

PUBLIC RECORD

Exporter Questionnaire

Product: Aluminium Road Wheels (ARWs)

From: The People's Republic of China

Period of Review: 1 July 2013 to 30 June 2014

Response due by: **7 December 2014**

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**Return completed
questionnaire to:**

Anti-Dumping Commission
1010 La Trobe Street
Docklands VIC 3008

Attention: Director Operations 4

**GOODS SUBJECT TO MEASURES/
GOODS UNDER CONSIDERATION**

The goods subject to measures or goods under consideration (the goods) ie the goods exported to Australia, allegedly at dumped prices and/or in receipt of subsidies, and are currently subject to anti-dumping measures are:

aluminium road wheels for passenger motor vehicles, including wheels used for caravans and trailers, in diameters ranging from 13 inches to 22 inches.

For clarification, the goods include finished or semi-finished ARWs whether unpainted, painted, chrome plated, forged or with tyres and exclude aluminium wheels for go-carts and All-Terrain Vehicles.

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INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is responsible for conducting a review of the variable factors relevant to setting the anti-dumping measures applying to certain aluminium road wheels (ARWs) exported to Australia from the People's Republic of China (China).

The Commission will use the information you provide to determine normal values and export prices over the review period, as well as the amount of countervailable subsidy received in respect of the goods.

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

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the Commission to verify the information, we may deem you uncooperative. In that case the Commission may be required to rely on information supplied by other parties (possibly information supplied by the Australian industry).

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

Due date for response

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

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

Confidential and non-confidential submissions

You are required to lodge one confidential version (for official use only) and one non-confidential version (for public record) of your submission by the due date.

Please ensure that *each page* of information you provide is clearly marked either "FOR OFFICIAL USE ONLY" or "PUBLIC RECORD".

All information provided to the Commission in confidence will be treated accordingly. The non-confidential version of your submission will be placed on the public record.

Please note, Australia's anti-dumping and countervailing legislation requires that to the extent that information given to the Commission is claimed to be confidential or whose publication would adversely affect a business or commercial interest, the person giving the information must ensure that a summary of that information contains sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

The legislation allows that a person is not required to provide a summary for the public record if the Commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information. However, such a summary would add considerably to an interested party's understanding of information contained in a document.

As provided for in Australia's anti-dumping and countervailing legislation, all submissions are required to have a bracketed explanation of deleted or blacked out information for the non-confidential version of the submission. Note that if such an explanation is not provided, the Commission may disregard the information in the submission. An example of a statement to accompany deleted/blacked out text is:

[explanation of cost allocation through the divisions].

If, for some reason, you cannot produce a non-confidential summary, please contact the review case manager.

Exporter's declaration

At section H, you are required to make a declaration that the information contained in your submission is complete and correct. Alternatively, if you did not export the goods during the period of review, you may make a declaration to that effect.

You must return a signed declaration with your response to the questionnaire.

Verification of the information that you supply

The Commission will seek to verify the information provided in your submission. Where there are a large number of exporters, the Commission may have to verify information from selected exporters only. The purpose of the visit is to verify the information submitted in response to this questionnaire. It is not meant to be a chance for you to provide new or additional information. The Commission expects your response to the questionnaire to be complete and accurate.

Verification visits take several days. We will want to examine in detail your company's records in respect of the goods and will ask for copies of documents relating to the manufacture and sale of the goods. We will need to consult with your staff, particularly your financial controller (or accountant) and your domestic and export sales people. We may also need to see your factory, in which case we will need to consult with your operational managers.

After gathering the information we will prepare a report of the visit. We will provide you with a draft of the report and then respond to any questions you have. We will ask you to prepare a non-confidential copy of the report for the public record.

If you do not manufacture the goods

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

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

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

If you do not export the goods

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

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

Outline of information required by this questionnaire

- | | |
|------------------|--|
| Section A | General information relating to your company including financial reports. |
| Section B | A complete list of your company's exports to Australia over the investigation period. |
| Section C | A list of goods sold on the domestic market of the country of export (like goods) that may be compared to the goods under consideration (the goods). |
| Section D | A detailed list of all of your company's sales of like goods in your domestic market. |
| Section E | Information to allow a fair comparison between export and domestic prices. |
| Section F | Information in relation to your company's exports of like goods to countries other than Australia. |
| Section G | Costs to make and sell, for exports to Australia and for the domestic market. |
| Section H | Market Situation |
| Section I | Countervailing |
| Section J | Your declaration. |
| Section K | A checklist. |

Appendix 1 A glossary of terms used in this questionnaire

Some general instructions for preparing your response

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

Instructions on providing electronic data

- It is important that information is submitted in electronic format.
- Electronic data should be emailed or submitted on a CD-ROM, in IBM/MS-DOS format, or another operating system whose disk format is compatible with this MS-DOS version.
- The data must be created as spreadsheet files, preferably in Microsoft Excel, or alternatively in an Excel compatible format (for example, Excel can normally access data in Dbase or as an ASCII file).
- The Excel files must be compatible to the USA version.
- If you cannot present electronic data in the requested format contact the review case officer as soon as possible.

Further information

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

SECTION A

COMPANY STRUCTURE AND OPERATIONS

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

A-1 Identity and communication

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

Head Office:

Name: You Feijun
Position in the company: General Manager
Address: Dajiahe Industrial Zone, Ninghai, Zhejiang Province, China
Telephone: +86-0574-65153333
Facsimile number: +86-0574-65153399
E-mail address of contact person: yfj@pdwheel.com

Factory:

Address: Dajiahe Industrial Zone, Ninghai, Zhejiang Province, China
Telephone: +86-0574-65153333
Facsimile number: +86-0574-65153399
E-mail address of contact person: yfj@pdwheel.com

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

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

Name: Paul Chao
Address: Layer 60 Building International Runhua, 1188-2 Road West Taihu, Binhu District of Wuxi, China
Telephone: +86-18610713714
Facsimile/Telex number: +86-0510-81833287
E-mail address of contact person: Paul_Chao@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 it (eg. company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.

Response: Pilotdoer Wheel Co.,Ltd. (hereinafter referred as "Pilotdoer") is a limited

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liability company, there is no other name used during its operation. Please refer to [Exhibit 1: Business License of Pilotdoer](#).

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:](#)

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

[Response:](#) Not applicable.

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

[Response:](#) Not applicable.

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

[Response:](#) Please refer to **【[Exhibit 2: Affiliation and Corporate Structure.](#)】**

【Information contained in the above exhibit 2 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

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

[Response:](#) No.

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

[Response:](#) Pilotdoer is a producer of Aluminum road wheels, also sells the goods

in the domestic market and exports to foreign markets

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: Not applicable. Pilotdoer perform 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. Include details of the senior management of your business, explaining the role of each member of your senior management team.

Response: Please refer to Exhibit 3: Internal organization chart.

Sales Department:

The Sales Department deal on marketing matter such as client communication, monitor production of marketing material to make sure consistency is maintained within the company. The department is responsible for direct shipment orders and negotiating shipping dates with buyers in co-ordination with factories.

Financial Department:

Financial Department coordinates the monthly closing process and produce financial statements in a timely manner. The department manages the flow of information to and from the international subsidiaries. The department also prepares payments and invoices.

Administrative Department:

The Administrative Department is responsible to deal with personnel records and the processing of all payrolls. This department is also responsible for cleaning and safeguard

Purchasing Department:

The Purchasing Department reviews purchase order placement by factory and make sure the goods are ordered in optimum delivery. Make sure the process of ordering running smoothly. Participate in the development of specifications for services, equipments, products, supplies or substitute materials. Forecasts requirements and ordered products to meet sales demands.

Technical Department:

The Technical Department is responsible for improving the technology of the products

Quality Control Department:

The Quality Control Department provides instruction, quality inspections and testing requirements specified to each product. Visual and quality inspection is carried out at the production area or production line.

Product Department

Product Department is responsible for manufacture the product.

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

Response: [REDACTED]

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

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: Annual report of 2012 and 2013.】** Please Refer to Exhibit 5: Business brochure of Pilotdoer.

【Information contained in the above exhibit 4 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

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: No.

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.

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: Please refer to **【Exhibit 6: Details of all related transactions.】**

【Information contained in the above exhibit 6 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

A-4 General accounting/administration information

1. Indicate your accounting period.

Response: The accounting period is from January 1 to December 31.

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

Response: Dajiahe Industrial Zone, Ninghai, Zhejiang 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 4 : Annual report of 2012 and 2013 】** and **Exhibit7 : Chart of account.**

【Information contained in the above exhibit 4 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

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

Response: Not applicable

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

Response: Not applicable. There's no difference between the accounting practices of Pilotdoer 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: Pilotdoer values raw material, work-in-process, and finished goods inventories using the weighted average method.

- 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: Pilotdoer uses the actual cost method to record its costs, all costs are allocated to each product type by weight.

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

Response: The damaged or sub-standard goods were reproduced as the raw material, Pilotdoer did not account it in financial system.

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

Response: The scrap, by products, or joint products were reproduced as the raw material, Pilotdoer did not account it in financial system

- valuation and revaluation methods for fixed assets;

Response: Fixed assets purchased or newly constructed are initially valued by cost at acquisition. Depreciation of fixed assets is calculated using the straight line method.

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

Response:

Categories	Useful lives	Residual rate (%)	Annual depreciation rate (%)
Building	20	10.00	4.50
Machinery	10	10.00	9.00
Transportation	5	10.00	18.00
Electronics	5	10.00	18.00
Other Equipment	5	10.00	18.00

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

Response: Transactions denominated in foreign currencies are translated into RMB using the rate of the first day of that month published by People's Bank of China when the transaction occurred. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated into RMB at the exchange rates at sight. Exchange differences arising from these translations are taken to the income statement.

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

Response: Foreign exchange items of balance sheet are translated into RMB at the exchange rates at sight. Exchange differences arising from these translations are taken to the income statement.

- inclusion of general expenses and/or interest;

Response: General expenses are recorded when occur. Such expenses are accounted into current period's income statement.

- provisions for bad or doubtful debts;

Response: Pilotdoer doesn't make provision for bad debts of receivables.

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

Response: Not applicable.

- costs of plant closure;

Response: Not applicable.

- restructuring costs;

Response: Not applicable.

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

Response: The by-products and scrap materials resulting from Pilotdoer's production process are aluminium scrap.

- effects of inflation on financial statement information.

Response: Not applicable.

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

Response: Not applicable. There have been no material changes to accounting policies in the last 2 years.

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.

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

Response: Please refer to the Exhibit 8: Income Statement

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

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

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

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:

Prepare this information in a spreadsheet named "**TURNOVER**".

Response: Please refer to the Exhibit 9: Turnover.

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

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

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

SECTION B

SALES TO AUSTRALIA (EXPORT PRICE)

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

*You should 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: [REDACTED]
Address: [REDACTED]
Contact name and phone/fax number: [REDACTED]
Trade level: [REDACTED]

Name: [REDACTED]
Address: [REDACTED]
Contact name and phone/fax number: [REDACTED]
Trade level: [REDACTED]

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: The delivery term is FOB, so Pilotdoer delivers the goods to the FOB Port Ningbo Port, after that, the custom is responsible for the freight into Australia.

- (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: Pilotdoer exported the goods to Australia customer directly and there is no commissions.

- (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: The party who holds the original bill of lading possesses the ownership of the goods. There are no DDP sales for Australian sales.

- (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: No agency or distributor agreements exist in relation to the 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:

1. Pilotdoer negotiates price with Australian customers
2. After negotiating price, if reach an agreement, Pilotdoer will receive purchase order from Australian customers on a transaction basis.
3. After concluding the sales conditions with the foreign customers, when the goods are prepared, Pilotdoer will directly deliver the goods.
4. When delivering the goods, Pilotdoer gives the Commercial Invoice to the customer.
5. The delivery and collection of payment will be made according to the terms of sales and payment.
6. Export prices are not based on price lists

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

Response: No.

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

Response: There are no such forward orders of the goods under consideration

- 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: Pilotdoer sells the goods to Australian customers directly. The distribution channel is basically the same for all the Australian customers. Prices are negotiated according to the market situation

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

Response: Please refer to the **【Exhibit 10: Australia sales】**

【Information contained in the above exhibit 10 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company’s commercial activities and sensitive business information, disclosure of which could harm the Company’s market and competitive position.】

Notes: **FOB export price and Ocean Freight:

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

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

Freight allocations must be checked for consistency.

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

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

Response: Not applicable.

- 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: Pilotdoer did not issued credit notes (directly or indirectly) to the customers in Australia

- 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. Pilotdoer is not responsible for arrival of the goods within Australia.

- 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: Please refer to **【Exhibit 11: Australian Sales Documents】**

【Information contained in the above exhibit 11 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

- 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.

