



Exporter Questionnaire

Product: WIND TOWERS

From: China and Korea

Period of Investigation: 1 January 2012 – 30 June 2013

Response due by: 7 November 2013

Investigation case manager: Rod Jones

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**Return completed
questionnaire to:**

Anti-Dumping Commission
Customs House
5 Constitution Avenue
Canberra ACT 2600

Attention: Director Operations 1

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GOODS UNDER CONSIDERATION

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices are wind towers: The applicants describe the goods as:

certain utility scale wind towers, whether or not tapered, and sections thereof (whether exported assembled or unassembled), and whether or not including an embed being a tower foundation section.

Further the applicants detailed that wind towers are designed to support the nacelle (an enclosure for an engine) and rotor blades for use in wind turbines that have electrical power generation capacities equal to or in excess of 1.00 megawatt (MW) and with a minimum height of 50 metres measured from the base of the tower to the bottom of the nacelle (i.e. where the top of the tower and nacelle are joined) when fully assembled.

A wind tower section consists of, at a minimum, multiple steel plates rolled into cylindrical or conical shapes and welded together (or otherwise attached) to form a steel shell, regardless of coating, end-finish, painting, treatment or method of manufacture, and with or without flanges, doors, or internal or external components (e.g., flooring/decking, ladders, lifts, electrical junction boxes, electrical cabling, conduit, cable harness for nacelle generator, interior lighting, tool and storage lockers) attached to the wind tower section.

Goods specifically excluded from the scope are nacelles and rotor blades, regardless of whether they are attached to the wind tower. Also excluded are any internal or external components which are not attached to the wind towers or sections thereof.

INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is responsible for investigating the allegation that wind towers have been exported to Australia from the People's Republic of China (China) and the Republic of Korea (Korea) at prices less than their normal value and that the dumping has caused material injury to the Australian industry.

The Commission will use the information you provide to determine normal values and export prices over the investigation period. This information will determine whether wind towers are dumped. You may make separate submissions concerning any other matter, for example injury.

The Commission investigation will be carried out under the provisions of the Part XVB of the *Customs Act 1901*.

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 be required to rely on information supplied by other parties (possibly information supplied by the Australian industry). In that case we may assess a dumping margin for your company based upon normal values that may be the highest determined in your country during the investigation period.

It is in your interest, therefore, to provide a complete submission.

Due date for response

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

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

Confidential and non-confidential submissions

You are required to lodge one confidential version (for official use only) and two non-confidential versions (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 investigation case manager.

Exporter's declaration

At section H, 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 investigation, 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. Where there are a large number of exporters, the Commission may have to verify information from selected exporters only. 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 may 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.

If you do not manufacture the goods

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

In such cases it is important that you forward a copy of this questionnaire to the relevant manufacturers **immediately**. You should also inform the investigation case officer of the contact details for these manufacturers.

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

If you do not export the goods

Depending on the arrangement for sale of the goods to Australia through an intermediary, the Commission will have to determine who is the exporter of the goods for the purpose of this investigation.

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

Outline of information required by this questionnaire

- Section A** General information relating to your company including financial reports.
- Section B** A complete list of the tenders won by your company and your company's exports to Australia over the investigation period.
- 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** Your declaration.
- Section I** 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 should be emailed or submitted on a CD-ROM, in IBM/MS-DOS format, or another operating system whose disk format is compatible with this MS-DOS version.
- The data must be created as spreadsheet files, preferably in Microsoft Excel, or alternatively in an Excel compatible format (for example, Excel can normally access data in Dbase or as an ASCII file).
- The Excel files must be compatible to the USA version.
- If you cannot present electronic data in the requested format contact the investigation case officer as soon as possible.

Further information

Before you respond to the questionnaire you should read all the documentation enclosed with this application including the applicant's non-confidential submission and the Anti-Dumping Notice notifying the initiation of the investigation. We also advise that you read the attached glossary of terms.

If you require further assistance, or you are having difficulties completing your submission, please contact the investigation case manager. The Commission will need to know the reasons.

