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## Exporter Questionnaire

**Product:** Aluminium extrusions

**From:** The People's Republic of China (China)

**Period of Investigation:** 1 January 2016 – 31 December 2016

**Response due by:** 1 May 2017

**Important note:** The timeliness of your response is important. Please refer below for more information.

**Investigation case manager:** Reuben McGovern and Jenny Levin

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**E-mail:** [operations3@adcommission.gov.au](mailto:operations3@adcommission.gov.au)

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

**Return completed questionnaire to:** [operations3@adcommission.gov.au](mailto:operations3@adcommission.gov.au)

OR

Anti-Dumping Commission  
GPO Box 1632  
Melbourne  
Victoria 3001  
Australia

Attention: Director Operations 3

## SECTION A COMPANY STRUCTURE AND OPERATIONS

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

### A-1 Identity and communication

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

*Head Office: Export Department*

Name: *Shaoling Pan*

Position in the company: *Manager of Export Department*

Address: *Bai-sha Bridge Guanyao, Shishan Town, Nanhai District,  
Foshan City, Guangdong Province, China*

Telephone: *86-757-85883338*

Facsimile number: *86-757-85897019*

E-mail address of contact person: *vicky@guangyaal.com*

*Factory: Guang Ya Aluminium Industries Co., Ltd. ("Guang Ya")*

Address: *Bai-sha Bridge Guanyao, Shishan Town, Nanhai District, Foshan City,  
Guangdong Province, China*

Telephone: *86-757-85883338*

Facsimile number: *86-757-85897019*

E-mail address of contact person: *vicky@guangyaal.com*

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

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

Name: *W&H Law Firm*

Address: *16th Floor, Suite A, China Technology Exchange  
Building, No. 66 North 4th Ring West Road, Haidian District, Beijing, China*

Telephone: *+86 186-1298-7819*

Facsimile/Telex number: *+86 010-62684288*

E-mail address of contact person: *chenhong8009@vip.163.com*

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

### A-3 Company information

1. What is the legal name of your business? What kind of entity is your business? Is it a sole proprietorship, a partnership, a limited liability company, a joint venture, a state-owned enterprise (SOE) (refer to this questionnaire's glossary for a definition of an SOE) or some other type of enterprise?

*Response:*

*The legal name is Guang Ya Aluminium Industries Co., Ltd. ("Guang Ya").  
Guang Ya is a limited liability company without any state-owned share.*

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

*Response:*

*The shareholders of Guang Ya are Kuang Zhuozhen and Kuang Libing.  
The percentages of two shareholders are stated as follows:  
Kuang Zhuozhen: 70%  
Kuang Libing: 30%*

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

*Response:*

*Guang Ya is not a subsidiary of another company since it just has two nature person shareholders.*

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

*Response:*

*Not applicable as Guang Ya is not a subsidiary of another company.*

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

*Response:*

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

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

*Response:*

*Not applicable since Guang Ya is not a subsidiary of another company.*

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

*Response:*

*Guang Ya is a limited liability company invested by two individuals and Guang Ya is a producer and exporter of aluminium products.*

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

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

*Response:*

*Guang Ya performs all of the above functions in relation to the goods under consideration.*

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

*Response:*

*Please refer to **Exhibit 2. A-3.9** for the internal organisation chart of Guang Ya.*

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

*Response:*

*Please refer to **Exhibit3. A-3.10** for the list of Board of Directors.*

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

*Response:*

*Please refer to **Exhibit 4.A-3.11** for brochures of Guang Ya's business activities.*

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

*Response:*

*Just stated as the answer to question A.1, Guang Ya is located at the Nanhai District, Foshan City, Guangdong Province, then according to our knowledge, it is not operating 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 Government of China (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).

*Response:*

*Not applicable since Guang Ya is not located in any form of area mentioned in the question A-3.12.*

14. Provide details of all transactions between your company and all related parties. For example:

- Supplying/selling completed or partially completed products.
- Supplying/selling raw materials.
- Performing management functions (including any financial functions).
- Processing (including toll processing) of any raw materials, intermediary or completed products.
- Trading in products/materials supplied by related parties.

*Response:*

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

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

1. Indicate your accounting period.

*Response:*

*The accounting period is from January 1 to December 31 of the calendar year.*

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

*Response:*

*Financial records are held in Bai-sha Bridge Guanyao, Shishan Town, Nanhai District, Foshan City, Guangdong Province, China.*

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

- chart of accounts;
- 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 consideration.

