you are having difficulties completing your submission, please contact the case officer nominated on the cover page as soon as possible.

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.

## SECTION A

### COMPANY STRUCTURE AND OPERATIONS

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

#### A-1 Identity and communication

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

*Head Office:*

Name:	Mr. Chen Gesheng
Position in the company:	Vice Chairman of the Board of Directors
Address:	Goomax Industrial Park Dongtian Town Nanan City Fujian Province China
Telephone:	+86 18960349222
Facsimile number:	+86 595 26999989
E-mail address of contact person:	gumeijinshu@163.com

*Factory:*

Address:	Goomax Industrial Park Dongtian Town Nanan City Fujian Province China
Telephone:	+86 18960349222
Facsimile number:	+86 595 26999989
E-mail address of contact person:	gumeijinshu@163.com

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

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

Name:	East & Concord Partners
Address:	19th/F, Landmark Tower 2 8 North Dongsanhuan Road, Beijing 100004 China
Telephone:	(86.10) 6510.7050
Facsimile/Telex number:	(86.10) 6590.6650
E-mail address of contact person:	vivian_wang@east-concord.com

Name:	Percival Legal
Address:	1 Rickard Ave Mosman NSW 2088
Telephone:	0425 221 036
E-mail address of contact person:	Andrew.percival@percivallegal.com.au

*Note that in nominating a representative, the Commission will assume that*

*confidential material relating to your company in this review 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 your business? Is it a sole proprietorship, a partnership, a limited liability company, a joint venture, a state-owned enterprise (SOE) or state-invested enterprise (SIE) (refer to this questionnaire's glossary for a definition of an SOE or SIE) or some other type of enterprise?

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

Answer:

The legal name of the company is GOOMAX METAL CO., LTD FUJIAN (Hereinafter referred to as "the Respondent").

The Respondent is a limited liability company.

No other business names are used to export and/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.

Answer:

The Respondent has two shareholders: [REDACTED] and [REDACTED].

The shareholding percentages for the shareholders are as follows:

Name of shareholders	Shareholding percentages %
[REDACTED]	

[Confidential information regarding the names and shareholding percentages of the shareholders]

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

Answer:

Not applicable. The Respondent is not a subsidiary of any company.

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

**Answer:**

**Not applicable. The Respondent does not have a parent company.**

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

**Answer:**

**Please refer to Annex A-3.5 for the corporate structure.**

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

**Answer:**

**Not applicable. No management fees/corporate allocations are charged to the Respondent by related companies.**

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

**Answer:**

**The Respondent is a producer of the goods under consideration.**

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

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

**Answer:**

**During the Review Period, the Respondent produced the goods under consideration and sold the goods under consideration in the domestic market and to countries other than Australia.**

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

**Answer:**

**Please refer to Annex A-3.9 for the internal organisation chart.**

The Chairman of the Board of Directors is in charge of the general management and critical decision-making of the whole company.

The Vice Chairman of the Board of Directors is in charge of the daily operation.

There is a manager for each department who is in charge of the daily work of this department.

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

Answer:

Please refer to [Annex A-3.10](#) for the List of Board of Directors.

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

Answer:

The Respondent doesn't have an annual report.

Please refer to [Annex A-3.11](#) for the company brochure.

12. Provide a list of the full range of aluminium products your business currently produces.

Answer:

Please refer to [Annex A-3.12](#) for the list of aluminium products the Respondent currently produces.

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

1. Indicate your accounting period.

Answer:

The Respondent's accounting period is the calendar year starting from January 1st to December 31<sup>st</sup>.

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

Answer:

The address where the financial records are held is Goomax Industrial Park Dongtian Town, Nanan City, Fujian Province, China.

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



statements:

- chart of accounts;

**Answer:**

**Please refer to [Annex A-4.3](#) for the chart of accounts for 2015 and 2016.**

- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);

**Answer:**

**Not applicable. The Respondent has no audited financial statements.**

- internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under consideration.

**Answer:**

**Not applicable. The Respondent doesn't have internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under consideration.**

These documents should relate to:

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

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

**Answer:**

**Please refer to [Annex A-4.4.a\)](#) for the unaudited financial statements for 2015 and 2016.**

**Please refer to [Annex A-4.4.b\)](#) for the VAT Tax Returns for 2015 and 2016.**

**Please refer to [Annex A-4.4.c\)](#) for the Income Tax Returns for 2015 and for each quarter of 2016.**

5. Do your accounting practices differ in any way from the generally accepted

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

**Answer:**

**The Respondent's accounting practices are in accordance with China's generally accepted accounting practices.**

6. Describe:

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

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

**Answer:**

**Weighted average method is used for 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);

**Answer:**

**The cost of goods under consideration includes three parts, the cost of materials, the cost of labour and the manufacturing overheads.**

**The costing method of the cost of materials is [REDACTED]; the costing method of the cost of labour and the manufacturing overheads is allocating costs shared with other goods by [REDACTED].**

**[Confidential information regarding financial information]**

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

**Answer:**

**No separate valuation methods have been established for such goods.**

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

**Answer:**

**There are no by products or joint products.**

**The valuation method for scrap is based on the market price.**

- valuation and revaluation methods for fixed assets;

**Answer:**

**Fixed assets are valued at procurement cost.  
No revaluation has been undertaken for the fixed assets.**

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

**Answer:**

**Straight line depreciation method with [REDACTED] years useful life is adopted to calculate the depreciation of production equipment.**

**[Confidential information regarding financial information]**

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

**Answer:**

**The foreign exchange gains and losses arising from transactions is booked into the account of financial expenses.**

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

**Answer:**

**Not applicable. There are no foreign exchange gains/losses arising from the translation of balance sheet items.**

- inclusion of general expenses and/or interest;

**Answer:**

**General expense and interest are booked as the actual amount.**

- provisions for bad or doubtful debts;

**Answer:**

**Not applicable. The Respondent does not have provisions for bad or doubtful debts.**

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

**Answer:**

**Not applicable. The Respondent does not have expenses for idle equipment or plant shut-downs.**

- costs of plant closure;

**Answer:**

Not applicable. The Respondent does not have costs of plant closure.

- restructuring costs;

Answer:

Not applicable. The Respondent does not have restructuring costs.

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

Answer:

No by-products are generated from the Respondent's production process.

The scrap materials resulting from the production process are sold.

- effects of inflation on financial statement information.

Answer:

Not applicable. The financial statements don't reflect effects of inflation

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

Answer:

Since 1 January 2016, the Respondent has classified its products into more detailed items in the accounting system. The reason is that [REDACTED].

[Confidential information regarding business secrets]

## A-5 Income statement

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

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

Use the currency in which your accounts are kept (please specify the currency), in the following format:

	Most recent completed financial year (2015)		Review period (1 January 2016 to 31 December 2016)	
	All products	Goods Under Consideration	All products	Goods Under Consideration
<b>Gross Sales (1)</b>				
Sales returns, rebates and discounts (2)				
<b>Net Sales (3=1-2)</b>				
Raw materials (4)				
Direct Labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
<b>Total cost to make (9=4+5+6+7+8)</b>				
<b>OPERATING INCOME (10=3-9)</b>				
Selling expenses (11)				
Administrative & general expenses (12)				
Financial expenses (13)				
<b>SG&amp;A expenses (14)=(11+12+13)</b>				
<b>INCOME FROM NORMAL ACTIVITIES (15)=(10-14)</b>				
Interest income (16)				
Interest expense (enter as negative) (17)				
Extraordinary gains and Losses – enter losses as negative (18)				
Abnormal gains and losses – enter losses as negative (19)				
<b>PROFIT BEFORE TAX (20)=(15+16+17+18+19)</b>				
Tax (21)				
<b>NET PROFIT (22)=(20-21)</b>				

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

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



**Answer:**

Please refer to [Annex A-5](#) for the spreadsheet "Income statement".

**A-6 Sales Turnover**

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

	Most recent completed previous financial year (2015)		Review period (1 January 2016 to 31 December 2016)	
	Volume	Value	Volume	Value
Total company turnover (all products)				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the <b>goods under consideration</b>				
Domestic market				
Exports to Australia				
Exports to Other Countries				

Prepare this information in the attached spreadsheet named "**Turnover**".

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

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

**Answer:**

Please refer to [Annex A-6](#) for the spreadsheet "Turnover".

## 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 the ex-factory level.*

***You should report prices of all goods under consideration (the goods) shipped to Australia during the review period (1 January 2016 to 31 December 2016).***

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

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

*You **must** provide information in section B and the information provided in section D (on domestic selling prices) for the same, matching period - even if doing so means that such domestic sales data predates the commencement of the review period (1 January 2016 to 31 December 2016).*

#### Answer:

**During the review period, the Respondent did not export goods under consideration to Australia. Thus, the Section B is 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.

- (a) Describe how the goods are sent to each customer in Australia, **including a diagram.**
- (b) Identify each party in the distribution chain and describe the functions performed by them. Where commissions are paid indicate whether it is a pre or post exportation expense having regard to the date of sale.
- (c) Explain who retains ownership of the goods at each stage of the distribution chain. In the case of DDP sales, explain who retains ownership when the goods enter Australia.
- (d) Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply copy of the agreement if possible).

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

Note	Column heading	Explanation
1	Customer name	Names of your customers
2	Level of trade	The level of trade of your customers in Australia
3	Model/grade/type	Commercial model/grade or type
4	Product code	Code used in your records for the model/grade/type identified. Explain the product codes in your submission.
5	Finish	Aluminium extrusion finish (e.g. mill, painted, powder-coated, anodized, other)
6	Alloy code	International Alloy Designation System (IADS) alloy code e.g. 6063
7	Temper grade	Aluminium heat temper grade (e.g. T5)
8	Invoice number	Invoice number
9	Invoice date	Invoice date
10	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.
11	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.
12	Shipping terms	Delivery terms e.g. CIF, C&F, FOB, DDP (in accordance with Incoterms)
13	Payment terms	Agreed payment terms e.g. 60 days=60 etc.
14	Quantity	Quantity in units shown on the invoice. Show basis e.g. kg.
15	(Quantity (units/pieces))	Quantity in units/pieces.
16	Gross invoice value	Gross invoice value shown on invoice <i>in the currency of sale, excluding taxes</i> .
17	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.

18	Other charges	Any other charges, or price reductions, that affects the net invoice value. Insert additional columns and provide a description.
19	Invoice currency	The currency used on the invoice
20	Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
21	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
22	Rebates or other allowances	The amount of any deferred rebates or allowances paid to the importer in the currency of sale
23	Quantity discounts	The actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
24	Ocean freight	The actual amount of ocean freight incurred on each export shipment listed. (As ocean freight is a significant cost, it is important that the <u>actual</u> amount of ocean freight incurred on each exportation be reported. If estimates must be made you must explain the reasons and set out the basis - estimates must reflect changes in freight rates over the assessment period. Freight allocations must be checked for consistency.)
25	Marine insurance	Amount of marine insurance
26	FOB export price	The free on board price at the port of shipment. (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 marine insurance. <b>Use a formula to show the method of the calculation on each line of the export sales spreadsheet.</b> )
27	Packing*	Packing expenses
28	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.
29	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.
30	Warranty & guarantee expenses*	Warranty & guarantee expenses
31	Technical assistance & other services*	Expenses for after sale services, such as technical assistance or installation costs.
32	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.
33	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.
If the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred. For example:		
34	Import duties	Amount of import duty paid in Australia
36	Inland transport	Amount of inland transportation expenses within Australia included in the selling price



37	Other costs	Customs brokers, port and other costs incurred (itemised)
----	-------------	---

\*\* 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 (1 January 2016 to 31 December 2016). Freight allocations must be checked for consistency.

