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January 4, 2013

BY E-MAIL

**International Trade Remedies Branch
Australian Customs and Border Protection Service
5 Constitution Avenue
Canberra Act 2601
Australia
Attention: Director Operations 2**

Re: Countervailing Investigations on Galvanized Steel (INV No. 193a) and Aluminium
Zinc Coated Steel (INV No. 193b) from the People's Republic of China

Dear Sir or Madam:

On behalf of Yieh Phui Technomaterial Co., Ltd. ("Yieh Phui (China)"), a producer/exporter of the goods under consideration originating in China, we hereby submit the exporter questionnaire response for the above-captioned proceedings.

Please let us know if you have any questions regarding this submission. In the future correspondences please communicate to the following personnel of Appleton Luff: Jay Nee (nee@appletonluff.com) and Huibin Zhang (zhang@appletonluff.com) in the above-referenced proceeding.

Very truly yours,



Jay Nee



International Trade Remedies Branch

SUBSIDY INVESTIGATION

EXPORTER QUESTIONNAIRE - CHINA

PRODUCT CONCERNED: ZINC COATED (GALVANISED) STEEL
AND ALUMINIUM ZINC COATED STEEL
FROM THE PEOPLE'S REPUBLIC OF
CHINA

INVESTIGATION PERIOD: 1 JULY 2011 TO 30 JUNE 2012

RESPONSE DUE BY: 4 JANUARY 2013

ADDRESS FOR RESPONSE: International Trade Remedies Branch
Australian Customs and Border
Protection Service
5 Constitution Avenue
Canberra act 2601
Australia
Attention: Director Operations 2

CASE MANAGER: Mr Sanjay Sharma
TELEPHONE: +61-2-6275-8008
FAX: +61-2-6275-6990
EMAIL: itrops2@customs.gov.au

Please note that a non-confidential version of the reply to this questionnaire must also be provided at the same time as submitting the confidential version.

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ABBREVIATIONS

Abbreviation / short form	Full reference
ACDN	Australian Customs Dumping Notice
the Act	Customs Act 1901
the applicant	BlueScope Steel Limited
AS	Australian Standard
BlueScope	BlueScope Steel Limited
China	People's Republic of China
CON 193	International Trade Remedies Branch Consideration Report 193
Customs and Border Protection	Australian Customs and Border Protection Service
the Division	Division 2 of Part XVB of the Customs Act 1901
FOB	free-on-board
GOC	Government of China
the goods	the goods subject to the applications (zinc coated (galvanised) steel and aluminium zinc coated steel)
INV 190a and INV 190b	Investigation 190a (dumping of aluminium zinc coated steel exported from China, Korea and Taiwan); Investigation 190b (dumping of zinc coated (galvanised) steel exported from China, Korea and Taiwan)
The Minister	the Minister for Home Affairs
SEF	statement of essential facts
SIE	state invested enterprises
WTO	World Trade Organisation

BACKGROUND AND GENERAL INSTRUCTIONS

1. Background

On 26 November 2012, Customs and Border Protection initiated countervailing investigations in respect of¹:

- galvanised steel exported to Australia from the People's Republic of China (China); and
- aluminium zinc coated steel exported to Australia from China.

BlueScope alleged that the Australian industry has suffered material injury caused by galvanised steel and aluminium zinc coated steel exported to Australia from China at subsidised prices.

A notice advising initiation of the investigations was published in *The Australian* on 26 November 2012. Australian Customs and Border Protection Dumping Notice (ACDN) No. 2012/56 outlining the details of the investigation, and the procedures to be followed during the investigations can be accessed on Customs and Border Protection website at www.customs.gov.au.

Note that the countervailing investigations are in addition to the current investigations by Customs and Border Protection into the alleged **dumping** of the goods described above exported from China, Korea and Taiwan, INV 190a and INV 190b refer. These investigations were initiated on 5 September 2012 and are ongoing.

2. The goods the subject of the applications

Description

(i) Galvanised steel

The imported goods the subject of the Galvanised Steel Application are:

“flat rolled products of iron and non-alloy steel of a width less than 600mm and, equal to or greater than 600mm, plated or coated with zinc”².

The application covers galvanised steel of any width. The application stated that trade and other names often used to describe galvanised steel, include:

- “GALVABOND®” steel;
- “ZINCFORM®” steel;
- “GALVASPAN®” steel;
- “ZINCHITEN®” steel;

¹ *Application for Countervailing Duties for Galvanised Steel exported from China* (Galvanised Steel Application) received on 18 October 2012; and *Application for Countervailing Duties for Aluminium Zinc Coated Steel exported from China* (Aluminium Zinc Coated Steel Application) received on 18 October 2012.

² Galvanised Steel Application, page 10.

- “ZINCANNEAL” steel;
- “ZINCSEAL” steel;
- Galv;
- GI;
- Hot Dip Zinc coated steel;
- Hot Dip Zinc/iron alloy coated steel; and
- Galvanneal.

The application noted that the amount of zinc coating on the steel is described as its coating mass and is nominated in grams per meter squared (g/m²) with the prefix being Z (*Zinc*) or ZF (*Zinc converted to a Zinc/Iron alloy coating*). The applicant claims that the common coating masses used for zinc coating are: Z350, Z275, Z200, Z100, and for zinc/iron alloy coating are: ZF100, ZF80 and ZF30 or equivalents based on international standards and naming conventions.

(ii) Aluminium zinc coated steel

The imported goods the subject of the Aluminium Zinc Coated Steel Application are:

*“flat rolled products of iron and non-alloy steel of a width equal to or greater than 600mm, plated or coated with aluminium-zinc alloys, **not painted** whether or not including resin coating”³.*

The application stated that trade and other names often used to describe aluminium zinc coated steel, include:

- ZINCALUME® steel;
- GALVALUME® steel;
- Aluzinc, Supalume, Superlume, ZAM, GALFAN;
- Zinc aluminium coated steel;
- Aluminium zinc coated steel;
- Alu-Zinc Steel sheet in Coils;
- Al/Zn; and
- Hot Dipped 55% Aluminium-Zinc Alloy coated steel sheet in coil.

The application noted that the amount of aluminium zinc coating on the steel is described as its coating mass and is nominated in g/m² with the prefix being AZ (*Aluminium Zinc*). The applicant claims that the common coating masses used are: AZ200, AZ150, AZ100, and AZ70.

Product standards

The applications stated that:

³ Aluminium Zinc Coated Steel Application, page 10.
Galvanised Steel (193a) and Aluminium Zinc Coated Steel (193b) from China
CVD Questionnaire Response
Yieh Phui (China) Technomaterial Co., Ltd.

“Typically each Australian and International Standard has a range of steel grades nominated as Commercial, Formable or Structural grades. The commercial/formable grades are those with mechanical properties suitable for general pressing and forming whereas the structural grades are those with guaranteed minimum properties that structural engineers utilize in the design of their final product designs”⁴.

(i) Australia

The applications state that the Australian and New Zealand Standard Industrial Classification Code applicable to galvanised steel and aluminium zinc coated steel is category 2711.

(ii) International

The applications state that there are a number of relevant International Standards for galvanised steel and aluminium zinc coated steel products (figures 1 and 2 refer) that cover a range of products through specific grade designations, including the recommended or guaranteed properties of each of these product grades.

International Standards	Product Grade Names
General and Commercial Grades	
AS/NZS 1397	G1, G2
ASTM A 653/A 653M	CS type A, B and C
EN10346	DX51D, DX52D
JIS 3302	SGCC, SGHC
Forming, Pressing & Drawing Grades	
AS/NZS 1397	G3
ASTM A 653/A 653M	FS, DS type A and B
EN10346	DX53D, DX54D
JIS 3302	SGCD, SGCDL,
Structural Grades	
AS/NZS 1397	G250, G300, G350, G450, G500, G550
ASTM A 653/A 653M	33 (230), 37 (255), 40 (275), 50 (340), 55 (380), 80 (550)
EN10346	S220GD, S250GD, S280GD, S320GD, S350GD, S550GD
JIS 3302	SGC340, SGC400, SGC440, SGC490, SGC570 SGH340, SGH400, SGH440, SGH490, SGH570

⁴ Galvanised Steel Application, page 12.

Figure 1: International Standards for galvanised steel⁵

International Standards	Product Grades
<i>General and Commercial Grades</i>	
AS/NZS 1397	G1, G2
ASTM A792	CS, type A, B and C
EN10346	DX51D, DX52D
JIS 3321	SGLCC
<i>Forming, Pressing & Drawing Grades</i>	
AS/NZS 1397	G3
ASTM A792	FS, DS
EN10346	DX53D, DX54D
JIS 3321	SGLCD, SGLCDD
<i>Structural Grades</i>	
AS/NZS 1397	G250, G300, G350, G450, G500, G550
ASTM A792	33 (230), 37 (255), 40 (275), 50 (340), 55 (380), 80 (550)
EN10346	S220GD, S250GD, S280GD, S320GD, S350GD, S550GD
JIS 3321	SGLC400, SGLC440, SGLC490, SGLC570

Figure 2: International Standards for aluminium zinc steel⁶

Tariff classification

(i) Galvanised steel

The application states that galvanised steel is classified to tariff subheadings 7210.49.00 (and statistical codes 55, 56, 57 and 58) and 7212.30.00 (and statistical code 61) of Schedule 3 to the *Customs Tariff Act 1995* (Tariff Act). Based on the information provided in the application, Customs and Border Protection's Trade Policy Branch confirmed that galvanised steel is correctly classified to these tariff subheadings.

Imports from China are subject to the DCS duty rate which is free.

There are several Tariff Concession Orders (TCOs) applicable to the relevant tariff classification subheading 7210.49.00, which covers galvanised steel (figure 2 refers).

TC No.	Description
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⁵ Galvanised Steel Application, page 11.

⁶ Aluminium Zinc Coated Steel Application, page 11.

TC 0939596	STEEL, COIL, hot dip zinc coated, complying with Japanese Industrial Standard JIS G 3302:2007, having ALL of the following: (a) yield strength NOT less than 275 N/mm ² and NOT greater than 380 N/mm ² ; (b) tensile strength NOT less than 440 N/mm ² ; (c) elongation NOT less than 29% and NOT greater than 41%; (d) coating mass NOT less than 45 g/m ² and NOT greater than 65 g/m ² ; (e) thickness NOT less than 1.14 mm and NOT greater than 1.26 mm; (f) width NOT less than 1590 mm and NOT greater than 1605 mm
TC 9612218	STEEL, flat rolled non alloy, hot dipped galvanized, having ANY of the following: (a) differential coating mass on each side; (b) additional iron base alloy electroplated outer coatings; (c) width exceeding 1525 mm; (d) a minimum ultimate tensile strength of 340 MPa

Figure 2: TCOs applicable to tariff subheading 7210.49.00

Customs and Border Protection notes that the applications did not specify that TCOs in respect of the goods were applicable. Customs and Border Protection considers the relevance of the TCOs to the goods the subject of the application for galvanised steel requires further investigation.