These documents should relate to:

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

- *Response:*

*Please refer to Exhibit 5. A-4.3.a for the chart of accounts.*

*As for the financial statements, GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

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

*Response:*

*Please refer to question A-4.3.*

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

*Response:*

*There is no difference between Guang Ya's accounting practices and the generally accepted accounting principles in China.*

6. Describe:

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

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

- *Response:*

- *The inventory is divided into raw materials, finished products, unfinished products, work in process and so on, The price shall be determined according to the weighted average method when shipping inventories.*

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

- *Response :*

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

- valuation methods for damaged or sub-standard goods generated at the various stages of production;
- *Response:*
- *GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*
  
- valuation methods for scrap, by products, or joint products;
- *Response:*
- *There is no by product or joint products generated in the production process of the GUC. For the valuation of the scrap, please refer to the answer above.*
  
- valuation and revaluation methods for fixed assets;
- *Response:*
- *The fixed assets are valued by purchase price and the plants are valued by actual investment costs.*
  
- average useful life for each class of production equipment and depreciation method and rate used for each;
- *Response:*
- *The average useful life for each class of production equipment is three to ten years and the depreciation method is straight-line-method. The depreciation rate is 9.5% to 31.67%.*
  
- treatment of foreign exchange gains and losses arising from transactions;
- *Response:*
- 
- *Our company maintains their books and accounting records in RMB. Foreign currency transaction is changed into RMB at the exchange rate published by the People's Bank of China on the first day of this month. At the end of every month, the balance in foreign exchange account will be adjusted at the exchange rates published by the People's Bank of China on that day. Exchange differences are recorded in exchange gains or loss account of financial expense or capitalized into fixed asset or construction in progress.*
  
- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;
- *Response:*
- 
- *Our company maintains their books and accounting records in RMB. Foreign currency transaction is changed into RMB at the exchange rate published by the People's Bank of China on the first day of this month. At the end of every month, the balance in foreign exchange account will be adjusted at the exchange rates published by the People's Bank of China on that day. Exchange differences are recorded in exchange gains or loss account of financial expense or capitalized into fixed asset or construction in progress.*
  
- inclusion of general expenses and/or interest;
- *Response:*
- *The general expenses and/or interest are booked according to the actual costs.*
  
- provisions for bad or doubtful debts;

- **Response:**
- *The Company has not provided bad or doubtful debts for the latest year.*
  
- expenses for idle equipment and/or plant shut-downs;
- **Response:**
- *Not applicable since there is no situation occurred during the period of review.*
- 
  
- costs of plant closure;
- **Response:**
- *Not applicable since there is no situation occurred during the period of review.*
  
- restructuring costs;
- **Response:**
- *Not applicable since there is no situation occurred during the period of review.*
  
- by-products and scrap materials resulting from your company's production process; and
- **Response:**
- *Please refer to the answer above.*
  
- effects of inflation on financial statement information.

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

**Response:**

*The effects of inflation are not considered in the accounting practice of the Company.*

### **A-5 Income statement**

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

	Most recent completed financial year (specify)		Review period: 1 January 2016 to 31 December 2016	
	All products	Goods Under Consideration	All products	Goods Under Consideration
<b>Gross Sales (1)</b>				
Sales returns, rebates and discounts (2)				
<b>Net Sales (3=1-2)</b>				
Raw materials (4)				
Direct Labour (5)				

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

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

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

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

**Response:**

*This confidential information is provided to the authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to **Table A-5: Income Statement**.*

**A-6 Sales**

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

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

Prepare this information in a spreadsheet named "TURNOVER".

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

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

***Response:***

*This confidential information is provided to the authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to **Table. A-6**: chart of turnover.*

## SECTION B SALES TO AUSTRALIA (EXPORT PRICE)

*This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory. Export prices are usually assessed at FOB point, but the Commission may also compare prices at the ex factory level.*

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

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

*the sale date is not the invoice date (see 'date of sale' column in question B4 below) and;*

*an alternative date should be used when comparing export and domestic prices*

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

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

name;

address;

contact name and phone/fax number where known; and

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

*Response:*

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

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

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

*Response:*

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

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

*Response:*

*There is no commission occurred in the export business to Australia.*

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

*Response:*

*For sales under the term of FOB, the ownership has been transferred to the customers since shipment.*

- (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).

*Response:*

*There is no such kind of agreement in Australian market.*

- (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.

*Response:*

*Price negotiating process is as follows:*

- 1) customers ask for quotation and provide a blueprint;*
- 2) provide quotation and blueprint back to customers;*
- 3) provide proforma invoice to customers;*
- 4) arrange production;*
- 5) arrange shipment;*
- 6) customers make payment;*

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

*Response:*

*Guang Ya is not related with the Australian customer.*

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

*Response:*

*Not applicable since there is no forward orders of the goods under consideration recently.*

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

*Response:*

*Not applicable since there is just one channel in Australia which is distributor, however price would vary if they are different level of trade.*

- B-4** Prepare a spreadsheet named "Australian sales" listing all shipments (i.e. transaction by transaction) to Australia of the goods under consideration in the review period. You must provide this list in electronic format. Include the following export related information:

<b>Column heading</b>	<b>Explanation</b>
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.
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.
Quarter	The quarter that the date of sale occurred
Order number	if applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms eg. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms eg. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis eg kg.
Gross invoice value	gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts on the invoice	if applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Rebates or other	the amount of any deferred rebates or allowances paid to the importer in

allowances	the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.
Marine insurance	Amount of marine insurance
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. 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.

\*\* FOB export price and Ocean Freight:

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

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

Freight allocations must be checked for consistency.