Provide your response to this question in the attached spreadsheet named “**Like Goods**” detailing as follows:

Response: Please refer to the 【 Exhibit 12: Like Goods 】

【Information contained in the above exhibit 12 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company’s commercial activities and sensitive business information, disclosure of which could harm the Company’s market and competitive position.】

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: Pilotdoer has no such documents.

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's 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 investigation 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;

Response: The domestic customers of Pilotdoer are trading companies. The distribution channels are relatively simple since only Pilotdoer and those purchasers involved in the sales process.

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

Response: Please refer to the answer to the question above, Generally speaking, Pilotdoer engages in the production of the goods.

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

Response: No agency or distributor agreements exist.

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.

- 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: Not applicable.

- 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:

1. Pilotdoer negotiates price with domestic customers.
2. After negotiating price, if reach an agreement, Pilotdoer will receive a confirmation from domestic customers.
3. After concluding the sales conditions with the domestic customers, when the goods are prepared, Pilotdoer will directly deliver the goods.
4. After delivered the goods, Pilotdoer will make out the Commercial Invoice to the customer.
5. The delivery term is ex-factory, and payment terms are advance payment or 10~60 days after invoice.
6. Prices are not based on price lists

- D-4** Prepare the 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.

Column heading	Explanation
Customer name	names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	the level of trade of your domestic customer
Model/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.

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

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

Response: Please refer to the **【 Exhibit 13: Domestic Sales 】**

【Information contained in the above exhibit 13 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

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: Not applicable.

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: Not applicable.

- 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: Please refer to the **【Exhibit 14: Domestic Sales Documents】**

【Information contained in the above exhibit 14 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

SECTION E

FAIR COMPARISON

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

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

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

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

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

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

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

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

E-1 Costs associated with export sales

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

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:



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

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:



3. Credit

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

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

Response: Not applicable. The export prices are fixed by the commercial invoice and not influenced by the collection days, thus, there is no credit cost applicable to the company

4. Packing costs

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

Response: Not applicable. The packing cost are included in the cost to make, in addition, The GUC has no significant difference on the packaging in the domestic and export markets, and it will not specially packed for those export products, thus, the packing costs is not applicable to the company

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: Not applicable.

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: Not applicable.

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: Not applicable.

8. Currency conversions

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

Response: The currency conversion between Australia and China is relatively stable. This adjustment concerning foreign currency translation is not applicable. And please see the exchange rate table as below, which published by the People’s Bank of China.

Source: http://www.pbc.gov.cn/publish/zhengcehuobisi/637/index_2.html

MONTH	CNY	USD
Jul-13	6.1805	1
Aug-13	6.1778	1
Sep-13	6.1702	1
Oct-13	6.1415	1
Nov-13	6.1452	1
Dec-13	6.1329	1
Jan-14	6.0990	1
Feb-14	6.1089	1
Mar-14	6.1190	1
Apr-14	6.1503	1
May-14	6.1560	1
Jun-14	6.1710	1
Jul-14	6.1523	1

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: No significant differences exist on the physical characteristics and manufacturing cost for those domestic and export goods, thus, this question is not applicable.

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: No such import charges and indirect taxes claimed by the company.

3. Level of trade

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

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

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

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

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

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

This requires the following information:

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

or

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

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

4. Credit

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

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

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

Provide the applicable interest rate over each month of the 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 system¹, the average credit period may be determined as follows:

1. *Calculate an accounts receivable turnover ratio*

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

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

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

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

2. *Calculate the average credit period*

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

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

[Response: No difference on the credit cost is claimed for adjustment](#)

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

5. **Transportation**

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

¹ 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.

Response: The delivery terms of Domestic Sales are all Ex-factory, thus there are no Inland transportation costs.

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: The delivery terms of Domestic Sales are all Ex-factory, thus there are no such expenses.

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: No difference on packing is claimed for adjustment.

8. **Commissions**

For any commissions paid in relation to the domestic sales:

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

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

Response: No commission is paid in relation to the domestic sales.

9. **Warranties, guarantees, 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: No expenses of warranties, guarantees, and after sales services are paid to any third parties for all the transactions of the company

10. **Other factors**

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

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

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

E-3 Duplication

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

For example:

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

Separate adjustment items must avoid duplication.

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

Response: No such duplication exists in all the items of adjustment.

SECTION F

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

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

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

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

Supply this information in the attached spreadsheet file named “**Third Country**”

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

Response: Please refer to the 【 Exhibit 15: Third Country 】

【Information contained in the above exhibit 15 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company’s commercial activities and sensitive business information, disclosure of which could harm the Company’s market and competitive position.】

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

Response: There are no differences in sales to third countries that may affect the comparison to sales to Australia.

SECTION G

COSTING INFORMATION AND CONSTRUCTED VALUE

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

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

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

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

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

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

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

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: Please refer to the 【 [Exhibit 16: Flowchart of the process.](#)】 And Please refer to the [Exhibit 5: Business brochure of Pilotdoer](#) for the all products manufactured using the same facilities.
The scrap or by-products that result from producing is aluminium scrap.

【Information contained in the above exhibit 16 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

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

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

	PREVIOUS COMPLETED FINANCIAL YEAR (please specify)	MOST RECENT FINANCIAL YEAR	Review Period 1 July 2013 to 30 June 2014
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.

Response: Please refer to the 【[Exhibit 17: Production.](#)】

【Information contained in the above exhibit 17 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

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: The management accounting system of Pilotdoer is “UFIDA” system, which is in accordance with the generally accepted accounting principles in China and the audited financial statements can be worked out directly based on the cost accounting information

- 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: Pilotdoer’s cost accounting system based on actual cost, not standard cost.

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

Response: Pilotdoer’s cost accounting system based on actual cost, not standard cost, thus this question is not applicable.

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

Response: Pilotdoer’s cost accounting system based on actual cost, not standard cost, thus this question is not applicable.

- 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: Pilotdoer’s cost accounting system based on actual cost, not standard cost, thus this question is not applicable.

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

Response: The level of product is specified into surface treatment, diameter, and width, for example, the product code “Coating1880” means the surface treatment is coating, and diameter is 18 inch, width is 8.0 inch.

- 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: There are no production costs incurred by the company which are valued differently for cost accounting purposes than for financial accounting purposes.

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

Response: Pilotdoer doesn't engage in any start-up operations in relation to the goods under consideration.

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

Response: Not applicable.

G-4 Cost to make and sell on domestic market

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

1. Please provide (in the format shown in the table below) the actual unit cost to make and sell each model/type* (identified in section C) of the like goods sold on the domestic market. Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

Response: Please refer to the **【 Exhibit 18: Domestic CTMS 】**

【 Information contained in the above exhibit 18 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

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: The sources of cost information are all from Pilotdoer's subsidiary ledger. Please refer to the Exhibit 7: Chart of Account for the account numbers, and please refer to the **【 Exhibit 19.1: CTMS Calculation Method, Exhibit 19.2: CTM Worksheet, Exhibit 19.3: SG&A Worksheet.】**

【 Information contained in the above exhibit 19.1,19.2,19.3 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

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

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

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	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Like Domestic Model/Type – from spreadsheet LIKE GOOD (section C-3)				
Material Costs ¹				
Direct Labour				
Manufacturing Overheads				
Other Costs ²				
Total Cost to Make				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses ³				
Other Costs ³				
Unit Cost to Make and Sell				

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

² Relating to costs of production only; identify each cost separately.

³ 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) over the period of the review.

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

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

Please specify unit of currency.

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

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

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

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Model/Type exported to Australia – from spreadsheet LIKEGOOD				
Material Costs ¹				
Direct Labour				
Manufacturing Overheads				
Other Costs ²				
Total Cost to Make				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses ³				
Other Costs ³				
Unit Cost to Make and Sell				

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

² Relating to costs of production only; identify each cost separately.

³ 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) over the period of the review.

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

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

Please specify unit of currency.

Response: Please refer to the **【Exhibit 20: Australian CTMS】**

【Information contained in the above exhibit 20 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

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

Response: There is no cost difference between goods exported to Australia and that of goods sold in domestic market

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

Response: There are no such differences.

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

Response: There are no such differences.

G-6 Major raw material costs

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

Response: The major raw material costs, which individually account for 10% or more of the total production cost is only aluminium ingot.

For these major inputs:

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

Response: The major raw material aluminium ingot is all purchased from non-associative suppliers. And please refer to 【 Exhibit 21: Aluminum Purchases 】 for the detail of suppliers.

The basis of valuing the major raw material is market price.

【Information contained in the above exhibit 21 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

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

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

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

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

SECTION H PARTICULAR MARKET SITUATION

For each review of the variable factors, the Commission seeks to confirm whether a 'market situation' exists in respect of ARWs from China due to government influence on both the prices of the goods and the major raw material inputs (aluminium) used in the manufacture of the goods.

The existence of a 'market situation' could affect the Commission's approach to calculating normal value within its dumping assessment.

In broad terms, it is generally the case that the normal value of the goods is the price paid for like goods sold for home consumption in the country of export. One of the exceptions to using domestic selling prices for this purpose provides that the domestic selling prices are not an appropriate basis for normal value if the Minister is satisfied that a situation in the market has rendered domestic selling prices unsuitable for establishing normal values (i.e. a 'particular market situation' exists).

One of these situations may be where the domestic selling prices in the country of export have been materially affected by government influence rendering those prices unsuitable for use in establishing normal values.

Through this questionnaire, the Commission is providing producers/exporters of the subject goods in China the opportunity to supply evidence that the sector under investigation is operating under market conditions. In examining the matter, the Commission will also send questionnaires to the government of China (GOC) and continue to examine information available from third-party sources.

It may be necessary for the Commission to request additional information following receipt and review of your response.

There are three parts to this section:

PART H-1 - Requests information concerning the organisation of your company and the GOC's involvement in the business of your company.

PART H-2 - Requests information concerning the GOC's measures with respect to the aluminium industry in China.

PART H-3 - Requests information concerning the ARWs sector in the region where your company is located.

PART H-1 GENERAL INFORMATION

The information requested in this part will provide an overview of your corporate organisation and the GOC's involvement in your business. In addition to your response to each of the questions, all necessary supporting documentation is requested.

1. Specific questions are asked throughout this questionnaire in relation to the GOC's interaction with your businesses.

However, please generally describe all interaction that your business has with the GOC at all levels, including (but not limited to):

- a) reporting requirements;

Response: Pilotdoer need to do industry and commerce annual inspection every year.

- b) payment of taxes;

Response: Pilotdoer should pay taxes in accordance with the regulation.

- c) senior management representation within your business;

Response: Not applicable.

- d) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);

Response: Pilotdoer make business decisions by its own.

- e) licensing;

Response: Not applicable.

- f) restrictions on land use;

Response: Pilotdoer use land as Industrial land.

- g) provision of loans; or

Response: Not applicable

- h) provision of grants, awards or other funds.

Response: The details of this question are provided in section I

2. Business structure, ownership and management

- a) Indicate whether your company is an SOE or SIE (refer to the Glossary of Terms for definition).

Response: No. Pilotdoer is a private company.

- b) List the Board of Directors and Board of Shareholders of your business and all other entities/businesses your business is related to.

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Indicate the names of common directors and officers between yours and related businesses, where applicable.

Response:

- c) Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the GOC (at any level, from any agency, party, or otherwise associated entity, including SASAC)?

If so, identify the individuals, their role on that Board and their affiliation with the GOC.

Response: No.

- d) Does your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders have a representative from the Chinese Communist Party (CCP)? If so, identify their name and title and indicate their position at the board level.

Response: No

- e) Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders appointed, managed or recommended by the GOC? If so, identify the government department(s) they represent.

Response: No

- f) Indicate who owns what percentage of all shares in your business and identify whether they are:
- an affiliate, representative, agency or otherwise representative of the GOC;
 - employees of your business;
 - foreign investors; or
 - other (please specify).

Response:

[REDACTED]

[REDACTED]

[REDACTED]

- g) Provide the details of any significant changes in the ownership structure of your business during the investigation period.

Response: Not applicable.

- h) Identify any positions within your business that are appointments or designated to act on behalf of GOC authorities.

Response: Not applicable

- i) Explain whether there are requirements in law and in practice to have government representation at any level of your business. If there is such a requirement, explain the role of government representatives appointed to any level of your business.

Response: Not applicable

- j) If your business is a publicly-traded company, what are the rules regarding the issuance of shares by your business? Identify any stock exchanges on which your business is listed.

Response: Not applicable, Pilotdoer is not a publicly-traded company.

- k) Provide the monthly trading volume and average monthly trading price of your listed security between 1 July 2013 to 30 June 2014.

Response: Not applicable, Pilotdoer is not a publicly-traded company

- l) Who has the ability to reward fire or discipline your business' senior managers?

Response: The general manager has the ability.

- m) Do any of your company's senior managers hold positions in any GOC departments or organisations, associations or Chambers of Commerce? If so describe the nature of these positions.