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 investigation:

Head Office: **Shanghai Taisheng Wind Power Equipment Co., Ltd**

Name: **Mr. Chen Jie**

Position in the company: **Stock Business Representative**

Address: **No.1988 East Weiqing Road, Jinshan District, Shanghai**

Telephone: **6-021-57143692**

Facsimile number: **86-021-57243692**

E-mail address of contact person: chenjie@shtsp.com

Factory: **Shanghai Taisheng Wind Power Equipment Co., Ltd**

Address: **No.1988 East Weiqing Road, Jinshan District, Shanghai**

Telephone: **6-021-57143692**

Facsimile number: **86-021-57243692**

E-mail address of contact person: chenjie@shtsp.com

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

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

Name: **Mr. Cai Kaimin (Beijing Da Cheng Law Firm)**

Address: **5/F, Guohua Plaza, 3 Dongzhimennan Avenue, Dongcheng District, Beijing (100017)**

Telephone: **86-010-58137525**

Facsimile/Telex number: **86-010-58137778**

E-mail address of contact person: kaiming.cai@dachenglaw.com

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

A-3 Company information

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

Response:

The company's legal name is Shanghai Taisheng Wind Power Equipment Co., Ltd ("Shanghai Taisheng" or "Company"). Shanghai Taisheng is a company limited by shares. It does not use other business name 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).

Response:

On October 19, 2010, the shares of Shanghai Taisheng started to be traded on the Shenzhen Stock Exchange (stock code: 300129). As the shareholding of Shanghai Taisheng varies from time to time, please find below for the shareholding structure at the end of the period of investigation ("POI"):

Shareholder name	Percentage of shareholding (more than 5%)
Liu Zhicheng (Chinese citizen)	8.98%
Huang Jing Ming (Chinese citizen)	8.51%
Li Wen (Chinese citizen)	7.29%
Xia Quan Guang (Chinese citizen)	5.77%
Zhu Shou Guo (Chinese citizen)	5.77%

Please note that the remaining shares are owned by other Chinese citizens and the public shareholders.

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

Response:

Not applicable, because the main shareholders of Shanghai Taisheng are individuals.

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

Response:

Not applicable, because the main shareholders of Shanghai Taisheng are individuals.

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

Response:

Please refer to Exhibit A-1 for the legal structure chart. Please note that during the period of investigation, other associated companies of Shanghai Taisheng in China only produced and sold the goods under consideration on the domestic market.

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

Response:

Not applicable, no management fees/corporate allocations are charged by Shanghai Taisheng to other related companies.

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

Response:

Shanghai Taisheng is a specialized producer of wind towers, in addition it also manufactures steel structures, wind generator equipments and spare parts, etc.

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.

Response:

Shanghai Taisheng performs all of the above functions in relation to the goods under consideration.

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

Response:

Please refer to Exhibit A-2 for the internal organization chart of Shanghai Taisheng. Please note the following for the functions performed by these departments:

- **Strategy Committee: it is in charge of defining the Company's strategic development plans and making proposals to the Board, etc;**
- **Audit Committee: it is composed of Company's Directors and the main duty is to: i) ensure the communication and appraisal for the internal and external audits; ii) review the financial information and disclosure; and iii) to supervise the important decision matters;**
- **Nomination Committee: Its main task is to make proposals on the professional qualifications for the Directors and senior management and report to the Board accordingly;**
- **Remuneration and Appraisal Committee: Its main task is to make proposals to the Board regarding the remuneration and appraisal of Directors, supervisors and senior managers.**

Please note that the above four Committees are directly established by the Company's Board of Directors and are responsible towards the Board.

- **Department of Audit: it is in charge: ii) of the internal audit of the Company when the Company experiences important affairs (such as external investment, purchase or sale of important assets, etc); ii)of the establishment and management of audit records, etc;**
- **Financial Department: it is in charge of organising financial accounting, establishing financial decision process, implementing financial control, preparing Company's financial records and statements, etc;**
- **Sales&marketing Department: it is in charge of the Company's sales, market analysis and market development activity;**

- **Purchase Department:** it is in charge of the setting up purchase plans, purchase of raw materials as well as the management of suppliers and purchase contracts;
 - **Product Department:** it is in charge of the execution of the quality and management system, management of the production activity, production quality, stocks and safety/environmental protection;
 - **Technical Quality Department:** it is in charge of the establishment and implementation of the quality system within the Company, and the standard management of raw materials and product quality, etc ;
 - **General Management Department:** it is in charge of the coordination for external and internal production, on-site after-sale and external cooperation;
 - **Securities Department:** it is in charge of the communications with governmental authorities, operations of Stockholder's Committee, the Board of Director and the Board of Supervisors, information disclosure and relationships with investors.
10. Provide a copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities.