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

***Response:***

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

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

*Response:*

*All expense or cost incurred in respect of Australian sale were listed in the Table .B-4 he chart of “Australian sales”.*

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

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

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

*Response:*

*There is no discount, rebate, allowance offered on export sales to Australia.*

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

*Response:*

*There was no credit order issued to customers by Guang Ya during the period of review.*

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

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

*Response:*

*Not applicable since the delivery terms is FOB (China Port).*

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

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

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

*Response:*

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

## **SECTION C EXPORTED GOODS & LIKE GOODS**

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

*Response:*

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

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

*Response:*

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

**C-3** If you sell like goods on the domestic market, for each type that your company has exported to Australia during the review period, list the most comparable model(s) sold domestically;

- and provide a detailed explanation of the differences where those goods sold domestically (ie. the like goods – see explanation in glossary) are not identical to goods exported to Australia.

<b>EXPORTED TYPE</b>	<b>DOMESTIC TYPE</b>	<b>IDENTICAL?</b>	<b>DIFFERENCES</b>
Product code of each model of the goods exported to Australia	Product code of comparable model sold on the domestic market of the country of export	If goods are identical indicate “YES”. Otherwise “NO”	Where the good exported to Australia is not identical to the like goods, describe the specification differences. If it is impractical to detail specification differences in this table refer to documents which outline differences

*Response:*

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

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

*Response:*

*Please refer to **Exhibit 4. A-3.11** Brochures on Guang Ya Business Activities.*

## SECTION D DOMESTIC SALES

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

*All domestic sales made during the review period must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you **must** contact the case officer **before** completing the questionnaire. If the case officer agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets the Commission requirements. If agreement cannot be reached as to the appropriate method the Commission may not visit your company.*

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

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

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

### **D-1** Provide:

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

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

#### *Response*

*Upon the customer's inquiry, Guang Ya negotiate regarding the price, quantity and the specification of the product concerned through telephone, email or fax with customer. Once the terms are mutually agreed, some customers signed contract with Guang Ya, some customers did not sign contract with Guang Ya. Guang Ya then would arrange for the production, as for most tractions, customer would pick up goods at Guang Ya's address.*

*There is no customer is associated with Guang Ya other than " Foshan Guang YA Doors & Windows Co.ltd".*

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

*Response*

*Domestic selling prices vary according to a lot of factors like long-term customers or short-term customers, quantity of sale, and specific contract, particularly for volume, generally price to trading companies is a little lower than that to end users. Selling price will be almost same if end users' volume is almost same as trading companies.*

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

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

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

*Response:*

*Guang Ya' sale department negotiates the price with its customers on the basis of the cost of production and price of raw material. The domestic customer lays purchase orders directly to Guang Ya. Upon the sales term is agreed, the company will arrange for production. Most of the transactions are made on EXW, so price does not include delivery cost, however small part of transaction were delivered to customers' location.*

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

<b>Columnheading</b>	<b>Explanation</b>
Customer name	names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	the level of trade of your domestic customer
Model/grade/type	commercial model/grade or type of the goods
Product code	code used in your records for the model/grade/type of the goods identified. Explain the product codes in your submission.
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Quarter	The quarter that the date of sale occurred
Order number	show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Delivery terms	eg ex factory, free on truck, delivered into store
Payment terms	payment terms agreed with the customer eg. 60 days=60 etc
Quantity	quantity in units shown on the invoice eg kg.
Gross Invoice value	gross value shown on invoice <i>in the currency of sale</i> , net of taxes.
Discounts on the Invoice	the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide description.
Net invoice value in the currency of the	the net invoice value expressed in your domestic currency as recorded in your accounting system

exporting country	
Rebates or other Allowances	the actual amount of any deferred rebates or allowances in the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Packing*	packing expenses
Inland transportation Costs*	amount of inland transportation costs included in the selling price.
Handling, loading And ancillary Expenses*	handling, loading & ancillary expenses.
Warranty & Guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services such as technical assistance or installation costs.
Commissions*	commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	<b>any other</b> costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

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

***Response:***

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

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

***Response:***

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

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

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

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

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

*Response:*

*There is no discount, rebate, allowance incurred in the domestic sale.*

- D-7** Select two domestic sales, in different quarters of the review period, that are at the same level of trade as the export sales. Provide a complete set of documentation for those two sales. (Include, for example, purchase order, order acceptance, commercial invoice, discounts or rebates applicable, credit/debit notes, long or short term contract of sale, inland freight contract, bank documentation showing proof of payment.)

