



**Australian Government**  
**Australian Customs and**  
**Border Protection Service**

**International Trade Remedies Branch**

**SUBSIDY INVESTIGATION**

**EXPORTER QUESTIONNAIRE - CHINA**

Received  
11 Jan 2013

**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:**            **4JANUARY 2013**

**ADDRESS FOR RESPONSE:**        **International Trade Remedies Branch  
Australian Customs and Border Protection  
Service  
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Attention: Director Operations 2**

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**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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## Public Record

## 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 of<sup>1</sup>:

- 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](http://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”<sup>2</sup>.*

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;

<sup>1</sup> 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.

<sup>2</sup> Galvanised Steel Application, page 10.



## Public Record

- “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/m<sup>2</sup>) 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”<sup>3</sup>.*

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/m<sup>2</sup> 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:

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<sup>3</sup> Aluminium Zinc Coated Steel Application, page 10.

## Public Record

*“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”<sup>4</sup>.*

(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
<b>General and Commercial Grades</b>	
AS/NZS 1397	G1, G2
ASTM A 653/A 653M	CS type A, B and C
EN10346	DX51D, DX52D
JIS 3302	SGCC, SGHC
<b>Forming, Pressing &amp; Drawing Grades</b>	
AS/NZS 1397	G3
ASTM A 653/A 653M	FS, DS type A and B
EN10346	DX53D, DX54D
JIS 3302	SGCD, SGCD, SGCD
<b>Structural Grades</b>	
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

<sup>4</sup>Galvanised Steel Application, page 12.

## Public Record

Figure 1: International Standards for galvanised steel<sup>5</sup>

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 &amp; 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 steel<sup>6</sup>

## 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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<sup>5</sup>Galvanised Steel Application, page 11.

<sup>6</sup>Aluminium Zinc Coated Steel Application, page 11.

## Public Record

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 <sup>2</sup> and NOT greater than 380 N/mm <sup>2</sup> ; (b) tensile strength NOT less than 440 N/mm <sup>2</sup> ; (c) elongation NOT less than 29% and NOT greater than 41%; (d) coating mass NOT less than 45 g/m <sup>2</sup> and NOT greater than 65 g/m <sup>2</sup> ; (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.



## Public Record

**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.

## Public Record

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.

## Public Record

You can access the public record electronically online at [www.customs.gov.au](http://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.

## Public Record

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.

## Public Record

- 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](http://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.**

### **Response:**

**Angang Steel Company Limited (“ANSTEEL”) has already provided the following information contained in this Section A as part of our response to the questionnaire for the dumping investigations, so we don’t provide it again as instructed.**

### **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:

### **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:

## Public Record

*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.*

**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.
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).
3. If your company is a subsidiary of another company list the principal shareholders of that company.
4. If your parent company is a subsidiary of another company, list the principal shareholders of that company.
5. Provide a diagram showing all associated or affiliated companies and your company's place within that corporate structure.
6. Are any management fees/corporate allocations charged to your company by your parent or related company.
7. Describe the nature of your company's business. Explain whether you are a producer or manufacturer, distributor, trading company, etc.
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.
9. Provide your company's internal organisation chart. Describe the functions performed by each group within the organisation.
10. Provide a list of your business' Board of Directors, Managing Director (or CEO) and Senior Executives.
11. Provide a copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities.

## Public Record

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?
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).
14. Provide details of all transactions between your company and all related parties. For example:
  - Suppling/selling completed or partially completed products.
  - Suppling/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.

**A-4 GENERAL ACCOUNTING/ADMINISTRATION INFORMATION**

1. Indicate your accounting period.
2. Indicate the address where the financial records are held.
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.
3. If you are not required to have the accounts audited, provide the unaudited financial statements for the two most recently completed financial years, together with your relevant taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

## Public Record

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

5. Describe:

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

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

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

## 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.

## Public Record

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.*

## 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.

## 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.
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.



<b>SECTION B - SALES TO AUSTRALIA (EXPORT PRICE)</b>
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<p><b>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 <u>do not need to provide it again</u>. Please just advise this fact in your response.</b></p>
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*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 **allGUC** shipped to Australia during the investigation period.*

**Response:**

**ANSTEEL has already provided the following information contained in this Section B as part of our response to the questionnaire for the dumping investigations, so we don't provide it again as instructed.**

**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).

**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.
- (b) Identify each party in the distribution chain and describe the functions performed by them. Where commissions are paid indicate whether it is a pre or post exportation expense having regard to the date of sale.
- (c) Explain who retains ownership of the goods at each stage of the distribution chain. In the case of delivered duty paid (DDP) sales, explain who retains ownership when the goods enter Australia.
- (d) Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply copy of the agreement if possible).
- (e) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are based on price lists supply copies of those lists.