Response: Not applicable, No one of the company's senior managers hold positions in any GOC departments or organisations, associations or Chambers of Commerce

- n) Provide the names and positions of your company's pricing committee.

Response: Not applicable,

3. Licensing

- a) Provide a copy of your business license(s).

Response: Please refer to the Exhibit 1: Business License of Pilotdoer

- b) Identify the GOC departments or offices responsible for issuing the license(s).

Response: The Administrative Bureau for Industry and Commerce of Zhejiang had issued the license.

- c) Describe the procedures involved in applying for the license(s).

Response: Pilotdoer applied the business license according to Company Law of P.R. China and Regulation of the P.R. China on the Administration of Company Registration. Items for company registration include: (1) name; (2) residence; (3) name of the legal representative; (4) registered capital; (5) type of enterprise; (6) business scope; (7) term of operation; and (8) names of the shareholders of limited liability companies or names of promoters of joint stock limited companies as well as the amount, time and form of contributions as subscribed and actually paid.

- d) Describe any requirements or conditions that must be met in order to obtain the license(s).

Response: Pilotdoer needs to prepare and submit required documents to the Administrative Bureau for Industry and Commerce of Zhejiang. The documents are:

- Lease or land using right certificate;
- Articles of Association;
- Company's seals;
- Company's bank accounts for capital registration;
- Capital verification report;
- Tax registration;
- Invoice information;

- e) Describe and explain any restrictions imposed on your business by the business license(s).

Response: There was no restriction imposed on Pilotdoer by business license except the restrictions specified in Company Law of P.R. China and Regulation of the P.R. China on the Administration of Company Registration.

- f) Describe any sanctions imposed on your business if you act outside the scope of your business license(s).

Response: In altering the scope of business, a company shall file an application for registering the change within 30 days starting from the date when the resolution or decision on the change is taken. If a company fails to go through the prescribed procedures for registering changes, there are no sanctions imposed on the company.

- g) Describe and explain any rights or benefits conferred to your business under the license(s).

Response: There was no right or benefit conferred to Pilotdoer under the license except the right specified in Company Law of P.R. China and Regulation of the P.R. China on the Administration of Company Registration.

- h) Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).

Response:

- If the registration of a company is acquired through falsification of the registered capital, the company registration organ shall order it to correct and impose a fine of anywhere from more than five percent to less than 10 percent of the registered capital falsified. If the case is very serious, the company registration organ shall cancel the registration and revoke its business license.
- If registration of a company is acquired through a false certificate or other deceptive means, the company registration organ shall order it to correct and impose a fine of anywhere between more than RMB 50,000 and less than RMB 500,000. If the case is very serious, it shall cancel its registration and revoke its business license.
- If a company fails to open business after six months of its establishment without justifiable reasons or ceases to operate for more than six months in succession after it opens business, the company registration organ shall revoke its business license.
- If a company, refuses annual checking according to regulations, the company, registration organ shall impose a fine of anywhere from more than RMB 10,000 to less RMB 100,000 and order it to accept annual checking within the prescribed time limit. If it still refuses to accept annual checking within the prescribed time limit, its business license shall be revoked. If a company is found to have concealed facts in its annual checking or resorted to deception, the company registration organ shall impose a fine of anywhere from more than RMB 10,000 to less than RMB 100,000 and order it to correct within the prescribed time limit. If the case is very serious, its business license shall be revoked.

- If a company is found to have forged, altered, rented out, lent or transferred its business license, the company registration organ shall impose a fine of anywhere from more than RMB 10,000 to less RMB 100,000. If the case is very serious, its business license shall be revoked. If the case is serious enough to constitute a crime, criminal responsibility shall be affixed.

4. Decision-making, planning and reporting

- a) Provide a description of your business' decision-making structure in general and in respect of aluminium products. This should identify the persons or bodies primarily responsible for deciding:
- (i) what goods are produced;
 - (ii) how the goods are produced;
 - (iii) how levels of inputs such as raw materials, labour and energy are set and secured;
 - (iv) how the use of your outputs, such as how your product mix is determined; and
 - (v) how your business' profit is distributed, etc., is determined.

Response: All of the decisions above-mentioned are made by Pilotdoer itself.

- b) Provide a description of any GOC input into the decision-making process respecting your manufacture, marketing and sale of aluminium products.

Response: Not applicable. There is no any GOC input into the decision-making process respecting Pilotdoer's manufacture, marketing and sale of aluminium products

- c) Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of aluminium products.

Response: Not applicable.

- d) List and describe all reports that must be submitted to the GOC periodically by your company, and identify the government department/office where each report is filed.

Response: Not applicable.

- e) Provide a copy of the last two Provincial/City Five Year Plans (including the appendices) for the province/city in which your business is located, whichever is applicable. The copies should be fully translated including the appendices, along with the original Chinese version.

Response: Not applicable.

- f) Does your business develop any five-year plans or similar planning documents? If so, provide copies of these plans and advise whether these plans have been submitted, reviewed or approved by the GOC (including the National Development and Reform Commission).

Response: Not applicable.

- g) Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the review period.

Response: Not applicable, Pilotdoer didn't have the minutes of your Board of Directors and Board of Shareholders meetings over the review period.

- h) Provide copies of the notes to company meetings where pricing decisions on aluminium products have been made over the review period.

Response: Not applicable.

PART H-2 GOC MEASURES IN THE ALUMINIUM SECTOR

The information requested in this part will allow for a better understanding of the GOC's measures in respect of aluminium in China, in addition to your response to each of the questions, all necessary supporting documentation is requested.

1. Are there any other GOC opinions, directives, decrees, promulgations, measures, etc. concerning the aluminium industry/sector that were put in place or operating during the review period?

If yes, please provide a copy of that documentation and a translation as well. Also provide documentation concerning the GOC or any association of the GOC's notification of the measures concerning aluminium to your company over the review period.

Response: Not applicable.

2. Provide information concerning the name of any GOC departments, bureaus or agencies responsible for the administration of all GOC measures concerning the aluminium industry in the regions, provinces or special economic zones where your company is located.

Ensure that your response includes contact information regarding the following areas:

- industrial policy and guidance on the aluminium industry sector;
- market entry criteria for the aluminium industry sector;
- environmental enforcement for the aluminium industry sector;
- management of land utilization;
- the China Banking Regulatory Commission for the aluminium industry sector;
- investigation and inspection of new aluminium expansion facilities;

- the section in the National Development and Reform Commission that is responsible for the aluminium industry sector; and
- import licensing for aluminium and other aluminium raw materials.

Response: Not applicable

3. Other government approvals

The below questions address the approvals that are necessary from various GOC agencies, including the National Development and Reform Commission, in order to continue or initiate aluminium investments.

- a) Explain whether your company has undertaken an approval process through the GOC for any aluminium or aluminium related investments in the last 10 years.

Response: No.

- b) Explain whether any applicable investments received the necessary approval and if so, provide documentation confirming this approval.

Response: Not applicable.

- c) If your investment was not approved, provide the reasons given for the refusal.

Response: Not applicable.

- d) Describe the process your company has to follow to obtain these approvals.

Response: Not applicable.

- e) Provide a translated copy of the application form along with the original Chinese version.

Response: Not applicable.

- f) Identify the office that sent communication of these requirements to your company along with the office address, contact names, phone numbers and fax numbers.

Response: Not applicable.

4. The restructure of the Aluminium Industry in China

The Commission is aware of the GOC's *guidelines for the restructuring of the Aluminium Industry*. The following questions relate to these guidelines:

- a) Explain in detail if there were any directives or measures from GOC that have been communicated to your business since the inception of these guidelines?

Response: Not applicable.

- b) Identify the Government department, association or company official that communicated these guidelines or any related measures to your business.

Response: Not applicable.

- c) Identify the Government department, association or company and names of officials who are responsible for the administration of these guidelines.

Response: Not applicable.

- d) Explain in detail how has these guidelines impacted your business investment plans. This may include reference to specific measures considered or taken by your business. Such items may include but are not limited to items such as project approval process, credit and loans terms (including any preferential interest rates), the environmental issues, discounted rate of energy and raw materials (aluminium, pre-alloyed product etc).

Response: Not applicable.

- e) Explain the on-going mechanism used by the GOC to measure your business compliance with the policy directives and/or guidelines.

Response: Not applicable.

PART H-3 THE ARW SECTOR

The information requested in this part will assist in providing a better understanding of the GOC measures and your business' sales and production of ARWs.

In addition to your narrative response to each of the questions, all necessary supporting documentation is requested.

1. Export quotas and licensing

- a) Are ARWs sold by your company subject to any export quotas?

If so, explain why ARWs are subject to quotas and the method by which the quotas are allocated.

Does this process involve any GOC participation in determining the selling prices of the goods? If so, explain.

Response: Not applicable. ARWs sold by Pilotdoer isn't subject to any export quotas.

- b) If ARWs is not presently subject to export quotas, indicate if quotas existed during the review period and when and why they were removed.

Response: Not applicable.

- c) Identify which GOC agency legislates and monitors any such quotas.

Response: Not applicable.

- d) Has the GOC set any targets or limits regarding the quantity of ARWs that you may sell on the domestic or export markets? If so, provide details.

Response: Not applicable.

- e) Are there any export licence requirements for ARWs? If so, provide details.

Response: No.

2. Taxation

- a) Were there any export taxes on the exports of ARWs during the review period?

Response: No.

- b) What was the VAT rebate applicable to ARWs exports during the review period?

Response: The VAT rebate applicable to ARWs exports during the review period is 17%.

- c) Have there been any changes to the value-added tax rebate applicable to aluminium exports in the last 5 years? If yes, provide:

- i. a detailed chronological history of the value-added tax rebate rates;
- ii. products affected;
- iii. the effective dates of the rate changes;

- iv. fully translated copies of any GOC notices regarding these changes, including the relevant appendices.

Response: No.

- d) Are you aware of any tax changes being planned that would impact the ARWs sector?

Response: No.

3. Sales terms

- a) Identify the person who authorises the sales terms, prices and other contract provisions for the sale of ARWs by your business.

Response: The Sales Manager.

- b) Explain how the selling prices of ARWs by your business are determined, including any GOC involvement in your business' pricing decisions, and indicate if the goods are subject to GOC direct or indirect pricing or government guidance pricing.

Response: The selling prices of ARWs are determined by negotiating with the clients. The goods are not subject to GOC direct or indirect pricing or government guidance pricing.

- c) Does your business coordinate the selling prices or supply of ARWs with other domestic aluminium and aluminium product producers, any GOC departments, or the China Iron and Aluminium Association? If so, provide details.

Response: No.

- d) Explain whether your business provides ARWs price information/data to the GOC, other government officials or commercial/industry organisations, including those outside of China, which report on the aluminium sector.

Response: No.

- e) Explain whether your business provides ARWs price data to any other person at the provincial, regional or special economic zone level of government.

Response: No.

5. Industry associations

- a) Is your business a member of any industry associations? If so, explain your business' relationship with the association/s and the involvement of the GOC with the association/s.

Response: Pilotdoer is a member of Ningbo City Autoparts Association and the Association is a Autonomous Organization and there is no any relationship between the association and the GOC.

- b) If your business is a member of an industry association, indicate whether this membership is voluntary or compulsory. Explain the functions that the association provides for your business. Explain in detail the role of the association with respect to the directives as provided by the GOC concerning the aluminium industry.

Response: The membership is voluntary. The function that the association provides for the Company is as follows: providing the market information, providing the law consult, providing business training etc.

6. Statistics submission/recording

- a) Indicate if your business makes submissions³ to the Chinese Bureau of Statistics and/or any other government organisation. If yes, explain the purpose of these submissions and the type of information submitted.

Response: Not applicable. Pilotdoer has not made any submissions to the Chinese Bureau of Statistics and any other government organisation

- b) Provide a recent example of a submission that has been made to the Bureau of Statistics and/or any other government organisation. For example, monthly data relating to sales, production and costs.

Response: Not applicable.

- c) Do the organisations approve or assess your submission? If yes, provide a detailed explanation.

Response: Not applicable

- d) Do the organisations provide feedback on your submission? If yes, provide a detailed explanation.

Response: Not applicable

7. Manufacturing inputs

- a) Is there a price difference in purchase price for raw materials (i.e. aluminium or other raw material) between your suppliers?

Response: Yes. There is a little difference in purchase price for raw

³For example, monthly data relating to sales, production and costs.

materials depending on different supplier.

- b) Is there a price difference between purchase price of raw materials from SOEs or SIEs and non-SOEs/SIEs? Provide explanation.

Response: Not applicable.

Note: Further questions regarding primary aluminium supply and pricing are asked in Section I of this questionnaire. Your responses to these questions are relevant to the assessment of whether a market situation exists. Ensure responses to these questions are complete.