Response:

Please refer to **Exhibit A-3** and **Exhibit A-4** for the audited financial report for 2012 and the brochure issued by Shanghai Taisheng.

A-4 General accounting/administration information

1. Indicate your accounting period.

Response:

The accounting period of Shanghai Taisheng is January 1st to December 31st.

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

Response:

The Company's financial records are held at: No.1988 East Weiqing Road, Jinshan District, Shanghai.

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;

Response:

Please refer to Exhibit A-5 for the chart of accounts.

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

- **Response:**

- **Please refer to Exhibit A-3 and Exhibit A-6 for the 2012 and 2011 audited financial reports.**

- 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.

Response:

Please refer to the information contained in the audited financial reports.

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.

Response:

Not applicable, Shanghai Taisheng submits its audited financial reports.

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

Response:

Not applicable, the Company's accounting practices do not differ from the generally accepted accounting principles in China.

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);

Response:

Shanghai Taisheng uses the weighted average method to value the raw material, work-in-process, and finished goods inventories.

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

Response:

For an individual sale project, Shanghai Taisheng allocates the expenses/costs incurred by the production department based on the percentage of the monthly consumption of steel plates (used during the production for this individual project) in the monthly total consumption of steel plates. For the non-production departments, Shanghai Taisheng records the expenses incurred into the expenses of the current period.

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

Response:

Not applicable, as no damaged or sub-standard goods are generated at the various stages of production.

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

Response:

The scrap or by-products (steel scrap, etc) are valued according to the market purchase price.

- valuation and revaluation methods for fixed assets;

Response:

When fixed assets are purchased, they are valued at actual cost. For the self-constructed fixed assets, they are valued based on the necessary costs that are incurred before the assets reach the expected conditions for use. In case fixed assets are sold or transferred, the value (after deduction of the booked value and relevant tax and fees) is recorded into the profit or loss of the current period. The re-valuation method is mainly based on the recoverable value of the fixed assets.

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

Response:

Please refer to the below information:

Type of fixed asset	Average useful life	Depreciation method	Ratio of remaining value	Annual depreciation rate
Buildings	20	Straight-line method	5%	4.75%
Machines and equipments	10	Straight-line method	5%	9.5%
Electrical equipments	5	Straight-line method	5%	19%
Transportation equipments	5	Straight-line method	5%	19%
Other equipments	5	Straight-line method	5%	19%

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

Response:

Our company maintains their books and accounting records in RMB. Foreign currency transaction is changed into RMB at the exchange rate published by the People's Bank of China on the first day of this month. At the end of every month, the balance in foreign exchange account will be adjusted at the exchange rates published by the People's Bank of China on that day. Exchange differences are recorded in exchange gains or loss account of financial expense or capitalized into fixed asset or construction in progress.

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

Response:

Our company maintains their books and accounting records in RMB. Foreign currency transaction is changed into RMB at the exchange rate published by the People's Bank of China on the first day of this month. At the end of every month, the balance in foreign exchange account will be adjusted at the exchange rates published by the People's Bank of China on that day. Exchange differences are recorded in exchange gains or loss account of financial expense or capitalized into fixed asset or construction in progress.

- inclusion of general expenses and/or interest;

Response:

The general expenses and/or interest are recorded into the profit or loss of the current period.

- provisions for bad or doubtful debts;

Response:

The company adopts the aging method, as demonstrated in the chart below:

Aging	Accrued percentage for accounts receivable	Accrued percentage for other receivables
Within 1 year (including 1 year)	5%	5%
1-2 years	20%	20%
2-3 years	40%	40%
Above 3 years	100%	100%

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

Response:

Not applicable.

- costs of plant closure;

Response:

Not applicable.

- restructuring costs;

Response:

Not applicable.

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

Response:

The main scraps from the Company's production process are steel plate scraps.

- effects of inflation on financial statement information.

Response:

Not applicable.

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.

Response:

Not applicable.

A-5 Income statement

Response:

This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to Exhibit 6: Income Statement.