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

**B-5** If there are any other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table, please add a column (see "other factors" in question B-4) for each item, and provide a description of each item. Please ensure that the description is clear and provides sufficient information for the commission to be able to determine the purpose of the additional cost (if necessary, please also provide an explanation of how the cost was calculated). For example, other selling expenses (direct or indirect) incurred in relation to the export sales to Australia.

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

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

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

**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.

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

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



**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.

**Please ensure that the documents provided to support the shipments are identified in the Australian Sales list. Please also ensure that the details in the documents can be easily reconciled against the details provided in the Australian Sales list. Where the figures do not exactly match those in the Australian Sales list, please provide an explanation of how the documents fit to the identified transaction.**

The Commission may select additional shipments for 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.

Answer:

**Not applicable. The Respondent did not export the goods under consideration to Australia during the review period.**

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

Answer:

**Not applicable. The Respondent did not export the goods under consideration to Australia during the review period.**

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

EXPORTED TYPE	DOMESTIC TYPE	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

Answer:

**Not applicable. The Respondent did not export the goods under consideration to Australia during the review period.**

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

market.

**Answer:**

**Not applicable. The Respondent does not have technical or illustrative material used to identify or classify the goods sold 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 made during the review period (must be listed transaction by transaction.*** If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you **must** contact the case officer **before** completing the questionnaire. If the case officer agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets the Commission 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 officer who will explain the information the Commission requires for determining a normal value using alternative methods.*

**D-1** Provide a detailed explanation **and a diagram of:**

- your distribution channels to domestic customers;
- 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/related to with your business, provide details of that association. Describe the effect, if any, that association has upon the price.

**Answer:**

**Please refer to Annex D-1 for the domestic sales flowchart.**

**All domestic sales are made from the Respondent to the customers directly, so there is no contract or agreement with any agency or distributor.**

**One of the customers [REDACTED] is associated with the Respondent. They have shareholders who are in the same family. The association between the Respondent and [REDACTED] does not have effect upon the price.**

**[Confidential information regarding the name of a related company]**

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

Answer:

The domestic selling prices don't vary according to the distribution channel.

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

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

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

Answer:

The customers first enquire the price, and then the sales people quote. The price is determined by negotiation. Then the customers will place orders to the Respondent or sign the contract with the Respondent. If there are goods required in the stock, the Respondent will deliver the goods directly. If there is no stock, the Respondent will arrange production.

There are two ways for the customers to arrange payment: (1) payment before delivery; (2) payment after delivery. The Respondent will issue the invoice to customers after receipt of payment.

The terms of the domestic sales are Ex-works or Home Delivery. For the sales on Home Delivery basis, the price includes the cost of delivery to customers.

No price list is used for the goods sold in domestic market.

- D-4** Complete the spreadsheet entitled '**Domestic sales**' within the *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 duty assessment period (do not include non-goods items).

Provide the completed spreadsheet in electronic format 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 identification
Grade	Product grade
Shape	Shape of the product
Dimension	Dimensions of the good
Alloy	If the product includes an alloy, specify the alloy
Product code	Code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Finish	If relevant, the finish of the goods
Imperial or metric	Specify whether the product is manufactured to imperial or metric size
Invoice number	Invoice number
Invoice date	Invoice date
Date of sale	Refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Order number	Show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Delivery terms	E.g. ex-factory, free on truck, delivered into store
Payment terms	payment terms agreed with the customer eg. 60 days etc
Quantity	quantity in units shown on the invoice eg kg.
Actual weight	Actual weight of (specify units e.g. Tonnes)
Theoretical weight	Theoretical weight, if your business uses theoretical weight (specify units e.g. Tonnes)
Gross Invoice value	gross value shown on invoice <i>in the currency of sale</i> , net of taxes.
Discounts	the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Rebates	The amount of any deferred rebates or allowances paid to the importer in the currency of sale.
Net invoice value	the net invoice value expressed in your domestic currency as recorded in your accounting system
Other discounts	The actual amount of discounts not deducted from the invoice. Show a separate column for

	each type of 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.

Answer:

Please refer to [Annex D-4](#) for the spreadsheet “Domestic Sales”.

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

Answer:

**Not applicable. No other costs, charges or expenses incurred in respect of the sales listed.**

- 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.

**Answer:**

**Not applicable. There are no discount, rebate, allowance offered on domestic sales. No credit notes were issued directly or indirectly to the customers.**

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

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

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

**Please ensure that the documents provided to support the shipments are identified in the Australian Sales list. Please also ensure that the details in the documents can be easily reconciled against the details provided in the Australian Sales list. Where the figures do not exactly match those in the Australian Sales list, please provide an explanation of how the documents fit to the identified transaction.**

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

**Answer:**

**During the Review Period, the Respondent did not export the good under consideration to Australia. Thus, there were no domestic sales that are at the same level of trade as the export sales in the review period, but we still selected two domestic sales and submitted the documents.**

**Please refer to Annex D-7 for the documentation for the two domestic sales.**

**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?

**Answer:**

**The Respondent's domestic sales are metric products. All of the goods under consideration produced and sold by the Respondent are metric products.**

## SECTION E

### FAIR COMPARISON

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

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

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

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

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

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

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

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

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

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

##### Answer:

**Not applicable. The Respondent did not export goods under consideration to Australia during the review period.**

#### 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:

- 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 period of review (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 (i.e. an amount for selling general and administrative costs (SG&A) plus profit).

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

**Answer:**

**Not applicable. The Respondent does not have export sales of the goods under consideration to Australia during the review period, and no adjustment is necessary.**

## 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 adjustments can also be made for the drawback payable on the substituted domestic materials, provided the total amount of the drawback does not exceed the total duty paid.

### Answer:

**Not applicable. All the raw materials are purchased domestically, thus, no**



such adjustment concerning import charges and indirect taxes is 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.

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.

**Answer:**

**Not applicable. The Respondent did not have export sales of the goods under consideration to Australia during the review period, and no adjustment is necessary.**

**4. Credit**

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

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

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

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

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

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.

---

<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.

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

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

2. *Calculate the average credit period*

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

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

Answer:

The benchmark interest rate of short-term borrowings issued by the People's Bank of China, which is 4.35%, can be used to calculate the credit.

*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.

Answer:

The inland transportation associated with the domestic sales has been allocated based on the sales quantities.

The inland transportation cost is recorded as part of the [REDACTED].

[Confidential information regarding financial information]

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

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

Answer:

Not Applicable. There is no handling, loading and ancillary Expenses involved in domestic sales.

## 7. Packing

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

### Answer:

**Not applicable. The packing costs are included in the manufacturing overheads. There is no difference between the packing method of sales on domestic market and export market.**

## 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.

### Answer:

**Not applicable. No commissions are paid in relation to the domestic sales.**

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

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

### Answer:

**Not applicable. No warranties, guarantees, and after sales services costs are incurred in the domestic sales.**

## 10. Other factors

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

- *inventory carrying cost*: describe how the products are stored prior to sale and show data relating to the average length of time in inventory. Indicate the interest rate used;

- *warehousing expense*: an expense incurred at the distribution point;
- *royalty and patent fees*: describe each payment as a result of production or sale, including the key terms of the agreement;
- *advertising*; and
- *bad debt*.

**Answer:**

**Not applicable. No other factors affect price comparability in the domestic sales.**

### **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.

**Answer:**

**No such duplication exists in all the items of adjustment.**



## SECTION F

### EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)

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

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

**F-1** Complete the spreadsheet entitled '**Third country sales**' within the *Exporter Questionnaire – accompanying spreadsheet* provided alongside this questionnaire.

This spreadsheet is to list **all export sales of like goods** (i.e. transaction by transaction) to countries other than Australia in the duty assessment period (do not include non-goods items).

Provide the completed spreadsheet in electronic format 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.

Note	Column heading	Explanation
1	Country	Country the goods are being exported to
2	Customer name	Names of your customers
3	Level of trade	The level of trade of your customers in The third country
4	Model/grade/type	Commercial model/grade or type
5	Product code	Code used in your records for the model/grade/type identified. Explain the product codes in your submission.
6	Finish	Aluminium extrusion finish (e.g. mill, painted, powder-coated, anodized, other)
7	Alloy code	International Alloy Designation System (IADS) alloy code e.g. 6063
8	Temper grade	Aluminium heat temper grade (e.g. T5)
9	Invoice number	Invoice number
10	Invoice date	Invoice date
11	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.
12	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.
13	Shipping terms	Delivery terms e.g. CIF, C&F, FOB, DDP (in accordance with Incoterms)
14	Payment terms	Agreed payment terms e.g. 60 days=60 etc.
15	Quantity	Quantity in units shown on the invoice. Show



		basis e.g. kg.
16	Quantity (kilograms)	Quantity in kg.
17	Quantity (units/pieces)	Quantity in units/pieces.
18	Gross invoice value	Gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
19	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.
20	Other charges	Any other charges, or price reductions, that affects the net invoice value. Insert additional columns and provide a description.
21	Invoice currency	The currency used on the invoice
22	Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
23	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
24	Rebates or other allowances	The amount of any deferred rebates or allowances paid to the importer in the currency of sale
25	Quantity discounts	The actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
26	Ocean freight	The actual amount of ocean freight incurred on each export shipment listed. (As ocean freight is a significant cost, it is important that the <u>actual</u> amount of ocean freight incurred on each exportation be reported. If estimates must be made you must explain the reasons and set out the basis - estimates must reflect changes in freight rates over the assessment period. Freight allocations must be checked for consistency.)
27	Marine insurance	Amount of marine insurance
28	FOB export price	The free on board price at the port of shipment. (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 marine insurance. <b>Use a formula to show the method of the calculation on each line of the export sales spreadsheet.</b> )
29	Packing*	Packing expenses
30	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.
31	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.
32	Warranty & guarantee expenses*	Warranty & guarantee expenses
33	Technical assistance & other services*	Expenses for after sale services, such as technical assistance or installation costs.

34	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.
35	Other factors*	<b>Any other</b> costs, charges or expenses incurred in relation to the exports to The third country (include additional columns as required). See question B5.
If the delivery terms make you responsible for arrival of the goods at an agreed point within The third country (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred. For example:		
36	Import duties	Amount of import duty paid in The third country
37	Inland transport	Amount of inland transportation expenses within The third country included in the selling price
38	Other costs	Customs brokers, port and other costs incurred (itemised)

**Answer:**

Please refer to [Annex F-1](#) for the spreadsheet “Third Country”.