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- (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).
- (g) Details of the forward orders of the GUC (include quantities, values and scheduled shipping dates).
- B-3** Do your export selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.
- B-4** Complete the spreadsheet entitled '**Australian sales**' within the *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.



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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*	<b>any other</b> costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

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**\*\* 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.

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

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

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

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

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

**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)

**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

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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.



<b>SECTION C – COUNTERVAILING</b>
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*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
<b>RAW MATERIAL PROVIDED BY GOVERNMENT AT LESS THAN ADEQUATE REMUNERATION</b>	
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
<b>PREFERENTIAL INCOME TAX PROGRAMS</b>	
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
<b>TARIFF AND VAT EXEMPTIONS ON IMPORTED MATERIALS AND EQUIPMENT</b>	
11	Tariff and value-added tax (VAT) Exemptions on Imported Materials and Equipment

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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

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**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.

**Response:**

The process for the production of galvanized steel and aluminium zinc coated steel combines in one line uncoiling, welding, annealing, galvanizing, air knifing, skin pass, passivating, oiling and winding. The main raw materials used by ANSTEEL in the production process for goods under consideration ("GUC") are hot rolled coil, and zinc ingot.

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?

**Response:**

ANSTEEL purchased coking coal and a small amount of coke in the manufacture of GUC. The main cokes used are produced by itself from coking coal. ANSTEEL did not purchase hot rolled coils which are vertical-integratedly produced from iron ores.

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.

**Response:**

Please refer to **Exhibit C.1.3: Raw Material Purchases** for the detailed information of the suppliers and manufacturers of coking coal and coke.

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

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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).*

**Response:**

**Please refer to Exhibit C.1.3: Raw Material Purchases.**

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.

**Response:**

**Not applicable. ANSTEEL did not receive any reduction/reduced price for the purchase of these raw materials during the investigation period. All the raw materials are purchased from open markets and on competitive market price.**

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

**Response:**

**Not applicable. ANSTEEL doesn’t have any contractual agreements that detail the obligations of the SIE and itself with reference to the granting and receipt of the assistance/benefits.**

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.

**Response:**

**ANSTEEL imported coking coal from [CONFIDENTIAL, SUPPLIER] during the investigation period. Please refer to Exhibit C.1.3: Raw Material Purchases for the detailed information of the imports of coking coal.**

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.

**Response:**

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**ANSTEEL purchases imported over domestic coking coal when the domestic market is lack of the availability to supply coking coal to ANSTEEL.**



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

1. Did your business or any company/entity related to your business receive any benefit<sup>7</sup> 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

**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

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

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

**Program 8:** Preferential Tax Policies in the Western Regions

**Program 9:** Land Use Tax Deduction

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

**Response:**

The above programs are not applicable to ANSTEEL during the investigation period. The company is not a foreign invested enterprise, therefore, Program 4-7 are not applicable. It is located in the northeast China rather than western region and is not a high and new technology enterprise so Program 8 and 10 are not applicable. The company also doesn't have land use tax deduction.

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.

**Response:**

The general tax rate for enterprises in China from January 1, 2008 was 25%, and that before January 1, 2008 was 33%.

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

<sup>7</sup> Refer to the Glossary of Terms for a definition of benefit in this context.

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**Response:**

Please refer to **Exhibit C.2.3: Income Tax.**

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

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.*

**Response:**

Please refer to **Exhibit C.2.4: Tax Returns for Income Tax and Income Tax Payment Receipts since 2007.**

**[Information contained in the above exhibit cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.]**

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.

**Response:**

**ANSTEEL neither currently pays corporate income tax at a rate less than the general tax rate, nor paid at a rate less than that during the investigation period. So this question is not applicable.**

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.

**Response:**

**ANSTEEL paid the corporate income tax at the general tax rate during the investigation period, so this question is not applicable.**

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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.

**Response:**

**Please refer to the answer to Question 5 and 6 above, thus, the questions as listed above are not applicable.**

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**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.