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

	Most recent completed financial year (specify)		Investigation period	
	All products	Goods Under Consideration	All products	Goods Under Consideration
Gross Sales (1)				
Sales returns, rebates and discounts (2)				

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Net Sales (3=1-2)				
Raw materials (4)				
Direct Labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
Total cost to make (9=4+5+6+7+8)				
OPERATING INCOME (10=3-9)				
Selling expenses (11)				
Administrative & general expenses (12)				
Financial expenses (13)				
SG&A expenses (14)=(11+12+13)				
INCOME FROM NORMAL ACTIVITIES (15)=(10-14)				
Interest income (16)				
Interest expense (enter as negative) (17)				
Extraordinary gains and Losses – enter losses as negative (18)				
Abnormal gains and losses – enter losses as negative (19)				
PROFIT BEFORE TAX (20)=(15+16+17+18+19)				
Tax (21)				
NET PROFIT (22)=(20-21)				

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

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

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.

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A-6 Sales

Response:

This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to spreadsheet "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 financial year (specify)		Investigation period	
	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 goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				

Prepare this information in a spreadsheet named "TURNOVER".

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

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

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 provide details of **all** goods under consideration (the goods):*

- *invoiced during the investigation period; and*
- *subject to tenders that were won during the investigation period, even in circumstances where the goods were not invoiced or **shipped** to Australia during the investigation period. In this circumstance, please provide details of any expenses already incurred with respect to the goods shipped outside of the investigation period,*

For tender sales, the Commission considers the contract date will normally be taken to be the date of sale. To ensure that the Commission can make a proper assessment of date of sale, we request the contract date, invoice date and delivery date. If you consider that a date other than the contract date is the appropriate date of sale, please provide a response outlining your reasons for this.

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

Name:

Address

contact name:

phone/fax number :

trade level (for example: distributor, wholesaler, retailer, end user, original equipment): **original equipment**

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

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

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

- (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.

Response:

- (c) Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

(d)

- (e) 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.

Response:

As the sales term was FAS, thus Shanghai Taisheng retains the ownership of the goods before the delivery at port.

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

Response:

Not applicable, as Shanghai Taisheng did not enter into any agency or distributor agreements for its export during the POI.

- (g) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are determined through a tender process, supply copies of winning tender bids.

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

- (h) 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).

Response:

Not applicable. Shanghai Taisheng is not related to its Australian customer.

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

Response:

Not applicable, as there is no forward order now.

- 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.

Response:

Not applicable, since there is just one distribution channel for export sale to Australia.

- B-4** Prepare a spreadsheet named "Australian sales" listing all shipments (i.e. transaction by transaction) to Australia of the goods under consideration in the investigation period.

Where a contract has been won during the investigation period but the goods are not yet shipped, provide details of these goods with any expenses incurred to date and the scheduled delivery date specified in the contract.

You must provide this list in electronic format. Include the following export related information:

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

Column heading	Explanation
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Model/product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Itemised prices	Where the contract/ sale provided for separate prices for each item

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	please show these items separately on each line. Eg for tower sections, flanges, mechanical and internals, lifts (where applicable) and for any free issue stock.
Contract number	Show order confirmation, contract or purchase order number
Contract date	Date contract was agreed with Australian customer – ensure all contracts entered in to during the investigation period are included, regardless of whether the goods were invoiced or delivered to your Australian customers outside of the investigation period
Invoice number	invoice number
Invoice date	Invoice date - ensure details of all invoiced goods during the investigation period are included, regardless of whether the contract was agreed or the goods were shipped outside of the investigation period.
Delivery date	if the delivery date differs from the invoice date please specify. If delivery has not occurred, include the scheduled delivery date set out in the contract for sale.
Shipping terms	Delivery terms eg. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms eg. 60 days=60 etc
Quantity	Quantity in units shown on the invoice.
Gross invoice value	gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts on the invoice	if applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Rebates or other allowances	the amount of any deferred rebates or allowances paid to the importer in the currency of sale
Other discounts	the actual amount of any other discount not deducted from the invoice. Show a separate column for each type of discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed. If the goods are not yet shipped, provide an estimate of ocean freight.
Marine insurance	Amount of marine insurance. If the goods are not yet shipped, provide an estimate of marine insurance.
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export. If the goods are not yet shipped, provide an estimate of inland freight.
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	warranty & guarantee expenses
Installation	Any expense associated with the installation of the goods if included in

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expenses	the contract
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other factors*	any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

** 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 investigation period.

Freight allocations must be checked for consistency.

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

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

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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)

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

B-9 For contracts where the goods were also shipped to Australia during the investigation period, please provide a complete set of all documentation related to the export sale. For example:

- the contract between your company and your Australian customer;
- the commercial invoice;
- bill of lading, export permit;
- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

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

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

SECTION C EXPORTED GOODS & LIKE GOODS

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

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

EXPORT TYPE		
Product code of each unique unit of the goods exported to Australia		

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

- C-3** List each unique unit of wind tower sold on the domestic market during the investigation period.