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

**Answer:**

**Not applicable. The Respondent did not have export sales to Australia.**

## SECTION G

### COSTING INFORMATION AND CONSTRUCTED VALUE

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

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

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

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

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

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

*you must provide cost data over the same period as these sales even if doing so means that such cost data predates the commencement of the review period (1 January 2016 to 31 December 2016).*

*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 raw material used to manufacture the goods, describe this process and provide a flowchart of this production process.

#### **Answer:**

**Please refer to Annex G-1.1 for the production process flowchart.**

**Not applicable. The Respondent does not produce the raw material used**

to manufacture the goods.

2. Complete the spreadsheet entitled 'Production' within the *Exporter Questionnaire* – accompanying spreadsheet provided alongside this questionnaire.

Provide the completed spreadsheet in electronic format 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.

Provide information about your company's total production in the following table:

	PREVIOUS FINANCIAL YEAR	MOST RECENT FINANCIAL YEAR	Review period (1 January 2016 to 31 December 2016)
A – Production capacity (eg kg, tonnes)*			
B – Actual production in volume (eg kg, tonnes)			
C – Capacity utilisation (%) (B/A x 100)			

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

Provide this information on a spreadsheet named "**Production**".

**Answer:**

Please refer to [Annex G-1.2](#) for the spreadsheet "Production".

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

**Answer:**

The Respondent produces the goods and like goods to metric measurements.

4. If your company manufactures/produces the raw materials that are used in the production of goods, does your company also make sales of these raw materials?

**Answer:**

Not applicable. The Respondent does not produce the raw materials that are used in the production of goods.

## G-2. Cost accounting practices

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

Answer:

The cost accounting system is an integral part of its financial accounting system. The cost of goods sold and inventory values reported in the financial statements are based on the costs generated from its costing accounting system.

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.

Answer:

No. The Respondent's cost accounting system is not based on standard costs.

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

Answer:

There aren't any significant or unusual cost variances that occurred during the assessment period.

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

Answer:

The [REDACTED] can be regarded as a cost centre of the Respondent's costing accounting system. This cost centre includes the cost of three kinds of products; they are goods under consideration, [REDACTED] and the [REDACTED].

[Confidential information regarding financial information]

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

Answer:

The cost of goods under consideration includes three parts, the cost of materials, the cost of labour and the manufacturing overheads.

The costing method of the cost of materials is [REDACTED]; the costing method of the cost of labour and the manufacturing overheads is allocating costs shared with other goods by [REDACTED].

Expenses are not amortised or depreciated, and there are no capital expenditures and other development costs.

[Confidential information regarding financial information]

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

Answer:

The Respondent records costs for goods by models, such as [REDACTED]. For each model of goods, the cost is specified by different finish or materials, such as [REDACTED].

[Confidential information regarding financial information]

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

Answer:

All production costs are valued the same for cost accounting purposes and for financial accounting purposes.

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

Answer:

The Respondent didn't engage in any start-up operations in relation to the goods under consideration.

- 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.

Answer:

Not applicable. The Respondent didn't engage in any start-up operations in relation to the goods under consideration.

### G-3 Cost to make and sell on domestic market

Complete the spreadsheet entitled 'Domestic CTMS' within the Exporter Questionnaire – accompanying spreadsheet provided alongside this questionnaire.



Provide the completed spreadsheet in electronic 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 month over the review period.

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.

**Answer:**

Please refer to [Annex G-3.2.a](#)) for the spreadsheet “Domestic CTMS”.

Please refer to [Annex G-3.2.b](#)) for supporting documents for “Domestic CTMS”.

#### **G-4 Cost to make and sell goods under consideration (goods exported to Australia)**

1. Complete the spreadsheet entitled ‘**Australian CTMS**’ within the *Exporter Questionnaire – accompanying spreadsheet* provided alongside this questionnaire.

Provide the completed spreadsheet in electronic format 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 duty assessment 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.*

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

- 2 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.
- 3 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.
- 4 In calculating the unit cost to make and sell, provide an explanation if the allocation method used (eg number, or weight etc) to determine the unit cost differs from the prior practice of your company.

**Answer:**

**Not applicable. The Respondent did not have export sales to Australia during the review period.**

## **G-5 Major raw material costs**

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

For these major inputs:

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

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

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

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

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

**Answer:**

The main raw material which accounts for 10% or more of the total production cost is [REDACTED].

[Confidential information regarding the names of the raw material]

The above mentioned raw materials are purchased from independent suppliers.

Please refer to Annex G-5 for the table “Raw Material Purchase” during the Review Period.

## SECTION H - COUNTERVAILING

The following questions relate to the program types and program numbers listed in the table below. (This table has been extracted from Report 248). Only the programs found to be countervailable for non-cooperating exporter in previous review investigation, listed below, are included in this Questionnaire

Program Number	Program Name	Program Type	Countervailable in relation to the goods (Yes/No)
18	Preferential tax policies in the Western Regions	Income Tax	Yes
47	Preferential tax policies for high and new technology enterprises	Income Tax	Yes
48	Provincial Government of Guangdong tax offset for R&D	Income Tax	Yes
21	Tariff and VAT Exemptions on Imported Materials and Equipment	Other Tax	Yes
15	Aluminium provided at less than adequate remuneration	LTAR	Yes
2	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'	Grant	Yes
3	Provincial Scientific Development Plan Fund	Grant	Yes
4	Export Brand Development Fund	Grant	Yes
5	Matching Funds for International Market Development for SMEs	Grant	Yes
6	Superstar Enterprise Grant	Grant	Yes
7	Research & Development (R&D) Assistance Grant	Grant	Yes
8	Patent Award of Guangdong Province	Grant	Yes
9	Training Program for Rural Surplus Labour Force Transfer Employment	Grant	Yes
26	Innovative Experimental Enterprise Grant	Grant	Yes
29	Special Support Fund for Non-State-Owned Enterprises	Grant	Yes
32	Venture Investment Fund of Hi-Tech Industry	Grant	Yes
35	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment	Grant	Yes
56	PGOG special fund for energy saving technology reform	Grant	Yes
58	Development assistance grants from the ZHTDZ	Grant	Yes

### PART H-1 Preferential income tax programs (programs 18, 47, 48)

1. It is our understanding that the general tax rate for enterprises in China during the assessment period was 25%. Confirm whether this is correct and if not,

please identify the general tax rate for enterprises in China during the period.

**Answer:**

**It is correct. The general income tax rate for enterprises in China during the review period is 25%.**

2. What general tax rate did your business pay during the assessment period?

**Answer:**

**The general income tax rate the Respondent pay during the assessment period is 25%.**

3. Did your business or any company/entity related to your business receive any benefit<sup>2</sup> under the preferential income tax programs described in the table above for programs 18, 47 and 48 during the period before and during relevant period for the duty assessment (Tax Year 2014, Tax Year 2015 and Tax Year 2016).

**Answer:**

**No. The Respondent and its related companies did not receive any benefit under the preferential income tax programs during tax year 2014, 2015 and 2016.**

4. Provide a copy, bearing the official stamp of the appropriate level of the GOC, of all corporate income tax acknowledgement form(s) and the income tax return(s) that your company filed for the last three completed financial years. If monthly returns are available for 2016, please also provide these.

**Answer:**

**Please refer to Annex H-1.4 for income tax returns for 2014, 2015 and four quarters of 2016.**

*Note: If your company did not file an income tax return in the last three financial years, 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.*

5. If your business currently pays corporate income tax at a rate less than 25% (or whatever the rate of general tax is as discussed above), or paid at a rate less than that during the review period, please indicate whether the reduced rate relates to any of the preferential income tax programs identified above.

**Answer:**

---

<sup>2</sup> Refer to the Glossary of Terms for a definition of benefit in this context.

**Not applicable. The Respondent currently pays corporate income tax at the rate of 25%.**

6. 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 in relation to the income tax rate reduction.

**Answer:**

**Not applicable. The Respondent currently pays corporate income tax at the rate of 25%.**

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

**Answer:**

**As none of the programs identified above have conferred benefit on the Respondent, questions 7-18 are not applicable.**

7. Provide complete details of the amount of the benefit received, including whether it was received in total or in instalments.
8. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products).
9. Describe the application and approval procedures for obtaining a benefit under the program.
10. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.
11. Outline the fees charged to, or expenses incurred by your business for the purposes of receiving the program.
12. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
13. 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.
14. If the benefit was provided in relation to a specific activity or project of your



entity, please identify the activity and provide supporting documentation.

15. 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.
16. Indicate where benefits under this program can be found in your accounting system (i.e. specify the ledgers or journals) and financial statements.
17. To your knowledge, does the program still operate or has it been terminated?
18. 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 terminated program has been substituted for by another program, identify the program and answer all the questions in Part H-1 in relation to this programme.

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

Prepare this information in the attached spreadsheet named "**Income Tax**" included as part of the *Exporter Questionnaire-accompanying spreadsheet* provided with this questionnaire.

**Answer:**

Please refer to [Annex H-1.19](#) for the spreadsheet "Income Tax".

**PART H-2    Tariff and VAT Exemptions on Imported Materials and Equipment (Program 21)**

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

If your business or any company/entity related to your business received benefits under any such program during the period 1 January 2006 to 31 December 2016, please answer the following questions.

**Answer:**

**Not applicable. The Respondent didn't receive benefits under the program of Tariff and VAT Exemptions on Imported Materials and Equipment during the period 1 January 2006 to 31 December 2016.**

1. Provide complete details involving the exemption of tariff and import VAT received, for any imported technologies and equipment.

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

used in the production of the goods during the investigation period? If yes, provide the following information:

- (a) type of inputs;
- (b) cost of inputs;
- (c) quantity of inputs; and
- (d) amount of VAT refunded.

Has your company received exemption from payment, or refunds of import duty and import VAT, for imported material inputs including technologies and equipment at any time that were used in the production of the goods during the investigation period? If yes, provide the following information:

- description of imported product;
- country of origin;
- quantity of imported product;
- purchase price;
- terms of purchase (F.O.B., C.I.F., etc.);
- ocean freight;
- value for duty of imported product;
- regular rate of taxes and duties;
- concessionary rate of taxes and duties;
- amount of duties and taxes normally applicable;
- amount of duties and taxes paid;
- amount of duties and taxes exempt;
- date of importation;
- tariff classification number;
- customs entry number; and
- application fee.

**15.** Explain if (and how) the GOC determines which imported inputs are consumed by your business in the production of the subject goods and in what amounts, and the amount of duty paid or payable on the inputs (including any allowance for waste).

**16.** Explain how the GOC determined the percentage rate of duty exemption.

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

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

**17.** Provide a representative sample of copies of import entry documents (for example: bill of entry, invoice from supplier, etc.) for each type of importation covering duty-exempt inputs and duty-paid inputs imported for use in the manufacturing of the subject goods.

**18.** In addition to the import entry documents, you must also provide copies, if applicable, of any applications submitted to and/or approval document received from the GOC relating to the exemption from the payment of import

duty and import VAT on imported inputs and in relation to the VAT that is refunded on the exportation of the subject goods.

Provide copies of reports and audits by the GOC authority responsible for administering the duty rebate or duty drawback scheme with respect to the verification of the importation and use of inputs and the remittance or drawback of the related duty paid or payable.