- c) If your supplier is based outside China, what import duty rate is applied on the raw materials (i.e. aluminium or other raw material)?

Response: Not applicable. Pilotdoer don't have supplier based outside China.

- d) Does your business benefit from any concession on the purchase of any utility services (e.g. electricity, gas,,etc) ? If so what is the rate of concession?

Response: No.

8. Regional differences

- e) If you have production facilities in more than one region/province, are the laws and regulations in each region the same with respect to pricing? Provide details on any regional differences.

Response: Not applicable. Pilotdoer have production facilities in only one region.

9. ARWs production/output during the review period

- a) Is any part of your production of ARWs subject to any national/regional industrial policy or guidance? If so, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance.

Response: No.

- b) To what extent are any of the policies/guidelines identified in a) applicable to your business?

Response: Not applicable.

- c) Where applicable, how did your business respond to the policies/guidelines?

Response: Not applicable.

- d) Provide details regarding any other restrictions (e.g., geographic/regional, downstream, use, etc.) to the sale of ARWs that may be imposed by the GOC.

Response: Not applicable.

10. Sales price during the review period

- a) Explain whether your business has been subjected to any direct or indirect price guidance or controls by the GOC during the review period, with respect to domestic aluminium prices.

Response: No.

- b) Explain whether your business has been subjected to any direct or indirect price guidance or controls by the GOC during the review period, with respect to raw material inputs (i.e. aluminium, etc.).

Response: No.

- c) Explain whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.

Response: No.

11. Adding capacity and/or joint ventures

- a) Provide a detailed explanation with respect to the government approval process on adding capacity and/or joint ventures in relation to your business.

Response: Not applicable.

- b) Does the government have the right to request modifications in the terms of adding capacity and/or joint ventures? If yes, provide a detailed explanation.

Response: No.

SECTION I COUNTERVAILING

Following the original investigation the Commission found that producers in China of ARWs and upstream suppliers have benefited from a number of subsidies granted by the GOC (meaning any level of government – including central, provincial, municipal, county or any other level of government (refer to the Glossary of Terms for further information), and that these subsidies are countervailable.

ORIGINAL INVESTIGATED PROGRAMS

In the original investigation (REP 181) conducted by the Australian Customs and Border Protection Service (Customs and Border Protection), 56 subsidy programs were investigated. Of those, Customs and Border Protection found that ARWs exported from China to Australia received financial contributions in respect of the goods that conferred a benefit under 34 programs. These were (according to their numbering from the original investigation):

Program 1: Aluminium provided by government at less than fair market value;

Program 4: Preferential income tax for hi-tech enterprises;

Program 5: preferential tax policies for western development "Go west" strategy;

Program 6: Preferential tax policies for FIEs established in the coastal economic open areas and in the economic and technological development zones;

Program 7: Reduced tax rate for productive FIEs scheduled to operate for a period not less than 10 years;

Program 8: Preferential tax policies for FIE export enterprises whose annual output value of all export products amounted to 70% or more;

Program 9: Preferential tax policies for FIEs which are technology-intensive and knowledge-intensive;

Program 11: Preferential tax policies for FIEs in State high- or new-technology industrial development zones, and for advanced technology enterprises invested in and operated by FIEs;

Program 13: Preferential tax policies for enterprises transferring technology;

Program 14: Preferential tax policies for enterprises making little profit;

Program 21: Grants for encouraging the establishment of headquarters and regional headquarters with foreign investment;

Program 22: Preferential tax treatments for new hi-tech enterprises (NHTEs) in special zones;

Program 29: Patent award of Guangdong Province;

Program 31: Exemption of tariff and import VAT for imported technologies and equipment;

Program 32: 100% refund of VAT to FIEs on purchasing unused domestic equipment with currency in China;

Program 35: Matching funds for international market development for SMEs;

Program 36: Innovative Experimental Enterprise Grant;

Program 37: Special Support Fund for non-State-owned enterprises (NSOEs);

Program 38: Venture Investment Fund for Hi-Tech Industry;

Program 39: Superstar Enterprise Grant;

Program 40: One-time awards to enterprises whose products qualify for "Well-Known Trademarks of China" or "Famous Brands of China";

Program 41: Technology assist;

Program 42: Export subsidies;

Program 43: SME assist;

Program 44: Environmental subsidies;

Program 46: Government Incentives for the Top Taxpayer of the Year-Qinhuangdao City;

Program 47: Financial Support from China Postdoctoral Science Foundation;

Program 48: Foreign Trade Public Service Platform Development Fund;

Program 50: Patent Application Fee Subsidy;

Program 51: Enterprise Development;

Program 53: New Product Trial Production;

Program 56: Patent Grants.

Please answer the questions within parts I-1 to I-3 in relation to these programs.

PART I-1 PREFERENTIAL INCOME TAX PROGRAMS (PROGRAMS 4, 6, 7, 8, 9, 11, 13, 14 AND 22)

1. Did your business or any company/entity related to your business receive any benefit under the following programs during the review period (1 July 2013 to 30 June 2014):

Program 4: Preferential income tax for hi-tech enterprises;

Program 6: Preferential tax policies for FIEs established in the coastal economic open areas and in the economic and technological development zones;

Program 7: Reduced tax rate for productive FIEs scheduled to operate for a period not less than 10 years: *"two years of exemption and three years fifty per cent reduction"*;

Program 8: Preferential tax policies for FIE export enterprises whose annual output value of all export products amounted to 70% or more;

Program 9: Preferential tax policies for FIEs which are technology-intensive and knowledge-intensive;

Program 11: Preferential tax policies for FIEs in State high- or new-technology industrial development zones, and for advanced technology enterprises invested in and operated by FIEs;

Program 13: Preferential tax policies for enterprises transferring technology;

Program 14: Preferential tax policies for enterprises making little profit;

Program 22: Preferential tax treatments for new hi-tech enterprises (NHTEs) in special zones.

Response: No. Pilotdoer had not received any benefit from above programs.

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: Yes. This is correct.

3. 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. Pilotdoer didn't pay corporate income tax at a rate less than 25% or paid at a rate less than that during the review period.

4. 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.

5. 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; and
 - income tax instalment payment receipts, and all applicable income tax forms and schedules for the last three completed financial years.

Response: Please refer to the 【 Exhibit 22: Income Tax Return 】

【Information contained in the above exhibit 22 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

Note: If your company did not file an income tax return in any of the tax years indicated, 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.

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

6. Provide complete details of the amount of the benefit received, including whether it was received in total or in instalments.

Response: Not applicable

7. 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

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

Response: Not applicable

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

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

Response: Not applicable

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

Response: Not applicable

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.

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

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

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

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

Response: Not applicable.

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?

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.

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

Prepare this information in the attached spreadsheet named "**Income Tax**" included as part of the *ARWS Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

Response: Please refer to the **【Exhibit 23: Income Tax.】**

【Information contained in the above exhibit 23 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

PART I-2 GRANTS AND PREFERENTIAL POLICIES (PROGRAMS 5, 21, 29, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 46, 47, 48, 50, 51, 53 AND 56)

In the original investigation Customs and Border Protection determined that grants were provided to enterprises under the following identified programs:

Program 5: *"Go west" strategy;*

Program 21: Grants for encouraging the establishment of headquarters and regional headquarters with foreign investment;

Program 29: Patent award of Guangdong Province;

Program 35: Matching funds for international market development for SMEs;

Program 36: *"Innovative Experimental Enterprise Grant;*

Program 37: Special Support Fund for non-State-owned enterprises (NSOEs);

Program 38: *"Venture Investment Fund for Hi-Tech Industry";*

Program 39: Superstar Enterprise Grant;

Program 40: One-time awards to enterprises whose products qualify for *"Well-Known Trademarks of China"* or *"Famous Brands of China"*;

Program 41: Technology assist;

Program 42: Export subsidies;

Program 43: SME assist;

Program 44: Environmental subsidies;

Program 46: Government Incentives for the Top Taxpayer of the Year-Qinhuangdao City;

Program 47: Financial Support from China Postdoctoral Science Foundation;

Program 48: Foreign Trade Public Service Platform Development Fund;

Program 50: Patent Application Fee Subsidy;

Program 51: Enterprise Development;

Program 53: New Product Trial Production;

Program 56: Patent Grants.

1. Did your business or any company/entity related to your business receive any benefit under the above programs during the period **1 July 2011 to 30 June 2014**?

Response: [REDACTED]

Please refer to the **【[Exhibit 24: Details of Subsidies](#)】**

【Information contained in the above exhibit 24 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period **1 July 2011 to 30 June 2014**?

Response: Please refer to the **【[Exhibit 24: Details of Subsidies](#)】**

【Information contained in the above exhibit 24 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

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: Please refer to the **【[Exhibit 24: Details of Subsidies](#)】**

【Information contained in the above exhibit 24 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

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: All products Pilotdoer produced have benefited from the Program.

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

Response: Not applicable.

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: Not applicable.

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

Response: Not applicable.

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

Response: Not applicable.

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: Not applicable.

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.

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: The benefits received under this Program are kept along with the accounting voucher. And please refer to the 【Exhibit 25: Subsidy Documents.】

【Information contained in the above exhibit 25 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

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: The benefits under this program can be found in the ledger "Non-Operating Income" from accounting system.

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

Response: Yes.

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: The programs still operate.

15. Identify the body responsible for administering the grant.

Response: The body responsible for administering the grant are Ninghai Finance Bureau, Ninghai Science and Technology Bureau.

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

Response: The date of approval of the grant and the date the grant was during the period 1 July 2011 to 30 June 2014.

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

Response: The grant was accounted in the ledger “Non-Operating Income” on Pilotdoer’s financial statements.

**PART I-3 TARIFF AND VAT EXEMPTIONS ON IMPORTED MATERIALS
AND EQUIPMENTS (PROGRAMS31 AND 32)**

Response: Pilotdoer did not import any materials and equipments during the period 1 July 2005 to 30 June 2014. Thus this Part I-3 is not applicable to Pilotdoer.

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

Program 31: Exemption of tariff and import VAT for imported technologies and equipment;

Program 32: 100% refund of VAT to FIEs on purchasing unused domestic equipment with currency in China.

If your business or any company/entity related to your business received benefits under any such program during the period **1 July 2005 to 30 June 2014**, 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.

2. Provide complete details involving the amount of the VAT refund received, including whether the refund was received in a lump sum or multiple instalments. Prepare this information in the attached spreadsheet named ‘**VAT and Tariff**’ included as part of the *ARW Exporter Questionnaire – China – accompanying spreadsheet*.

Response: Not applicable.

3. Describe the application and approval procedures for obtaining a benefit under these programs.

Response: Not applicable.

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.

5. Outline the fees charged to, or expenses incurred by your business for purposes of receiving these programs.

Response: Not applicable.

6. Outline the eligibility criteria your business had to meet in order to receive benefits under these programs.

Response: Not applicable.

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.

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.

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.

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.

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

Response: Not applicable.

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.

13. If any of these programs has 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.

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 of or refunds of import duty and import VAT for imported material inputs including technologies and equipment at any time that were used in the production of the goods during the 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.](#)

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.](#)

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.](#)

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.](#)

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.

[Response: Not applicable.](#)

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

[Response: Not applicable.](#)

PART I-4 ALUMINIUM PROVIDED BY GOVERNMENT AT LESS THAN FAIR MARKET VALUE (PROGRAM 1)

In the original investigation Customs and Border Protection considered claims that public bodies (in the form of SOEs/ SIEs) were supplying aluminium, directly or indirectly, to manufacturers of ARWs at less than fair value. Aluminium is defined as all forms of aluminium, whether in pure form or alloyed.

The term SOE or SIE is defined in the glossary of this questionnaire (Appendix 1).

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 July 2013 to 30 June 2014**?

Response: No.

2. Does your business purchase primary aluminium or aluminium alloy from SOE/SIEs?

Response: No.

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

Response: Please refer to the **【Exhibit 21: Aluminium Purchases.】**

【Information contained in the above exhibit 21 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position.】

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

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

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

Response: Please refer to the **【Exhibit 21: Aluminium Purchases.】**

【Information contained in the above exhibit 21 cannot be susceptible to a meaningful non-confidential summary. Since these information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position】

5. 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: No.

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

Response: Not applicable.

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.

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: No.

8. Explain the factors that determine the price of aluminium or aluminium alloy.

Response: The price of aluminium is based on the market price which might be fluctuated.

PART I-5 ANY OTHER PROGRAMS

If the GOC, any of its agencies or any other authorised body has provided any other benefit 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.

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

Response: Not applicable.

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.

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

Response: Not applicable.

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

Response: Not applicable.

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

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

Response: Not applicable.

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.

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.

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.

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

Response: Not applicable.

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?

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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.

**SECTION J
EXPORTER'S DECLARATION**

☐

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

☐

I hereby declare that.....(company)
did not, during the period of review, export the goods under consideration
and therefore have not completed the attached questionnaire.

