



Exporter Questionnaire (Vietnam)

Product: Aluminium extrusions

From: Malaysia and the Socialist Republic of Vietnam

Period of Investigation: 1 July 2015 to 30 June 2016

Response due by: 22 September 2016

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

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**Return completed
questionnaire to:**

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OR

Anti-Dumping Commission
GPO Box 1632
Melbourne
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Australia

Attention: Director Operations 3

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GOODS UNDER CONSIDERATION

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

“Aluminium extrusions that:

- *are produced by an extrusion process;*
- *are of alloys having metallic elements falling within the alloy designations published by The Aluminium Association commencing with 1, 2, 3, 5, 6 or 7 (or proprietary or other certifying body equivalents);*
- *have finishes being:*
 - *as extruded (mill);*
 - *mechanically worked*
 - *anodized; or*
 - *painted or otherwise coated, whether or not worked;*
- *have a wall thickness or diameter greater than 0.5 mm;*
- *have a maximum weight per metre of 27 kilograms; and*
- *have a profile or cross-section fitting within a circle having a diameter of 421 mm”.*

The goods under consideration include aluminium extrusion products that have been further processed or fabricated to a limited extent, after aluminium has been extruded through a die. For example, aluminium extrusion products that have been painted, anodised, or otherwise coated, or worked (e.g. precision cut, machined, punched or drilled) fall within the scope of the goods.

The goods under consideration do not extend to intermediate or finished products that are processed or fabricated to such an extent that they no longer possess the nature and physical characteristics of an aluminium extrusion, but have become a different product.

The following additional information assists in understanding the goods:

Extrusion is the process of shaping heated material by forcing it through a shaped opening in a die with the material emerging as an elongated piece with the same profile as the die cavity. For greater clarity, the goods do not include goods made by the process of impact extrusion or cold extrusion.

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Alloys are metals composed of more than one metallic element. Alloys used in aluminium extrusions contain small amounts (usually less than five percent) of elements such as copper, manganese, silicon, magnesium, or zinc which enable characteristics such as corrosion resistance, increased strength or improved formability to be imparted to the major metallic element, aluminium.

Aluminium alloys are produced to specifications in “International Alloy Designations and Chemical Composition Limits for Wrought Aluminum and Wrought Aluminum Alloys” published by The Aluminum Association. It includes all alloy designations - these specifications are known in the industry as “Teal Sheets”). These specifications have equivalent designations issued by other certifying bodies such as the International Standards Organization.

Effects of Alloying Elements

The properties and characteristics of aluminium, such as density, conductivity, corrosion resistance, finish, mechanical properties, and thermal expansion, are modified by the addition of alloying elements. The resulting effect depends upon the principal alloying elements used, as detailed in the table below.

Wrought Alloy Designation	Major Alloying Elements and Typical Alloy Characteristics
1xxx Series	Minimum 99% aluminium High corrosion resistance. Excellent finishability. Easily joined by all methods. Low strength. Poor machinability. Excellent workability. High electrical and thermal conductivity.
2xxx Series	Copper High strength. Relatively low corrosion resistance. Excellent machinability. Heat treatable.
3xxx Series	Manganese Low to medium strength. Good corrosion resistance. Poor machinability. Good workability.
4xxx Series	Silicon Not available as extruded products.
5xxx Series	Magnesium Low to moderate strength. Excellent marine corrosion resistance. Very good weldability.
6xxx Series	Magnesium & Silicon Most popular extrusion alloy class. Good extrudability. Good strength. Good corrosion resistance. Good machinability. Good weldability. Good formability. Heat treatable.
7xxx Series	Zinc Very high strength. Good machinability. Heat treatable.

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Source: The Aluminum Association (US)

Profiles and shapes - All aluminium extrusions are produced as either hollow or solid profiles. Hollow profile extrusions generally cost more to produce and obtain higher prices than solid profile extrusions. Extrusions are often produced in standard shapes such as bars, rods, pipes and tubes, angles, channels and tees but they are also produced in customised profiles.

Finishes - In addition to 'as extruded' or mill finish, extrusions can be finished mechanically by polishing, buffing or tumbling. Extrusions can have anodized finishes applied by means of an electro-chemical process that forms a durable, porous oxide film on the surface of the aluminium. Also, they can be finished by painting with liquid or powder coatings utilising an electrostatic application process.

For the purposes of this application, aluminium extrusions are further classified into four "finish" types:

- Mill Finish - Plain metal finish, uncoated (i.e. "as extruded from the die");
- Anodised - Surface converted to aluminium oxide (by electrolysis) and may be coloured by electrolytic or chemical dye means;
- Powder Coated - Charged powder particles are sprayed and adhere to electrically grounded surfaces, heated and fused into a smooth coating in a curing oven; and
- Painted or Other Finish - Painted or finished in other surface applications.