**PART H-3 Grants and preferential policies (Programs 2, 3, 4, 5, 6, 7, 8, 9, 26, 29, 32, 35, 56, 58)**

1. Did your business or any company/entity related to your business receive any benefit under the above programs during the period 1 January 2011 to 31 December 2016?

**Answer:**

The Respondent received benefits under [REDACTED] and [REDACTED] during the period 1 January 2011 to 31 December 2016.

[Confidential information regarding the names of the grants]

2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period 1 January 2011 to 31 December 2016?

**Answer:**

The Respondent received benefits under several grant programs in addition to [REDACTED] and [REDACTED], including [REDACTED].

[Confidential information regarding the names of the grants]

For each program identified in your answer to H-3.1 and H-3.2 above, answer the following.

**Answer:**

The grants identified in the answers to H-3.1 and H-3.2 above are divided into the following six categories:

- I [REDACTED]
- II [REDACTED]
- III [REDACTED]
- IV [REDACTED]
- V [REDACTED]
- VI [REDACTED]

[Confidential information regarding the types of the grants]

The answers to the following questions are listed in the order of

years and categories of the grants.

### The Year of 2011

III [REDACTED]

[Confidential information regarding the type of the grant]

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

The Respondent received [REDACTED].

This is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

The grant was received in a lump sum.

[Confidential information regarding the name and amount of the grant]

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).

Answer:

In the year of 2011, all of the products produced by the Respondent are [REDACTED], thus, these non-goods under consideration produced by the Respondent benefited from the grant.

[Confidential information regarding the name of the product]

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

Answer:

There was no need to apply for this grant, and [REDACTED] granted the award directly.

[Confidential information regarding the approving unit of the grant]

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:

There were no application documents.

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

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the grant.

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

Answer:

The eligibility criterion to receive benefits under [REDACTED] is that [REDACTED].

[Confidential information regarding the type of the grant and the eligibility criterion to receive benefits under this grant]

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.

Answer:

The Respondent's eligibility for the program was not conditional on any of the above criteria.

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.

Answer:

The benefit was provided in relation to the Respondent's activities of [REDACTED].

[Confidential information regarding specific activity of the Respondent]

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.



**Answer:**

Please refer to Annex H-3.11-2011-a) for the bank receipt and accounting voucher for [REDACTED].

[Confidential information regarding the type of the grant]

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

**Answer:**

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

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

**Answer:**

The program still operates.

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-3 in relation to this programme.

**Answer:**

Not applicable. The program still operates.

15. Identify the body responsible for administering the grant.

**Answer:**

[REDACTED] was responsible for administering the grant.

[Confidential information regarding the unit administering the grant]

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

**Answer:**

The Respondent does not know the date of approval of the grant.

The date of receiving the grant is [REDACTED].

[Confidential information regarding the receiving date of the grant]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

IV [REDACTED]

[Confidential information regarding the type of the grant]

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

The Respondent received one grant for [REDACTED].

This grant is [REDACTED] (Hereinafter referred to as "[REDACTED]").

The amount of this grant is RMB [REDACTED].

[Confidential information regarding the name and amount of the grant]

The grant was received in a lump sum.

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).

Answer:

In the year of 2011, all of the products produced by the Respondent are [REDACTED], thus, these non-goods under consideration produced by the Respondent benefited from the grant.

[Confidential information regarding the name of the product]

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

Answer:

There was no need to apply for the grant, and [REDACTED] granted the award directly.

[Confidential information regarding the approving unit of the grant]

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all

contractual agreements entered into between your business and the GOC in relation to the program.

**Answer:**

**There were no application documents for [REDACTED].**

**[Confidential information regarding the type of the grant]**

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

**Answer:**

**There were no expenses incurred by the Respondent for purposes of receiving the grant.**

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

**Answer:**

**For [REDACTED], the eligibility criterion to receive benefits is that [REDACTED].**

**[Confidential information regarding the type of the grant and the eligibility criterion to receive benefits under this grant]**

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.

**Answer:**

**The Respondent's eligibility for the program was not conditional on any of the above criteria.**

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.

**Answer:**

**The benefit was provided in relation to the Respondent's activity of [REDACTED].**

**[Confidential information regarding the specific activity of the Respondent]**

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.

Answer:

Please refer to Annex H-3.11-2011-b) for the bank receipts and accounting vouchers for [REDACTED].

[Confidential information regarding the type of the grant]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

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

Answer:

The program still operates.

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-3 in relation to this programme.

Answer:

Not applicable. The program still operates.

15. Identify the body responsible for administering the grant.

Answer:

For [REDACTED], [REDACTED] were responsible for administering the grant.

[Confidential information regarding the type of the grant and the unit administering the grant]

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

Answer:

The Respondent does not know the date of approval of [REDACTED].

The date of receiving [REDACTED] is [REDACTED].

[Confidential information regarding the type and receiving date of the grant]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

VI [REDACTED]

[Confidential information regarding the type of the grant]

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

The Respondent received one [REDACTED].

This grant is [REDACTED] (Hereinafter referred to as "[REDACTED]").

The amount of this grant is RMB [REDACTED].

[Confidential information regarding the name and amount of the grant]

This grant was received in a lump sum.

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).

Answer:

In the year of 2011, all of the products produced by the Respondent are [REDACTED], thus, these non-goods under consideration produced by the Respondent benefited from the grant.

[Confidential information regarding the name of the product]

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

Answer:

For [REDACTED], the Respondent applied to [REDACTED].

Then [REDACTED] ratified the grant.

[Confidential information regarding the type and approving unit of the grant]

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:

The Respondent did not retain the application documents for [REDACTED].

[Confidential information regarding the type of the grant]

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

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the grant.

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

Answer:

There was no specific eligibility criterion to meet to receive benefits under [REDACTED].

[Confidential information regarding the type of the grant]

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.

Answer:

The Respondent's eligibility for the program was not conditional on any of the above criteria.

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.



**Answer:**

The benefit was not provided in relation to any specific activity or project.

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.

**Answer:**

Please refer to Annex H-3.11-2011-c) for the bank receipt and accounting voucher for [REDACTED].

[Confidential information regarding the type of the grant]

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

**Answer:**

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

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

**Answer:**

The Respondent does not know whether the program still operate or has been terminated.

14. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part H-3 in relation to this programme.

**Answer:**

The Respondent does not know whether the program still operate or has been terminated.

15. Identify the body responsible for administering the grant.

**Answer:**

For [REDACTED], [REDACTED] was responsible for administering the grant.

[Confidential information regarding the type of the grant and the unit administering the grant]

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

Answer:

The Respondent does not know the date of approval of [REDACTED].

The date of receiving this grant is [REDACTED].

[Confidential information regarding the type of the grant and the date of receiving the grant]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

## The Year of 2012

III [REDACTED]

[Confidential information regarding the type of the grant]

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

The Respondent received [REDACTED].

This is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

This grant is received in a lump sum.

[Confidential information regarding the name and amount of the grant]

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).

**Answer:**

In the year of 2012, all of the products produced by the Respondent are [REDACTED], thus, these non-goods under consideration produced by the Respondent benefited from the grant.

[Confidential information regarding the name of the product]

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

**Answer:**

For [REDACTED], the Respondent applied to [REDACTED]. Then [REDACTED] ratified the grant.

[Confidential information regarding the type and the approving unit of the grant]

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

**Answer:**

The Respondent did not retain the application documents.

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

**Answer:**

There were no expenses incurred by the Respondent for purposes of receiving the grant.

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

**Answer:**

For [REDACTED], the eligibility criterion to receive benefits is that [REDACTED].

[Confidential information regarding the type of the grant and the eligibility criterion to receive benefits under this program]

9. State whether your eligibility for the program was conditional on one or more

of the following criteria:

- a) whether or not your business exports or has increased its exports;
- b) the use of domestic rather than imported inputs;
- c) the industry to which your business belongs; or
- d) the region in which your business is located.

**Answer:**

**The Respondent's eligibility for the program was not conditional on any of the above criteria.**

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.

**Answer:**

**For [REDACTED], the benefit was provided in relation to the Respondent's activity of [REDACTED].**

**[Confidential information regarding the type of the grant and the specific activity of the Respondent]**

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.

**Answer:**

**Please refer to Annex H-3.11-2012-a) for the bank receipt and accounting voucher for [REDACTED].**

**[Confidential information regarding the type of the grant]**

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

**Answer:**

**The benefits are recorded in the account of [REDACTED].**

**[Confidential information regarding financial information]**

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

**Answer:**

**The program still operates.**

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-3 in relation to this programme.

**Answer:**

**Not applicable. The program still operates.**

15. Identify the body responsible for administering the grant.

**Answer:**

**[REDACTED] was responsible for administering the grant.**

**[Confidential information regarding the unit administering the grant]**

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

**Answer:**

**The Respondent does not know the date of approval of the grant.**

**The date of receiving this grant is [REDACTED].**

**[Confidential information regarding the receiving date of the grant]**

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

**Answer:**

**The benefits are recorded in the account of [REDACTED].**

**[Confidential information regarding financial information]**

**IV [REDACTED]**

**[Confidential information regarding the type of the grant]**

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

**Answer:**

**The Respondent received [REDACTED].**

**This is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].**

**This grant was received in a lump sum.**

**[Confidential information regarding the name and amount of the grant]**

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).

Answer:

In the year of 2012, all of the products produced by the Respondent are [REDACTED], thus, these non-goods under consideration produced by the Respondent benefited from the grant.

[Confidential information regarding the name of the product]

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

Answer:

There was no need to apply for the grant, [REDACTED] granted the award directly.

[Confidential information regarding the approving unit of the grant]

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:

There were no application documents for [REDACTED].

Please refer to [Annex H-3.6-2012-a](#) for the notice of giving the grant.

[Confidential information regarding the type of the grant]

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

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the grant.

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

Answer:

The eligibility criterion to receive benefits is that [REDACTED].

[Confidential information regarding the eligibility criterion to receive benefits under this program]



9. State whether your eligibility for the program was conditional on one or more of the following criteria:
- a) whether or not your business exports or has increased its exports;
  - b) the use of domestic rather than imported inputs;
  - c) the industry to which your business belongs; or
  - d) the region in which your business is located.

Answer:

The Respondent's eligibility for the program was not conditional on any of the above criteria.

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.

Answer:

The benefit was provided in relation to the Respondent's activity of [REDACTED].

[Confidential information regarding the Respondent's activity]

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.

Answer:

Please refer to Annex H-3.11-2012-b) for the bank receipt and accounting voucher for [REDACTED].

[Confidential information regarding the type of the grant]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

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

Answer:

The program still operates.

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-3 in relation to this programme.