DOMESTIC TYPE		
Product code of each unique unit of the goods sold domestically		

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

SECTION D DOMESTIC SALES

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

The Commission's preliminary view of normal value:

The Commission considers that it may not be appropriate to determine normal values in accordance with section 269TAC(1) of the Act, using your domestic sales as adjusted for proper comparison with export sales, as the goods under consideration are capital goods that are manufactured to order.

*The Commission seeks information on your domestic sales for the purpose of determining profit so that a normal value can be properly constructed pursuant to section 269TAC (2)(c), using your cost to make and sell plus amounts for selling, general and administrative expenses and profit. If you consider that this is appropriate, **you do not need to complete Section E (fair comparison) of this questionnaire.***

*If you consider that it is appropriate for the Commission to determine normal values pursuant to section 269TAC (1) of the Act, **please ensure you complete Section D, Section E and Section F of this questionnaire.***

Information requested in relation to domestic sales:

In Section B, the Commission requests information in relation to your export sales to Australia. The Commission requested the following:

- *details of all invoiced sales made during the investigation period; and*
- *details of all tenders won during the investigation, regardless of whether the goods were invoiced and delivered outside of the investigation period. In these circumstances, the Commission requested that you provide an estimate of when the goods will be delivered to your Australian customers.*

*In relation to domestic sales, the Commission requests that you provide details of ALL of your invoiced sales during the investigation period. You **do not need to***

provide details of tenders that were won during the investigation period but invoiced outside of the investigation period.

*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.*

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

D-1 Provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

Response:

During the POI, except for the sales to its 100% subsidiary Shanghai Taisheng (Dong tai) Power Engineering Machinery Co., Ltd, all other domestic customers are not associated with Shanghai Taisheng. These sales to Shanghai Taisheng (Dong tai) Power Engineering Machinery Co., Ltd concerned flanges and Shanghai Taisheng believes that this association has no any impact on the sale price.

- 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.

Response:

Shanghai Taisheng does not consider that its domestic selling prices vary according to the distribution channel. The actual situation is: in the sales to bid inviting parties, the principle “the lowest price” prevails on the market; in the sales to designers of wind generators, the sale price may be higher taking into account the elements such as product quality, brand and certification of suppliers, etc.

- 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

Response:

Please refer to the information provided under the above question (i.e. distribution channel).

- whether price includes the cost of delivery to customer.

Response:

In most cases, the price includes the cost of delivery to customer, as Shanghai Taisheng uses outside freighters to deliver the goods to wind fields.

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

Response:

Not applicable as the product is manufactured based on orders and each product has a specific pricing destined to each customer.

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

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

Columnheading	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
Product code	code used in your records for the model of the goods identified. Explain the product codes in your submission.
Itemised prices	Where the contract/ sale provided for separate prices for each item please show these items separately on each line. Eg for tower sections, flanges, mechanical and internals, lifts (where applicable) and for any free issue stock.
Contract number	Show order confirmation, contract or purchase order number
Contract date	Date contract was agreed with your domestic customer. Do not include information relating to contracts where the goods were invoiced outside of the investigation period.
Invoice number	invoice number
Invoice date	invoice date
Delivery date	If the delivery date is different to the invoice date please specify
Delivery terms	eg ex factory, free on truck, delivered into store
Payment terms	payment terms agreed with the customer eg. 60 days=60 etc
Quantity	quantity in units shown on the invoice eg kg.
Gross Invoice value	gross value shown on invoice <i>in the currency of sale</i> , net of taxes.
Discounts on the Invoice	the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide description.
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as recorded in your accounting system
Rebates or other Allowances	the actual amount of any deferred rebates or allowances in the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Packing*	packing expenses
Inland transportation Costs*	amount of inland transportation costs included in the selling price.
Handling, loading And ancillary Expenses*	handling, loading & ancillary expenses.
Warranty & Guarantee expenses*	warranty & guarantee expenses

Installation expenses	Any expense associated with the installation of the goods if included in the contract
Technical assistance & other services*	expenses for after sale services such as technical assistance or installation costs.
Commissions*	commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

Costs marked with * are explained in section E-2.

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.

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

Response:

Not applicable, Shanghai Taisheng does not offer any commission, discount, rebate on domestic sales of like goods.