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

*Response:*

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

## SECTION E FAIR COMPARISON

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

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

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

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

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

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

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

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

## E-1 Costs associated with export sales

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

### 1. Transportation

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

*Response:*

*Firstly, Guang Ya takes total inland transportation expense for export sale for period of review, then get unit expense per Kg through dividing by the total quantity of export sale. Please be kindly noted that transportation expense of selling expense account is split into domestic transportation expense and export transportation expense.*

*This expense was recorded into the account of export sale expense under selling expense.*

### 2. Handling, loading and ancillary expenses

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

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

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

*Response:*

*Firstly, Guang Ya takes custom fee for export sale for period of review, then get unit expense per Kg through dividing by the total quantity of export sale. Please be kindly noted that there was a separate account for custom fee for export sale.*

### 3. Credit

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

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

-

*Response:*

-

*Credit is calculated on the basis of collecting period and short-term loan interest rate, collecting period is calculated by turnover and receivable account, the interest rate is determined by short-term loan contract. Please be kindly noted that this collecting period is calculated by account receivable for particular Australia customer since there is no clear payment term, so it is very difficult for Guang Ya to get each transaction's collecting days.*

-

-

*The nature of the interest rates is short term borrowing in the currency concerned.*

#### 4. **Packing costs**

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

-

-

*Response:*

-

*In Guang Ya's accounting practice, packing cost allocated by quantity, so unit packing cost is same for different products, not to mention same products in different market. There is no adjustment for this item since packing is almost same for same products at home and abroad.*

#### 5. **Commissions**

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

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

Report the amount in the sales listing in question B-4 under the column headed "**Commissions**". Identify the general ledger account where the expense is located.

-

*Response:*

-

*There is no commission occurred in Australia sales.*

-

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

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

*Response:*

*There is no such kind of expense occurred in Australia sales.*

**7. Other factors**

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

*Response:*

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

**8. Currency conversions**

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

*Response:*

*Guang Ya does not claim currency conversions adjustment.*

**E-2 Costs associated with domestic sales**

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

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

**1. Physical characteristics**

The adjustment recognises that differences such as quality, chemical composition, structure or design, mean that goods are not identical and the differences can be quantified in order to ensure fair comparison.

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

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

*Response:*

*The quality, chemical composition, etc. are identical for goods with same product type sold to the domestic market and the Australian market, then there is no physical difference adjustment.*

## 2. Import charges and indirect taxes

If exports to Australia:

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

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

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

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

In substantiating the drawback claim the following information is required:

- a copy of the relevant statutes/regulations authorising duty exemption or remission, translated into English;
- the amount of the duties and taxes refunded upon *exportation* and an explanation how the amounts were calculated and apportioned to the exported goods;
- an explanation as to how you calculated the amount of duty payable on imported materials is borne by the goods sold *domestically* but is not borne by the exports to Australia;

### Substitution drawback systems

Annex 3 of the WTO Agreement on Subsidies provides: *“Drawback systems can allow for the refund or drawback of import duties on inputs which are consumed in the production process of another product and where the export of this latter product contains domestic inputs having the same quality and characteristics as those substituted for the imported inputs”*

If such a scheme operates in the country of export adjustments can also be made for the drawback payable on the substituted domestic materials, provided the total amount of the drawback does not exceed the total duty paid.

*Response:*

*Not applicable since price stated in the Table B-4 and Table.D-4 is free of tax.*

**3. Level of trade**

Question D-4 asks you to indicate the level of trade to the domestic customer. To claim an adjustment for level of trade differences you will need to quantify the amount by which level of trade influences price.

Trade level is the level a company occupies in the distribution chain. The trade level to which that company in turn sells the goods and the functions carried out distinguish a level of trade. Examples are producer, national distributor, regional distributor, wholesaler, retailer, end user, and original equipment.

It may not be possible to compare export prices and domestic prices at the same level of trade. Where relevant sales of like goods at the next level of trade must be used to determine normal values an adjustment for the difference in level of trade may be required where it is shown that the difference affects price comparability.

The information needs to establish that there are real trade level differences, not merely nominal differences. Real trade level differences are characterised by a consistent pattern of price differences between the levels and by a difference in functions performed. If there is no real trade level differences all sales are treated as being at the same level of trade.

A real difference in level of trade (may be adjusted for using either of the following methods:

- (a) *costs arising from different functions:* the amount of the costs, expenses etc incurred by the seller in domestic sales of the like goods resulting from activities that would not be performed were the domestic sales made at the same level as that of the importer.

This requires the following information:

- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;
- an explanation as to why you consider that you are entitled to a level of trade adjustment.

**or**

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

*Response:*

- *Guang Ya just exported goods to Australian customers which is distributor, meanwhile domestic customers included distributor and end users. It is warranted to reduce domestic price due to the difference of level of trade, however it is not easy to quantify this difference.*

**4. Credit**

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

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

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

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

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

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

1. *Calculate an accounts receivable turnover ratio*

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

---

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

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

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

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

2. *Calculate the average credit period*

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

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

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

- 
- *Response:*
- *Credit is calculated on the basis of collecting period and short-term loan interest rate, collecting period is calculated by turnover and receivable account, the interest rate is determined by short-term loan contract. Please be kindly noted that this collecting period is just for domestic sale, by using domestic sale turnover and account receivable for domestic sale.*

5. **Transportation**

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

*Response:*

*Firstly, Guang Ya takes total inland transportation expense for domestic sale for period of review, then get unit expense per Kg through dividing by the total quantity of domestic sale. Please be kindly noted that transportation expense of selling expense account is split into domestic transportation expense and export transportation expense.*