**Response:**

**ANSTEEL fully paid import tariff and import VAT for imported materials, and ANSTEEL was exempted from the payment of import tariff and VAT on machines, rather than VAT refund, during the period 1 July 2007 to 30 June 2012. Please refer to Exhibit C.3.1: Imported Technologies and Equipment.**

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

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

**Response:**

**The application and approval procedures for obtaining a benefit under the program are as follows: (1) Angang Group International Trade Corporation ("Angang International"), as an importer, filed application to Dalian Customs on behalf of ANSTEEL; (2) Angang International submitted the commercial invoice, packing list and bill of lading to Dalian Customs for obtaining the tax exemption certificate; (3) providing the tax exemption certificate to Dalian Customs for Customs declaration purpose.**

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.

**Response:**

**ANSTEEL doesn't keep the application documentation used to apply for the program during its normal course of business, so this question is not applicable.**

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



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**Response:**

**There are no such fees charged to, or expenses incurred by our business for purposes of receiving the program.**

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

**Response:**

**In accordance with *Circular of the State Council on Adjusting Tax Policies on Imported Equipment* (GUOFA [1997] No. 37), this program applies to both FIE and domestic enterprises.**

**ANSTEEL is a domestic enterprise. In order for an equipment imported by a domestic enterprise to be eligible for tariff and VAT exemptions on imported equipment, the domestic investment project which the equipment related to must be listed in the *Current catalog of key industries, products and technologies the development of which is encouraged by the State*. In addition, the equipment must be for the applicant's own use and the value of the equipment must be within the total amount of its investment.**

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.

**Response:**

**The eligibility was and is not contingent on the 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.

**Response:**

**Not applicable. The benefit was not provided in relation to a specific activity or project.**

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.

**Response:**

**All the records and documents are provided in Exhibit C.3.8: Import Duty and VAT Exemption Documents.**

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**[Information contained in the above exhibit cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.]**

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

**Response:**

**This benefit is in the form of exemption other than acceptance, as a result, there are no records kept in the accounting system and financial statements.**

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

**Response:**

**To our knowledge, the program still operates.**

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.

**Response:**

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

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.

**Response:**

**Not applicable. None of the equipments that were entitled to an exemption of VAT during the period 1 July 2007 to 30 June 2012 were used in the production of GUC during the investigation period.**

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:

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- (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.

**Response:**

**ANSTEEL fully paid import tariff and import VAT for imported materials, so this question is not applicable.**

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.

**Response:**

**ANSTEEL fully paid import tariff and import VAT for imported materials, so this question is not applicable.**

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.

**Response:**

**As we stated above, there are no duty-exempted inputs as imported for use in the manufacturing of the subject goods. Thus, this first part of this question is not applicable. With regard to duty-paid inputs, please refer to Exhibit C.3.15: Duty-paid Imported Machinery Documents.**

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**[Information contained in the above exhibit cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.]**

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.

**Response:**

**All the records and documents are provided in Exhibit C.3.8: Import Tax and VAT Exemption Documents.**

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.

**Response:**

**Not applicable.**

**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

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**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?

**Response:**

**The above programs are not applicable to ANSTEEL other than Program 15 during the investigation period.**

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?

**Response:**

**ANSTEEL received another benefit other than Program 15: Environmental Protection Assistance.**

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.

**Response:**

Please refer to Exhibit C.4.3: Deferred Income Sub-ledgers.

**[Information contained in the above exhibit cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.]**



## Public Record

For each program identified in your answers above:

***For Program 15: Research & Development (R&D) Assistance Grant, please refer to the answers below:***

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

**Response:**

**The amount of the grant received is [CONFIDENTIAL], and the grant was received in a lump sum.**

- 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).

**Response:**

**The program has benefited all production of ANSTEEL.**

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

**Response:**

**The procedures for obtaining a benefit under the program are: (1) ANSTEEL submitted the application report to [CONFIDENTIAL]; (2) application examination by [CONFIDENTIAL]; (3) [CONFIDENTIAL] issued the approval notice to grant the benefit under the program to ANSTEEL.**

- 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.

**Response:**

**Please refer to Exhibit C.4.15: Application and Granting Documents.**

**[Information contained in the above exhibit cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.]**

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

**Response:**

## Public Record

**There are no such 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.

**Response:**

**[CONFIDENTIAL, ELIGIBILITY CRITERIA]**

- 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.

**Response:**

**The eligibility for the program was not conditional on any of the criteria as illustrated above.**

- 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.

**Response:**

**Not applicable. The benefit was not provided in relation to a specific activity or project.**

- 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.

**Response:**

**All the records and documents are provided in Exhibit C.4.15: Application and Granting Documents.**

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

**Response:**

**The benefit under this program can be found in deferred income ledger.**

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

**Response:**

**The program has been terminated.**

**Public Record**

- 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.