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.

Response:

Not applicable.

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

Response:

Not applicable, because Shanghai Taisheng does not issue any credit notes to customers.

- D-7** Select two domestic sales 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, the tender bid, the contract of sale, commercial invoice, discounts or rebates applicable, credit/debit notes, inland freight contract, bank documentation showing proof of payment.)

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

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

**i) Section E
Fair comparison**

As outlined in Section D, please complete Section E only if you would submit that the Commission should determine normal values pursuant to section 269TAC (1).

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

E-1 Costs associated with export sales

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

1. Transportation

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

Response:

The amount of inland transportation associated with the export sale is collected and confirmed according to relevant contracts and invoices. The inland freight expense is located in the account "Transportation fee" under the ledger "Operation expense".

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.

Response:

The handling and loading expenses included in the export price are allocated based on the percentage of the value of Australian sales in the total export value. This expense is located in the account "Custom clearance fee" under the ledger "Operation expense".

3. Credit

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

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

Response:

Please be kindly noted that the credit for export sale is calculated according to TOP and the credit for domestic sale is calculated according to the average account receivable collecting period since it is very difficulty for us to specify the collecting days transaction by transaction.

4. Packing costs

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

Response:

Not applicable, as the exported goods are not packed.

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.

Response:

No expenses of commissions are paid to any third parties for all the transactions of the Company.

6. Warranties, guarantees, installation and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & guarantee expenses**”, “**Installation 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 included in the contract for sale or closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

Response:

No expenses of warranties, guarantees, and after sales services are paid to any third parties for all the transactions of the Company.

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.

Response:

No other factors that affect the price comparability exist and require an adjustment.

8. Currency conversions

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

Response:

The currency conversion between Australia and China is relatively stable, this adjustment concerning foreign currency is not applicable to the subject investigation.

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

This adjustment recognises that differences, such as structure or design, mean that the goods are not identical. The Commission considers that the goods are unlikely to have identical models sold on the domestic market as they are large capital goods that are produced to order.

To support your claim that the Commission should determine normal values pursuant to section 269TAC (1), you will need to identify and quantify the physical or specification differences in order to ensure fair comparison.

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

The adjustment is based upon actual physical differences in the goods being compared and upon the manufacturing cost data.

Using the table below, provide a list of the claimed comparable product sold on the domestic market. Describe in detail the specification differences between the comparable products. Also provide your claimed adjustment on the basis of this specification difference, stating the source of your data.

The Commission will seek to verify your claimed specification adjustments during the verification visit.

EXPORTED TYPE	DOMESTIC TYPE	DIFFERENCES	CLAIMED ADJUSTMENT
Specifications, itemised of each model of the goods exported to Australia	Specifications, itemised of comparable model sold on the domestic market of the country of export	Describe the specification differences in detail. If it is impractical to detail specification differences in this table refer to documents which outline differences	The claimed adjustment must be quantifiable and supported by evidence that is available for verification by the Commission

Response:

Products concerned is special for individual customer, so there is physical difference for domestic and exports goods, and the physical difference will be reflected by the cost difference for different products..

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.

Response:

The Company does not claim such import charges and indirect taxes.

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.

Response:

No difference on the level of trade is claimed for adjustment.

4. Credit

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

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

- the rate, or average of rates, applying on actual short term 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 investigation 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 system¹, the average credit period may be determined as follows:

1. *Calculate an accounts receivable turnover ratio*

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

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

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

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

2. *Calculate the average credit period*

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

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

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

Response: Please be kindly noted that the credit for export sale is calculated according to TOP and the credit for domestic sale is calculated according to the average account receivable collecting period since it is very difficult for us to specify the collecting days transaction by transaction.

5. Transportation

¹Under 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.

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

Response:

The amount of inland transportation associated with the domestic sale is allocated based on the percentage of the value of domestic sales in the total sales value. The inland freight expense is located in the account “Transportation fee” under the ledger “Operation expense”.

6. Handling, loading and ancillary expenses

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

Response:

No such expenses are incurred for 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**”.

Response:

Not applicable, as the goods sold on the domestic market are not packed.

8. Commissions

For any commissions paid in relation to the domestic sales:

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

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

Response:

No commission is paid in relation to the domestic sales.

9. Warranties, guarantees, installation expenses and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & Guarantee expenses**”, “**Installation 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 included in the contract for sale or closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

Response:

No expenses of warranties, guarantees and after sales services are paid to any third parties for all the transactions of the Company.