*This expense was recorded into the account of domestic transportation expense under selling expense.*

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

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

*Response:*

*There is no such kind fee incurred to domestic sale.*

**7. Packing**

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

-

-

*Response:*

*In Guang Ya’s accounting practice, packing cost allocated by quantity, so unit packing cost is same for different products, not to mention same products in different market. There is no adjustment for this item since packing is almost same for same products at home and abroad.*

**8. Commissions**

For any commissions paid in relation to the domestic sales:

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

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

*Response:*

*There is no commission occurred in domestic sales.*

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

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

*Response:*

*There is no such kind fee occurred in domestic sales.*

**10. Other factors**

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

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

*Response:*

*No other adjustment is claimed.*

### **E-3 Duplication**

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

For example:

- adjustments for level of trade, quantity or other discounts may overlap, or
- calculation of the amount of the difference for level of trade may be based upon selling expenses such as salesperson’s salaries, promotion expenses, commissions, and travel expenses.

Separate adjustment items must avoid duplication.

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

*Response:*

*There is no duplicate adjustment.*

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

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

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

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

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

Supply this information in spreadsheet file named "Third country"

***Response:***

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

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

***Response:***

*There is no difference between sales to Australia and to third countries.*

## SECTION G

### COSTING INFORMATION AND CONSTRUCTED VALUE

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

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

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

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

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

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

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

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

#### **G-1. Production process and capacity**

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

*Response:*

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

#### **G-2. Provide information about your company's total production**

in the following table:

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

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

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

*Response:*

*This confidential information is provided to the authority for investigation; as such data is classified as highly sensitive commercial information. Please refer to a summary of the information in an indexed form. Please refer to **Table . G-1** for the spreadsheet of "Production".*

### **G-3. Cost accounting practices**

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

*Response:*

- *Guang Ya's major accounting practices have been reported in its audited reports every year. Guang Ya's accounting department is required by the management to maintain a complete and reliable accounting system, which must generate various accounting information timely for the reference of management and shareholder. Guang Ya also retains the outside CPA to prepare its audited reports every year. Guang Ya records the raw material, work-in-process, and finished product inventories and cost of goods sold at actual cost. The valuation of inventory out of raw materials, work-in-process and finished product is weighted average method. No doubt, cost accounting information is reconciled to its financial statements, there will be some adjustments if auditors think some accounting treatments are not appropriate.*
2. Is your company's cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were state whether all variances (ie differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.

*Response:*

*Guang Ya does not use standard cost accounting system.*

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

*Response:*

*There is no significant or unusual cost variances occurred during the review period.*

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

*Response:*

*There are five profit/cost centres in the Company, i.e. casting workshop, extrusion workshop, coating workshop, fabrication workshop and packing workshop.*

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

*Response:*

*There are five profit/cost centres in the Company, i.e. casting workshop, extrusion workshop, coating workshop, fabrication workshop and packing workshop.*

*Cost and expense are calculated and assigned to different workshop, so each workshop has its own cost which consist of different items like raw material, direct labour, energy and other items. Depreciation from fixed assets will be amortised into monthly cost evenly according to straight line method. There is no other capital expenditure other than depreciation.*

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

*Response:*

*The accounting system of the Company records the costs of goods principally according to their finish, Mill finish, Anodizing, powder coating, paint coating and fabrication.*

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

*Response:*

*The costs are valued same for the cost accounting purposes and for the financial accounting purposes.*

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

*Response:*

*Not applicable since there was no situation occurred during the period of review.*

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

*Response:*

*Not applicable since there was no situation occurred during the period of review.*

**G-4 Cost to make and sell on domestic market**

*This information is relevant to testing whether domestic sales are in the ordinary course of trade.<sup>2</sup>*

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

	Quarter X	Quarter X	Quarter X	Quarter X	Review period
<b>Like Domestic Model/Type – from spreadsheet LIKE GOOD (section C-3)</b>					
Material Costs <sup>1</sup>					
Direct Labour					
Manufacturing Overheads					
Other Costs <sup>2</sup>					
<b>Total Cost to Make</b>					
Production Volume					
<b>Unit Cost to Make</b>					
Selling Costs					
Administration Costs					
Financial Costs					
Delivery Expenses <sup>3</sup>					
Other Costs <sup>3</sup>					
<b>Total SG&amp;A</b>					
Sales Volume					
<b>Unit SG&amp;A</b>					
<b>Unit Cost to Make and Sell</b>					

<sup>1</sup> Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.

<sup>2</sup> Relating to costs of production only; identify each cost separately.