**Response:**

**The benefit under this program is a one-time subsidy granted to ANSTEEL on [CONFIDENTIAL, DATE OF GRANTS]. The program has been terminated after ANSTEEL received the benefits.**

- xiii. Identify the body responsible for administering the grant.

**Response:**

**The body responsible for administering the grant is [CONFIDENTIAL, NAME OF ADMINISTERING AUTHORITY].**

- xiv. Identify the date of approval of the grant and the date the grant was received.

**Response:**

**The date of approval of the grant is [CONFIDENTIAL, DATE OF APPROVAL]. The date the grant was received is [CONFIDENTIAL, DATE OF RECEIPT].**

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

**Response:**

**The grant was received on [CONFIDENTIAL, DATE OF RECEIPT] and our financial statement for year 2012 hasn't been prepared yet. So this question is not applicable.**

## Public Record

*For Program : Environmental Protection Assistance, please refer to the answers below:*

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

**Response:**

**The amount of the grant received is [CONFIDENTIAL, AMOUNT], and the grant was received in a lump sum.**

- xvii. 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).

**Response:**

**The program has benefited all production of ANSTEEL.**

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

**Response:**

**The procedures for obtaining a benefit under the program are: (1) ANSTEEL submitted the application report to [CONFIDENTIAL, AUTHORITY]; (2) application examination by [CONFIDENTIAL, AUTHORITY]; (3) [CONFIDENTIAL, AUTHORITY] issued the approval notice to grant the benefit under the program to ANSTEEL.**

- xix. 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.

**Response:**

**Please refer to Exhibit C.4.30: Application and Granting Documents.**

**[Information contained in the above exhibit cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.]**

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

**Response:**

## Public Record

**There are no such fees charged to, or expenses incurred by your business for purposes of receiving the program.**

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

**Response:**

**The subject project that applies for the program must satisfy the special purpose of the environmental protection, [CONFIDENTIAL, ELIGIBILITY CRITERIA].**

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

**Response:**

**[CONFIDENTIAL, CONDITION ON ELIGIBILITY].**

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

**Response:**

**Not applicable. The benefit was not provided in relation to a specific activity or project.**

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

**Response:**

**All the records and documents are provided in Exhibit C.4.30: Application and Granting Documents.**

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

**Response:**

**The benefit under this program can be found in deferred income ledger.**

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

**Response:**

**The program has been terminated.**



**Public Record**

- xxvii. 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.

**Response:**

**The benefit under this program is a one-time subsidy granted to ANSTEEL on [CONFIDENTIAL, DATE OF GRANTS]. The program has been terminated after ANSTEEL received the benefits.**

- xxviii. Identify the body responsible for administering the grant.

**Response:**

**The body responsible for administering the grant is [CONFIDENTIAL, ADMINISTERING AUTHORITY].**

- xxix. Identify the date of approval of the grant and the date the grant was received.

**Response:**

**The date of approval of the grant is [CONFIDENTIAL, DATE OF APPROVAL]. The date the grant was received is [CONFIDENTIAL, DATE OF RECEIPT].**

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

**Response:**

**The grant was received on [CONFIDENTIAL, DATE OF RECEIPT] and our financial statement for year 2012 hasn't been prepared yet. So this question is not applicable.**

**SECTION D – EXPORTER/PRODUCER'S DECLARATION**

I hereby declare that Angang Steel Company Limited 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 : Fu Yong

Signature :  