Name :.....

Signature :.....

Position in

Company :.....

Date :.....

SECTION K 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 checked="" type="checkbox"/>
Section B – Export price	<input checked="" type="checkbox"/>
Section C – Like goods	<input checked="" type="checkbox"/>
Section D – Domestic price	<input checked="" type="checkbox"/>
Section E – Fair comparison	<input checked="" type="checkbox"/>
Section F – Exports to third countries	<input checked="" type="checkbox"/>
Section G – Costing information	<input checked="" type="checkbox"/>
Section H – Particular Market Situation	<input checked="" type="checkbox"/>
Section I – Countervailing	<input checked="" type="checkbox"/>
Section J – Declaration	<input checked="" type="checkbox"/>

Electronic Data	Please tick if you have provided spreadsheet
INCOME STATEMENT	<input checked="" type="checkbox"/>
TURNOVER – sales summary	<input checked="" type="checkbox"/>
AUSTRALIAN SALES – list of sales to Australia	<input checked="" type="checkbox"/>
DOMESTIC SALES – list of all domestic sales of like goods	<input checked="" type="checkbox"/>
THIRD COUNTRY – third country sales	<input checked="" type="checkbox"/>
PRODUCTION – production figures	<input checked="" type="checkbox"/>
DOMESTIC COSTS – costs of goods sold domestically	<input checked="" type="checkbox"/>
AUSTRALIAN COSTS – costs of goods sold to Australia	<input checked="" type="checkbox"/>
INCOME TAX – income tax paid, exempted or refunded	<input checked="" type="checkbox"/>
VAT AND TARIFF – details of VAT refunded	<input checked="" type="checkbox"/>
ALUMINIUM PURCHASES – aluminium raw material purchases	<input checked="" type="checkbox"/>

APPENDIX 1

GLOSSARY OF TERMS

This glossary is intended to provide you with a basic understanding of technical terms that appear in the questionnaire.

Adjustments

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers.

Examples of adjustments that may be made include: *sales occurring at different times* (it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); *specification differences*; *packaging*; *taxes*; *level of trade*; *advertising*; *servicing/warranty*; *inland freight*; *warehousing*; *export charges*; *credit terms*; *duty drawback*; *commissions*.

Adjustments may also be required where the normal value is based upon costs to make and sell.

Arms length

Sales are not considered to be at "arms length" on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

Constructed value

In cases where domestic prices paid for the goods under consideration in the country of export cannot be used for the determination of normal value, ie. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the goods under consideration plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

Cost of production/manufacturing

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

Cost to make and sell

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

Country of origin

The country in which the last significant process in the manufacture or production of the goods was performed.

Date of sale

The Commission will normally use the invoice date as recorded in the exporter or producer's records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information.

Direct labour cost

Direct labour is categorised as a variable cost, ie. the value varies with the level of production.

Dumping

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

Dumping margin

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

Export price

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

Exporting country

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

Factory overheads

Factory overheads consist of variable costs eg. power, supplies, indirect labour and fixed costs eg. factory rent, factory insurance, factory depreciation etc.

Financial Contribution

There is a "financial contribution" by a government where:

- (a) a government practice involves a direct transfer of funds (grants, loans, and equity infusion), potential direct transfer of funds or liabilities (e.g. loan guarantees);
- (b) government revenue that is otherwise foregone or not collected (e.g. fiscal incentives such as tax credits);
- (c) the government provides goods or services, other than general governmental infrastructure, or purchases goods; or
- (d) a government makes payments to a funding mechanism, or entrusts or directs a private body to carry out one or more of the type of functions illustrated in (a) to (c) above which would normally be vested in the government and the practice, in no real sense, differs from practices normally followed by the government.

Government of China (GOC)

Any level of Chinese government, including central, provincial, municipal, county or any other level of government.

Goods subject to measures/ Goods under consideration

The goods that are the subject of a dumping duty notice or a countervailing duty notice. Also referred to as the goods under consideration.

Incoterms

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance)

	the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CPT	carriage paid to
CIP	carriage and insurance paid to
	the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc
DAF	delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customers disposal)
DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc payable upon exportation, and where necessary for transit through another country)
DDU	delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc payable upon exportation, and where necessary for transit through another country)
DDP	delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc incurred upon importation)

Review period

A period defined by the Commission over which importations of the goods are examined.

Like goods

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the goods under consideration or that, although not alike in all respects have characteristics closely resembling those of the goods under consideration or the goods subject to the measures. The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

Normal value

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based upon all costs to make and sell the goods. Profit may also be included if the sales on the domestic market are profitable. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, the Commission will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

Where domestic price generally, and the trade of the exporting country are determined or substantially influenced by the government of the exporting country, an alternative/surrogate market economy is selected by the Commission and the normal value is determined as if the surrogate country were the export source.

Ordinary course of trade

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

Primary Aluminium

Raw material inputs of aluminium (including billets and ingots).

Related Parties

See "Associated Companies" above.

Selling, general and administration expenses (SG&A)

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

- . domestic sales of like goods;
- . sale of goods of the same general category by the exporter; or

. sales in the industry in the country of export.

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.

State Owned Enterprises (SOE)/ State Invested Enterprise

For the purposes of this questionnaire, SOE/ SIE refers to any company or enterprise that is operating under the direct or indirect control or influence of the GOC (as defined above). This includes any company which is effectively controlled by the GOC through laws, orders, regulations, directives or other similar mechanisms; or is operating in a partnership or joint venture capacity with the GOC; or whose shares, whether or not they are publicly traded, are wholly or majority owned by the GOC.

Subsidy

In relation to goods that are exported to Australia, means:

- (a) a financial contribution:
 - (1) by a government of the country of export or country of origin of those goods; or
 - (2) by a public body of that country or of which government is a member; or
 - (3) by a private body entrusted or directed by that government or public body to carry out a governmental function;

that is made in connection with the production, manufacture or export of those goods and that involves:

- (4) a direct transfer of funds from that government or body to the enterprise by whom the goods are produced, manufactured or exported; or
- (5) a direct transfer of funds from that government or body to that enterprise contingent upon particular circumstances occurring; or
- (6) the acceptance of liabilities, whether actual or potential, of that enterprise by that government body; or
- (7) the forgoing, or non-collection, of revenue (other than an allowable exemption or remission) due to that government or body by that enterprise; or
- (8) the provision by that government or body of goods or services to that enterprise otherwise than in the course of providing normal infrastructure; or
- (9) the purchase by that government or body of goods provided by that enterprise; or

- (b) any form of income or price support as referred to in Article XVI of the General Agreement Tariffs and Trade 1994, that is received from such a government or body;

if that financial contribution or income or price support confers a benefit in relation to those goods.

SECTION J

EXPORTER'S DECLARATION



I hereby declare that Pilotdoer Wheel Co.,Ltd

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



I hereby declare that.....(company)

did not, during the period of review, export the goods under consideration and therefore have not completed the attached questionnaire.

Name :

You Feijun

Signature :



Position in Company: General Manager

Date :

2014.12.14

企业法人营业执照

(副本)

注册号 330200400023099 (1/1)

名称 宁波德轮业有限公司

住所 浙江省宁海县大佳何镇桃溪园

法定代表人 尤飞君

注册资本 玖佰万美元

实收资本 玖佰万美元

公司类型 有限责任公司(中外合资)

经营范围 汽车用铸锻毛坯件制造及精加工, 汽车配件, 水暖阀门, 五金件制造、加工。***

编号: N9 0121750

须知

1. 《企业法人营业执照》是企业法人资格和合法经营凭证。
2. 《企业法人营业执照》分为正本和副本, 正本和副本具有同等法律效力。
3. 《企业法人营业执照》正本应置于住所的醒目位置。
4. 《企业法人营业执照》不得伪造、涂改、出借、出租、转让。
5. 登记事项发生变化, 应当及时向登记机关申请变更登记, 换领《企业法人营业执照》。
6. 每年三月一日起至六月三十日, 应当参加年度检验。
7. 《企业法人营业执照》被吊销后, 不得开展与清算无关的经营活动。
8. 办理注销登记, 应当交回《企业法人营业执照》正本和副本。
9. 《企业法人营业执照》遗失或损毁的, 应当在公司登记机关指定的报纸上声明作废, 申请补领。

年度检验情况



每年6月30日前报送年检资料, 不再另行通知。

股东(发起人)

尤飞君, PILOT AUTOMOTIVE INC, 宁波杰友升科技股份有限公司,
BEST INTERNATIONAL BUSINESS GROUP CORPORATION, 尤娟红

营业期限 自 二〇〇四年三月二十九日 至 二〇五四年三月二十八日

成立日期 二〇〇四年三月二十九日

登记机关



二〇一〇

Business License for Enterprise Legal Person

(Duplicate)

License No: 0121750

Registration No: 3302004000023099

Name: PILOTDOER WHEEL Limited Liability Company

Address: Taoxi Park , Ninghai ,Zhejiang

Legal Representative: You Feijun

Registered Capital: USD 9,000,000.00

Paid-in Capital: USD 9,000,000.00

Type of Enterprise: Limited Liability Company (Sino-foreign joint venture)

Scope of Business: Manufacture and Process casting blank parts , auto parts for car use, Plumbing valves, hardware

Date of Establishment: March 29th, 2004

Operation Period: From March 29th, 2004 To. March 28th, 2054

Notes

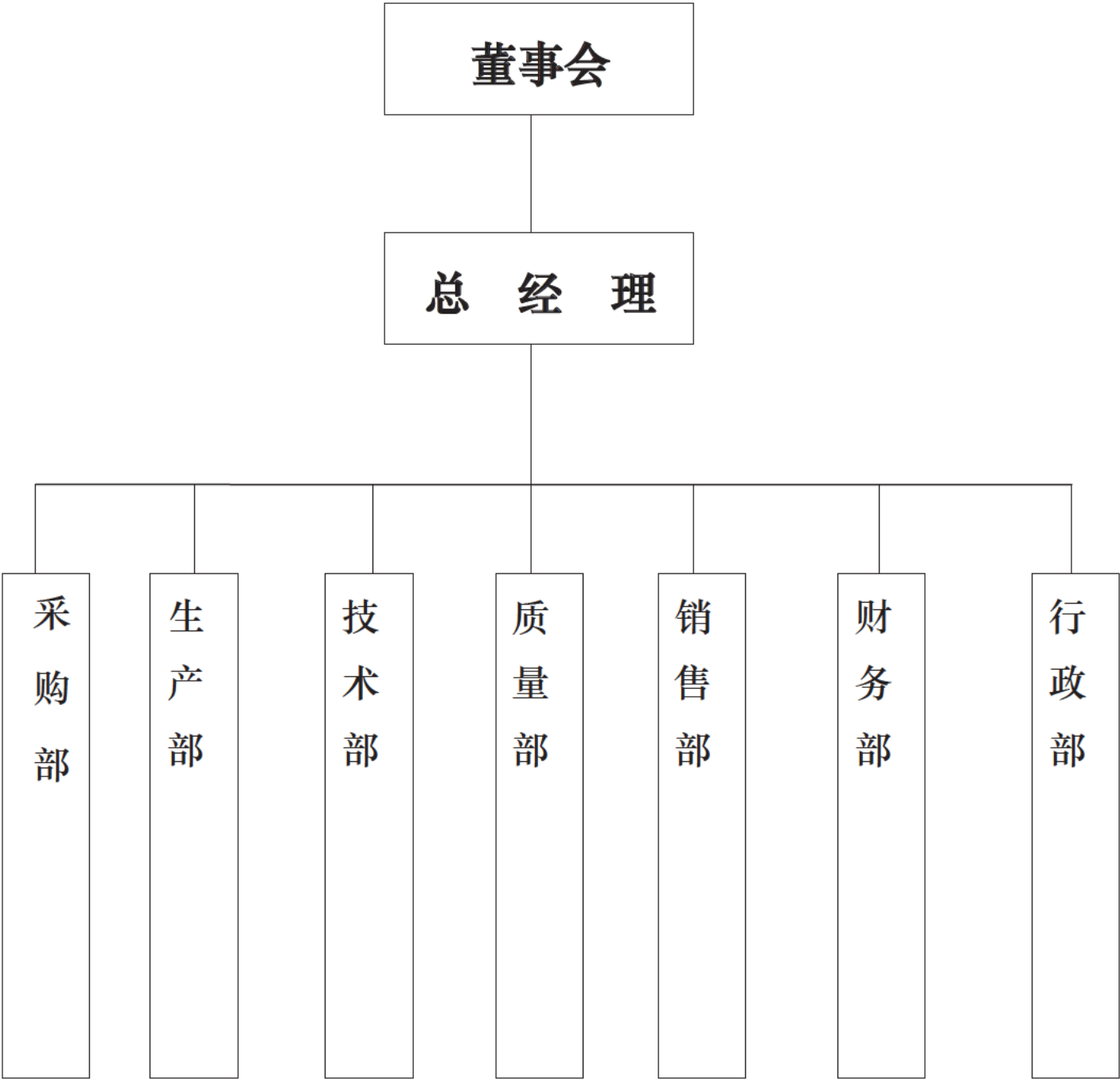
1. Enterprise legal person's business license is the proof that the enterprise has obtained the status of an enterprise legal person and to operate legally.
2. Enterprise legal person's business license has one original copy and one duplicate copy. Both copies have equally legal effect.
3. The original copy has to be placed at a significant place in the address of the enterprise.
4. The business license may not be forged, leased, lent or transferred.
5. If any items registered with the authority incurred any changes, they must be registered with the original authority.
6. The annual examination takes place from 1 March to 30 June each year.
7. If the business has been withdrawn by the registration authority, enterprise legal persons shall not carry out business except liquidation .
8. When applying for cancellation, the original and duplicate copies have to be returned.
9. When the enterprise has deregistered or cancelled of its business, it has to hand in the copies of its business license.