(ii) Aluminium zinc coated steel

The application states that aluminium zinc coated steel is classified to tariff subheading 7210.61.00 (and statistical codes 60, 61, and 62) of Schedule 3 to the Tariff Act. Based on the information provided in the application, Customs and Border Protection's Trade Policy Branch confirmed that the goods are correctly classified to this tariff subheading.

Imports from China are subject to the DCS duty rate which is free.

There are no TCOs applicable to the relevant tariff classification subheading for aluminium zinc coated steel.

3. Investigation period

The amount of any subsidy in relation to galvanised steel and aluminium zinc coated steel exported to Australia from China will be determined on the basis of an investigation period from 1 July 2011 to 30 June 2012 (hereinafter referred to as 'the investigation period').

In order to permit the allocation of certain types of subsidy to the investigation period, information relating to earlier periods is also requested in certain sections below.

Customs and Border Protection will examine details of the Australian market from 1 July 2007 for injury analysis purposes.

4. Why you have been asked to fill out this questionnaire

Either the application, an importer of galvanised steel and/or aluminium zinc coated steel or data contained within Customs and Border Protection's import database has identified you as a potential exporter of galvanised steel and/or aluminium zinc coated steel to Australia during the investigation period.

Consequently, Customs and Border Protection has forwarded you this questionnaire and the associated spreadsheet '*Exporter Questionnaire – Galvanised Steel and Aluminium Zinc Coated Steel*' to provide you with the opportunity to participate and cooperate with its investigation.

Customs and Border Protection may use information provided by exporters to determine:

- export prices of the goods over the investigation period; and
- whether a countervailable subsidy has been received in respect of the goods from the Government of China (GOC).

Customs and Border Protection may use the information you provide to determine whether galvanised steel and aluminium zinc coated steel exported by your company to Australia was subsidised.

You may make separate submissions concerning any other matter relevant to Customs and Border Protection's inquiries.

Customs and Border Protection investigation will be carried out under the provisions of Part XVB of the Act. These provisions reflect the World Trade Organisation (WTO) *Agreement on Subsidies and Countervailing Measures*.

Please note that the subsidy sections of this questionnaire focus on 29 identified programs that Customs and Border Protection is specifically investigating at this stage. However, Customs and Border Protection may also investigate any additional subsidy program(s) that it considers may warrant investigation if additional information comes to light.

Any additional questions (relating to either the investigation into alleged countervailable subsidies) will be posed to participating exporters in the form of supplementary questionnaires.

A separate questionnaire will be sent to the GOC. That questionnaire focuses on gathering information from the GOC related to subsidies.

5. Exporters cooperating with the dumping investigations (INV 190a and/or INV 190b)

Note that the subsidy investigations are separate investigations to the ongoing investigations into the alleged dumping of the products from China, Korea and Taiwan (INV 190a and INV 190b). If you have completed an exporter questionnaire in relation to the dumping investigations, and wish to continue to cooperate with the subsidy investigations, you must also complete this questionnaire.

There are certain sections in this questionnaire that are duplicated in the dumping questionnaire that you are not required to complete again. These sections are noted at the relevant points.

If you are unsure about whether you need to complete a question or not please contact the case manager as soon as possible for clarification.

6. What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond Customs and Border Protection may be required to rely on information supplied by other parties in making its assessments as to whether galvanised steel and aluminium zinc coated steel exported to Australia was subsidised (this may include information supplied by the Australian industry).

If you do not provide all of the information sought, or if you do not allow Customs and Border Protection to verify the information you provide (see below), we may deem that you did not cooperate with the investigation.

It is Customs and Border Protection's objective to arrive at a recommendation to the Minister based on a full knowledge of all relevant facts. This can only be achieved if exporters cooperate. Customs and Border Protection considers that your interests would be best served by fully completing the questionnaire.

7. If you decide to respond

Should you choose to provide a response to this questionnaire, please note the following.

For Official Use Only and Public Record Version

If you choose to respond to this questionnaire, you are required to lodge a confidential and a public record version of your submission by the due date (the due date is specified on the front cover).

In submitting these versions, please ensure that each page of the information you provide is clearly marked either "**FOR OFFICIAL USE ONLY**" or "**PUBLIC RECORD**" in the header and footer.

All information provided to Customs and Border Protection in for official use only will be treated confidentially. The public record version of your submission will be placed on the public file. The public record is available to all interested parties who may comment on the material on the public file. Other interested parties have the opportunity to comment on issues you have raised and information you have provided.

It is not expected that the public record version of your submission would include commercially sensitive information. However it must contain sufficient detail to allow a reasonable understanding of the substance of the confidential version. If, for some reason, you cannot produce a non-confidential version, please contact the investigation Case Manager.

You can access the public record electronically online at www.customs.gov.au (follow the sub links to anti-dumping, current cases and public record).

Declaration

You are required to make a declaration that the information contained in your submitted questionnaire is complete and correct. You must return the signed declaration of an authorised official at Section C of this questionnaire with your response.

Consultants/parties acting on your behalf

If you intend to have another party acting on your behalf please advise Customs and Border Protection of the relevant details.

Customs and Border Protection will generally require written authorisation from exporters and manufacturers for any party acting on its behalf.

8. Due date for response

Manufacturers and exporters are requested to respond to this questionnaire and return it to Customs and Border Protection within the time specified on the cover.

There is a statutory time limit imposed for the investigation. Customs and Border Protection may not be able to consider submissions received after the due date if to do so would prevent meeting the statutory reporting requirements.

Customs and Border Protection encourages you to make contact with the Case Manager (see contact details on front cover) if you need any assistance in completing the questionnaire.

If you intend to lodge a submission but cannot do so by the due date please advise the Case Manager as soon as possible.

In considering whether or not to grant an extension of time, regard is had to the following:

- a) difficulties in translation of documentation, including the exporter questionnaire;
- b) availability of key staff;
- c) public holidays; or
- d) any circumstance outside the company's control.

Customs and Border Protection may consider granting a small extension of time for lodgement of your submission if you provide a sufficient reason as outlined above.

You may lodge your response by mailing it to the address for lodgement shown on the front cover of this questionnaire, with data requested in electronic format on an included CD-ROM.

Alternatively you are welcome to lodge your response by email. The email address for lodgement is shown on the front cover of this questionnaire. If you lodge by email you are still required to provide a 'for official use only' and a public file version of your submission by the due date.

9. Verification of the information that you supply

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

Once the information you have provided is verified, Customs and Border Protection can rely on that information in forming its conclusions in relation to the inquiry.

Verification visits may take several days.

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

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

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

10. General instructions for preparing your response

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

11. Instructions on providing electronic data

- It is important that, where requested, information is submitted in electronic format on a CD-ROM.
- Alternatively electronic data can be submitted directly by email to the email address shown on the front cover of this questionnaire.
- The data must be created as spreadsheet files, preferably in Microsoft Excel 2010, 2007 or 2003, 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 Manager as soon as possible.
- Responses to questions should be as accurate and complete as possible, and attach all relevant supporting documents, even where not specifically requested in this questionnaire.

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

12. Further information

Before you respond to the questionnaire you should read all the documentation that we have included with this questionnaire, including:

- the booklet *Australia's Anti-Dumping and Countervailing Administration*;
- Australian Customs Dumping Notice 2012/56 notifying the initiation of the investigation; and
- the Glossary of Terms within this questionnaire.

It is also recommended that you access and read the public file version of BlueScope's application, which is available online on the Electronic Public Record (You can access the public record electronically online at www.customs.gov.au (follow the sub links to anti-dumping, current cases and public record)).

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

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

SECTION A - COMPANY STRUCTURE AND OPERATIONS

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

NOTE – If you have already provided the following information as part of your response to the questionnaire for the dumping investigations (INV 190a and/or INV 190b) you do not need to provide it again. Please just advise this fact in your response.

A-1 IDENTITY AND COMMUNICATION

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

Head office:

Name:
Position in the company:
Address:
Telephone:
Facsimile number:
E-mail address of contact person:

Factory:

Address:
Telephone:
Facsimile number:
E-mail address of contact person:

ANSWER: Please see below for the contact person of Yieh Phui (China) Technomaterial Co., Ltd. (hereinafter referred to as “Yieh Phui (China)” or “YPC”). Yieh Phui (China)’s head office and factory are at the same location.

Name: Vincent W.M. Chen
Position in the company: General Manager-Finance Division
Address: No. 1, Yieh Phui Rd., Riverside Industrial Park Changshu Economic Development Zone, Jiangsu Province, the People’s Republic of China
Telephone: +86-512-52298888
Facsimile number: +86-512-52298406
E-mail address of contact person: 14399@yiehphuichina.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:
Organisation:
Position:
Address:
Telephone:
Facsimile/Telex number:
E-mail address of contact person:

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

ANSWER: Please see the following for the contact information of Yieh Phui (China)'s representative:

Name: Jay Y. Nee
Organisation: Appleton Luff Pte. Ltd.
Position: Partner
Address: One Raffles Quay, Level 25, North Tower,
Singapore 048583
Telephone: +65-6519-2083
Facsimile/Telex number: +65-6725-0803
E-mail address: nee@appletonluff.com

A-3 COMPANY INFORMATION

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

ANSWER: Please see the answer to question Section A-3-1 of Yieh Phui (China)'s exporter questionnaire response provided for the anti-dumping investigation of Galvanized Steel (hereinafter referred to as the "INV 190a AD Response", and Yieh Phui (China)'s exporter questionnaire response provided for the antidumping investigation of Aluminium Zinc Coated Steel (hereinafter referred to as the "INV 190b AD Response").

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

ANSWER: Please see the answer to question Section A-3-2 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

ANSWER: Please see the answer to question Section A-3-3 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

ANSWER: Please see the answer to question Section A-3-4 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

ANSWER: Please see the answer to question Section A-3-5 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response. Please also see Exhibit 1 and Exhibit 2 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response for the requested information.

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

ANSWER: Please see the answer to question Section A-3-6 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

ANSWER: Please see the answer to question Section A-3-7 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

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

ANSWER: Please see the answer to question Section A-3-8 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

ANSWER: Please see the answer to question Section A-3-9 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response. Please also see Exhibit 3 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response for the requested internal organization chart.

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

ANSWER: Please see the answer to question Section A-3-10 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

ANSWER: Please see the answer to question Section A-3-11 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response. Please also see Exhibit 4 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response for the requested information.