Position in

Company : Export Sales Manager

Date : 2013.1.11

Date of purchase	Material type (Coking Coal)	Country of manufacture	Supplier EN	Supplier CN	Address of Supplier	Is the supplier a SOE YES/NO?	Does the supplier manufacture/prod use the GUC?	Manufacturer/producer (If not the supplier)	Address of Manufacturer/producer	Is the manufacturer/prod user a SOE YES/NO?	Quantity (Tonnes)	Purchase price (excl. VAT)	Unit price (excl. VAT)	Currency	Delivery terms
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	100	100	100	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	23	24	102	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	103	72	70	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	2	2	96	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	7	8	98	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	435	451	104	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	32	30	96	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	84	86	102	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	41	44	107	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	130	137	105	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	7	8	105	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	8	8	98	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	16	17	103	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	65	78	121	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	72	88	122	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	104	120	116	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	59	65	131	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	50	62	106	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	16	16	104	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	28	27	95	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	170	156	92	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	93	95	95	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	14	19	138	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	38	39	102	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	58	71	123	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	83	83	100	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	68	69	102	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	17	22	131	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	107	75	70	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	4	4	96	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	419	434	104	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	12	12	103	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	43	43	97	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	86	88	102	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	96	103	105	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	9	9	103	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	8	8	103	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	16	17	103	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	38	46	120	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	130	155	120	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	121	141	116	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	8	11	136	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	81	109	135	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	62	67	108	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	8	10	120	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	186	168	91	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	60	57	95	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	4	4	102	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	24	25	102	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	34	41	123	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	134	134	100	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	30	31	102	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	16	21	131	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	101	71	70	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	421	439	104	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	29	30	103	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	43	41	97	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	129	132	102	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	26	28	110	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	41	44	105	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	178	188	101	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	8	9	108	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	7	7	107	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	7	7	104	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	66	80	120	CNY	CONFIDENTIAL
July-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	40	49	112	CNY	CONFIDENTIAL
Aug-2011	Caking coal	China	NAME OF SUPPLIER	NAME OF SUPPLIER	ADDRESS OF SUPPLIER	CONFIDENTIAL	CONFIDENTIAL	NAME OF MANUFACTURE	ADDRESS OF MANUFACTURE	CONFIDENTIAL	137	157	115	CNY	CONFIDENTIAL









PUBLIC VERSION

Date of purchase	Material type	Country of manufacture	Supplier_EN	Supplier_CN	Address of Supplier	Is the supplier a SOE? (EN/ CN)	Does the supplier manufacture products the GUC?	Manufacturer/producer (if not the supplier)	Address of Manufacturer/producer	Is the manufacturer/producer a SOE? (EN/ CN)	Quantity (Tonnes)	Purchase price (excl. VAT)	Unit price (excl. VAT)	Currency	Delivery terms
Jul-2011	Coke	China	[NAME OF SUPPLIER]	[NAME OF SUPPLIER]	[ADDRESS OF SUPPLIER]	[CONFIDENTIAL]	[CONFIDENTIAL]	[NAME OF MANUFACTURER]	[ADDRESS OF MANUFACTURER]	[CONFIDENTIAL]	100	100	100	CNY	[CONFIDENTIAL]
Aug-2011	Coke	China	[NAME OF SUPPLIER]	[NAME OF SUPPLIER]	[ADDRESS OF SUPPLIER]	[CONFIDENTIAL]	[CONFIDENTIAL]	[NAME OF MANUFACTURER]	[ADDRESS OF MANUFACTURER]	[CONFIDENTIAL]	100	100	100	CNY	[CONFIDENTIAL]
Sep-2011	Coke	China	[NAME OF SUPPLIER]	[NAME OF SUPPLIER]	[ADDRESS OF SUPPLIER]	[CONFIDENTIAL]	[CONFIDENTIAL]	[NAME OF MANUFACTURER]	[ADDRESS OF MANUFACTURER]	[CONFIDENTIAL]	246	246	251	CNY	[CONFIDENTIAL]
Sep-2011	Coke	China	[NAME OF SUPPLIER]	[NAME OF SUPPLIER]	[ADDRESS OF SUPPLIER]	[CONFIDENTIAL]	[CONFIDENTIAL]	[NAME OF MANUFACTURER]	[ADDRESS OF MANUFACTURER]	[CONFIDENTIAL]	76	72	72	CNY	[CONFIDENTIAL]
Sep-2011	Coke	China	[NAME OF SUPPLIER]	[NAME OF SUPPLIER]	[ADDRESS OF SUPPLIER]	[CONFIDENTIAL]	[CONFIDENTIAL]	[NAME OF MANUFACTURER]	[ADDRESS OF MANUFACTURER]	[CONFIDENTIAL]	15	14	14	CNY	[CONFIDENTIAL]
Oct-2011	Coke	China	[NAME OF SUPPLIER]	[NAME OF SUPPLIER]	[ADDRESS OF SUPPLIER]	[CONFIDENTIAL]	[CONFIDENTIAL]	[NAME OF MANUFACTURER]	[ADDRESS OF MANUFACTURER]	[CONFIDENTIAL]	37	38	38	CNY	[CONFIDENTIAL]
Nov-2011	Coke	China	[NAME OF SUPPLIER]	[NAME OF SUPPLIER]	[ADDRESS OF SUPPLIER]	[CONFIDENTIAL]	[CONFIDENTIAL]	[NAME OF MANUFACTURER]	[ADDRESS OF MANUFACTURER]	[CONFIDENTIAL]	104	105	105	CNY	[CONFIDENTIAL]