10. Other factors

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

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

Response:

No other factors that affect the price comparability exist and require an adjustment.

E-3 Duplication

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

For example:

- adjustments for level of trade, quantity or other discounts may overlap, or

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

Separate adjustment items must avoid duplication.

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

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

As outlined in Section D, the Commission considers that, given the nature of the goods under consideration, it may not be appropriate to determine normal values on the basis of domestic sales (pursuant to section 269TAC(1)), or sales to third countries (pursuant to section 269TAC(2)(d)).

Please complete Section F only if you would submit that it is appropriate for the Commission to determine normal values pursuant to section 269TAC(2)(d).

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

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

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

Column heading	Explanation
Country	Name of the country that you exported like goods to over the investigation period.
Number of customers	The number of different customers that your company has sold like goods to in the third country over the investigation period.
Level of trade	The level of trade that you export like goods to in the third country.
Quantity	Indicate the number of units sold
Value of sales	Show net sales value to all customers in third country over the investigation period
Currency	Currency in which you have expressed data in column SALES
Payment terms	Typical payment terms with customer(s) in the country eg. 60 days=60 etc
Shipment terms	Typical shipment terms to customers in the third country eg CIF, FOB, ex-factory, DDP etc.

Supply this information in spreadsheet file named "Third country"

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

Response:

Shanghai Taisheng does not identify any such differences.

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.

Please provide costs associated to each of the export sales detailed at question B4 and domestic sales details in question D4.

For export sales, this will include costs associated with tenders that may be invoiced or delivered outside of the investigation period. Where these costs have not yet been incurred, please provide an estimate of these costs such as, for example, the cost you estimated at the time of bidding for the tender.

*For domestic sales, you only need to include **actual** costs incurred in relation to goods invoiced during the investigation period.*

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

G-1. Production process and capacity

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

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

G-2. Provide information about your company's total production in the following table:

	PREVIOUS FINANCIAL YEAR	MOST RECENT FINANCIAL YEAR	Investigation Period
A – Production capacity (egcapacity of units sold)*			
B – Actual production in volume (egcapacity of units sold)			
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**".

Response:

This confidential information is provided to the subject authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to spreadsheet "Production".

G-3. Cost accounting practices

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

Response:

Pursuant to the requirements under the PRC Accounting Law and other applicable regulations and by taking into account the management's needs, Shanghai Taisheng adopts the inventory management system, fixed assets management system and cost/expense management system, etc.

The confirmation, collection, gathering, classification and allocation methods of cost accounting information are operated in compliance with the audit requirements and the relevant accounting laws and

regulations, thus the cost accounting information is reconciled to the Company's audited financial statements.

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

Response:

Not applicable, the Company uses actual costs.

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

Response:

Not applicable, there are no such significant or unusual cost variances that occurred during the investigation period.

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

Response:

Shanghai Taisheng determines each cost center based on the category of departments.

- 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.

Response:

Shanghai Taisheng allocates the expenses/costs incurred by the production department based on the percentage of the monthly consumption of steel plates in the monthly total consumption of steel plates (during the production process), and it allocates the management, sale and financial expenses based on the percentage of the annual sales revenue (for the individual product) in the annual total sales revenue.

The depreciation of fixed assets for the production department is allocated based on the allocation method of the expenses incurred, for the depreciation of fixed assets, capital expenditure and capital cost for the non-production departments, they are categorized and recorded into the construction in progress, and they will be allocated based on the above principle when they are transformed into fixed assets and the provision for depreciation is made.

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

Response:

Shanghai Taisheng's cost accounting system treats products as per sales contracts and individual sales contract corresponds to individual cost items.

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

Response:

Not applicable as there are no such production costs.

- 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.

Response:

Not applicable, Shanghai Taisheng is not engaged 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.

Response:

Not applicable, Shanghai Taisheng is not engaged in any start-up operations in relation to the goods under consideration

G-4 Cost to make and sell on domestic market

This information is relevant to testing whether domestic sales are in the ordinary course of trade.²

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

1. Please provide (in the format shown in the table below) the actual unit cost to make and sell each model/type* (identified in section C) of the like goods sold on the domestic market. Provide this cost data for each unique unit of the goods invoiced during the investigation period.