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

ANSWER: Please see the answer to question Section A-3-12 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

13. If your answer to question A-3.12 above is 'yes':
- advise if any benefits (e.g. grants, reduced liabilities on commercial interest rates, etc) from the GOC (including central, provincial, municipal, county or any other level of government) accrue to your company because of being located in such an area;
 - please explain the nature of the operations, identify the specific zone(s) [or other area(s)] and provide a brief overview of all of the benefits of operating within the specified zone(s) or area(s).

ANSWER: Please see the answer to question Section A-3-13 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

14. Provide details of all transactions between your company and all related parties. For example:
- Supplying/selling completed or partially completed products.
 - Supplying/selling raw materials.
 - Performing management functions (including any financial functions).
 - Processing (including toll processing) of any raw materials, intermediary or completed products.
 - Trading in products/materials supplied by related parties.

ANSWER: Please see the answer to question Section A-3-14 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response. Please also see Exhibit 5 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response for the requested information.

A-4 GENERAL ACCOUNTING/ADMINISTRATION INFORMATION

1. Indicate your accounting period.

ANSWER: Please see the answer to question Section A-4-1 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

ANSWER: Please see the answer to question Section A-4-2 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

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

These documents should relate to:

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

ANSWER: Please see the answer to question Section A-4-3 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response. Please also see Exhibit 6 to Exhibit 8 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response for the requested information.

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

ANSWER: Please see the answer to question Section A-4-4 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

ANSWER: Please see the answer to question Section A-4-5 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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);

- 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);
- valuation methods for damaged or sub-standard goods generated at the various stages of production;
- valuation methods for scrap, by products, or joint products;
- valuation and revaluation methods for fixed assets;
- average useful life for each class of production equipment and depreciation method and rate used for each;
- treatment of foreign exchange gains and losses arising from transactions;
- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;
- inclusion of general expenses and/or interest;
- provisions for bad or doubtful debts, and treatment thereof in your accounts;
- expenses for idle equipment and/or plant shut-downs;
- costs of plant closure;
- restructuring costs;
- by-products and scrap materials resulting from your company's production process; and
- effects of inflation on financial statement information.

ANSWER: Please see the answer to question Section A-4-6 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

ANSWER: Please see the answer to question Section A-4-7 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

A-5 INCOME STATEMENT

Complete the spreadsheet entitled '**Income statement**' within the '*Exporter Questionnaire – Galvanised Steel and Aluminium Zinc Coated Steel* provided alongside this questionnaire.

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

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

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

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

ANSWER: Please see the answer to question Section A-5 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response. Please also see Exhibit 9 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response for the requested information.

A-6 SALES

Complete the spreadsheet entitled '**Turnover**' within the '*Exporter Questionnaire – Galvanised Steel and Aluminium Zinc Coated Steel* provided alongside this questionnaire.

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

In completing the sheet, use the currency in which your accounts are kept. This information will be used to verify the cost allocations to the goods.

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

ANSWER: Please see the answer to question Section A-6 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response. Please also see Exhibit 10 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response for the requested information.

A-7 PRODUCTION PROCESS AND CAPACITY

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

ANSWER: Please see the answer to question Section G-1-1 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

2. Complete the spreadsheet entitled '**Production**' within the '*Exporter Questionnaire – Galvanised Steel and Aluminium Zinc Coated Steel* provided alongside this questionnaire.'

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

ANSWER: Please see Exhibit 22 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response for the requested information.

SECTION B - SALES TO AUSTRALIA (EXPORT PRICE)

NOTE – If you have already provided the following information as part of your response to the questionnaire for the dumping investigations (INV 190a and/or INV 190b) you do not need to provide it again. Please just advise this fact in your response.

This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory.

Export prices are usually assessed at FOB point, but Customs and Border Protection may also compare prices at another level (e.g. ex factory).

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

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

- name;
- address;
- contact name and phone/fax number where known; and
- trade level (for example: distributor, wholesaler, retailer, end user, original equipment).

ANSWER: Please see the answer to question Section B-1-1 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response. Please also see Exhibit 11 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response for the requested information.

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

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

ANSWER: Please see the answer to question Section B-2-(a) of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

ANSWER: Please see the answer to question Section B-2-(b) of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

ANSWER: Please see the answer to question Section B-2-(c) of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

ANSWER: Please see the answer to question Section B-2-(d) of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

ANSWER: Please see the answer to question Section B-2-(e) of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

ANSWER: Please see the answer to question Section B-2-(f) of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

ANSWER: Please see the answer to question Section B-2-(g) of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

ANSWER: Please see the answer to question Section B-3 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

- B-4** Complete the spreadsheet entitled '**Australian sales**' within the *Galvanised steel and aluminium zinc coated steel Exporter Questionnaire – accompanying spreadsheet* provided alongside this questionnaire.

This spreadsheet is to list **all** shipments (i.e. transaction by transaction) to Australia **of the GUC** (do not include non-GUC items) in the investigation period.

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

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

Column heading	Explanation
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Model/grade/type	commercial model/grade or type
Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Product type	identify the finish product of the Galvanised steel and aluminium zinc coated steel sold
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Order number	if applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms e.g. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms e.g. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis e.g. kg.
Gross invoice value	gross invoice value shown on invoice <i>in the currency of sale, excluding taxes</i> .
Discounts	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.
Rebates	The amount of any deferred rebates or allowances paid to the importer in the currency of sale.
Other charges	any other charges, or price reductions, that affects 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	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Other discounts	The actual amount of discounts not deducted from the invoice. Show a separate column for each type of discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.
Marine insurance	Amount of marine insurance

FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. 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.

Notes

** FOB export price and Ocean Freight:

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

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

Freight allocations must be checked for consistency.

ANSWER: Please see Exhibit 12 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response for the requested information.

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

ANSWER: Please see the answer to question Section B-5 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

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

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

ANSWER: Please see the answer to question Section B-6 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

ANSWER: Please refer to the answer to question Section B-7 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

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

ANSWER: Please see the answer to question Section B-8 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response.

B-9 Select two shipments of each product (*galvanised steel and aluminium zinc coated steel*), in different quarters of the investigation period, and provide a complete set of all of the documentation related to the export sale. For example:

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

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

ANSWER: Please see Exhibit 13 of Yieh Phui (China)'s INV 190a AD Response and INV 190b AD Response for the requested information.

SECTION C – COUNTERVAILING

The applicant alleges that producers in China of galvanised steel and aluminium zinc coated steel, and upstream suppliers have benefited from a number of subsidies granted by the GOC (meaning any level of government – refer to the Glossary of Terms for further information), and that these subsidies are countervailable.

INVESTIGATED PROGRAMS

The following are programs that Customs and Border Protection is currently investigating:

Program Number	Program Name
RAW MATERIAL PROVIDED BY GOVERNMENT AT LESS THAN ADEQUATE REMUNERATION	
1	Hot rolled steel provided by government at less than adequate remuneration
2	Coking coal provided by government at less than adequate remuneration
3	Coke provided by government at less than adequate remuneration
PREFERENTIAL INCOME TAX PROGRAMS	
4	Preferential Tax Policies for Enterprises with Foreign Investment Established in the Coastal Economic Open Areas and Economic and Technological Development Zones
5	Preferential Tax Policies for Foreign Invested Enterprises– Reduced Tax Rate for Productive Foreign Invested Enterprises scheduled to operate for a period of not less than 10 years
6	Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)
7	Preferential Tax Policies for Enterprises with Foreign Investment Established in Pudong area of Shanghai
8	Preferential Tax Policies in the Western Regions
9	Land Use Tax Deduction
10	Preferential Tax Policies for High and New Technology Enterprises
TARIFF AND VAT EXEMPTIONS ON IMPORTED MATERIALS AND EQUIPMENT	
11	Tariff and value-added tax (VAT) Exemptions on Imported Materials and Equipment

GRANTS	
12	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'
13	Matching Funds for International Market Development for Small and Medium Enterprises
14	Superstar Enterprise Grant
15	Research & Development (R&D) Assistance Grant
16	Patent Award of Guangdong Province
17	Innovative Experimental Enterprise Grant
18	Special Support Fund for Non State-Owned Enterprises
19	Venture Investment Fund of Hi-Tech Industry
20	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment.
21	Grant for key enterprises in equipment manufacturing industry of Zhongshan
22	Water Conservancy Fund Deduction
23	Wuxing District Freight Assistance
24	Huzhou City Public Listing Grant
25	Huzhou City Quality Award
26	Huzhou Industry Enterprise Transformation & Upgrade Development Fund
27	Wuxing District Public List Grant
28	Anti-dumping Respondent Assistance
29	Technology Project Assistance

**PART C-1 RAW MATERIAL PROVIDED BY GOVERNMENT AT LESS THAN
ADEQUATE REMUNERATION (PROGRAMS 1-3)**

The applicant claims that public bodies (in the form of state-invested enterprises (SIEs)) are supplying hot rolled coil, coking coal and coke directly or indirectly, to manufacturers of galvanised steel and aluminium zinc coated steel at less than adequate remuneration.

Please answer the following questions in relation to your purchases of hot rolled coil, coking coal and coke between 1 July 2011 to 30 June 2012.

1. Describe the nature of your production process for galvanised steel and/or aluminium zinc coated steel, including all raw materials used by your company in the process.

ANSWER: Yieh Phui (China)'s production process of GUC involves three main production steps, i.e., pickling, cold-rolling and coating. The production process can be summarized as follows:

At the pickling stage, the hot-rolled steel coil is first processed by passing through hydrochloric acid baths to remove surface scale. It is then edge trimmed to the intended width. The hot-rolled steel coils consumed as this stage are purchased from outside suppliers rather than self-produced by Yieh Phui (China).

At the cold-rolling stage, the pickled hot-rolled coil produced from the pickling stage and outsourced coils from outside suppliers are then introduced into the reversing cold-rolling mill to reduce the base metal thickness.

At the coating stage, the cold-rolled coil produced from cold-rolling stage and outsourced coils from outside suppliers are then introduced into the continuous galvanizing line for coating. Aluminium ingots are placed into the coating baths as the material inputs. Once coated, the coil is then skin-passed and/or tension levelled depending on the customer's request. At this stage, surface treatment such as oiling, chromating, and resin coating is conducted if the customer so requests. Upon completion, the galvanized steel coils are then sent to the packing unit for packaging.

2. Does your business or related business purchase hot rolled coil, coking coal or coke in the manufacture of galvanised steel and/or aluminium zinc coated steel?

ANSWER: Yieh Phui (China) purchased hot rolled coil in the manufacture of galvanised steel during the investigation period. Yieh Phui (China) did not purchase coking coal or coke in the manufacture of galvanized steel or aluminium zinc coated steel.

3. Provide a list, including a contact name and address, of all your suppliers and manufacturers of hot rolled coil, coking coal and coke, including those purchased through related businesses. Indicate whether the supplier and manufacturer is a SIE and evidence supporting this.