Size range - The ability to produce the full range of profiles is determined by the extrusion and ancillary equipment.

"Working" extrusions includes any operation performed other than mechanical, anodized, painted or other finishing, prior to utilisation of the extrusion in a finished product.

Standards - Aluminium extrusions are manufactured to a variety of Australian and International standards. Products exported to Australia are often claimed to comply with one or more of the following standards:

- ASTM B221M-88 (USA);
- BS 1474:1987 (UK); and
- GB/5237.1-2000 (China).

The most common Australian / New Zealand standard is AS/NZ 1866:1997, which specifies requirements for aluminium and aluminium alloy extruded rod, bar, solid and hollow products for general engineering purposes.

The goods are normally classified to the following tariff subheadings of Schedule 3 to the *Customs Tariff Act 1995*:

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Tariff classification (Schedule 3 of the Customs Tariff Act 1995)			
<i>Tariff code</i>	<i>Statistical code</i>	<i>Unit</i>	<i>Description</i>
7604.10.00	06	Kg	Non alloyed aluminium bars, rods and profiles
7604.21.00	07	Kg	Aluminium alloy hollow angles and other shapes
7604.21.00	08	Kg	Aluminium alloy hollow profiles
7604.29.00	09	Kg	Aluminium alloy non hollow angles and other shapes
7604.29.00	10	Kg	Aluminium alloy non hollow profiles
7608.10.00	09	Kg	Non alloyed aluminium tubes and pipes
7608.20.00	10	Kg	Aluminium alloy tubes and pipes
7610.10.00	12	Kg	Doors, windows and their frames and thresholds for doors
7610.90.00	13	Kg	Other

The table below provides examples of the coverage of the goods and like goods (and intended end-use applications) and will be used for this investigation. Examples of the goods and like goods are outlined in columns 1-4 and non-subject goods are outlined in columns 5 to 7.

PUBLIC RECORD

TABLE OF CONTENTS

GOODS UNDER CONSIDERATION	2
TABLE OF CONTENTS	6
INSTRUCTIONS.....	ERROR! BOOKMARK NOT DEFINED.
WHY YOU HAVE BEEN ASKED TO FILL OUT THIS QUESTIONNAIRE?	ERROR! BOOKMARK NOT DEFINED.
WHAT HAPPENS IF YOU DO NOT RESPOND TO THIS QUESTIONNAIRE?	ERROR! BOOKMARK NOT DEFINED.
DUE DATE FOR RESPONSE	ERROR! BOOKMARK NOT DEFINED.
CONFIDENTIAL AND NON-CONFIDENTIAL SUBMISSIONS.....	ERROR! BOOKMARK NOT DEFINED.
EXPORTER'S DECLARATION	ERROR! BOOKMARK NOT DEFINED.
VERIFICATION OF THE INFORMATION THAT YOU SUPPLY	ERROR! BOOKMARK NOT DEFINED.
IF YOU DO NOT MANUFACTURE THE GOODS	ERROR! BOOKMARK NOT DEFINED.
IF YOU DO NOT EXPORT THE GOODS.....	ERROR! BOOKMARK NOT DEFINED.
OUTLINE OF INFORMATION REQUIRED BY THIS QUESTIONNAIRE	ERROR! BOOKMARK NOT DEFINED.
SOME GENERAL INSTRUCTIONS FOR PREPARING YOUR RESPONSE	ERROR! BOOKMARK NOT DEFINED.
INSTRUCTIONS ON PROVIDING ELECTRONIC DATA.....	ERROR! BOOKMARK NOT DEFINED.
FURTHER INFORMATION	ERROR! BOOKMARK NOT DEFINED.
SECTION A COMPANY STRUCTURE AND OPERATIONS.....	7
A-1 IDENTITY AND COMMUNICATION.....	7
A-2 REPRESENTATIVE OF THE COMPANY FOR THE PURPOSE OF INVESTIGATION.....	7
A-3 COMPANY INFORMATION	7
A-4 GENERAL ACCOUNTING/ADMINISTRATION INFORMATION.....	9
A-5 INCOME STATEMENT.....	11
A-6 SALES	13
SECTION B SALES TO AUSTRALIA (EXPORT PRICE).....	14
SECTION C EXPORTED GOODS & LIKE GOODS	18
SECTION D DOMESTIC SALES.....	19
SECTION E FAIR COMPARISON.....	22
E-1 COSTS ASSOCIATED WITH EXPORT SALES	23
E-2 COSTS ASSOCIATED WITH DOMESTIC SALES	25
E-3 DUPLICATION.....	30
SECTION F EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES).....	31
SECTION G COSTING INFORMATION AND CONSTRUCTED VALUE.....	32
G-1. PRODUCTION PROCESS AND CAPACITY.....	32
G-2. PROVIDE INFORMATION ABOUT YOUR COMPANY'S TOTAL PRODUCTION IN THE FOLLOWING TABLE:	33
G-3. COST ACCOUNTING PRACTICES.....	33
G-4 COST TO MAKE AND SELL ON DOMESTIC MARKET	34
G-5 COST TO MAKE AND SELL GOODS UNDER CONSIDERATION (GOODS EXPORTED TO AUSTRALIA)	34
G-6 MAJOR RAW MATERIAL COSTS	35
SECTION H EXPORTER'S DECLARATION	36
SECTION I CHECKLIST.....	47
APPENDIX GLOSSARY OF TERMS.....	ERROR! BOOKMARK NOT DEFINED.