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

Response:

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

CUSTOMER		
Contract number		
Item number		
Quantity		
Contract date		
Delivery date		
Tower model specification		
Variable manufacturing costs		
Raw material – steel plate towers		
Raw material – flanges towers		
Raw material – steel plate embeds		
Raw material – flanges embeds		
Raw material – mechanical and electrical internals		
Raw material – lifts (where applicable)		
Direct labour – manufacturing production		
Direct labour – testing, NDT and QA		
Other costs		
Fixed manufacturing costs		
Overheads		
Depreciation		
Finance charges		
Other costs		
Total cost to make		
Selling costs		
Administration costs		

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Financial costs		
Delivery expenses		
Other costs		
Total cost to sell		
Total cost to make and sell		
Unit cost to make and sell		

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

Provide this information for each unique unit of the goods invoiced during the period of the investigation. For example, if one contract specifies production of two different types of the goods, provide this information for each type of the goods.

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

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

Please specify unit of currency.

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

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

CUSTOMER		
Contract number		
Item number		
Quantity		
Contract date		
Delivery date		
Tower model specification		
Variable manufacturing costs		
Raw material – steel plate towers		
Raw material – flanges towers		
Raw material – steel plate embeds		
Raw material – flanges embeds		
Raw material – mechanical and electrical internals		
Raw material – lifts (where applicable)		
Direct labour – manufacturing production		
Direct labour – testing, NDT and QA		
Other costs		
Fixed manufacturing costs		
Overheads		
Depreciation		
Finance charges		
Other costs		
Total cost to make		
Selling costs		
Administration costs		
Financial costs		
Delivery expenses		
Other costs		
Total cost to sell		
Total cost to make and sell		
Unit cost to make and sell		

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

Provide this information for all goods invoiced during the investigation period and for all goods the subject of a contract that was entered into during the investigation period, but invoiced or delivered outside of the investigation period. Where actual costs are not yet incurred, provide an estimate of these costs, such as for example, the estimate of the costs that formed the basis of your winning tender bid.

Provide this information for each unique unit of the goods contracted for sale or invoiced during the period of the investigation. For example, if one contract specifies production of two different types of the goods, provide this information for each type of the goods.

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

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

Please specify unit of currency.

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

Response:

Due to the differences in drawings, etc, cost differences exist between goods sold to the domestic market and those sold for export.

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

Response:

There are no such differences.

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

Response:

There are no such differences.

G-6 Major raw material costs

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

For these major inputs:

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

Response: Shanghai Taisheng wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

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 – declaration	√

Electronic Data	Please tick if you have provided spreadsheet
INCOME STATEMENT	√
TURNOVER – sales summary	√
AUSTRALIAN SALES – list of sales to Australia	√
DOMESTIC SALES – list of all domestic sales of like goods	√
THIRD COUNTRY – third country sales	√
PRODUCTION – production figures	√
DOMESTIC COSTS – costs of goods sold domestically	√
AUSTRALIAN COSTS – costs of goods sold to Australia	√

Exhibits List

- | | |
|-----------------------|--|
| Exhibit A-1 | Legal Structure Chart |
| Exhibit A-2 | Internal Organization Chart |
| Exhibit A-3 | 2012 Audited Financial Report |
| Exhibit A-4 | Brochure |
| Exhibit A-5 | Chart of Accounts |
| Exhibit A-6 | 2011 Audited Financial Report |
| | Excel Spreadsheets “Income Statement”, “Turnover”, “Australian Sales” |
| Exhibit B-9 | Australian Sale Package |
| Exhibit C-1 | Sample Technical Material-Australian Export |
| | Excel Spreadsheets “Types of Goods Exported to Australia”, “Types of Goods Sold on Domestic Market” |
| Exhibit C-4 | Sample Technical Material-Domestic Sale |
| | Excel Spreadsheet “Domestic Sales” |
| Exhibit D-7-i | Selected Domestic Sale Package |
| Exhibit D-7-ii | Selected Domestic Sale Package |
| | Excel Spreadsheet “Third Country Sales” |
| Exhibit G-1 | Flowchart of the Production Process |
| | Excel Spreadsheets “Domestic CTMS”, “Australian CTMS”, “Plate Steel Purchases”, “Production” |
| Exhibit G-2 | Interested Party Submission (October 14, 2013) |

Note:

Shanghai Taisheng respectfully claims that the applicant has not disclosed much of the substance of its Application allowing the implementation of the antidumping measure (if any) in this investigation, for more details, please refer to Exhibit G-2.