Answer:

**Not applicable. The program still operates.**

15. Identify the body responsible for administering the grant.

Answer:

**[REDACTED] was responsible for administering the grant, but the payment was made through [REDACTED].**

**[Confidential information regarding the units administering the grants]**

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

Answer:

**The date of approval of [REDACTED] is [REDACTED].**

**The date of receiving [REDACTED] is [REDACTED].**

**[Confidential information regarding the type, the date of approval and receiving date of the grant]**

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

Answer:

**The benefits are recorded in the account of [REDACTED].**

**[Confidential information regarding financial information]**

**VI [REDACTED]**

**[Confidential information regarding the type of the grant]**

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

**The Respondent received three [REDACTED].**

**The first one is [REDACTED] (Hereinafter referred to as**

“ [REDACTED] ”). The amount of this grant is RMB [REDACTED].  
The second one is [REDACTED] (Hereinafter referred to as  
“ [REDACTED] ”). The amount of this grant is RMB [REDACTED].  
The third one is [REDACTED] (Hereinafter referred to as  
“ [REDACTED] ”). The amount of this grant is RMB [REDACTED].  
Either of the above-mentioned grants was received in a lump sum.  
[Confidential information regarding the names and amounts of the  
grants]

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).

Answer:

In the year of 2012, all of the products produced by the Respondent are [REDACTED], thus, these non-goods under consideration produced by the Respondent benefited from the grants.  
[Confidential information regarding the name of the product]

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

Answer:

There were no specific application and approval procedures for obtaining the above-mentioned grants.

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:

There were no application documents for the above-mentioned grants.

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

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the grant.

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

Answer:

There were no specific eligibility criteria to meet to receive benefits under [REDACTED].

[Confidential information regarding the type of the grants]

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.

Answer:

The Respondent's eligibility for the program was not conditional on any of the above criteria.

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.

Answer:

The benefit was not provided in relation to any specific activity or project.

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.

Answer:

Please refer to Annex H-3.11-2012-c) for the bank receipts and accounting vouchers for [REDACTED].

[Confidential information regarding the type of the grants]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

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

Answer:

The Respondent does not know whether the grants still operate or have been terminated.

14. If the program has been terminated, please provide details (when, why).  
When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part H-3 in relation to this programme.

Answer:

The Respondent does not know whether the grants still operate or have been terminated.

15. Identify the body responsible for administering the grant.

Answer:

██████████ was responsible for administering ██████████.

[Confidential information regarding the type of the grants and the unit administering the grants]

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

Answer:

The Respondent does not know the date of approval of the three grants.

The date of receiving ██████████ is ██████████.

The date of receiving ██████████ is ██████████.

The date of receiving ██████████ is ██████████.

[Confidential information regarding the type of the grants and the dates of receiving the grants]

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

Answer:

The benefits are recorded in the account of ██████████.

[Confidential information regarding financial information]

### The Year of 2013

V [REDACTED]

[Confidential information regarding the type of the grant]

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

The Respondent received one [REDACTED].

This is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The total amount of this grant is RMB [REDACTED].

This grant is received in two instalments.

[Confidential information regarding the name and amount of the grant]

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).

Answer:

[REDACTED] (non-goods under consideration) benefited from the program.

[Confidential information regarding the product information]

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

Answer:

There was no need to apply for the grant, and [REDACTED] gave the subsidy directly.

[Confidential information regarding the approving unit of the grant]

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:



There were no application documents for [REDACTED].

[Confidential information regarding the type of the grant]

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

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the grant.

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

Answer:

There was no specific eligibility criterion to receive benefits under this program.

9. State whether your eligibility for the program was conditional on one or more of the following criteria:
- a) whether or not your business exports or has increased its exports;
  - b) the use of domestic rather than imported inputs;
  - c) the industry to which your business belongs; or
  - d) the region in which your business is located.

Answer:

The Respondent's eligibility for the program was not conditional on any of the above criteria.

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.

Answer:

The benefit was provided in relation to the Respondent's activity of [REDACTED].

[Confidential information regarding the Respondent's activity]

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.

Answer:

Please refer to Annex H-3.11-2013-a) for the bank receipts and accounting vouchers for [REDACTED].

[Confidential information regarding the type of the grant]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

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

Answer:

[REDACTED] has been terminated.

[Confidential information regarding the type of the grant]

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-3 in relation to this programme.

Answer:

[REDACTED] was a one-time grant, and it has not been substituted for by another program.

[Confidential information regarding the type of the grant]

15. Identify the body responsible for administering the grant.

Answer:

[REDACTED] is responsible for administering the grant.

[Confidential information regarding the unit administering the grant]

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

Answer:

The Respondent does not know the date of approval of the grant.

The date of receiving [REDACTED] is [REDACTED] (RMB [REDACTED]) and [REDACTED] (RMB [REDACTED]).

[Confidential information regarding the type of the grant and the date of receiving the grant]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

VI [REDACTED]

[Confidential information regarding the type of the grant]

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

The Respondent received one [REDACTED].

This grant is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

This grant was received in a lump sum.

[Confidential information regarding the name and amount of the grant]

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).

Answer:

All goods produced by the Respondent benefited from [REDACTED].

[Confidential information regarding the type of the grant]

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

Answer:

There was no specific application and approval procedure to obtain [REDACTED]. [REDACTED] ratified the award directly.

[Confidential information regarding the type and approving unit of the grant]

6. Where applicable, provide copies of the application form or other

documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

**Answer:**

**There were no application documents for [REDACTED] .**

**Please refer to [Annex H-3.6-2013-a](#) for the certificate of the reward.**

**[Confidential information regarding the type of the grant]**

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

**Answer:**

**There were no expenses incurred by the Respondent for purposes of receiving the grant.**

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

**Answer:**

**There was no specific eligibility criterion for [REDACTED] .**

**[Confidential information regarding the type of the grant]**

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.

**Answer:**

**The Respondent's eligibility for the program was not conditional on any of the above criteria.**

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.

**Answer:**

**The benefit was not provided in relation to any specific activity or project.**

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.

**Answer:**

Please refer to [Annex H-3.11-2013-b](#)) for the bank receipts and accounting vouchers for [REDACTED] .

[Confidential information regarding the type of the grant]

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

**Answer:**

The benefits are recorded in the account of [REDACTED] .

[Confidential information regarding financial information]

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

**Answer:**

[REDACTED] has been terminated.

[Confidential information regarding the type of the grant]

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-3 in relation to this programme.

**Answer:**

[REDACTED] was a one-time grant, and it has not been substituted for by another program.

[Confidential information regarding the type of the grant]

15. Identify the body responsible for administering the grant.

**Answer:**

[REDACTED] were responsible for administering the grant, but the payment was made through [REDACTED] .

[Confidential information regarding the units administering the grants]

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

Answer:

The date of approval of [REDACTED] is [REDACTED]. The date of receiving the grant is [REDACTED].

[Confidential information regarding the type of the grant and the date of receiving the grant]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

The Year of 2014

## IV [REDACTED]

[Confidential information regarding the type of the grant]

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

The Respondent received two [REDACTED].

The first one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

The second one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

[REDACTED] was received in two instalments on the same day.

[REDACTED] was received in a lump sum.

[Confidential information regarding the names and amounts of the grants]

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).

Answer:

[REDACTED] (non-goods under consideration) benefited from [REDACTED].



[Confidential information regarding the product information and the type of grant]

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

Answer:

There was no specific application or approval procedure for obtaining a benefit under [REDACTED].

[Confidential information regarding the type of the grants]

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:

There were no application documents for [REDACTED].

[Confidential information regarding the type of the grants]

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

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the grants.

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

Answer:

The eligibility criterion to receive benefits under [REDACTED] is that [REDACTED].

There were no specific eligibility criteria to meet to receive benefits under [REDACTED].

[Confidential information regarding the type of the grants and the eligibility criterion to receive benefits under the grants]

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.

**Answer:**

**The Respondent's eligibility for the program was not conditional on any of the above criteria.**

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.

**Answer:**

**The benefit of [REDACTED] was provided in relation to the Respondent's activity of [REDACTED].**

**The benefit of [REDACTED] was provided in relation to the Respondent's activity of [REDACTED].**

**[Confidential information regarding the type of the grants and the Respondent's activities]**

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.

**Answer:**

**Please refer to Annex H-3.11-2014-a for the bank receipts and accounting vouchers for [REDACTED].**

**[Confidential information regarding the type of the grants]**

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

**Answer:**

**The benefits are recorded in the account of [REDACTED].**

**[Confidential information regarding the type of the grants]**

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

**Answer:**

**[REDACTED] still operates.**

**[REDACTED] has been terminated.**

**[Confidential information regarding the type of the grants]**

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-3 in relation to this programme.

Answer:

██████████ still operates.

██████████ is a one-time grant, and it has not been substituted for by another program.

[Confidential information regarding the type of the grants]

15. Identify the body responsible for administering the grant.

Answer:

For ██████████, ██████████ is responsible for administering the grant, but the payment is made through ██████████.

For ██████████, ██████████ was responsible for administering the grant.

[Confidential information regarding the type of the grants and the units administering the grants]

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

Answer:

The Respondent does not know the date of approval of ██████████.

The date of receiving ██████████ is ██████████.

The date of receiving ██████████ is ██████████.

[Confidential information regarding the type of the grants and the dates of receiving the grants]

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

Answer:

The benefits are recorded in the account of ██████████.

[Confidential information regarding financial information]

VI [REDACTED]

[Confidential information regarding the type of the grants]

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

The Respondent received one [REDACTED].

This grant is [REDACTED] (Hereinafter referred to as "[REDACTED]").

The total amount of the fund is RMB [REDACTED] (including four instalments, each being RMB [REDACTED], RMB [REDACTED], RMB [REDACTED], and RMB [REDACTED]).

[REDACTED] was received in four instalments.

[Confidential information regarding the names and amounts of the grants]

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).

Answer:

All goods produced by the Respondent benefited from [REDACTED].

[Confidential information regarding the type of the grants]

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

Answer:

For [REDACTED], the Respondent submitted application materials to [REDACTED]. Then [REDACTED] reviewed the application, or applied step by step to [REDACTED] for their review. Then the relevant authority ratified the award.

[Confidential information regarding the type and approving units of the grants]

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:

Please refer to [Annex H-3.6-2014-a](#)) for the application reports of [REDACTED].

[Confidential information regarding the type of the grants]

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

Answer:

There were no expenses incurred by the Respondent for purposes of receiving [REDACTED].

[Confidential information regarding the type of the grants]

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

Answer:

For [REDACTED], the eligibility criterion for award of city level is that [REDACTED]. The eligibility criterion for award of provincial level is [REDACTED].

[Confidential information regarding the type of the grants and the eligibility criterion to receive benefits under this program]

9. State whether your eligibility for the program was conditional on one or more of the following criteria:
- a) whether or not your business exports or has increased its exports;
  - b) the use of domestic rather than imported inputs;
  - c) the industry to which your business belongs; or
  - d) the region in which your business is located.

Answer:

The Respondent's eligibility for the program was not conditional on any of the above criteria.

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.

Answer:

The benefit was not provided in relation to any specific activity or project.

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.

Answer:

Please refer to Annex H-3.11-2014-b) for the bank receipts and accounting vouchers for [REDACTED].

[Confidential information regarding the type of the grants]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

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

Answer:

[REDACTED] still operates.

[Confidential information regarding the type of the grants]

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-3 in relation to this programme.

Answer:

Not applicable. [REDACTED] still operates.