## PUBLIC VERSION

Angang Steel Company Limited

## INCOME TAX PAID, EXEMPTED OR REFUNDED

	Tax year 2007		Tax year 2008		Tax Year 2009		Tax Year 2010		Tax Year 2011		2012.1-2012.6	
	Volume (Tonnes)	Value (RMB)	Volume (Tonnes)	Value (RMB)	Volume (Tonnes)	Value (RMB)	Volume (Tonnes)	Value (RMB)	Volume (Tonnes)	Value (RMB)	Volume (Tonnes)	Value (RMB)
Total volume and FOB value of domestic sales of all goods	n/a*	100	n/a*	127	n/a*	128	n/a*	159	n/a*	155	n/a*	68
Total volume and FOB value of export sales of all goods	n/a*	100	n/a*	100	n/a*	25	n/a*	56	n/a*	61	n/a*	25
Total net profit (loss)	n/a*	100	n/a*	63	n/a*	9	n/a*	35	n/a*	-14	n/a*	-17
Corporate Income Tax Rate	n/a*	100	n/a*	76	n/a*	76	n/a*	76	n/a*	76	n/a*	76
Total taxable income	n/a*	100	n/a*	81	n/a*	-	n/a*	33	n/a*	-	n/a*	-
Total income tax payable	n/a*	100	n/a*	61	n/a*	-	n/a*	25	n/a*	-	n/a*	-
Total income taxes exempted	n/a*	100	n/a*	1	n/a*	-	n/a*	-	n/a*	-	n/a*	-
Total income taxes paid	n/a*	100	n/a*	61	n/a*	-	n/a*	25	n/a*	-	n/a*	-

Note: \* The company produces various categories of products, the unit of which are not unified. Thus, we can not provide the volume in metric ton for all products.

PUBLIC VERSION

Calculation worksheet for imported technologies and equipmen

Date of Import	Contract No.	Customs Declaration Doc. No.	Equipments CN	Equipments EN	Whether or not related to GUC	Value, in foreign currency	Total Amount of Exemption [rmb]	Period of Depreciation	Total amount of benefit from exempted duty and VAT on imported equipment [rmb]
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	100	100	[CONFIDENTIAL]	100
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	32	40	[CONFIDENTIAL]	40
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	1,097	1,360	[CONFIDENTIAL]	1,360
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	772	925	[CONFIDENTIAL]	925
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	364	374	[CONFIDENTIAL]	562
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	6	5	[CONFIDENTIAL]	7
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	4	3	[CONFIDENTIAL]	4
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	880	62	[CONFIDENTIAL]	93
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	550	716	[CONFIDENTIAL]	716
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	337	437	[CONFIDENTIAL]	437
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	95	110	[CONFIDENTIAL]	110
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	137	158	[CONFIDENTIAL]	158
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	1,925	2,223	[CONFIDENTIAL]	2,223
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	22	26	[CONFIDENTIAL]	26
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	39	46	[CONFIDENTIAL]	46
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	618	716	[CONFIDENTIAL]	716
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	24	29	[CONFIDENTIAL]	29
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	258	360	[CONFIDENTIAL]	360
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	1,199	1,356	[CONFIDENTIAL]	1,356
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	71	65	[CONFIDENTIAL]	195
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	138	121	[CONFIDENTIAL]	362
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	44	39	[CONFIDENTIAL]	118
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	18	21	[CONFIDENTIAL]	21
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	48	36	[CONFIDENTIAL]	36
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	49	37	[CONFIDENTIAL]	37
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	512	592	[CONFIDENTIAL]	592
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	191	221	[CONFIDENTIAL]	221
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	13	15	[CONFIDENTIAL]	23
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	30	35	[CONFIDENTIAL]	53
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	353	304	[CONFIDENTIAL]	456
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	24	23	[CONFIDENTIAL]	23
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	783	1,036	[CONFIDENTIAL]	1,036
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	365	413	[CONFIDENTIAL]	413
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	2,071	2,080	[CONFIDENTIAL]	2,080
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	1,922	1,106	[CONFIDENTIAL]	1,106
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	15	18	[CONFIDENTIAL]	27
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	174	133	[CONFIDENTIAL]	133
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	198	139	[CONFIDENTIAL]	139
[DATE]	[CONTRACT NO]	[CUSTOMS NO]	[EQUIPMENT NAME]	[EQUIPMENT NAME]	[CONFIDENTIAL]	207	153	[CONFIDENTIAL]	153