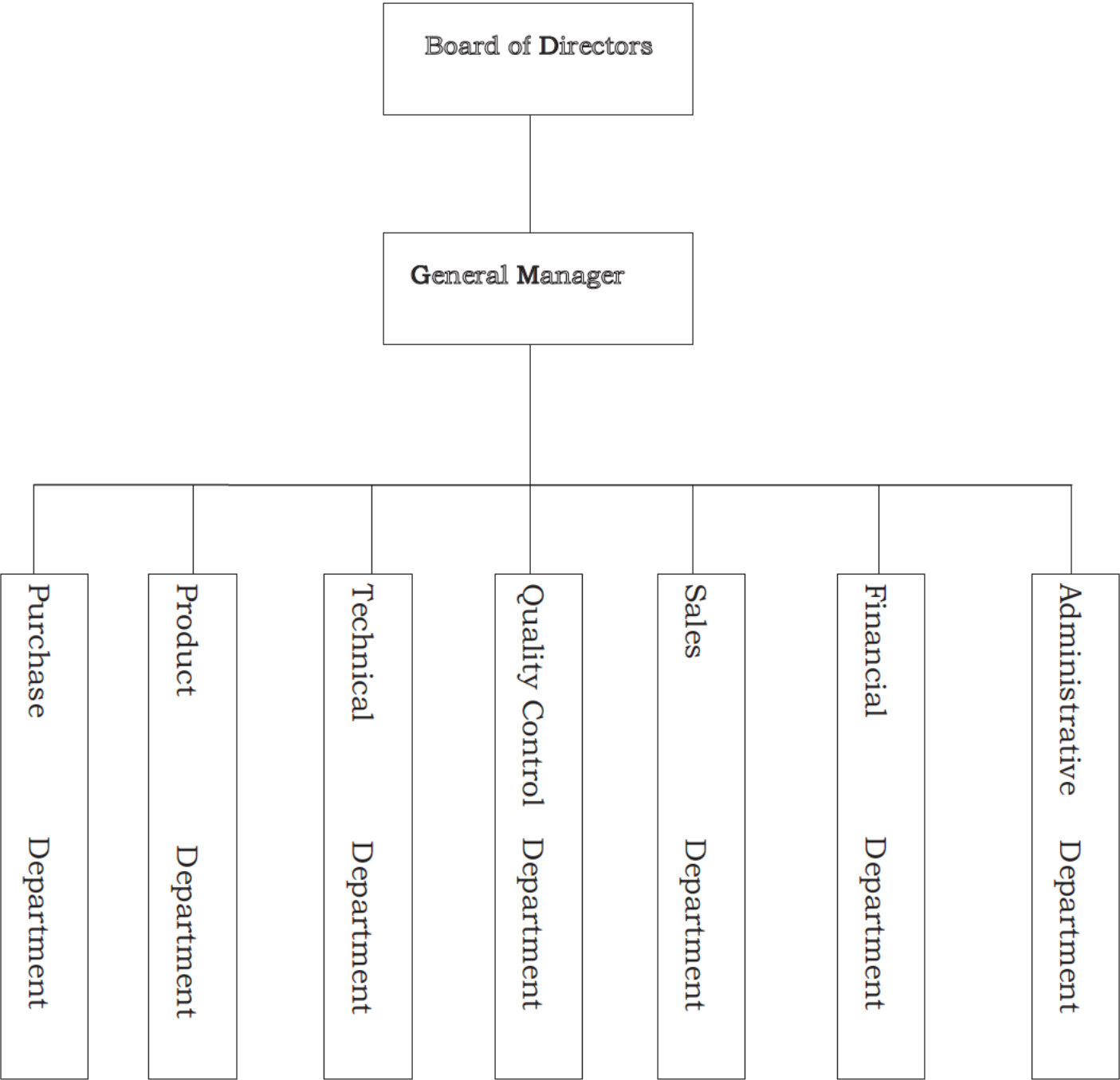
	Records of the annual checking	
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Checked

Registration Authority: Bureau of Commercial and Industrial Administration
of Ningbo (seal)

March 28th, 2004









PILOTDOER WHEEL CO.,LTD.

Pilotdoer Wheel is a company specialiezd in producing alloy wheels. Located in beatuiful sea city-Ningbo, 70km from Beilun port, 50km from Lishe airport, transportation by air ,by sea are all very convenient. Ningbo Pilotdoer Wheel was set up in 2004, through 5 years development, Our company is growing up and developing contantly! In 2008 , we have invest a new factory Wuhu Pilotdoer Wheel co., ltd in Wuhu city Anhui province



Beyond Wheel Making Difference

We have professional management based on TS16949., and professional R&D team both China and USA,
Our company has very advanced machines, Kurz low pressure machines from Germany, Taiwan Femco machining lines,
Eisenmann heat treatment and painting line, annual capacity is 3 million pcs, from 10 inch to 28 inch for all kinds of finishment
We always keep to the principle: "Best service, Excellent products and Prompt shipment" warmly welcome to visit our factory.



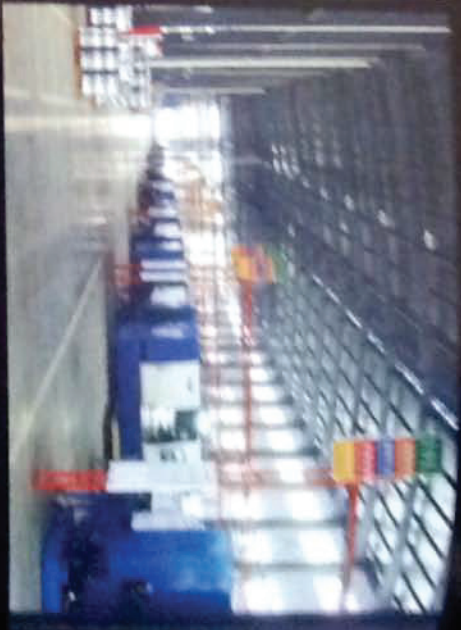
PW PILOTDOER WHEEL CO., LTD.