ANSWER: Please see Exhibit 1 for the requested information for hot rolled coil. As indicated above, Yieh Phui (China) did not purchase coking coal or coke in the manufacture of galvanized steel or aluminium zinc coated steel.

4. Complete the attached spreadsheet entitled 'Raw Material Purchases' within the 'Exporter Questionnaire – Galvanised Steel and Aluminium Zinc Coated Steel' – provided alongside this questionnaire (i.e. transaction by transaction) for all purchases of hot rolled coil, coking coal and coke. Provide the completed spreadsheet in electronic format with your response.

(NB if your company is purchasing more than one material type (HRC, Coking Coal and Coke), please provide your responses in three separate spreadsheets).

ANSWER: Please see Exhibit 2 for the requested information for hot rolled coil. As indicated above, Yieh Phui (China) did not purchase coking coal or coke in the manufacture of galvanized steel or aluminium zinc coated steel.

5. Did your business receive any reduction/reduced price for the purchase of these raw materials during the investigation period? If so, describe the eligibility criteria that your business had to meet in order to qualify for any reduction in the price paid for the raw material.

ANSWER: Yieh Phui (China) did not receive any reduced price for the purchase of hot-rolled steel coil during the investigation period. The purchase price of hot rolled coil was a result of the negotiations with suppliers in consideration of various factors such as product specifications, quantity, target shipment date, market situation, etc.

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

ANSWER: This question is not applicable as Yieh Phui (China) did not purchase any hot-rolled steel coil from the SIE with preferential prices or with assistance/benefits from the SIE.

7. Did your business import any raw materials during the investigation period? If yes, please provide details of all such imports, including date, source, type, amount, price and name of country.

ANSWER: Yieh Phui (China) did not import any hot-rolled steel coil, coking coal and coke during the investigation period.

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

ANSWER: This question is not applicable as Yieh Phui (China) did not import any hot-rolled steel coil during investigation period.

PART C-2 PREFERENTIAL INCOME TAX PROGRAMS (PROGRAMS 5-10)

1. Did your business or any company/entity related to your business receive any benefit⁷ under the following five programs during the investigation period (1 July 2011 to 30 June 2012):

Program 4: Preferential Tax Policies for Enterprises with Foreign Investment Established in the Coastal Economic Open Areas and in Economic and Technological Development Zones

ANSWER: Yieh Phui (China) did not receive any benefit from this program during the investigation period.

Program 5: Preferential Tax Policies for Foreign Invested Enterprises - Reduced Tax Rate for Productive Foreign Invested Enterprises scheduled to operate for a period not less than 10 years

ANSWER: Yieh Phui (China) did not receive any benefit from this program during the investigation period as Yieh Phui (China)'s operation schedule is more than 10 years.

Program 6: Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)

ANSWER: Yieh Phui (China) did not receive any benefit from this program during the investigation period as Yieh Phui (China) is not established in Special Economic Zones.

Program 7: Preferential Tax Policies for Enterprises with Foreign Investment Established in Pudong area of Shanghai

ANSWER: Yieh Phui (China) did not receive any benefit from this program during the investigation period as Yieh Phui (China) is not established in Pudong area of Shanghai.

Program 8: Preferential Tax Policies in the Western Regions

ANSWER: Yieh Phui (China) did not receive any benefit from this program during the investigation period as Yieh Phui (China) is not established in Western Regions.

Program 9: Land Use Tax Deduction

⁷ Refer to the Glossary of Terms for a definition of benefit in this context.
Galvanised Steel (193a) and Aluminium Zinc Coated Steel (193b) from China
CVD Questionnaire Response
Yieh Phui (China) Technomaterial Co., Ltd.

ANSWER: Yieh Phui (China) did not receive any benefit from this program during the investigation period.

Program 10: Preferential Tax Policies for High and New Technology Enterprises

ANSWER: Yieh Phui (China) did not receive any benefit from this program during the investigation period as Yieh Phui (China) is not considered a High and New Technology Enterprise.

2. It is our understanding that the general tax rate for enterprises in China from 1 July 2011 was 25%. Confirm whether this is correct and if not, please identify the general tax rate for enterprises in China from 1 July 2011.

ANSWER: Yes, Yieh Phui (China) confirms that the general income tax rate for resident enterprises in China has been levied at 25% since 1 January 2008.

3. For each taxation year since 2007, complete the attached spreadsheet entitled 'Income Tax' 'Exporter Questionnaire – Galvanised Steel and Aluminium Zinc Coated Steel' - provided alongside this questionnaire

ANSWER: Please see Exhibit 3 for the requested information.

4. Provide a copy, bearing the official stamp of the appropriate level of the GOC of all
- corporate income tax acknowledgement form(s) and the income tax return(s) that your company filed since 2007; and
 - income tax instalment payment receipts, and all applicable income tax forms and schedules since 2007.

Note: If your company did not file an income tax return since 2007, provide an explanation stating the reasons why you were exempt from filing such a return and the applicable section[s] of the Income Tax Act under which you were exempt from doing so.

ANSWER: Please see Exhibit 4 for the requested income tax returns. As Yieh Phui (China) has suffered losses since its establishment in and thus did not pay any corporate income tax since 2002. Therefore, Yieh Phui (China) is unable to provide the requested income tax receipt.

5. If your business currently pays corporate income tax at a rate less than the general tax rate, or paid at a rate less than that during the investigation period, please indicate whether the reduced rate relates to any of the preferential income tax programs identified above.

ANSWER: This question is not applicable as Yieh phui (China) has not paid any corporate income tax since its establishment in 2002.

6. If the income tax rate of less than the general rate does not relate to any of the programs identified above, please provide an explanation for the reduced income tax rate.

ANSWER: This question is not applicable as Yieh Phui (China) has not paid any corporate income tax since its establishment.

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

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

If the program terminated has been substituted for by another program, identify the program.

ANSWER: These questions are not applicable as Yieh Phui (China) has not paid any corporate income tax since its establishment.

PART C-3 TARIFF AND VAT EXEMPTIONS ON IMPORTED MATERIALS AND EQUIPMENTS (PROGRAM 11)

It is our understanding that certain enterprises in China are eligible for exemption from the payment of import duty and import VAT on imported inputs, technologies and machinery.

If your business or any company/entity related to your business received benefits under any such program during the period 1 July 2007 to 30 June 2012, please answer the following questions.

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

ANSWER: Yieh Phui (China) imported tax-exempted equipment under this program from 2007 to 2010. The imported equipment were used for the production of (1) galvanized steel coils, (2) aluminium-zinc coated steel coils and (3) pre-painted steel coils. The import duty and VAT for imported equipment under this program were fully exempted and therefore there was no refund or import duty or VAT. Yieh Phui (China) did not receive any benefit under this program during the investigation period.

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

ANSWER: The application and approval procedures for Yieh Phui (China) to be exempt from paying the import duty and VAT for imported equipment under this program are as follows:

- Registering to obtain the confirmation from Jiangsu Ministry of Commerce as the encouraged project

In 2002 after Yieh Phui (China) was established, Yieh Phui (China) registered its "project" with the Department of Commerce of Jiangsu Province (formerly known as the Commission of Foreign Trade and Economic Cooperation of Jiangsu Province) with a list of equipment intended to import by Yieh Phui (China) for the production activities

Galvanised Steel (193a) and Aluminium Zinc Coated Steel (193b) from China
CVD Questionnaire Rspnse
Yieh Phui (China) Technomaterial Co., Ltd.

originally approved upon establishment. The equipment provided in the above-mentioned list was associated with the production facilities Yieh Phui (China) planned to construct in the years following its establishment. The Department of Commerce of Jiangsu Province then examined the equipment list to confirm that the equipment of Yieh Phui (China)'s project falls within the categories encouraged by the state. Upon confirmation, the Department of Commerce of Jiangsu Province then issued a letter named the "Confirmation Letter for State Encouraged Foreign Invested Project" ("Confirmation Letter") to confirm that the list of equipment attached to the Confirmation Letter would be exempted from import duty and VAT upon importation.

- **Filing of individual imported equipment list with the Department of Commerce of Jiangsu Province and applying for exemption of import duty and VAT with Changshu Customs**

Upon each individual importation, Yieh Phui (China) had to submit a list of equipment being imported to the Department of Commerce of Jiangsu Province. Yieh Phui (China) also had to apply for a "Tax Exemption Certificate for Import/Export Goods" with Changshu Customs with necessary documents including purchase contract, purchase invoice and packing list associated with the equipment being imported.

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

ANSWER: Yieh Phui (China) did not maintain the original application mentioned in the first bullet point of the answer to question 2. above, because once the Confirmation Letter was issued to Yieh Phui (China), the original application was no longer needed. Please see the Exhibit 5 for a copy of the above-mentioned Confirmation Letter and the attached List of Equipment.

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

ANSWER: For the purpose of registration with the Department of Commerce of Jiangsu Province (as mentioned in the first bullet point of the answer to question 2. above), and the follow-up submission (as mentioned in the second bullet point of the answer to question 2. above), the charge was RMB 250 per transaction.

For the purpose of application of import duty and VAT exemption for imported equipment with the Changshu Customs (as mentioned in the second bullet point of the answer to question 2. above), the charge was RMB 100 per transaction.

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

ANSWER: To be eligible for exemption of import duty and VAT for imported equipment, Yieh Phui (China) had to be engaged in the production activities which fall within the categories of industry encouraged by the state. The industries encouraged by the state were specified in the “The Guidance for Foreign-invested Industries (1997)” which was approved by State Council on December 29, 1997. Please see Exhibit 6 for a copy of the above-mentioned Guidance.

As long as the foreign-invested industries fall within the categories specified in the above-mentioned Guidance, the foreign-owned enterprises are eligible for the import duty and VAT exemption for imported equipment, pursuant to the “Circular of the State Council Concerning the Adjustment in the Taxation Policy of Import Equipment” (Guofa (1997) No.37, December 29, 1997”. Please see Exhibit 7 for this Circular.

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

ANSWER: No, the eligibility for the program of import duty and VAT exemption for imported equipment was not contingent on the any of above-mentioned criteria.

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

ANSWER: As explained in the answer to question 5. above, the benefit of import duty and VAT exemption for imported equipment has to be in relation to foreign-invested industries encouraged by the state. The foreign-invested industries encouraged by the state are specified in “The Guidance for Foreign-invested Industries (1997)”.

8. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.

ANSWER: Yieh Phui (China) has maintained the Confirmation Letter (and the attached Equipment List) mentioned in the answer to question 2 above. In addition, Yieh Phui (China) has maintained the associated documents for each individual import of equipment. Please see Exhibit 8 for a set of sample purchase documents (including purchase contract, invoice, packing list, bill of lading and the import declaration form) for one of Yieh Phui (China)'s imports of equipment. Please also see Exhibit 9 for the documents submitted to the Department of Commerce of Jiangsu Province and Changshu Customs associated with the transaction provided in Exhibit 8.