[Confidential information regarding the type of the grants]

15. Identify the body responsible for administering the grant.

Answer:

[REDACTED] or [REDACTED] were responsible for administering the [REDACTED], but the payment is made through [REDACTED].

[Confidential information regarding the type of the grants and the units administering the grants]

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



Answer:

The Respondent does not know the date of approval of [REDACTED].

The dates of receiving [REDACTED] are [REDACTED] (RMB [REDACTED] and RMB [REDACTED]), [REDACTED] (RMB [REDACTED]), (RMB [REDACTED]).

[Confidential information regarding the type and receiving dates of the grants]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

The year of 2015

I [REDACTED]

[Confidential information regarding the name of the program]

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

For [REDACTED], the Respondent received two grants.

The first one is [REDACTED] (Hereinafter referred to as "[REDACTED]"), the amount of which is RMB [REDACTED].

The second one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of [REDACTED] is RMB [REDACTED], this reward is granted together with other two grants, the total amount of the bank receipt is RMB [REDACTED].

[Confidential information regarding the names and amounts of the grants]

Both the two grants were received in a lump sum.

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).

Answer:

All goods produced by the Respondent benefited from the program.

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

Answer:

For [REDACTED], the Respondent applied to [REDACTED], and then the bureau reviewed the applications. After that, [REDACTED] made a list of the applying enterprises, filled in a form and submitted it to [REDACTED]. Then [REDACTED] made the decision to give the reward.

For [REDACTED], according to the application of grant A, [REDACTED] granted the award directly.

[Confidential information regarding the names and approving units of the grants]

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:

About [REDACTED], the Respondent didn't retain the documents for the grant.

About [REDACTED], please refer to Annex H-3.6-2015-a) for the notice of [REDACTED].

In this notice, the Respondent received a total grant of RMB [REDACTED], among which RMB [REDACTED] was for its [REDACTED].

[Confidential information regarding the names and amounts of the grants]

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

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the program.

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

Answer:

The eligibility criterion to receive benefits under this program is that [REDACTED].

[Confidential information regarding the eligibility criterion to receive benefits under this program]

9. State whether your eligibility for the program was conditional on one or more of the following criteria:
- a) whether or not your business exports or has increased its exports;
  - b) the use of domestic rather than imported inputs;
  - c) the industry to which your business belongs; or
  - d) the region in which your business is located.

Answer:

The Respondent's eligibility for the program was not conditional on any of the above criteria.

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.

Answer:

Not applicable. The benefits were not provided in relation to a specific activity or project.

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.

Answer:

Please refer to [Annex H-3.11-2015-a\)](#) for the bank receipts and accounting vouchers for [REDACTED].

[Confidential information regarding the types of the grants]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

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

Answer:

The program still operates.

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.

Answer:

Not applicable. The program still operates.

15. Identify the body responsible for administering the grant.

Answer:

For [REDACTED], [REDACTED] is responsible for administering the grant, but the payment is made through [REDACTED].

For [REDACTED], [REDACTED] is responsible for administering the grant.

[Confidential information regarding the types of the grants and the units administering the grants]

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

Answer:

The Respondent does not know the date of approval of the grants.

The date of receiving [REDACTED] is [REDACTED].

The date of receiving [REDACTED] is [REDACTED].

[Confidential information regarding the types and receiving dates of the grants]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

II [REDACTED]

[Confidential information regarding the name of the program]

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

The Respondent received three grants for [REDACTED].

The First one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of [REDACTED] is RMB [REDACTED], this reward is granted together with other [REDACTED] grants, the total amount of the bank receipt is RMB [REDACTED].

The second one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

The third one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The total amount of this grant is RMB [REDACTED].

Each of the above grants is received in a lump sum.

[Confidential information regarding the names and amounts of the grants]

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).

Answer:

The goods under consideration benefited from the grants of this program.

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

Answer:

For [REDACTED], the Respondent didn't need to apply, and [REDACTED] granted the award directly.

For [REDACTED], the Respondent applied on the Internet and the paper documents were submitted by the recommender step-by-step to [REDACTED]. Then [REDACTED] made the decision to give the grant.

For [REDACTED], the Respondent applied on the Internet and the recommender reviewed the documents. Then the recommender collected all the documents and submitted them to [REDACTED]. After that [REDACTED] made the decision to give the subsidy.

[Confidential information regarding the names and approving units of the grants]

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:

For [REDACTED], please refer to [Annex H-3.6-2015-a\)](#) for the notice of grant.

For [REDACTED], please refer to [Annex H-3.6-2015-b\)](#) for the notice of application.

For [REDACTED], please refer to [Annex H-3.6-2015-c\)](#) for the notice of giving funds.

[Confidential information regarding the types of the grants]

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

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the program.

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

Answer:

For [REDACTED], the eligibility criterion to receive benefits is that [REDACTED].

For [REDACTED], the eligibility criterion to receive benefits is that [REDACTED].

For [REDACTED], the eligibility criterion to receive benefits is that [REDACTED].

[Confidential information regarding the eligibility criterion to receive benefits under this program]

9. State whether your eligibility for the program was conditional on one or more of the following criteria:
- whether or not your business exports or has increased its exports;
  - the use of domestic rather than imported inputs;
  - the industry to which your business belongs; or
  - the region in which your business is located.

Answer:

The Respondent's eligibility for the program was not conditional on any of the above criteria.

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.

Answer:



**Not applicable. The benefits were not provided in relation to a specific activity or project**

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.

**Answer:**

**Please refer to Annex H-3.11-2015-b) for the bank receipts and accounting vouchers for [REDACTED].**

**[Confidential information regarding the type of the grants]**

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

**Answer:**

**The benefits are recorded in the account of [REDACTED].**

**[Confidential information regarding financial information]**

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

**Answer:**

**The program still operates.**

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.

**Answer:**

**Not applicable. The program still operates.**

15. Identify the body responsible for administering the grant.

Answer:

For [REDACTED], [REDACTED] is responsible for administering the grant.

For [REDACTED], [REDACTED] is responsible for administering the grant, but the payment is made through [REDACTED].

For [REDACTED], [REDACTED] is responsible for administering the grant, but the payment is made through [REDACTED].

[Confidential information regarding the types of the grants and the units administering the grants]

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

Answer:

The Respondent does not know the date of approval of the grant.

The date of receiving [REDACTED] is [REDACTED].

The date of receiving [REDACTED] is [REDACTED].

The date of receiving [REDACTED] is [REDACTED].

[Confidential information regarding the types and receiving dates of the grants]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

III [REDACTED]

[Confidential information regarding the type of the grant]

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

The Respondent received four grants for [REDACTED].

The first one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

The second one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

The third one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

The fourth one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

Each of the above grants is received in a lump sum.

[Confidential information regarding the names and amounts of the grants]

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).

Answer:

All goods produced by the Respondent benefited from the above-mentioned grants.

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

Answer:

For [REDACTED], the Respondent applied to [REDACTED]. Then the bureau reviewed the application and made the decision to give the grant.

For [REDACTED], the Respondent applied to [REDACTED] and submitted requested documents. Then the bureau reviewed the application and the documents, and made the decision to give the fund.

For [REDACTED], the Respondent applied to [REDACTED] and submitted the requested documents. Then [REDACTED] reviewed the application and the documents, and made the decision to give the subsidy.

[Confidential information regarding the names and approving units of the grants]

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:

For [REDACTED], the Respondent didn't retain the application documents.

For [REDACTED], please refer to [Annex H-3.6-2015-d\)](#) for the application documents.

For [REDACTED], as the application was made by an agent, the Respondent didn't retain the application documents.

For [REDACTED], please refer to [Annex H-3.6-2015-e\)](#) for the application documents.

[Confidential information regarding the types of the grants]

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

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the grants.

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

Answer:

The eligibility criterion to receive benefits under this program is that [REDACTED].

[Confidential information regarding the eligibility criterion to receive benefits under this program]

9. State whether your eligibility for the program was conditional on one or more of the following criteria:

- whether or not your business exports or has increased its exports;
- the use of domestic rather than imported inputs;
- the industry to which your business belongs; or
- the region in which your business is located.

**Answer:**

**The Respondent's eligibility for the program was not conditional on any of the above criteria.**

- 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.

**Answer:**

**Not applicable. The benefits were not provided in relation to a specific activity or project**

- 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.

**Answer:**

**Please refer to Annex H-3.11-2015-c) for the bank receipts and accounting vouchers for [REDACTED].**

**[Confidential information regarding the type of the grants]**

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

**Answer:**

**The benefits are recorded in the account of [REDACTED].**

**[Confidential information regarding financial information]**

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

**Answer:**

**The program still operates.**

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.

**Answer:**

**Not applicable. The program still operates.**

15. Identify the body responsible for administering the grant.

**Answer:**

**For [REDACTED], [REDACTED] is responsible for administering the grant, but the payment is made through [REDACTED].**

**For [REDACTED], [REDACTED] is responsible for administering the grant, but the payment is made through [REDACTED].**

**[Confidential information regarding the types of the grants and the units administering the grants]**

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

**Answer:**

**The Respondent does not know the date of approval of the grant.**

**The date of receiving [REDACTED] is [REDACTED].**

**The date of receiving [REDACTED] is [REDACTED].**

**The date of receiving [REDACTED] is [REDACTED].**

**The date of receiving [REDACTED] is [REDACTED].**

**[Confidential information regarding the types of the grants and the dates of receiving the grants]**

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

Answer:

The benefits are recorded in the account of [REDACTED].  
[Confidential information regarding financial information]

**IV** [REDACTED][Confidential information regarding the type of the grant]

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

The Respondent received [REDACTED].  
The amount of [REDACTED] is RMB [REDACTED]. The grant is received in multiple instalments. The Respondent received RMB [REDACTED] for the first time and RMB [REDACTED] for the second time.  
[Confidential information regarding the names and amounts of the grants]

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).

Answer:

[REDACTED] (non-goods under consideration) benefited from the grant.  
[Confidential information regarding the product information]

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

Answer:

To receive a benefit from the above-mentioned grant, the Respondent applied to [REDACTED], and submitted requested



documents. [REDACTED] reviewed the documents, and made the decision to give the fund.

[Confidential information regarding the approving units of the grants]

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:

Please refer to [Annex H-3.6-2015-f](#)) for [REDACTED].

[Confidential information regarding the type of the document]

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

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the grants.

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

Answer:

The eligibility criterion to receive benefits under this program is that [REDACTED].

[Confidential information regarding the eligibility criterion to receive benefits under this program]

9. State whether your eligibility for the program was conditional on one or more of the following criteria:
- whether or not your business exports or has increased its exports;
  - the use of domestic rather than imported inputs;
  - the industry to which your business belongs; or
  - the region in which your business is located.

**Answer:**

**The Respondent's eligibility for the program was not conditional on any of the above criteria.**

- 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.**

**Answer:**

**Not applicable. The benefits were not provided in relation to a specific activity or project**

- 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.**

**Answer:**

**Please refer to Annex H-3.11-2015-d) for the bank receipt and accounting voucher for the above mentioned grant.**

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

**Answer:**

**The benefits are recorded in the account of [REDACTED].  
[Confidential information regarding financial information]**

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

**Answer:**

**The program still operates.**

- 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.