<sup>3</sup> Identify each cost separately. Please ensure non-operating expenses **that relate to the goods under consideration** are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

*Provide this information for each quarter (or month if your company calculates costs on a monthly basis) and over the period of the investigation.*

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

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

*Please specify unit of currency.*

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

***Response:***

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

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

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

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

	Quarter X	Quarter X	Quarter X	Quarter X	Review period
<b>Model/Type exported to Australia – from spreadsheet LIKEGOOD</b>					
Material Costs <sup>1</sup>					
Direct Labour					
Manufacturing Overheads					
Other Costs <sup>2</sup>					
<b>Total Cost to Make</b>					
Production Volume					
<b>Unit Cost to Make</b>					
Selling Costs					
Administration Costs					
Financial Costs					
Delivery Expenses <sup>3</sup>					
Other Costs <sup>3</sup>					
<b>Total SG&amp;A</b>					
Sales Volume					
<b>Unit SG&amp;A</b>					

<b>Unit Cost to Make and Sell</b>					
-----------------------------------	--	--	--	--	--

- <sup>1</sup> Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.
- <sup>2</sup> Relating to costs of production only; identify each cost separately.
- <sup>3</sup> Identify each cost separately. Please ensure non-operating expenses **that relate to the goods** are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

*Provide this information for each quarter (or month if your company calculates costs on a monthly basis) and over the period of the investigation.*

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

*Please specify unit of currency.*

***Response:***

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

- G-6** Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.

***Response:***

*No difference in cost between goods sold to the domestic market and those sold for export for same kind product.*

- G-7** Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

***Response:***

*Guang Ya does not apply standard costing method.*

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

***Response:***

*There are no differences for the allocating method used to determine the unit cost and the method used by the company in prior practice.*

**G-9 Major raw material costs**

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

For these major inputs:

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

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

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

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

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

*Response:*

*The major raw material is aluminium ingot and aluminium billet.*

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

## SECTION H – COUNTERVAILING

*Following the original investigation the Commission found that producers in China of aluminium extrusions 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

In the most recent Review of Measures into aluminium extrusions (Review 248) conducted by the Anti-Dumping Commission, the following programs were found to be countervailable in respect of aluminium extrusions exported from China to Australia:

Program Number	Program Name	Program Type
2	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'	Grant
3	Provincial Scientific Development Plan Fund	Grant
4	Export Brand Development Fund	Grant
5	Matching Funds for International Market Development for Small and Medium Enterprises (SME)	Grant
6	Superstar Enterprise Grant	Grant
7	Research & Development (R&D) Assistance Grant	Grant
8	Patent Award of Guangdong Province	Grant
9	Training Program for Rural Surplus Labour Force Transfer Employment	Grant
15	Aluminium provided at less than adequate remuneration	Less than adequate remuneration
18	Preferential tax policies in the Western Regions	Tax
21	Tariff and Value Added Tax (VAT) Exemptions on Imported Materials and Equipment	Tariff and VAT Exemptions
26	Innovative Experimental Enterprise Grant	Grant
29	Special Support Fund for Non-State-Owned Enterprises	Grant
32	Venture Investment Fund of Hi-Tech Industry	Grant
35	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment	Grant

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<b>Program Number</b>	<b>Program Name</b>	<b>Program Type</b>
47	Preferential tax policies for high and new technology enterprises	Tax
48	Provincial Government of Guangdong (PGOG) tax offset for R&D	Tax
56	PGOG special fund for energy saving technology reform	Grant
58	Development assistance grants from the Zhaoqing New and High Tech Industrial Development Zone (ZHTDZ)	Grant

Please answer the questions within parts I-1 to I-9 in relation to these programs.

**PART I-1 Preferential income tax programs (programs 18, 47 and 48)**

1. Did your business or any company/entity related to your business receive any benefit<sup>3</sup> under the above detailed preferential income tax programs during the review period (1 January 2016 to 31 December 2016).

*Response:*

*Guang Ya has not received benefits from the GOC under the above-mentioned programme during the review period since it is not a foreign invested Enterprises.*

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

*Response:*

*General tax rate for enterprises in China during the review period was 25%.*

3. Provide a copy, bearing the official stamp of the appropriate level of the GOC, of all corporate income tax acknowledgement form(s) and the income tax return(s) that your company filed for the last three completed financial years.

*Response:*

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

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

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

*Response:*

*Not applicable since Guang Ya 's income tax rate is 25%.*

5. If the income tax rate of less than the general rate does not relate to any of the programs identified above, please provide an explanation for the reduced income tax rate and answer the questions in Part I-1 above in relation to the income tax rate reduction.

*Response:*

*Not applicable since Guang Ya 's income tax rate is 25%.*

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

---

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

6. Provide complete details of the amount of the benefit received, including whether it was received in total or in instalments.  
*Response:*  
*Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.*
7. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products).  
*Response:*  
*Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.*
8. Describe the application and approval procedures for obtaining a benefit under the program.  
*Response:*  
*Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.*
9. 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:*  
*Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.*
10. Outline the fees charged to, or expenses incurred by your business for the purposes of receiving the program.  
*Response:*  
*Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.*
11. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.  
*Response:*  
*Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.*
12. 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:*  
*Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.*

13. 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 since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.*

14. 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:*

*Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.*

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

*Response:*

*Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.*

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

*Response:*

*Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.*

17. 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?

*Response:*

*Not applicable since Guang Ya has not received benefits from the GOC under the above-mentioned programmes during the review period.*

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

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

Prepare this information in the attached spreadsheet named "**I-1 Income Tax**" included as part of the *Exporter Questionnaire accompanying spreadsheet* provided with this questionnaire.