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

ANSWER: The amount of import duty and VAT exempted for Yieh Phui (China)'s imports of equipment is not booked in the accounting records because it is not so required based on the generally accepted accounting principles in China.

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

ANSWER: To Yieh Phui (China)'s knowledge, this program is still valid.

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

If the program terminated has been substituted for by another program, identify the program.

ANSWER: This question is not applicable as this program has not been terminated.

12. Were the materials and/or equipment that were entitled to a refund of VAT used in the production of the goods during the investigation period? If yes, provide the following information:

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

ANSWER: As explained in the answer to question 1 of Part C-3, the imported equipment under this program were exempted from import duty and VAT. Thus, there was no refund of import duty or VAT.

13. Has your company received exemption from payment of or refunds of import duty and import VAT for imported material inputs (e.g. hot rolled coil, coking coal and coke) at any time that were used in the production of the goods during the investigation period? If yes, provide the following information:

- (a) description of imported product;
- (b) country of origin;
- (c) quantity of imported product;
- (d) purchase price;
- (e) terms of purchase (e.g. FOB, CIF);
- (f) ocean freight;
- (g) value for duty of imported product;
- (h) regular rate of taxes and duties;
- (i) concessionary rate of taxes and duties;
- (j) amount of duties and taxes normally applicable;
- (k) amount of duties and taxes paid;
- (l) amount of duties and taxes exempt;
- (m) date of importation;
- (n) tariff classification number;
- (o) customs entry number; and
- (p) application fee.

ANSWER: Yieh Phui (China) has not received any exemption from payment of or refund of import duty or import VAT for imported materials for the production of the goods during the investigation period.

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

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

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

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

ANSWER: Yieh Phui (China) operates in China as a wholly foreign-owned enterprise and has always been able to control its business decision regarding how the imported or domestically-purchased inputs are consumed for the production of GUC. In any event, Yieh Phui (China) has not received any exemption from payment of or refund of import duty or import VAT for imported materials for the production of the goods during the investigation period.

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

ANSWER: Please see Exhibit 8 and Exhibit 9 for the requested information.

16. In addition to the import entry documents, you must also provide copies, if applicable, of any applications submitted to and/or approval document received from the GOC relating to the exemption from the payment of import duty and import VAT on imported inputs and in relation to the VAT that is refunded on the exportation of the subject goods.

ANSWER: Please see Exhibit 8 and Exhibit 9 for the requested information.

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

ANSWER: The GOC authority did not conduct any post-entry auditing during the investigation period for Yieh Phui (China)'s imported equipment.

PART C-4 GRANTS (PROGRAMS 12-29)

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

Program 12: One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'

Program 13: Matching Funds for International Market Development for Small and Medium Enterprises

Program 14: Superstar Enterprise Grant

Program 15: Research & Development (R&D) Assistance Grant

Program 16: Patent Award of Guangdong Province

Program 17: Innovative Experimental Enterprise Grant

Program 18: Special Support Fund for Non State-Owned Enterprises

Program 19: Venture Investment Fund of Hi-Tech Industry

Program 20: Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment.

Program 21: Grant for key enterprises in equipment manufacturing industry of Zhongshan

Program 22: Water Conservancy Fund Deduction

Program 23: Wuxing District Freight Assistance

Program 24: Huzhou City Public Listing Grant

Program 25: Huzhou City Quality Award

Program 26: Huzhou Industry Enterprise Transformation & Upgrade Development Fund

Program 27: Wuxing District Public List Grant

Program 28: Anti-dumping Respondent Assistance

Program 29: Technology Project Assistance

1. Did your business or any company/entity related to your business receive any benefit under the above programs during the period 1 July 2011 to 30 June 2012?

Program 12: One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'

Program 13: Matching Funds for International Market Development for Small and Medium Enterprises

Program 14: Superstar Enterprise Grant

Program 15: Research & Development (R&D) Assistance Grant

Program 16: Patent Award of Guangdong Province

Program 17: Innovative Experimental Enterprise Grant

Program 18: Special Support Fund for Non State-Owned Enterprises

Program 19: Venture Investment Fund of Hi-Tech Industry

Program 20: Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment.

Program 21: Grant for key enterprises in equipment manufacturing industry of Zhongshan

Program 22: Water Conservancy Fund Deduction

Program 23: Wuxing District Freight Assistance

Program 24: Huzhou City Public Listing Grant

Program 25: Huzhou City Quality Award.

Program 26: Huzhou Industry Enterprise Transformation & Upgrade Development Fund

Program 27: Wuxing District Public List Grant

Program 28: Anti-dumping Respondent Assistance

Program 29: Technology Project Assistance

ANSWER: Yieh Phui (China) did not receive any benefit of any of the above-mentioned programs.

2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period 1 July 2011 to 30 June 2012?

ANSWER: Yieh Phui (China) did not receive any other grant from any level of GOC authority during the investigation period.

3. Provide copies of management reports showing your business' non-operating income (or another ledger account) during the period 1 July 2011 to 30 June 2012 and highlight the entry referring to income from the grants identified above.

ANSWER: Please see Exhibit 10 for the general ledger of “non-operating income” during the investigation period.

For each program identified in your answers above:

- i. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.
- ii. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production, or only certain products that have undergone research and development).
- iii. Describe the application and approval procedures for obtaining a benefit under the program.
- iv. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.
- v. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
- vi. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
- vii. State whether your eligibility for the program was conditional on one or more of the following criteria:
 - a. whether or not your business exports or has increased its exports;
 - b. the use of domestic rather than imported inputs;
 - c. the industry to which your business belongs; or
 - d. the region in which your business is located.
- viii. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
- ix. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
- x. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
- xi. To your knowledge, does the program still operate or has it been terminated?

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

If the program terminated has been substituted for by another program, identify the program.

- xiii. Identify the body responsible for administering the grant.
- xiv. Identify the date of approval of the grant and the date the grant was received.
- xv. Indicate where the grant was accounted for on your business' financial statements.

ANSWER: These questions are not applicable, as Yieh Phui (China) did not receive any benefit from any of the above-mentioned programs.

SECTION D – EXPORTER/PRODUCER'S DECLARATION

I hereby declare that **Yieh Phui (China) Technomaterial Co., Ltd.** did, during the investigation period export the goods and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name: Vincent W.M. Chen
Position in the company: General Manager-Finance Division
Address: No. 1, Yieh Phui Rd., Riverside Industrial Park Changshu Economic Development Zone, Jiangsu Province, the People's Republic of China
Telephone: +0512-52298888
Facsimile number: +0512-52298406
E-mail address of contact person: 14399@yiehphuichina.com

Signature:



Date: January 4, 2013

List of Exhibit

- 1. Contact information of supplier and producer**
- 2. RM purchase**
- 3. Income tax**
- 4. Income tax return**
- 5. Confirmation letter and list of equipment**
- 6. Guidance of Foreign-invested Industries (1997)**
- 7. State council circular**
- 8. Sample documents for imports of equipment**
- 9. Documents submitted to GOC authority for sample imports of equipment**
- 10. General ledger of non-operation income**

Exhibit 1

Yieh Phui (China)'s Suppliers and Manufacturers List for Hot-rolled Steel Coil

[illegible]

DOCUMENT(S) INCAPABLE OF
SUMMARY

Exhibit 2

Please Refer to Electronic File

Exhibit 3

Yieh Phui (China)

INCOME TAX PAID, EXEMPTED OR REFUNDED

	Tax year 2007		Tax year 2008		Tax Year 2009		Tax Year 2010		Tax Year 2011		Tax Year 2012 (Jan to June 2012)	
	Volume (Tonnes)	Value (RMB)	Volume (Tonnes)	Value (RMB)	Volume (Tonnes)	Value (RMB)	Volume (Tonnes)	Value (RMB)	Volume (Tonnes)	Value (RMB)	Volume (Tonnes)	Value (RMB)
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Exhibit 4

DOCUMENT(S) INCAPABLE OF
SUMMARY

Exhibit 5

DOCUMENT(S) INCAPABLE OF
SUMMARY

Exhibit 6

中华人民共和国对外经济法律法规汇编

目录 >> 经济合作——综合

检索说明

The Guidance for Foreign-invested Industries 外商投资产业指导目录

(1997年12月29日国务院批准, 1997年12月31日国家计划委员会、国家经济贸易委员会、对外贸易经济合作部修订发布)

鼓励外商投资产业目录

Encouraged Industry

(一) 农、林、牧、渔业及相关工业

1. 荒地、荒山、滩涂开垦、开发(含有军事设施的除外), 中低产田改造
 2. 糖料、果树、蔬菜、花卉、牧草等农作物优质高产新品种、新技术开发
 3. 蔬菜、花卉无土栽培系列化生产
 4. 林木营造及林木良种引进
 5. 优良种畜种禽、水产苗种繁育(不含我国特有的珍贵优良品种)
 6. 名特优水产品养殖
 7. 高效、安全的农药原药新品种(杀虫率、杀菌率达80%及以上, 对人畜、作物等安全)
 8. 高浓度化肥(钾肥、磷肥)
 9. 农膜生产新技术及新产品开发(纤维膜、光解膜、多功能膜及原料)
 10. 动物用抗菌原料药(包括抗生素、化学合成类)
 11. 动物用驱虫药、杀虫药、抗球虫药新产品及新剂型
 12. 饲料添加剂及饲料蛋白资源开发
 13. 粮食、蔬菜、水果、肉食品、水产品的贮藏、保鲜、干燥、加工新技术、新设备
 14. 林业化学产品及林区“次、小、薪”材和竹材的综合利用新技术、新产品
 15. 综合利用水利枢纽的建设、经营(中方控股或占主导地位)
 16. 节水灌溉新技术设备制造
 17. 农业机具新技术设备制造
 18. 生态环境整治和建设工程
- (二) 轻工业
1. 非金属制品模具设计、加工、制造

PUBLIC RECORD

2. 纸浆(年产木浆17万吨及以上, 并建设相应的原料基地)
3. 皮革后整饰加工及其新技术设备制造
4. 无汞碱锰二次电池、锂离子电池生产
5. 高技术含量的特种工业缝纫机生产
6. 聚酰亚胺保鲜薄膜生产
7. 新型、高效酶制剂生产
8. 合成香料、单离香料生产
9. 替代氟利昂应用技术研究及推广
10. 烟用二醋酸纤维素及丝束加工

(三) 纺织工业

1. 纺织化纤木浆(年产10万吨及以上, 并建设相应的原料基地)
2. 工业用特种纺织品
3. 高仿真化纤及高档织物面料的印染及后整理加工
4. 纺织用助剂、油剂、染化料生产