Answer:

Not applicable. The program still operates.

15. Identify the body responsible for administering the grant.

Answer:

██████████ is responsible for administering the grant.

[Confidential information regarding the units administering the grants]

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

Answer:

The Respondent does not know the date of approval of the grant.

The date of receiving the first fund is ██████████.

The date of receiving the second fund is ██████████.

[Confidential information regarding the dates of receiving the grants]

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

Answer:

The benefits are recorded in the account of ██████████.

[Confidential information regarding financial information]

VI ██████████

[Confidential information regarding the type of the grants]

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

The Respondent received three [REDACTED].

The First one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of [REDACTED] is RMB [REDACTED], this reward is granted together with other [REDACTED] grants, the total amount of the bank receipt is RMB [REDACTED].

The second one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

The third one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The total amount of this grant is RMB [REDACTED].

[REDACTED] were received in a lump. [REDACTED] was received in multiple instalments. The amount of [REDACTED] is RMB [REDACTED]. The amount of [REDACTED] is RMB [REDACTED]. [Confidential information regarding the names and amounts of the grants]

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).

Answer:

All goods produced by the Respondent benefited from the above mentioned grants.

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

Answer:

For [REDACTED], the Respondent didn't need to apply, and [REDACTED] granted the award directly.

For [REDACTED], there is no specific application and approval procedure to obtain the grant.

For [REDACTED], the Respondent submitted required documents to [REDACTED], and then the bureau reviewed

the documents and gave an official reply or notice.

[Confidential information regarding the names and approving units of the grants]

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:

For [REDACTED], please refer to Annex H-3.6-2015-a) for the notice of grant.

For [REDACTED], there are no application documents.

For [REDACTED], please refer to Annex H-3.6-2015-q) for the notices of application.

[Confidential information regarding the names and amounts of the grants]

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

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the grants.

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

Answer:

The eligibility criterion to receive benefits under [REDACTED] is that [REDACTED].

The eligibility criterion to receive benefits under [REDACTED] is being [REDACTED].

The eligibility criterion to receive benefits under [REDACTED] is that [REDACTED].

[Confidential information regarding the eligibility criterion to receive benefits under this program]

9. State whether your eligibility for the program was conditional on one or more of the following criteria:

- whether or not your business exports or has increased its exports;
- the use of domestic rather than imported inputs;
- the industry to which your business belongs; or
- the region in which your business is located.

Answer:

The Respondent's eligibility for the program was not conditional on any of the above criteria.

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.

Answer:

Not applicable. The benefits were not provided in relation to a specific activity or project

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.

Answer:

Please refer to Annex H-3.11-2015-e) for the bank receipts and accounting vouchers for [REDACTED].

[Confidential information regarding the types of the grants]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

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

Answer:

The program still operates.

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.

Answer:

Not applicable. The program still operates.

15. Identify the body responsible for administering the grant.

Answer:

For [REDACTED], [REDACTED] is responsible for administering the grant.

For [REDACTED], [REDACTED] is responsible for administering the grant.

For [REDACTED], [REDACTED] is responsible for administering the grant, but the payment is made through [REDACTED].

[Confidential information regarding the types of the grants and the units administering the grants]

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

Answer:

The Respondent does not know the date of approval of the grants.

The date of receiving [REDACTED] is [REDACTED].



The date of receiving [REDACTED] is [REDACTED].

The date of receiving [REDACTED] is [REDACTED] with two separate payments.

[Confidential information regarding the types and receiving dates of the grants]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

The year of 2016

II [REDACTED]

[Confidential information regarding the type of the grant]

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

The Respondent received one grant for [REDACTED].

This is [REDACTED] (Hereinafter referred to as "[REDACTED]").

The amount of [REDACTED] is RMB [REDACTED].

This grant is received in a lump sum.

[Confidential information regarding the name and amount of the grant]

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).

Answer:

[REDACTED] (non-goods under consideration) benefited from the grant.

[Confidential information regarding the product information]

5. Describe the application and approval procedures for obtaining a benefit

under the program.

**Answer:**

To receive a benefit from the above-mentioned grant, the Respondent applied to [REDACTED]. Then the bureau reviewed the documents and made the decision to give the grant.

[Confidential information regarding the type and approving unit of the grant]

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

**Answer:**

The Respondent does not retain the application documents for this program.

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

**Answer:**

There were no expenses incurred by the Respondent for purposes of receiving the grant.

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

**Answer:**

The eligibility criterion to receive benefits is that [REDACTED].

[Confidential information regarding the eligibility criterion to receive benefits under this program]

9. State whether your eligibility for the program was conditional on one or more of the following criteria:
- a) whether or not your business exports or has increased its exports;
  - b) the use of domestic rather than imported inputs;
  - c) the industry to which your business belongs; or
  - d) the region in which your business is located.

**Answer:**

The Respondent's eligibility for the program was not conditional on any of the above criteria.

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.

Answer:

Not applicable. The benefits were not provided in relation to a specific activity or project.

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.

Answer:

Please refer to Annex H-3.11-2016-a) for the bank receipts and accounting vouchers for [REDACTED].

[Confidential information regarding the type of the grant]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

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

Answer:

The program still operates.

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-3 in relation to this programme.

Answer:

Not applicable. The program still operates.

15. Identify the body responsible for administering the grant.

Answer:

[REDACTED] was responsible for administering the grant, but the

payment was made through [REDACTED].

[Confidential information regarding the unit administering the grant]

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

Answer:

The date of approval of [REDACTED] is [REDACTED].

The date of receiving [REDACTED] is [REDACTED].

[Confidential information regarding the type, the date of approval and receiving date of the grant]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

III [REDACTED]

[Confidential information regarding the type of the grant]

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

The Respondent received five grants for [REDACTED].

The first one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

The second one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

The third one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

The fourth one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

The fifth one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

Each of the above grants is received in a lump sum.

[Confidential information regarding the names and amounts of the grants]

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).

Answer:

For [REDACTED], [REDACTED] benefited from this grant.

For [REDACTED], all goods produced by the Respondent benefited from the grants.

[Confidential information regarding the type of the grants and the product information]

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

Answer:

For [REDACTED], the Respondent applied to [REDACTED]. Then the bureau reviewed the application and made the decision to give the grant.

For [REDACTED], the Respondent applied to [REDACTED]. Then [REDACTED] ratified the subsidy.

For [REDACTED], the Respondent applied to [REDACTED]. Then [REDACTED] granted the subsidy.

For [REDACTED], the Respondent applied to [REDACTED], and then [REDACTED] reviewed the application and ratified the fund.

For [REDACTED], the Respondent applied to [REDACTED], and then [REDACTED] reviewed the application and ratified the fund.

[Confidential information regarding the type of the grants and the approving units of the grants]

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:

The Respondent does not retain the application documents for [REDACTED].

Please refer to Annex H-3.6-2016-a) for the applications for [REDACTED].

[Confidential information regarding the type of the grants]

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

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the grant.

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

Answer:

For [REDACTED], the eligibility criterion to receive benefits is that [REDACTED].

For [REDACTED], eligibility criterion to receive benefits is that [REDACTED].

For [REDACTED], there is no specific eligibility criterion to meet.

[Confidential information regarding the type of the grants and the eligibility criterion to receive benefits under the grants]

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.

Answer:

The Respondent's eligibility for the programs was not conditional on any of the above criteria.

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.

Answer:

For [REDACTED], the benefit was provided in relation to the Respondent's activities of [REDACTED].

For [REDACTED], the benefit was provided in relation to the Respondent's activity of [REDACTED].

For [REDACTED], the benefit was not provided in relation to a specific activity or project.

[Confidential information regarding the type of the grants and the Respondent's specific activities]

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.

Answer:

Please refer to Annex H-3.11-2016-b) for the bank receipts and accounting vouchers for [REDACTED].

[Confidential information regarding the type of the grants]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

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

Answer:

[REDACTED] still operate.

[REDACTED] have been terminated.

[Confidential information regarding the type of the grants]

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-3 in relation to this programme.

Answer:

[REDACTED] still operate.

[REDACTED] were one-time grants and they were not substituted for by other programs.

[Confidential information regarding the type of the grants]



15. Identify the body responsible for administering the grant.

Answer:

For [REDACTED], [REDACTED] was responsible for administering the grant, but the payment was made through [REDACTED].

For [REDACTED], [REDACTED] was responsible for administering the grant, but the payment was made through [REDACTED].

For [REDACTED], [REDACTED] was responsible for administering the grant, but the payment of the subsidy was made through [REDACTED].

For [REDACTED], [REDACTED] were responsible for administering the grant, but the payment of the subsidy was made through [REDACTED].

For [REDACTED], [REDACTED] was responsible for administering the grant, but the payment of the subsidy was made through [REDACTED].

[Confidential information regarding the type of the grants and the units administering the grants]

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

Answer:

The date of approval of [REDACTED] is [REDACTED]. The date of receiving the grant is [REDACTED].

The date of approval of [REDACTED] is [REDACTED]. The date of receiving the grant is [REDACTED].

The date of approval of [REDACTED] is [REDACTED]. The date of receiving the grant is [REDACTED].

The date of approval of [REDACTED] is [REDACTED]. The date of receiving the grant is [REDACTED].

The date of receiving [REDACTED] is [REDACTED].

[Confidential information regarding the type of the grants and the dates of receiving the grants]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

**IV** [REDACTED]

[Confidential information regarding the type of the grant]

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

The Respondent received five grants for [REDACTED].

The first one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

The second one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

The third one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

The fourth one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

The fifth one is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

Each of the above grants is received in a lump sum.

[Confidential information regarding the names and amounts of the grants]

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).

Answer:

For [REDACTED], [REDACTED] (non-goods under consideration) benefited from the program.

For [REDACTED], [REDACTED] (non-goods under consideration) benefited from the program.

For [REDACTED], [REDACTED] (non-goods under consideration) benefited from the program.

120

For [REDACTED], [REDACTED] (non-goods under consideration) benefited from the program.

For [REDACTED], [REDACTED] (non-goods under consideration) benefited from the program.

[Confidential information regarding the type of the grants and the product information]

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

Answer:

For [REDACTED], there were no specific application and approval procedures for obtaining a benefit.

For [REDACTED], the Respondent submitted the application to [REDACTED]. Then [REDACTED] reviewed the application.

Then [REDACTED] reviewed the application and ratified the award.

For [REDACTED], the Respondent prepared the application materials and submitted the materials step by step to [REDACTED].

Then [REDACTED] reviewed the materials and made the decision to give the award.

For [REDACTED], the Respondent submitted the application documents to [REDACTED]. Then [REDACTED] reviewed the application and ratified the fund.

[Confidential information regarding the type of the grants and the approving units of the grants]

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:

There were no application documents for [REDACTED].

The Respondent did not retain the application documents for [REDACTED].

Please refer to [Annex H-3.6-2016-b\)](#) for the applications for [REDACTED].

Please refer to [Annex H-3.6-2016-c\)](#) for the notice of [REDACTED].