Low pressure casting machine



Heat-treatment Furnace



Machining Area



Painting line

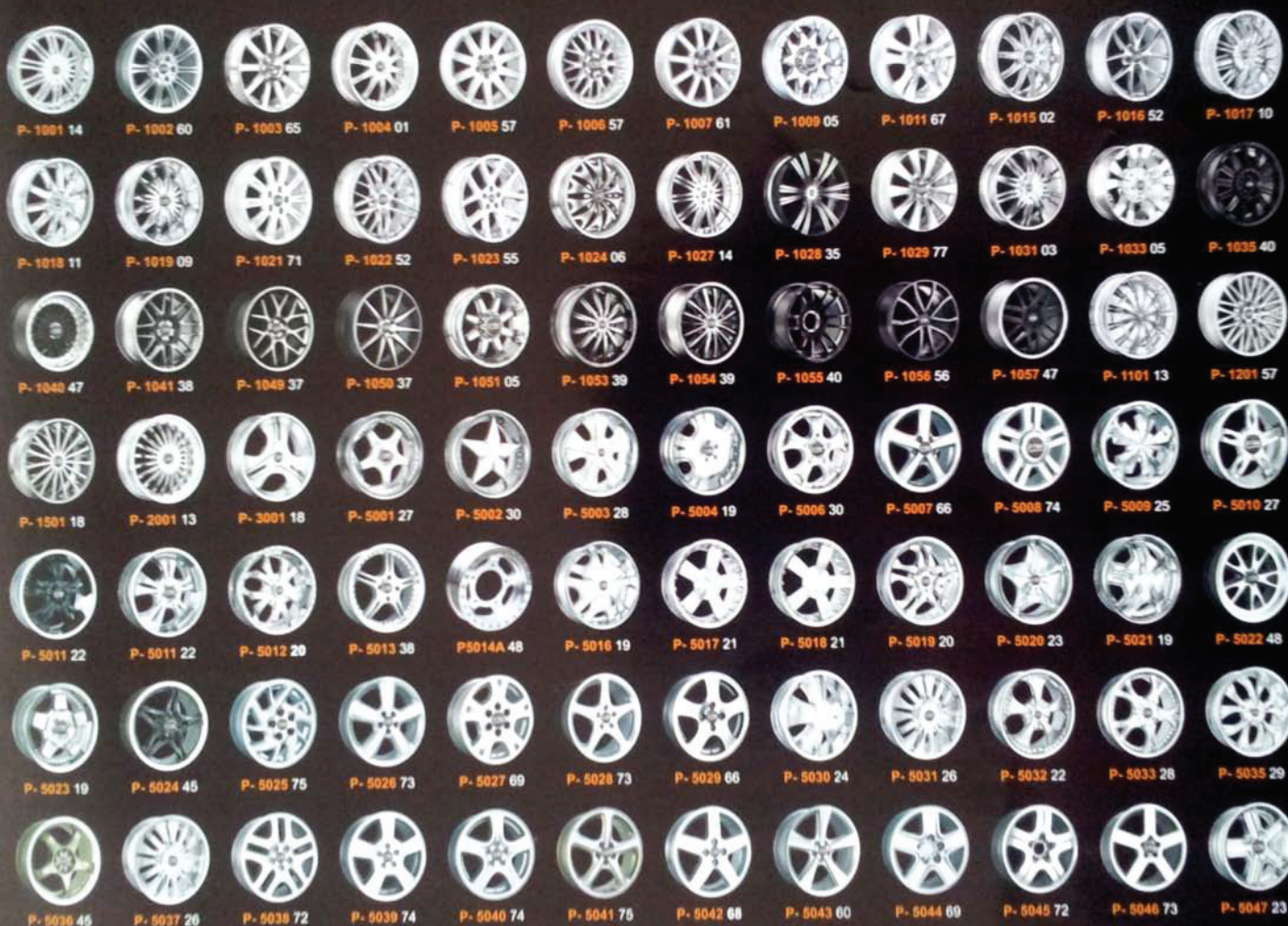


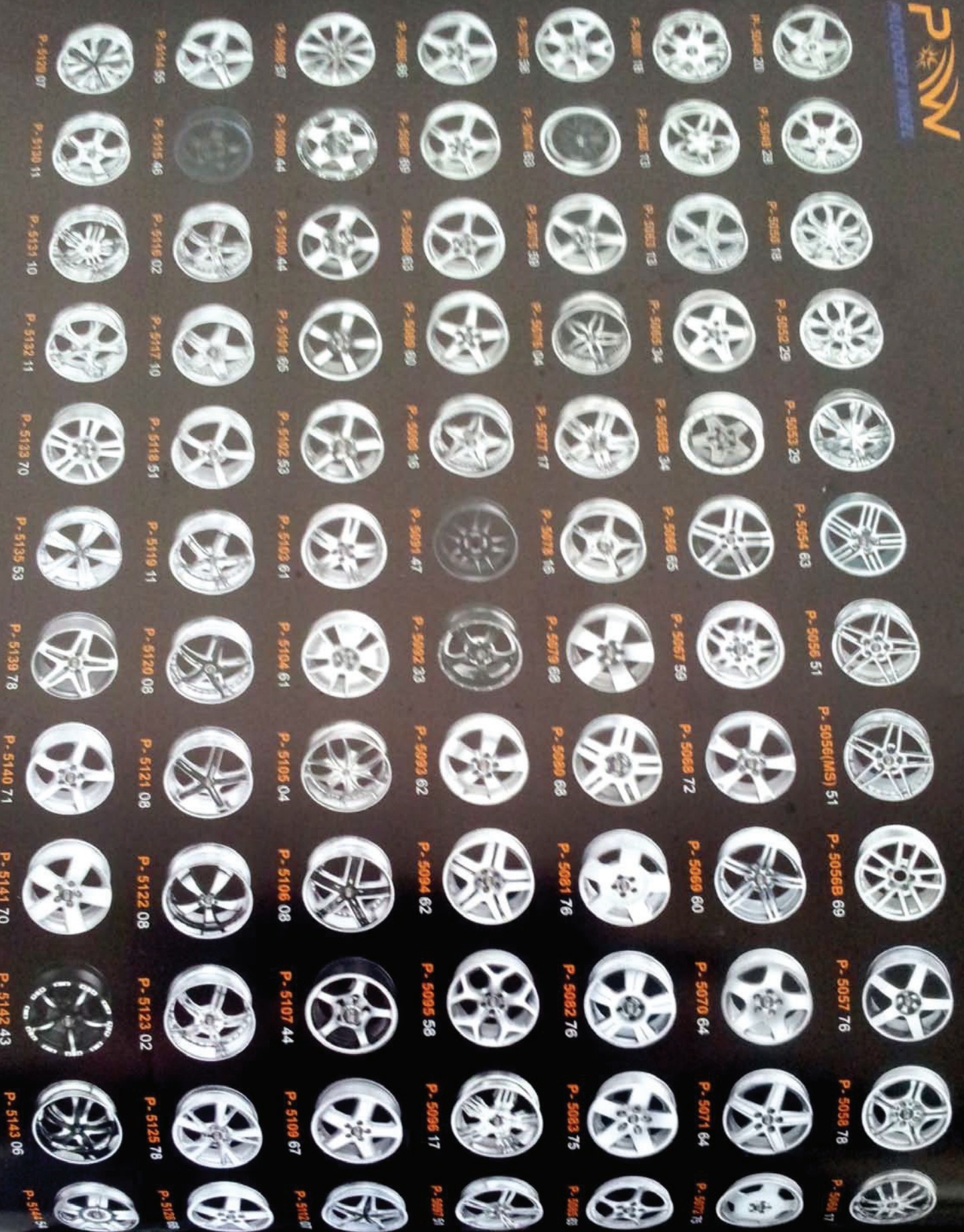
Mold workshop



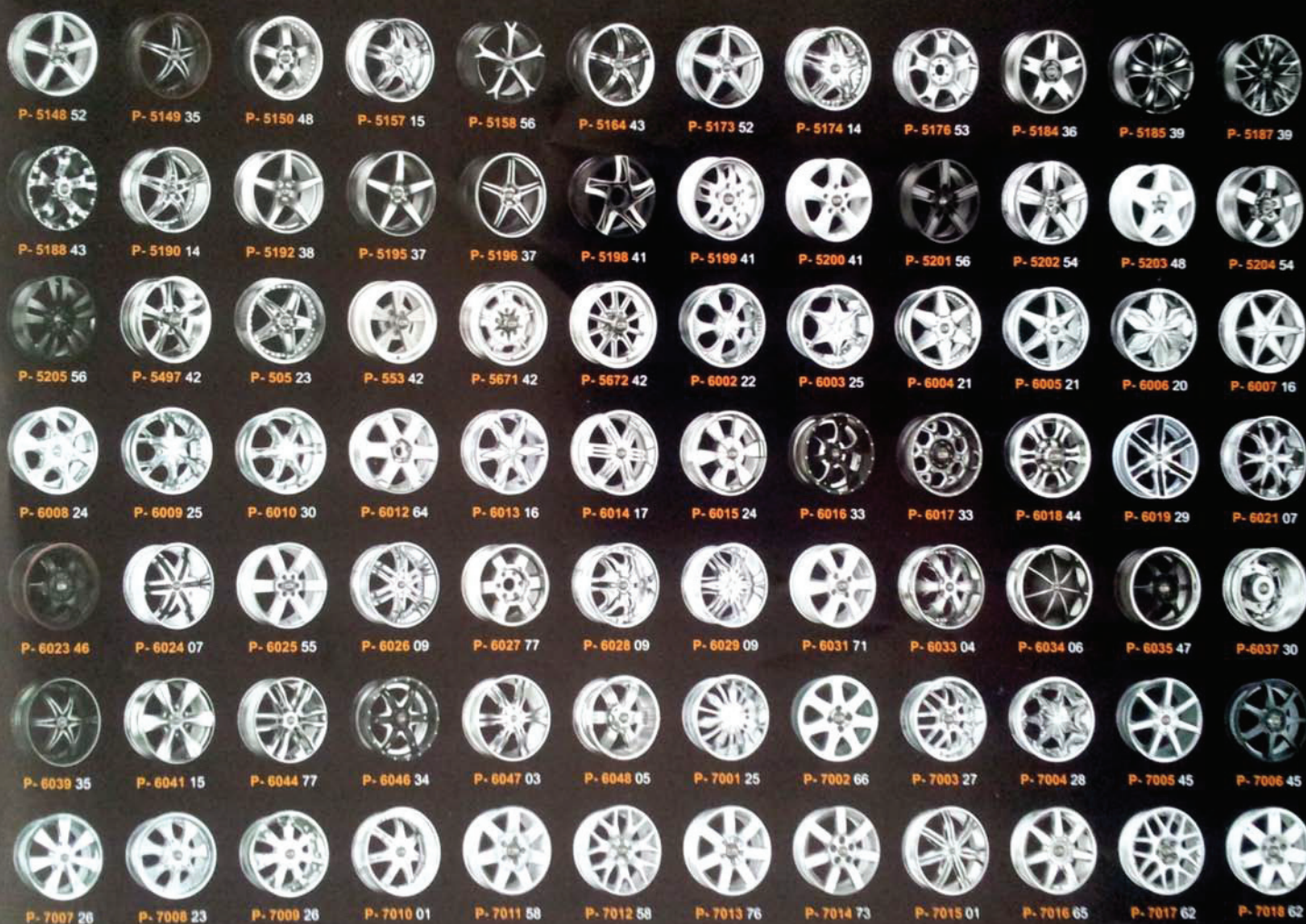
Show Room

Beyond Wheel Making Difference



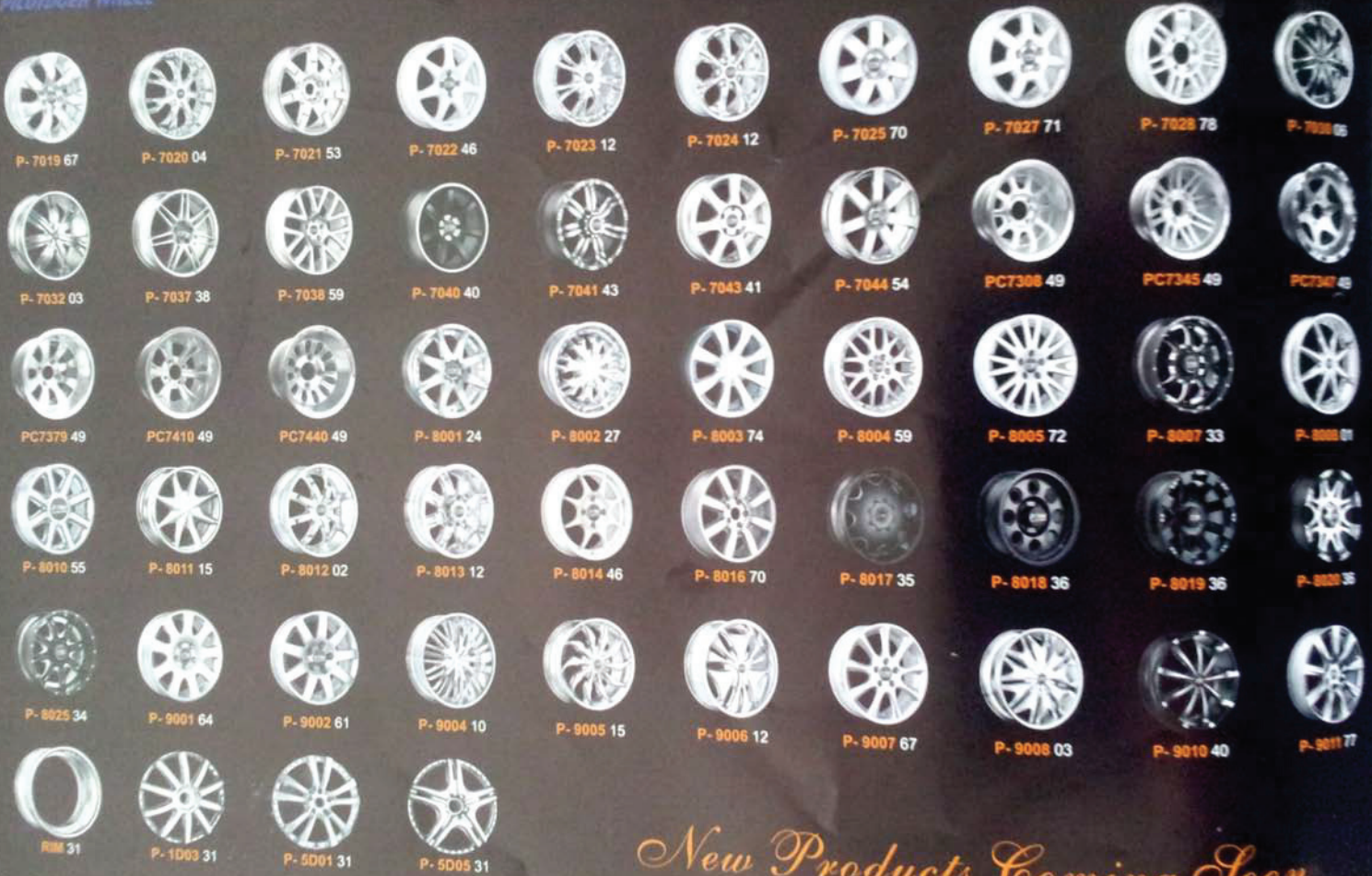


Beyond Wheel Making Difference





PILOTDOER WHEEL CO.,LTD.



New Products Coming Soon



PILOTDOER WHEEL



P-7015
FINISH: CHROME
SIZE ET P.C.D. HOLE C.B.
20x4.5 15-20 115-120 94 72.6
Customer



P-8008
FINISH: CHROME
SIZE ET P.C.D. HOLE C.B.
17x7.5 35 105-112.5 84-86 72.6
22x4.5 15-20 115-120 94-96 72.6-73.8
24x4.5 15-20 115-120 94-96 72.6-73.8
Customer



P-3004
FINISH: CHROME
SIZE ET P.C.D. HOLE C.B.
20x4.5 15-20 115-120 94 72.6
22x4.5 15-20 115-120 94 72.6
24x4.5 15-20 115-120 94 72.6
26x4.5 15-20 115-120 94 72.6
28x4.5 15-20 115-120 94 72.6
Customer



P-7010
FINISH: CHROME
SIZE ET P.C.D. HOLE C.B.
22x4.5 15-20 115-120 94-96 72.6-73.8
24x4.5 15-20 115-120 94-96 72.6-73.8
Customer



P-5116
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.B.
20x4.5 15-20 115-120 94 72.6
20x4.5 20-40 115-120 94 72.6
Customer



P-1015
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.B.
20x4.5 15-20 115-120 94 72.6
20x4.5 20-40 115-120 94 72.6
Customer



P-5123
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.B.
20x4.5 15-20 115-120 94 72.6-73.8
22x4.5 15-20 115-120 94 72.6-73.8
24x4.5 15-20 115-120 94-96 72.6-73.8
Customer



P-8012
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.B.
22x4.5 15-20 115-120 94-96 72.6-73.8
Customer



P-7032
FINISH: CHROME BLACK-UP
SIZE ET P.C.D. HOLE C.B.
20x4.5 5x20 100x27 54 72.5x1
20x4.5 5x20 100x27 54 72.5x1
20x4.5 5x20 100x27 54 72.5x1
20x4.5 5x20 100x27 54 72.5x1
20x4.5 5x20 100x27 54 72.5x1
Customized

P-1031
FINISH: CHROME BLACK-UP
SIZE ET P.C.D. HOLE C.B.
20x4.5 5x20 100x27 54 72.5x1
20x4.5 5x20 100x27 54 72.5x1
20x4.5 5x20 100x27 54 72.5x1
Customized



P-6047
FINISH: CHROME BLACK
SIZE ET P.C.D. HOLE C.B.
20x4.5 5x20 110x27 54x46 87.5x110
Customized



P-9008
FINISH: CHROME BLACK-UP
SIZE ET P.C.D. HOLE C.B.
18x7.5 5x20 100x27 54 72.5x1
18x7.5 5x20 100x27 54 72.5x1
18x7.5 5x20 100x27 54 72.5x1
18x7.5 5x20 100x27 54 72.5x1
18x7.5 5x20 100x27 54 72.5x1
Customized

PILOTDOER WHEEL



P-6033
FINISH: CHROME
SIZE ET P.C.D. HOLE C.B.
20x4.5 5x20 100x27 54 72.5x1
Customized

P-5105
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.B.
20x4.5 5x20 100x27 54 72.5x1
Customized