(四) 交通运输、邮电通信业

1. 铁路运输技术设备: 机车车辆及主要部件设计与制造、线路设备设计与制造、高速铁路有关技术与设备制造、通信信号和运输安全监测设备制造、电气化铁路设备和器材制造

2. 支线铁路、地方铁路及其桥梁、隧道、轮渡设施的建设、经营(不允许外商独资)

3. 公路、港口新型机械设备设计与制造
4. 城市地铁及轻轨的建设、经营(中方控股或占主导地位)
5. 公路、独立桥梁和隧道的建设、经营
6. 港口公用码头设施的建设、经营(中方控股或占主导地位)
7. 民用机场的建设、经营(中方控股或占主导地位)
8. 蜂窝移动通信交叉连接 / 码分多址(DCS / CDMA) 系统设备制造

9. 2. 5千兆比 / 秒(2. 5GB / S) 及以上光同步、微波同步数字系列传输设备制造

10. 2. 5千兆比 / 秒(2. 5GB / S) 光通信、无线通信、数据通信计量仪表制造

11. 异步转移模式(ATM) 交换机设备制造

(五)煤炭工业

1. 煤炭采掘运选设备设计与制造
2. 煤炭开采与洗选(特种、稀有煤种由中方控股或占主导地位)
3. 水煤浆、煤炭液化生产
4. 煤炭综合开发利用
5. 低热值燃料及伴生资源综合利用
6. 煤炭管道运输
7. 煤层气勘查、开发

(六)电力工业

1. 单机容量30万千瓦及以上火电站的建设、经营
2. 发电为主水电站的建设、经营
3. 核电站的建设、经营(中方控股或占主导地位)
4. 煤洁净燃烧技术电站的建设、经营
5. 新能源电站的建设、经营(包括太阳能、风能、磁能、地热能、潮汐能;生物质能等)

(七)黑色冶金工业

1. 50吨及以上超高功率电炉(配备炉外精炼和连铸)、50吨及以上转炉炼钢
2. 不锈钢冶炼
3. 冷轧硅钢片生产
4. 热、冷轧不锈钢板生产
5. 石油钢管
6. 废钢加工和处理
7. 铁矿、锰矿采选
8. 直接还原铁和熔融还原铁生产
9. 高铝矾土、硬质粘土矿开采及熟料生产
10. 针状焦、捣固焦和煤焦油深加工
11. 干熄焦生产

(八)有色金属工业

1. 单晶硅(直径8英寸及以上)、多晶硅生产

PUBLIC RECORD

2. 硬质合金、锡化合物、锑化合物生产
3. 有色金属复合材料、新型合金材料生产
4. 铜、铅、锌矿开采(不允许外商独资)
5. 铝矿开采(不允许外商独资), 年产30万吨及以上氧化铝生产
6. 稀土应用

(九) 石油、石油化工及化学工业

1. 烧碱用离子膜生产
2. 年产60万吨及以上乙烯(中方控股或占主导地位)
3. 聚氯乙烯树脂(中方控股或占主导地位)
4. 乙烯副产品C5C9产品的综合利用
5. 工程塑料及塑料合金
6. 合成材料的配套原料: 双酚A、丁苯吡胶乳、吡啶、4, 4, 二苯基甲烷二异氰酸酯、甲苯二异氰酸酯
7. 基本有机化工原料: 苯、甲苯、二甲苯(对、邻、间)衍生物产品的综合利用
8. 合成橡胶: 溶液丁苯橡胶、丁基橡胶、异戊橡胶、乙丙橡胶、丁二烯法氯丁橡胶、聚氨酯橡胶、丙烯酸橡胶、氯醇橡胶生产
9. 精细化工: 染(颜)料、中间体、催化剂、助剂及石油添加剂新产品、新技术, 染(颜)料商品化加工技术, 电子、造纸用高科技化学品, 食品添加剂、饲料添加剂, 皮革化学品、油田助剂, 表面活性剂, 水处理剂, 胶粘剂, 无机纤维, 无机粉体填料生产
10. 氯化法钛白粉生产
11. 煤化工产品生产
12. 废气、废液、废渣综合利用
13. 汽车尾气净化剂、催化剂及其他助剂生产
14. 增加石油采收率的三次采油新技术开发与运用(中方控股或占主导地位)
15. 输油、输气管道及油库、石油专用码头的建设、经营(中方控股或占主导地位)

(十) 机械工业

1. 高性能焊接机器人和高效焊装生产线设备制造
2. 耐高温绝缘材料(绝缘等级为F、H级)及绝缘成型件生产
3. 井下无轨采、装、运设备, 100吨及以上机械传动矿用自卸车, 移动式破碎机, 3000立方米/小时及以上斗轮挖掘机, 5立方米及以上矿用装载机, 全断面巷道

掘进机制造

4. 卷筒纸和对开以上单纸张多色胶印机制造
5. 机电井清洗设备制造和药物生产
6. 年产30万吨及以上合成氨、48万吨及以上尿素、30万吨及以上乙烯成套设备中的透平压缩机、混合造粒机制造(中方控股或占主导地位)
7. 新型纺织机械、新型造纸机械(含纸浆)等成套设备制造
8. 精密在线测量仪器开发与制造
9. 安全生产及环保检测仪器新技术设备制造
10. 新型仪表元器件和材料(主要指智能型仪用传感器、仪用接插件、柔性线路板、光电开关、接近开关等新型仪用开关、仪用功能材料等)
11. 重要基础机械、基础件、重大技术装备等研究、设计开发中心
12. 比例、伺服液压技术, 低功率气动控制阀, 填料静密封生产
13. 精冲模、精密型腔模、模具标准件生产
14. 25万吨 / 日及以上城市污水处理设备, 工业废水膜处理设备, 上流式厌氧流化床设备和其他生物处理废水设备, 粉煤灰砌块生产设备(510 吨/年), 废塑料再生处理设备, 工业锅炉脱硫脱硝设备, 大型耐高温、耐酸袋式除尘器制造
15. 精密轴承及各种主机专用轴承制造
16. 汽车关键零部件制造: 制动器总成、驱动桥总成、变速器、柴油机燃油泵、活塞(含活塞环)、气门、液压挺杆、轴瓦、增压器、滤清器(三滤)、等速万向节、减震器、座椅调角器、车锁、后视镜、玻璃升降器、组合仪表、灯具及灯泡、专用高强度紧固件
17. 汽车、摩托车模具(含冲模、注塑模、模压模等)夹具(焊装夹具、检验夹具等)制造
18. 汽车、摩托车用铸锻毛坯件制造
19. 汽车、摩托车技术研究、设计开发中心
20. 石油工业专用沙漠车等特种专用车生产
21. 摩托车关键零部件制造: 化油器、磁电机、起动电机、灯具、盘式制动器
22. 水质在线监测仪器的新技术设备制造
23. 特种防汛抢险机械和设备制造
24. 湿地土方及清淤机械制造
25. 10吨 / 小时及以上的饲料加工成套设备、关键部件生产
26. 石油勘探开发新型仪器设备设计与制造

(十一) 电子工业

1. 线宽0.35微米及以下大规模集成电路生产
2. 新型电子元器件(含片式元器件)及电力电子元器件生产
3. 光电器件、敏感元器件及传感器生产
4. 大中型电子计算机制造
5. 可兼容数字电视、高清晰度电视(HDTV)、数字磁带录放机生产
6. 半导体、光电子专用材料开发
7. 新型显示器件(平板显示器及显示屏)制造
8. 计算机辅助设计(三维CAD)、辅助测试(CAT)、辅助制造(CAM)、辅助工程(CAE)系统及其他计算机应用系统制造
9. 电子专用设备、仪器、工模具制造
10. 水文数据采集仪器及设备制造
11. 卫星通信系统设备制造
12. 数字交叉连接设备制造
13. 空中交通管制设备制造(不允许外商独资)
14. 大容量光、磁盘存储器及其部件开发与制造
15. 新型打印装置(激光打印机等)开发与制造
16. 数据通信多媒体系统设备制造
17. 单模光纤生产
18. 接入网通信系统设备制造
19. 支撑通讯网的新技术设备制造

20. 宽带综合业务数字网设备(ISDN)制造

Construction Material, Equipment and Non-metallic product Industry
(十二) 建筑材料、设备及其他非金属矿制品工业 Category 12

1. 日熔化500吨级及以上优质浮法玻璃生产线
2. 年产50万件及以上高档卫生瓷生产线及其配套的五金件、塑料件
3. 新型建筑材料(墙体材料、装饰装修材料、防水材料、保温材料)
4. 日产4000吨及以上水泥熟料新型干法水泥生产线(限于中西部地区)
5. 散装水泥仓储运输设施
6. 年产1万吨及以上玻璃纤维(池窑拉丝工艺生产线)及玻璃钢制品

New type building material (wall material, Decoration material, Water-proof material, Heat preservation material)

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7. 无机非金属材料及制品(石英玻璃、人工晶体)
8. 玻璃、陶瓷、玻璃纤维窑炉用高档耐火材料
9. 平板玻璃深加工技术及设备制造
10. 隧道挖掘机、城市地铁暗挖设备制造
11. 城市卫生特种设备制造
12. 树木移栽机械设备制造
13. 路面铣平、翻修机械设备制造

(十三)医药工业

1. 受我国专利保护或行政保护的化学原料药, 需进口的医药专用中间体
2. 采用新技术设备生产解热镇痛药
3. 维生素类: 烟酸
4. 新型抗癌药物及新型心脑血管药
5. 药品制剂: 采用缓释、控释、靶向、透皮吸收等新技术的新剂型、新产品
6. 氨基酸类: 丝氨酸、色氨酸、组氨酸等
7. 新型药品包装材料、容器及先进的制药设备
8. 新型、高效、经济的避孕药具
9. 中成药产品质量控制、改变剂型包装的新技术、新设备、新仪器
10. 中药有效成分分析的新技术、提取的新工艺、新设备
11. 采用生物工程技术生产的新型药物
12. 新型佐剂的开发应用
13. 肝炎、艾滋病及放射免疫类等诊断试剂生产

(十四)医疗器械制造业

1. 具有中频技术、计算机控制技术和数字图像处理技术, 辐射剂量小的80千瓦及以上医用X线机组
2. 电子内窥镜
3. 医用导管

(十五)航天航空工业

1. 民用飞机设计与制造(中方控股或占主导地位)
2. 民用飞机零部件制造

3. 航空发动机设计与制造(中方控股或占主导地位)
4. 航空机载设备制造
5. 轻型燃气轮机制造
6. 民用卫星设计与制造(中方控股或占主导地位)
7. 民用卫星有效载荷制造(中方控股或占主导地位)
8. 民用卫星零部件制造
9. 民用卫星应用技术开发
10. 民用运载火箭设计与制造(中方控股或占主导地位)