*Response:*

*GuangYa wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the*

*competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.*

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

1. Did your business or any company/entity related to your business receive any benefit under the above programs during the period **1 January 2014 to 31 December 2016**?

*Response:*

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

2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period **1 January 2014 to 31 December 2016**?

*Response:*

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

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

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

*Response:*

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

4. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).

*Response:*

*Not applicable since most subsidy were made against Guang Ya not on basis of a specific product.*

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

*Response:*

*Generally, Guang Ya should submit relevant application forms, then authority will check whether Guang Ya meets the requirement of grant. Guang Ya would get money from the Authority if it thinks Guang Ya meets all criteria of the programs.*

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

*Response:*

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

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

*Response:*

*It is very burdensome to collect expense incurred for these grants, and expense is always small, then Guang Ya decided to give up this claim.*

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

*Response:*

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

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

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

*Response:*

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

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

*Response:*

*Not applicable since most subsidy is in terms of Guang Ya instead of a specific product.*

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

*Response:*

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

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

*Response:*

*All subsidies were recorded in the account of "income from non-operation " or "Special Account Payable" according to the accounting principal.*

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

*Response:*

*Within knowledge of Guang Ya, these programs from which Guang Ya has received benefit still operate.*

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

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

*Response:*

*Not applicable since these programs from which Guang Ya has received benefit still operate.*

15. Identify the body responsible for administering the grant.

*Response:*

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

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

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

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

### **PART I-3 Tariff and VAT Exemptions on Imported Materials and Equipment (Program 21)**

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

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

1. Provide complete details involving the exemption of tariff and import VAT received, for any imported technologies and equipment.  
*Response:*  
*Not applicable since Guang Ya did not imported equipment from foreign countries.*
2. Provide complete details involving the amount of the VAT refund received, including whether the refund was received in a lump sum or multiple instalments. Prepare this information in the attached spreadsheet named "**I-3VAT and Tariff**" included as part of the *Exporter Questionnaire accompanying spreadsheet* provided alongside this questionnaire.  
*Response:*  
*Not applicable since Guang Ya did not imported equipment from foreign countries.*
3. Describe the application and approval procedures for obtaining a benefit under these programs.  
*Response:*  
*Not applicable since Guang Ya did not imported equipment from foreign countries.*
4. Where applicable, provide copies of the application form or other documentation used to apply for these programs, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.  
*Response:*  
*Not applicable since Guang Ya did not imported equipment from foreign countries.*
5. Outline the fees charged to, or expenses incurred by your business for purposes of receiving these programs.  
*Response:*  
*Not applicable since Guang Ya did not imported equipment from foreign countries.*
6. Outline the eligibility criteria your business had to meet in order to receive benefits under these programs.  
*Response:*  
*Not applicable since Guang Ya did not imported equipment from foreign countries.*
7. State whether your eligibility for these programs was conditional on one or more of the following criteria:
  - a) whether or not your business exports or has increased its exports;
  - b) the use of domestic rather than imported inputs;

- c) the industry to which your business belongs; or
- d) the region in which your business is located.

*Response:*

*Not applicable since Guang Ya did not imported equipment from foreign countries.*

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

*Response:*

*Not applicable since Guang Ya did not imported equipment from foreign countries.*

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

*Response:*

*Not applicable since Guang Ya did not imported equipment from foreign countries.*

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

*Response:*

*Not applicable since Guang Ya did not imported equipment from foreign countries.*

11. To your knowledge, do these programs still operate or have they been terminated?

*Response:*

*Not applicable since Guang Ya did not imported equipment from foreign countries.*

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

*Response:*

*Not applicable since Guang Ya did not imported equipment from foreign countries.*

13. If any of these programs have been terminated and is being substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

*Response:*

*Not applicable since Guang Ya did not imported equipment from foreign countries.*

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

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

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

- (a) description of imported product;
- (b) country of origin;
- (c) quantity of imported product;
- (d) purchase price;
- (e) terms of purchase (f.o.b., c.i.f., etc);
- (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:*

*Not applicable since Guang Ya did not imported equipment from foreign countries.*

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

*Response:*

*Not applicable since Guang Ya did not imported equipment from foreign countries.*

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

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

- (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:*

*Not applicable since Guang Ya did not imported equipment from foreign countries.*

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

*Response:*

*Not applicable since Guang Ya did not imported equipment from foreign countries.*

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

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

*Response:*

*Not applicable since Guang Ya did not imported equipment from foreign countries.*

**PART I-4 Aluminium provided by government at less than adequate remuneration (Program 15)**

In Review 248, the Anti-Dumping Commission found that public bodies (in the form of state-owned enterprises (SOEs)) were supplying aluminium, directly or indirectly, to manufacturers of aluminium extrusions at less than adequate remuneration. Aluminium is defined as all forms of aluminium, whether in pure form or alloyed.

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

In relation to this program, provide the following information.