**[Confidential information regarding the type of the grants]**

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

**Answer:**

**There were no expenses incurred by the Respondent for purposes of receiving the grant.**

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

**Answer:**

**For [REDACTED], the eligibility criterion to receive benefits is that [REDACTED].**

**For [REDACTED], the eligibility criterion to receive benefits is that [REDACTED].**

**For [REDACTED], the eligibility criteria to receive benefits are: [REDACTED].**

**For [REDACTED], the eligibility criterion to receive benefits is that [REDACTED].**

**For [REDACTED], the eligibility criterion to receive benefits is that [REDACTED].**

**[Confidential information regarding the type of the grants and the eligibility criterion to receive benefits under the grants]**

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.

**Answer:**

**The Respondent's eligibility for the program was not conditional on any of the above criteria.**

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.

**Answer:**

**The benefit of the above-mentioned grants was provided in relation**

to the Respondent's activity of [REDACTED].

[Confidential information regarding the Respondent's specific activities]

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.

Answer:

Please refer to Annex H-3.11-2016-c) for the bank receipts and accounting vouchers for [REDACTED].

[Confidential information regarding the type of the grants]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

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

Answer:

[REDACTED] still operate.

[Confidential information regarding the type of the grants]

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-3 in relation to this programme.

Answer:

Not applicable. The above-mentioned grants still operate.

15. Identify the body responsible for administering the grant.

Answer:

[REDACTED], [REDACTED] was responsible for administering the grant, but the payment was made through [REDACTED].

123

[REDACTED], [REDACTED] were responsible for administering the grant, and the payment was made through [REDACTED].

[REDACTED], [REDACTED] was responsible for administering the grant and making the payment.

[Confidential information regarding the type of the grants and the units administering the grants]

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

Answer:

The date of approval of [REDACTED] is [REDACTED]. The date of receiving [REDACTED] is [REDACTED]. The date of receiving is [REDACTED].

The date of approval of [REDACTED] is [REDACTED]. The date of receiving this grant is [REDACTED].

The date of approval of [REDACTED] is [REDACTED]. The date of receiving this grant is [REDACTED].

The date of approval of [REDACTED] is [REDACTED]. The date of receiving this grant is [REDACTED].

[Confidential information regarding the type of the grants and the dates of receiving the grants]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

V [REDACTED]

[Confidential information regarding the type of the grant]

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

The Respondent received one grant for [REDACTED].

This is [REDACTED] (Hereinafter referred to as "[REDACTED]"). The amount of this grant is RMB [REDACTED].

This grant is received in a lump sum.

[Confidential information regarding the name and amount of the grant]

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).

Answer:

██████████ (including both goods under consideration and non-goods under consideration) benefited from the program.

[Confidential information regarding the product information]

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

Answer:

The Respondent submitted the application materials to ██████████. Then ██████████ together with and ██████████ reviewed the application materials and reported to ██████████ for ratification.

[Confidential information regarding the approving unit of the grant]

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:

Please refer to [Annex H-3.6-2016-d](#)) for the application form for ██████████.

[Confidential information regarding the type of the grant]

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

Answer:

There were no expenses incurred by the Respondent for purposes of receiving the grant.

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

Answer:

The eligibility criterion to receive benefits of [REDACTED] is that [REDACTED].

[Confidential information regarding the type of the grants and the eligibility criterion to receive benefits under the grants]

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.

Answer:

The Respondent's eligibility for the program was not conditional on any of the above criteria.

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.

Answer:

The benefit was provided in relation to the Respondent's activity of [REDACTED].

[Confidential information regarding the type of the grant and the Respondent's specific activity]

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.

Answer:

Please refer to Annex H-3.11-2016-d) for the bank receipts and accounting vouchers for [REDACTED].

[Confidential information regarding the type of the grants]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]



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

Answer:

still operates.

[Confidential information regarding the type of the grant]

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-3 in relation to this programme.

Answer:

Not applicable. still operates.

[Confidential information regarding the type of the grant]

15. Identify the body responsible for administering the grant.

Answer:

and were responsible for administering the grant, and the payment was made through .

[Confidential information regarding the unit administering the grant]

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

Answer:

The date of approval of is . The date of receiving is .

[Confidential information regarding the type of the grant and the dates of receiving the grants]

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

Answer:

The benefits are recorded in the account of .

[Confidential information regarding financial information]

VI [REDACTED]

[Confidential information regarding the type of the grant]

3. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.

Answer:

The Respondent received two [REDACTED].

The first one is [REDACTED] (Hereinafter referred to as "[REDACTED]").

The total amount of this grant is RMB [REDACTED] (including four instalments, each being RMB [REDACTED], RMB [REDACTED], RMB [REDACTED] and RMB [REDACTED]).

The second one is [REDACTED] (Hereinafter referred to as "[REDACTED]").

The total amount of this grant is RMB [REDACTED] (including five instalments, each being RMB [REDACTED], RMB [REDACTED], RMB [REDACTED], RMB [REDACTED] and RMB [REDACTED]).

Both [REDACTED] were received in multiple instalments.

[Confidential information regarding the names and amounts of the grants]

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).

Answer:

All goods produced by the Respondent benefited from [REDACTED].

[Confidential information regarding the type of the grants]

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

Answer:

For [REDACTED], the Respondent submitted application materials to [REDACTED]. Then [REDACTED] reviewed the application, or applied step by step to [REDACTED] for their review.

Then [REDACTED] ratified the award.

For [REDACTED], the Respondent replied to [REDACTED].

Then [REDACTED] reviewed the application and ratified the grant.

[Confidential information regarding the type of the grants and the

**approving units of the grants]**

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

**Answer:**

Please refer to **Annex H-3.6-2016-e)** for the application materials for [REDACTED].

The Respondent did not retain the application documents for [REDACTED].

**[Confidential information regarding the type of the grants]**

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

**Answer:**

There were no expenses incurred by the Respondent for purposes of receiving the grant.

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

**Answer:**

For [REDACTED], the eligibility criteria to receive benefits were: [REDACTED].

For [REDACTED], the eligibility criterion to receive benefits is that [REDACTED].

**[Confidential information regarding the type of the grants and the eligibility criterion to receive benefits under the grants]**

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.

**Answer:**

The Respondent's eligibility for the program was not conditional on any of the above criteria.

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.

Answer:

For [REDACTED], the benefit was not provided in relation to any specific activity or project.

For [REDACTED], the benefit was provided in relation to the Respondent's activity of [REDACTED].

[Confidential information regarding the type of the grants and the Respondent's specific activities]

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.

Answer:

Please refer to [Annex H-3.11-2016-e](#)) for the bank receipts and accounting vouchers for [REDACTED].

[Confidential information regarding the type of the grants]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

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

Answer:

[REDACTED] still operate.

[Confidential information regarding the type of the grants]

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-3 in relation to this programme.

Answer:

Not applicable. [REDACTED] still operate.

[Confidential information regarding the type of the grants]

15. Identify the body responsible for administering the grant.

Answer:

For [REDACTED], [REDACTED] or [REDACTED] were responsible for administering the grant, but the payment was made through [REDACTED].

For [REDACTED], [REDACTED] was responsible for administering the grant, but the payment was made through [REDACTED].

[Confidential information regarding the type of the grants and the units administering the grants]

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

Answer:

The Respondent does not know the date of approval of the two grants.

The dates of receiving [REDACTED] are [REDACTED] (RMB [REDACTED]), (RMB [REDACTED]), [REDACTED] (RMB [REDACTED]) and (RMB [REDACTED]).

The dates of receiving [REDACTED] are (RMB [REDACTED]), [REDACTED] (RMB [REDACTED]), (RMB [REDACTED]), [REDACTED] (RMB [REDACTED]) and (RMB [REDACTED]).

[Confidential information regarding the type of the grants and the dates of receiving the grants]

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

Answer:

The benefits are recorded in the account of [REDACTED].

[Confidential information regarding financial information]

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

The term SOE 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 review period 1 January 2011 to 31 December 2016?

Answer:

**The Respondent and its related companies didn't receive any benefit under the above program during the review period 1 January 2011 to 31 December 2016.**

2. Does your business purchase primary aluminium from SOEs?

Answer:

**No. The Respondent does not purchase aluminium from SOEs.**

3. Provide a list, including a contact name and address, of all your suppliers of aluminium. Indicate whether the supplier is a SOE and whether they supply pure aluminium, aluminium alloy, or both.

Answer:

**Please refer to Annex H-4.3 for the list of suppliers of aluminium.**

4. Provide a listing showing the purchase price of aluminium from each supplier during each month of the review period.

Prepare this information in the attached spreadsheet named "**Aluminium Purchases**" included as part of the *Exporter Questionnaire – accompanying spreadsheet* provided alongside this questionnaire.

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

Answer:

**Please refer to Annex H-4.4 for the spreadsheet "Aluminium Purchases".**

5. Did your business receive any reduction/reduced price for the purchase of

these goods/services during the review period? If so, describe the eligibility criteria that your business had to meet in order to qualify for any reduction in the price paid for the goods/services.

Answer:

**Not applicable. The Respondent didn't receive any reduction/reduced price for the purchase of these goods/services during the review period.**

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

Answer:

**Not applicable. The Respondent didn't receive any assistance/benefits from SOEs.**

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

Answer:

**Not applicable. The Respondent didn't import any raw material during the investigation period.**

8. 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.

Answer:

**Not applicable. The Respondent didn't import any raw material during the investigation period.**

#### **PART H-5: Any other programs**

If the GOC, any of its agencies or any other authorised body has provided any other benefit<sup>3</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);

---

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

- 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.

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

**Answer:**

**Not applicable. The Respondent didn't receive any other any other benefit under any other assistance programs.**

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?

12. If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part H-5 in relation to this programme.

## SECTION I

### EXPORTER'S DECLARATION

☐

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

☐

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

**Name** : .....

**Signature** : .....

**Position in**

**Company** : .....

**Date** : .....

## SECTION I CHECKLIST

*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
Section A – general information	✓
Section B – export price	✓
Section C – like goods	✓
Section D – domestic price	✓
Section E – fair comparison	✓
Section F – exports to third countries	✓
Section G – costing information	✓
Section H – countervailing	✓
Section I - declaration	✓

Electronic Data	Please tick if you have provided spreadsheet
<b>INCOME STATEMENT</b>	✓
<b>TURNOVER</b> – sales summary	✓
<b>AUSTRALIAN SALES</b> – list of sales to Australia	<input type="checkbox"/>
<b>LIKE GOODS</b> – comparison between export and domestic goods sold	<input type="checkbox"/>
<b>DOMESTIC SALES</b> – list of all domestic sales of like goods	✓
<b>THIRD COUNTRY</b> – third country sales	✓
<b>PRODUCTION</b> – production figures	✓
<b>DOMESTIC COSTS</b> – costs of goods sold domestically	✓
<b>AUSTRALIAN COSTS</b> – costs of goods sold to Australia	<input type="checkbox"/>
<b>INCOME TAX</b> – income tax paid, exempted or refunded	✓
<b>ALUMINIUM PURCHASES</b> – average aluminium raw material purchase prices	✓
<b>VAT and TARIFF</b> – if applicable, import duty or import VAT refunds	<input type="checkbox"/>