(十六) 新兴产业

1. 微电子技术
2. 新材料
3. 生物工程技术(不包括基因工程技术)
4. 信息、通信系统网络技术
5. 同位素、辐射及激光技术
6. 海洋开发及海洋能开发技术
7. 海水淡化及利用技术
8. 节约能源开发技术
9. 资源再生及综合利用技术
10. 环境污染治理工程及监测和治理技术

(十七) 服务业

1. 国际经济、科技、环保信息咨询
2. 精密仪器设备维修、售后服务
3. 高新技术、新产品开发中心的建设与企业孵化

(十八) 产品全部直接出口的允许类项目

限制外商投资产业目录

(甲)

(一) 轻工业

1. 洗衣机、电冰箱、冰柜生产

2. 安乃近、阿斯匹林、扑热息痛、维生素B 1、维生素B 2、维生素 B 6生产

(七) 医疗器械制造业

1. 中低档B型超声显像仪生产

(八) 运输服务业

1. 出租汽车(限于国内购车)

2. 加油站(限于与高速公路配套建设、经营)

(乙)

(一) 农、林、牧、渔业及相关工业

1. 粮食、棉花、油料种子开发生产(中方控股或占主导地位)

2. 珍贵树种原木加工、出口(不允许外商独资)

3. 近海及内陆水域水产捕捞业(不允许外商独资)

4. 中药材种植、养殖(不允许外商独资)

(二) 轻工业

1. 食盐、工业用盐生产

2. 外国牌号无酒精饮料(含固体饮料)生产

3. 黄酒、名牌白酒生产

4. 卷烟、过滤嘴棒等烟草加工业

5. 猪、牛、羊蓝湿皮加工及生产

6. 天然香料生产

7. 油脂加工

8. 纸及纸板

(三) 纺织工业

1. 毛纺织、棉纺织

2. 生丝、坯绸

3. 高仿真化学纤维及芳纶、碳纤维等特种化纤

(不允许外商独资)

4. 纤维级及非纤用聚酯、腈纶、氨纶(不允许外商独资)

(四) 交通运输、邮电通信业

1. 干线铁路建设、经营(中方控股或占主导地位)
2. 水上运输(中方控股或占主导地位)
3. 出入境汽车运输(不允许外商独资)
4. 航空运输(中方控股或占主导地位)
5. 通用航空(中方控股或占主导地位)

(五) 电力工业

1. 单机容量30万千瓦以下常规燃煤火电厂的建设、经营(小电网、边远山区及低质煤、煤矸石电厂除外)

(六) 有色金属工业(不允许外商独资)

1. 铜加工、铝加工
2. 贵金属(金、银、铂族)矿产开采、选矿、冶炼、加工
3. 钨、锡、锑矿等有色金属开采
4. 稀土勘查、开采、选矿、冶炼、分离

(七) 石油、石油化工及化学工业

1. 感光材料(胶片、胶卷、PS版、相纸)
2. 硼镁铁矿开采及加工
3. 联苯胺
4. 离子膜烧碱及有机氯系列化工产品
5. 子午线轮胎(中方控股或占主导地位)
6. 合成纤维原料: 精对苯二甲酸、丙烯腈、己内酰胺、尼龙66盐等

(八) 机械工业

1. 汽车(含各类轿车、载货车、客车、改装车)及摩托车整车(中方控股或占主导地位)
2. 汽车、摩托车发动机(中方控股或占主导地位)
3. 汽车用空调压缩机、电子控制燃油喷射系统、电子控制制动防抱死系统、安全气囊及其他汽车电子设备系统、电机、铝散热器制造
4. 旧汽车、摩托车及其发动机翻新、拆解(改装)
5. 火电设备: 10万千瓦及以上机组(发电机、汽轮机、锅炉、辅机和控制装置)、燃气轮机联合循环发电设备、循环流化床锅炉、煤气化联合循环技术及装备(IGCC)、增压流化床(PFBC)、脱硫及脱硝设备制造(不允许外商独资)
6. 水电设备: 转轮直径5米及以上水电机组(含水电辅机和控制装置)、5万千

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瓦及以上大型抽水蓄能机组、1万千瓦及以上大型贯流式机组制造（不允许外商独资）

7. 核发电机组：60万千瓦及以上机组制造（不允许外商独资）

8. 输变电设备：220千伏及以上大型变压器、高压开关、互感器、电缆设备制造（不允许外商独资）

9. 320马力以下履带式推土机、3立方米以下轮式装载机、50吨以下汽车起重机（不允许外商独资）

10. 薄板连铸机制造

11. 复印机、照相机

(九) 电子工业

1. 彩色电视机(含投影电视机)、彩色显像管及玻壳

2. 摄像机(含摄录一体机)

3. 录像机、录像机磁头、磁鼓、机芯

4. 模拟移动通信系统(蜂窝、集群、无线寻呼、无线电话)

5. 卫星导航定位接受设备及关键部件(不允许外商独资)

6. 稀路由卫星通信(VSAT)系统设备制造

7. 2.5千兆比/秒(2.5GB/S)以下光同步数字系列、144兆比/秒(144MB/S)及以下微波通信系统设备制造

(十) 建筑材料、设备及其他非金属矿制品业

1. 金刚石及其他天然宝石等贵重非金属矿的勘查、开采及加工（不允许外商独资）

(十一) 医药工业

1. 中药材、中成药半成品及制成品(中药饮片传统炮制工艺技术除外)

2. 毒品前体：麻黄碱、伪麻黄碱、麦角新碱、麦角胺、麦角酸等

3. 青霉素G

4. 成瘾性麻醉药品及精神药品的生产(中方控股或占主导地位)

5. 高技术的疫苗生产(艾滋病疫苗、丙肝疫苗、避孕疫苗等，中方控股或占主导地位)

6. 国家计划免疫的疫苗、菌苗类及抗毒素、类毒素类(卡介苗、脊髓灰质炎、白百破、麻疹、乙脑、流脑疫苗等)的生产

7. 维生素C生产

8. 血液制品的生产

(十二) 医疗器械制造业

1. 一次性注射器、输液器、输血器及血袋
2. X射线计算机体层摄影装置(CT)、磁共振成像装置(MRI)及医用加速器等大型医疗设备制造

(十三) 船舶工业(中方控股或占主导地位)

1. 特种船、高性能和3.5万吨及以上船舶的修理、设计与制造
2. 船舶柴油机、辅机、无线通讯、导航设备及配件设计与制造

(十四) 内外贸、旅游、房地产及服务业(不允许外商独资)

1. 国内商业(中方控股或占主导地位)
2. 对外贸易(中方控股或占主导地位)
3. 旅行社
4. 合作办学(基础教育除外)
5. 医疗机构(中方控股或占主导地位)
6. 会计、审计、法律咨询服务, 经纪人公司
7. 代理业务(船舶、货运、期货、销售、广告等)
8. 高档宾馆、别墅、高档写字楼、国际会展中心
9. 高尔夫球场
10. 土地成片开发
11. 大型旅游、文化、娱乐公园及人造景观
12. 国家级旅游区建设、经营

(十五) 金融及相关行业

1. 银行、财务公司、信托投资公司
2. 保险公司、保险经纪人及代理人公司
3. 证券公司、投资银行、商业银行、基金管理公司
4. 金融租赁
5. 外汇经纪
6. 金融、保险、外汇咨询
7. 金银、珠宝、首饰生产、加工、批发和销售

(十六) 其他

1. 印刷、出版发行业务(中方控股或占主导地位)
2. 进出口商品检验、鉴定、认证业务(不允许外商独资)
3. 音像制品制作、出版、发行, 电子出版物(中方控股或占主导地位)

(十七) 国家和我国缔结或者参加的国际条约规定限制的其他产业

禁止外商投资产业目录

(一) 农、林、牧、渔业及相关工业

1. 国家保护的野生动植物资源
2. 我国稀有的珍贵优良品种(包括种植业、畜牧业、水产业的优良基因)
3. 动植物的自然保护区建设
4. 绿茶及特种茶(名茶、黑茶等)加工

(二) 轻工业

1. 象牙雕刻、虎骨加工
2. 手工地毯
3. 脱胎漆器
4. 琅玕制品
5. 青花玲珑瓷
6. 宣纸; 墨锭

(三) 电力工业及城市公用事业

1. 电网的建设、经营
2. 城市供排水、煤气、热力管网的建设、经营

(四) 矿业采选及加工业

1. 放射性矿产的开采、选矿、冶炼及加工

(五) 石油、石油化工及化学工业

1. 硼镁石开采及加工
2. 天青石开采及加工

(六) 医药工业

1. 列入国家保护资源的中药材(麝香、甘草等)
2. 传统的中药饮片炮制技术及中成药秘方产品

(七) 交通运输、邮电通信业

1. 邮政、电信业务的经营管理
2. 空中交通管制

(八) 贸易金融业

1. 商品期货, 金融期货等衍生金融业务

(九) 广播影视业

1. 各级广播电台(站)、电视台(网)、发射、转播台(站)
2. 广播电视节目制作、出版、发行及播放
3. 电影制片、发行、放映
4. 录像放映

(十) 新闻业

(十一) 武器生产业

(十二) 其他

1. 危害军事设施安全和使用效能的项目
2. 致癌、致畸、致突变原料及加工
3. 跑马场、赌博
4. 色情服务

(十三) 国家和我国缔结或者参加的国际条约规定禁止的其他产业

Exhibit 7

国家发展和改革委员会

中共陕西省委

省人大常委会

省政府

省政协

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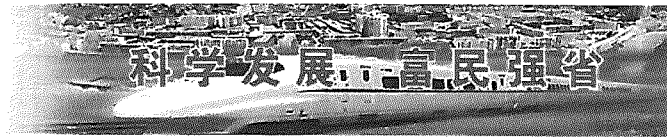
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陕西省发展和改革委员会
Shaanxi Provincial Development and Reform Commission



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您好, 今天是2013年1月3日 星期四, 农历十一月廿二, 欢迎访问陕西省发展和改革委员会网站

国务院关于调整进口设备税收政策的通知(国发[1997]37号)

日期: 2005年06月29日 信息编辑: 发展规划处

国务院关于调整进口设备税收政策的通知

国发[1997]37号

各省、自治区、直辖市人民政府, 国务院各部委、各直属机构:

为进一步扩大利用外资, 引进国外的先进技术和设备, 促进产业结构的调整和技术进步, 保持国民经济持续、快速、健康发展, 国务院决定, 自1998年1月1日起, 对国家鼓励发展的国内投资项目和外商投资项目进口设备, 在规定的范围内, 免征关税和进口环节增值税。现就有关问题通知如下:

一、进口设备免税的范围

(一) 对符合《外商投资产业指导目录》鼓励类和限制乙类, 并转让技术的外商投资项目, 在投资总额内进口的自用设备, 除《外商投资项目不予免税的进口商品目录》所列商品外, 免征关税和进口环节增值税。

外国政府贷款和国际金融组织贷款项目进口的自用设备、加工贸易外商提供的不作价进口设备, 比照上述执行, 即除《外商投资项目不予免税的进口商品目录》所列商品外, 免征关税和进口环节增值税。

(二) 对符合《当前国家重点鼓励发展的产业、产品和技术目录》的国内投资项目, 在投资总额内进口的自用设备, 除《国内投资项目不予免税的进口商品目录》所列商品外, 免征关税和进口环节增值税。

(三) 对符合上述规定的项目, 按照合同随设备进口的技术及配套件、备件, 也免征关税和进口环节增值税。

(四) 在上述规定范围之外的进口设备减免税, 由国务院决定。

二、进口设备免税的管理

(一) 投资项目的可行性研究报告审批权限、程序, 仍按国家现行有关规定执行。限额以上项目, 由国家计委或国家经贸委分别审批; 限额以下项目, 由国务院授权的省级人民政府、国务院有关部门、计划单列市人民政府和国家试点企业集团审批, 但外商投资项目须按《指导外商投资方向暂行规定》审批。审批机构在批复可行性研究报告时, 对符合《外商投资产业指导目录》鼓励类和限制乙类, 或者《当前国家重点鼓励发展的产业、产品和技术目录》的项目, 或者利用外国政府贷款和国际金融组织贷款的项目, 按统一格式出具确认书。限额以下项目, 应按项目投资性质, 将确认书随可行性研究报告分别报国家计委或国家经贸委备案。对违反规定审批的单位, 要严肃处理。

(二) 项目单位凭项目可行性研究报告的审批机构出具的确认书, 其中外商投资项目还须凭外贸经贸部门批准设立企业的文件和工商行政管理部门颁发的营业执照, 到其主管海关办理进口免税手续。加工贸易单位进口外商提供的不作价设备, 凭批准的加工贸易合同到其主管海关办理进口免税手续。海关根据这些手续并对照不予免税的商品目录进行审核。

(三) 海关总署要对准予免税的项目统一编号, 建立数据库, 加强稽查, 严格监管, 并积极配合有关部门做好稽查工作。

(四) 各有关单位都应注意简化操作环节, 精简审批程序, 加快审批速度, 使此项重大免税政策落到实处, 收到实效。

三、结转项目进口设备的免税

(一) 对1996年3月31日以前按国家规定程序批准的技术改造项目进口设备, 从1998年1月1日起, 按原批准的减免税设备范围, 免征进口关税和进口环节增值税, 由项目单位凭原批准文件到其主管海关办理免税手续。

(二) 对1996年4月1日至1997年12月31日按国家规定程序批准设立的外商投资项目和国内投资项目的进口设备, 以及1995年1月1日至1997年12月31日利用外国政府贷款和国际金融组织贷款项目的进口设备, 从1998年1月1日起, 除本规定明确不予免税的进口商品外, 免征进口关税和进口环节增值税, 由项目单位凭原批准的文件到其主管海关办理免税手续。

一九九七年十二月二十九日

【大 中 小】【打印】【关闭窗口】

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Circular of the State Council Concerning
the Adjustment in the Taxation Policy of
Import Equipment

GuoFa [1997] No. 37
December 29, 1997

For purposes of further expanding foreign capital utilization, inducting advanced technologies and equipment from abroad, promoting adjustments in industries structures and technological advancement and maintaining the sustained, rapid and healthy development of the national economy, the State Council has decided that as of January 1, 1998, tariffs and import link value-added tax shall be exempted within the prescribed scope with respect to import equipment of domestic investment projects and foreign business investment projects the development of which is encouraged by the state. The relevant questions are hereby notified as follows:

I. Scope of Tax Exemption for Import Equipment

(1) Tariffs and import link value-added tax shall be exempted with respect to import equipment for their own use within the total amount of investment in foreign business investment projects that transfer technology and are consistent with the category of encouragement and the restricted B category under the Catalog of Industries Guidance for Foreign Business Investment, with the exception of commodities listed in the Catalog of Import Commodities for Foreign Business Investment Projects with no Tax Exemption.

Reference shall be made to the preceding paragraph in the implementation of the import equipment for their own use by projects utilizing foreign government loans and loans of international financial institutions and import equipment provided by foreign businesses for processing trade without evaluation, that is, tariffs and import link value-added tax shall be exempted with the exception of the commodities listed in the Catalog of Import Commodities for Foreign Business Investment Projects with no Tax Exemption.

(2) Tariffs and import link value-added tax shall be exempted with respect to import equipment for their own use within the total amount of investment of domestic investment projects in line with the Current Catalog of Key Industries, Products and Technologies the Development of Which is Encouraged by the State, with the exception of the commodities listed in the Catalog of Import Commodities for Domestic Investment Projects with no Tax Exemption.

(3) Tariffs and import link value-added tax shall likewise be exempted with respect to technologies and matching components and parts imported along with the equipment in accordance with the contracts for projects in line with the aforesaid provisions.

(4) Tax reduction and exemption for import equipment outside the aforesaid prescribed scope shall be decided upon by the State Council.

II. Administration of Tax Exemption for Import Equipment

(1) Existing relevant provisions of the state shall still be observed in terms of examination and approval authority and procedures for feasibility study of investment projects. Above-ceiling projects shall be subject to examination and approval by the State Planning Commission or the State Economic and Trade Commission respectively. Below-ceiling projects shall be subject to examination and approval of people's governments at the provincial level, the departments concerned under the State Council, people's governments of municipalities

separately listed on the State plan and enterprise groups undergoing experiment by the state authorized by the State Council. However, foreign business investment projects shall be subject to examination and approval in pursuance of the Interim Provisions for Direction Guidance for Foreign Business Investment. In making official replies to feasibility studies, the examination and approval authorities shall issue a letter of confirmation in uniform format for projects in line with the encouragement category and the restricted B category of the Catalog for Guidance for Foreign Business Investment Industries, or the Current Catalog of Key Industries, Products and Technologies the development of which is Encouraged by the State, or projects utilizing foreign government loans and loans of international financial institutions. For below-ceiling projects, the letter of confirmation shall be submitted along with the feasibility study according to the nature of investment in the project to the State Planning Commission or the State Economic and Trade Commission respectively for the record. Units violating the provisions of examination and approval shall be dealt with seriously.

(2) A project unit shall complete the formalities for import duty exemption at the competent custom office on the strength of the letter of confirmation issued by the examination and approval authority of the project feasibility study, among them foreign business investment projects must go through the formalities on the strength of approval documents for the establishment of enterprises of the departments of foreign economic relations and trade and the business licenses issued by the departments of industry and commerce administration. Units of processing trade shall go through the formalities of import duty exemption for the import of equipment provided by foreign businesses without evaluation on the strength of the approved contract for processing trade. The customs office shall carry out examination and verification in accordance with those formalities and with reference to the Catalog of Commodities not Eligible for Tax Exemption.

(3) The General Administration of Customs shall make uniform numbers, establish a data bank, strengthen auditing, enforce stringent supervision and control over projects approved for tax exemption and actively cooperate with the departments concerned in conducting successful verification.

(4) All units concerned should pay attention to the simplification of operations links and examination and approval procedures, accelerate the speed of examination and approval so as to ensure the implementation of this major policy of tax exemption and render it effective.

III. Tax Exemption for Import Equipment for Transfer Projects

(1) For import equipment for technological transformation projects approved in accordance with the prescribed procedures of the state prior to March 31, 1996, import duty and import link value-added tax shall be exempted as of January 1, 1998 according to the scope of tax reduction and exemption for equipment previously approved. The project units shall go through the formalities of tax exemption at the competent customs office on the strength of the original approval documents.

(2) For import equipment for foreign business investment projects and domestic investment projects the establishment of which was approved in accordance with the prescribed procedures of the state between April 1, 1996 and December 31, 1997, as well as the import equipment for projects utilizing foreign government loans and loans of international financial institutions, the import duty and import link value-added tax shall be exempted as of January 1, 1998 with the exception of the import commodities not eligible for tax exemption expressly defined by this Provision. The project units shall go through the formalities of tax exemption at the competent customs office on the strength of the original

approval documents.

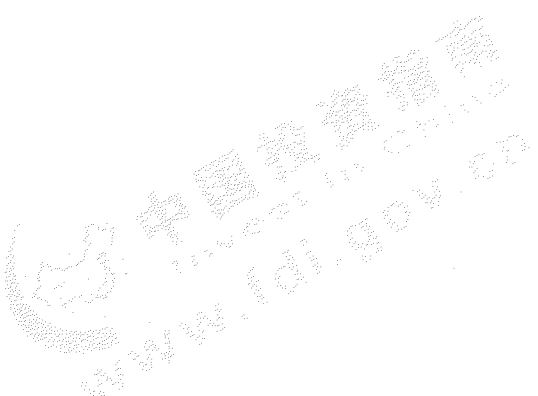
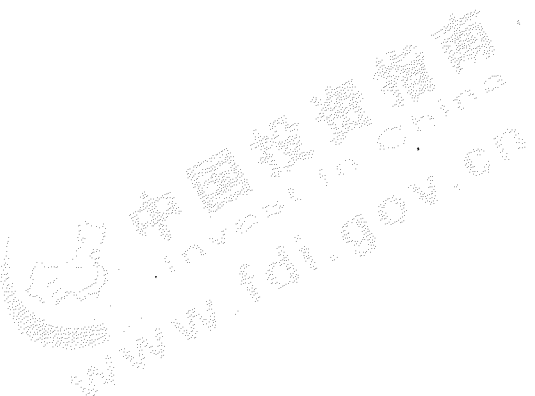
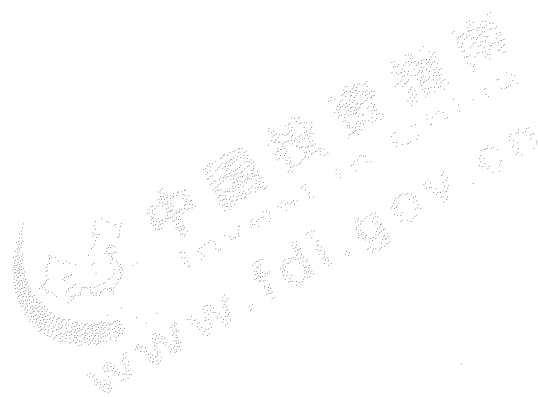


Exhibit 8

DOCUMENT(S) INCAPABLE OF
SUMMARY

Exhibit 9

DOCUMENT(S) INCAPABLE OF
SUMMARY

Exhibit 10

DOCUMENT(S) INCAPABLE OF
SUMMARY