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

*Response:*

*Not applicable since purchases are all made according to the prevailing market prices, and there is no any granting and receipt of the assistance.*

2. Does your business purchase primary aluminium from SOEs?

*Response:*

*Guang Ya did not purchase primary aluminium from SOE.*

3. Provide a list, including a contact name and address, of all your suppliers of aluminium. Indicate whether the supplier is a SOE and whether they supply pure aluminium, aluminium alloy, or both.

*Response:*

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

4. Provide a listing showing the purchase price of aluminium from each supplier during each month of the review period.

Prepare this information in the attached spreadsheet named "**I-4Aluminium Purchases**" included as part of the *Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

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

*Response:*

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

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

*Response:*

*Not applicable since purchases are all made according to the prevailing market prices, and there is no any granting and receipt of the assistance.*

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

*Response:*

*Not applicable since purchases are all made according to the prevailing market prices, and there is no any granting and receipt of the assistance.*

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

*Response:*

*Yes, Guang Ya imported raw material during the review period.*

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

*Response:*

*There are mainly two reasons for purchasing imported raw materials over domestic produced raw materials, the first one is required by the customers and the other is the prices for the imported raw materials are lower than the domestic prices.*

## PART I-5 Any other programs

If the GOC, any of its agencies or any other public body or authorised body has provided any other benefit<sup>4</sup> under any other assistance programs to your entity not previously addressed, identify the program(s).

This may have included:

- the provision of grants, awards or prizes;
- the provision of goods or services at a reduced price (e.g. electricity, gas, raw materials (including, for example, transport, etc ));
- the reduction of tax payable including income tax and VAT;
- reduction in land use fees;
- loans from Policy Banks at below-market interest rates; or
- any other form of assistance.

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

1. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).

*Response:*

*Not applicable since Guang Ya did not receive any benefit from above programs.*

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

*Response:*

*Not applicable since Guang Ya did not receive any benefit from above programs.*

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:*

*Not applicable since Guang Ya did not receive any benefit from above programs.*

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

*Response:*

*Not applicable since Guang Ya did not receive any benefit from above programs.*

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

*Response:*

*Not applicable since Guang Ya did not receive any benefit from above programs.*

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

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

- 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:*

*Not applicable since Guang Ya did not receive any benefit from above programs.*

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 since Guang Ya did not receive any benefit from above programs.*

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:*

*Not applicable since Guang Ya did not receive any benefit from above programs.*

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:*

*Not applicable since Guang Ya did not receive any benefit from above programs.*

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

*Response:*

*Not applicable since Guang Ya did not receive any benefit from above programs.*

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

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

*Response:*

*Not applicable since Guang Ya did not receive any benefit from above programs.*

SECTION I – EXPORTER/PRODUCER’S DECLARATION

I hereby declare that.....(company)  
did, during the assessment period export the goods under consideration and  
have completed the attached questionnaire and, having made due inquiry,  
certify that the information contained in this submission is complete and  
correct to the best of my knowledge and belief.

or

I hereby declare that.....(company)  
did, during the assessment period, produce the goods under consideration  
which were exported to Australia by another company and have completed  
the attached questionnaire and, having made due inquiry, certify that the  
information contained in this submission is complete and correct to the best  
of my knowledge and belief.

**Name** .....

**Signature** :.....

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

**Date** :.....

## SECTION J - CHECKLIST

*This section is an aid to ensure that you have completed all sections of this questionnaire.*

Section	Please tick if you have responded to all questions
Section A – General information	<input type="checkbox"/>
Section B – Export price	<input type="checkbox"/>
Section C – Like goods	<input type="checkbox"/>
Section D – Domestic price	<input type="checkbox"/>
Section E – Fair comparison	<input type="checkbox"/>
Section F – Exports to third countries	<input type="checkbox"/>
Section G – Costing information	<input type="checkbox"/>
Section H – Countervailing	<input type="checkbox"/>
Section I – Declaration	<input type="checkbox"/>

Electronic Data	Please tick if you have provided spreadsheet
<b>INCOME STATEMENT</b>	<input type="checkbox"/>
<b>TURNOVER</b> – sales summary	<input type="checkbox"/>
<b>AUSTRALIAN SALES</b> – list of sales to Australia	<input type="checkbox"/>
<b>LIKE GOODS</b> – comparison between goods sold domestically and exported to Australia.	<input type="checkbox"/>
<b>DOMESTIC SALES</b> – list of all domestic sales of like goods	<input type="checkbox"/>
<b>THIRD COUNTRY</b> – third country sales	<input type="checkbox"/>
<b>PRODUCTION</b> – production figures	<input type="checkbox"/>
<b>DOMESTIC CTMS</b> – costs of goods sold domestically	<input type="checkbox"/>
<b>AUSTRALIAN CTMS</b> – costs of goods sold to Australia	<input type="checkbox"/>
<b>INCOME TAX</b> – income tax paid, exempted or refunded	<input type="checkbox"/>
<b>VAT &amp; Tariff</b> – exemptions	<input type="checkbox"/>
<b>ALUMINIUM PURCHASES</b> – average aluminium raw material purchase prices	<input type="checkbox"/>