P-5076
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.B.
20x4.5 5x20 115x120 54 71.5x78.1
20x4.5 5x20 115x120 54 71.5x78.1
20x4.5 5x20 115x120 54 71.5x78.1
20x4.5 5x20 115x120 54 71.5x78.1
Customized



P-7020
FINISH: CHROME
SIZE ET P.C.D. HOLE C.B.
20x4.5 5x20 100x120 54 72.5x74.1
20x4.5 5x20 100x120 54 72.5x74.1
20x4.5 5x20 100x120 54 72.5x74.1
Customized



P-1051
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.B.
20x8.0 -12.0 105.1-105 SH 105.1-105
Customized



P-1033
FINISH: BLACK
SIZE ET P.C.D. HOLE C.B.
18x8.0 4-25 127-170 SH-6H 78-125
20x8.0 6-30 130.7-150 SH-6H 78-125
Customized



P-6048
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.B.
20x8.0 0 127-130.7 SH-6H 87.1-105
Customized



P-1009
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.B.
20x10.0 -10 150 SH 105.5
Customized

PILOTDOER WHEEL



P-7030
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.B.
22x8.0 15-30 114.3-130.7 SH-6H 78.1-108.1
24x9.5 18-20 114.3-130.7 SH-6H 87.1-108.1
Customized



P-6034
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.B.
17x7.5 35 100-114.3 4H-5H 73.1
20x8.0 15-30 108-127 SH 73.1-74.1
22x8.5 15-30 108-127 SH 73.1-74.1
Customized



P-5143
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.B.
20x8.0 15-35 108-130.7 SH-6H 74.1-108.1
22x8.5 18-35 114.3-130.7 SH-6H 74.1-87.1
24x9.5 18-20 114.3-130.7 SH-6H 78.1-108.1
26x10.0 18-20 114.3-130.7 SH-6H 87.1-108.1
Customized



P-1024
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.B.
20x8.0 35 114.3-120 SH 74.1
22x9.0 15-30 114.3-130.7 SH-6H 78.1-108.1
24x9.5 18-20 115-130.7 SH-6H 87.1-108.1
26x10.0 15-20 114.3-130.7 SH-6H 87.1-108.1
Customized



P-5120
FINISH: CHROME
SIZE ET P.C.D. HOLE C.B.
18x7.5 20-40 100-120 48-54 75-74.1
20x8.0 20-40 100-120 48-54 75-74.1
22x8.5 20-40 100-120 48-54 75-74.1
Customized



P-5121
FINISH: CHROME
SIZE ET P.C.D. HOLE C.B.
18x7.5 20-40 100-120 48-54 75-74.1
20x8.0 20-40 100-120 48-54 75-74.1
22x8.5 20-40 100-120 48-54 75-74.1
Customized



P-5122
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.B.
20x8.5 15-30 114.5-120.7 54-54 87.2
Customized



P-5123
FINISH: CHROME
SIZE ET P.C.D. HOLE C.B.
18x7.5 20-40 100-120 48-54 75-74.1
20x8.0 20-40 100-120 48-54 75-74.1
22x8.5 20-40 100-120 48-54 75-74.1
Customized

PILOTDOER WHEEL



P-5105
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.B.
20x8.5 15-45 112-120 54 72.6
20x10.0 22-45 112-120 54 72.6
22x8.5 15-30 114.5-120.7 54-54 87.2
Customized



P-5121
FINISH: CHROME/BLACK/SILVER
SIZE ET P.C.D. HOLE C.B.
18x7.5 20 100-120 48-104 75-74.1
20x7.5 20 100-120 48-104 75-74.1
22x7.5 20 100-120 48-104 75-74.1
Customized



P-5120
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.B.
18x8.0 20-40 100-120 48-54 75-74.1
20x8.0 20-40 100-120 48-54 75-74.1
20x10.0 20-40 100-120 48-54 75-74.1
22x8.0 20-40 100-120 48-54 75-74.1
Customized



P-5122
FINISH: CHROME/BLACK/SILVER
SIZE ET P.C.D. HOLE C.B.
18x8.5 20-40 100-120 54 75-74.1
20x8.5 20-40 100-120 54 75-74.1
20x10.0 20-40 100-120 54 75-74.1
22x8.5 20-40 100-120 54 75-74.1
Customized



P-1019

FINISH: CHROME

SIZE	ET	PCD	HOLE C.B.
20x45	15-25	115x-137	96-60 73x-87.1
20x45	20	115x-137	96-60 73x-87.1
20x45	15-25	115x-137	96-60 73x-87.1
20x45	15-25	115x-137	96-60 73x-87.1

Customized



P-6026

FINISH: CHROME/BLACK

SIZE	ET	PCD	HOLE C.B.
20x45	15-25	115x-137	96-60 73x-87.1
20x45	15-25	115x-137	96-60 73x-87.1

Customized



P-6023

FINISH: CHROME

SIZE	ET	PCD	HOLE C.B.
20x45	15-25	115x-137	96-60 73x-87.1
20x45	15-25	115x-137	96-60 73x-87.1

Customized

P-6029

FINISH: CHROME

SIZE	ET	PCD	HOLE C.B.
20x45	15-25	115x-137	96-60 73x-87.1
20x45	15-25	115x-137	96-60 73x-87.1

Customized



PILOTDOER WHEEL



P-1017

FINISH: CHROME

SIZE	ET	PCD	HOLE C.B.
20x45	20-40	105x-120	84x-104 73x-74.1
20x45	20-40	105x-120	84x-104 73x-74.1

Customized

P-9004

FINISH: CHROME

SIZE	ET	PCD	HOLE C.B.
20x45	15-25	115x-137	96-60 73x-87.1

Customized



P-5117

FINISH: CHROME/BLACK

SIZE	ET	PCD	HOLE C.B.
20x45	12-40	115x-120	96 72x

Customized

P-5131

FINISH: CHROME/BLACK+MACHINE FACE

SIZE	ET	PCD	HOLE C.B.
20x45	15-25	115x-137	96-60 73x-87.1
20x45	15-25	115x-137	96-60 73x-87.1

Customized





P-5119
FINISH: CHROME/BLACK/SILVER
SIZE ET P.C.D. HOLE C.A.
18x7.5 38-40 100-120 48-54 75-74
18x7.5 38-40 100-120 48-54 75-74
17x7.5 38-40 100-120 48-54 75-74
18x7.5 38-40 100-120 48-54 75-74
20x8.5 38-40 100-120 48-54 75-74
Customer



P-5132
FINISH: CHROME
SIZE ET P.C.D. HOLE C.A.
20x8.5 18-20 114.5-130.7 54-61 73.1-87.1
20x8.5 18-20 114.5-130.7 54-61 73.1-87.1
Customer



P-5130
FINISH: CHROME
SIZE ET P.C.D. HOLE C.A.
20x8.5 18-20 114.5-130.7 54-61 73.1-87.1
20x8.5 18-20 114.5-130.7 54-61 73.1-87.1
Customer



P-1018
FINISH: CHROME/BLACK+MF/SILVER+MF
SIZE ET P.C.D. HOLE C.A.
18x7.5 38 100-120 48-54 75-74
17x7.5 38 100-120 48-54 75-74
Customer

PILOTDOER WHEEL



P-7024
FINISH: CHROME
SIZE ET P.C.D. HOLE C.A.
19x8.0 40 100-120 48-54 75-74
Customer



P-8013
FINISH: CHROME/BLACK-BLK+MF
SIZE ET P.C.D. HOLE C.A.
20x8.5 10 105.1-119 84 120.81
22x8.5 10 105.1-119 84 120.81
Customer



P-7023
FINISH: CHROME
SIZE ET P.C.D. HOLE C.A.
17x7.5 18-40 100-120 48-54 75-74
18x8.0 18-40 100-120 48-54 75-74
20x8.5 15-35 114.5-130.7 54-61 75-108
22x8.0 15-35 114.5-130.7 54-61 75-108
Customer



P-9006
FINISH: CHROME/BLACK-MACHINE FACE
SIZE ET P.C.D. HOLE C.A.
18x8.0 18-40 100-120 54 75-74
Customer



P-2001

SIZE	ST	P.C.O.	MOLE	C.B.
20 ± 0.5	15-25	115-120	50	71.5-73.1
20 ± 0.5	15-25	115-120	50	71.5-73.1
22 ± 0.5	15-25	115-120.7	50-60	71.5-73.1
22 ± 0.5	15-25	115-120.7	50-60	71.5-73.1



P-1101

FINISH: CHROME	SIZE	BT	P.C.D.	WOLE	C.B.
	20 ± 0.5	20-40	100-120	80-100	75-74.1

Quotations



P-5063

FINISH CHROME			
SIZE	ET	P.C.O.	MOLE C.A.
22 ± 0.5	15-40	128.7	84 72.1-110
Customized			



P-1001

SIZE	BT	P.C.D.	HOLE	C.B.
17 x 2.0	40	100-120	41-54	72.8
18 x 2.5	40	100-120	41-54	72.8
22 x 3.5	13-40	100-120	41-54	72.8
22 x 4.5	13-40	100-120	41-54	72.8-108
24 x 4.5	18-36	114.3-138.7	54-61	72.8-108
28 x 5.5	18-36	114.3-138.7	54-61	72.8-108

Overstamped



P-5174

FINISH-CHROME/BLACK+M				
SIZE	ET	P.C.D.	HOLE	C.B.
18 x 7.5	15-42	100-139.7	54-54	72-108
20 x 8.5	15-42	100-139.7	54-54	72-108
22 x 8.5	15-42	100-139.7	54-54	72-108
22 x 9.5	15-42	100-139.7	54-54	72-108

Customized



P-5190

FINISH	CRPONE/BLACK+MP
SIZE	ET P.C.D. HOLE C.B.
22 ± 0.5	15-30 114.3-150 24 78.3-110.4
24 ± 0.0	15-30 114.3-150 24 78.3-110.4

Customized



P-1027

FINISH CHROME/BLACK				
SIZE	ET	P.C.D.	HOLE	C.B.
22 x 8.5	15-20	114.5-120.7	50-61	71.5-108
24 x 10.0	18-20	114.5-129.7	50-61	74.1-109

Customized



P-8010
FINISH: CHROME
SIZE ET P.C.D. HOLE C.A.
20x13 31 137 61 71.1
Customized



P-6025
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.A.
20x13 45 127-137 61 71.1
20x13 45 127-137 61 71.1
20x13 45 127-137 61 71.1
Customized



P-5114
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.A.
20x13 34.7 127 54 71.4
20x13 35 127 54 71.5
20x13 35 127 54 71.5
20x13 45 127 54 71.5
Customized



P-1023
FINISH: CHROME/BLACK+HF
SIZE ET P.C.D. HOLE C.A.
20x13 34.3 115 61 71.4
20x13 34.3 115 61 71.4
20x13 34.3 115-127 61 71.4
20x13 34.3 115-127 61 71.4
Customized

PILOTDOER WHEEL



P-1056
FINISH: CHROME/BLACK+HF
SIZE ET P.C.D. HOLE C.A.
17x8.5 56 120.6 54 70.8
18x8.5 56 120.6 54 70.8
18x8.5 40-57 120.6 54 70.8
19x10.0 56-79 120.6 54 70.8
Customized



P-5201
FINISH: CHROME/BLACK
SIZE ET P.C.D. HOLE C.A.
20x8.0 35 120 54 67
20x8.0 40 120 54 67
Customized



P-5158
FINISH: CHROME/BLACK+HF
SIZE ET P.C.D. HOLE C.A.
17x8.5 56 120.65 54 70.8
18x8.5 57 120.65 54 70.8
18x8.5 40-57 120.65 54 70.8
19x10.0 79-86 120.65 54 70.8
19x12.0 59 120.65 54 70.8
Customized



P-5205
FINISH: CHROME/BLACK+HF
SIZE ET P.C.D. HOLE C.A.
20x8.0 18-40 115 54 71.4
20x8.0 18-40 115 54 71.4
Customized





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Year	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100
1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	



FIELD CHARACTER			
AGE	ST	WCS	WGS
10-12	5	10	5
Comments			



SIZE	BT	PCD	HOSE	CL
10-15	20	110	54	66
16-25	25	137	54	66

Customer:



FINDING: SINKER			
DATE	BT	W/C/L	W/L
57-48-0	47	129	94
Comments			722



P-5081
FRESH - SILVER • MACHINE FACE
SIZE ET P.C.D. C.B. C.B.
18 x 7.0 52 115 94 20.5
Customer



P-5057
FINISH: GIN METAL, ANODINE FACE
SIZE: 6T P.C.D. HOLE: 6A
LT x TD: 26 100 394 573
Customer(s):



FINISH SILVER			
SIZE	ET	P.C.D.	MOLE C.B.
16 x 6.0	52.5	105	41 63

Quadrant



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