PUBLIC RECORD

SECTION A COMPANY STRUCTURE AND OPERATIONS

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

A-1 Identity and communication

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

Head Office:

Name: [REDACTED]
Position in the company: Deputy Director - Sales
Address: My Xuan B1-Conac Industrial Zone, My Xuan Town,
Tan Thanh District, BR-VT Province, Vietnam
Telephone: [REDACTED]
Facsimile number: n/a
E-mail address of contact person: [REDACTED]

Factory:

Address: My Xuan B1-Conac Industrial Zone, My Xuan Town,
Tan Thanh District, BR-VT Province, Vietnam
Telephone: [REDACTED]
Facsimile number: n/a
E-mail address of contact person: [REDACTED]

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

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

Name: [REDACTED]
Address: [REDACTED]
Telephone: [REDACTED]
Facsimile/Telex number: [REDACTED]
E-mail address of contact person: [REDACTED]

A-3 Company information

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

Response: The legal name of the business is Global Vietnam Aluminium Company Ltd., (GVA). GVA is a limited liability company.

PUBLIC RECORD

GVA does not have any other business names that it uses to export and sell goods.

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

Response: The principal shareholders of GVA are listed at **Confidential Exhibit A-3.2 – Shareholders**.

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: Not applicable.

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

Response: Not applicable.

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

Response: GVA is a producer of aluminium billet and aluminium extruded products.

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

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

Response: GVA is a producer and an exporter of aluminium extrusions to Australia and other third countries. GVA does not sell like goods on the domestic market in Vietnam.

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

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Response: Please refer to **Confidential Exhibit A.3.9 – Organisational Chart**.

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

Response: Please refer to **Confidential Exhibit A.3.10 – Company profile**. Please note that GVA does not publish an Annual Report.

A-4 General accounting/administration information

1. Indicate your accounting period.

Response: The accounting period of GVA is from January 1 to December 31 of each calendar year.

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

Response: Suite 1706-08, 17th Floor, Melinh Point Tower, 02 Ngo Duc Ke Street, Ben Nghe Ward, District 1, HCMC

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

- chart of accounts; **Response:** Please refer to **Confidential Exhibit A.4.3.1 – Chart of Accounts**.
- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion); **Response:** Please refer to **Confidential Exhibit A.4.3.2 – Audited Report 2014 and Audited Report 2015**.
- internal financial statements, income statements (profit and loss reports), and management reports, 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.
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: GVA accounting practices don't differ in any way from the GAAP in Vietnam.

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6. Describe:

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

- the method of valuation for raw material, work-in-process, and finished goods inventories (eg last in first out –LIFO, first in first out- FIFO, weighted average);
- costing methods, including the method (eg by tonnes, units, revenue, direct costs etc) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc);

Response:

[Accounting practices]

- valuation methods for damaged or sub-standard goods generated at the various stages of production;
- valuation methods for scrap, by products, or joint products;

Response:

[Accounting practices]

- valuation and revaluation methods for fixed assets;

Response:

[Accounting practices]

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

Response:

Class of equipment	Residual value (%)	Estimated useful life	Depreciation rate (%)
Buildings		years	
Machinery		years	
Computer equipment		years	
Transportation equipment		years	

[Accounting practices]

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

PUBLIC RECORD

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

Response:

[Accounting practices]

- inclusion of general expenses and/or interest;

Response:

[Accounting practices]

- provisions for bad or doubtful debts;

Response:

[Accounting practices]

- expenses for idle equipment and/or plant shut-downs;
- costs of plant closure;
- restructuring costs;

Response: Not applicable.

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

Response:

[Accounting practices]

- effects of inflation on financial statement information.

Response: Since the balances shown on the financial statement are at fair value, effects of inflation are already taken care of.

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: There has been no change to accounting methods used over the last two years.

A-5 Income statement

Prepare the information required in the table on the spreadsheet named "A-5 income statement".

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The table 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.

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.

Response: Please refer to **Confidential Exhibit A.5 – Income Statement.**

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A-6 Sales

Prepare the information required in the table in the spreadsheet named "**A-6 turnover**".

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

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

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

Response: Please refer to **Confidential Exhibit A.6 – Turnover**.

SECTION B
SALES TO AUSTRALIA (EXPORT PRICE)

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

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

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



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: All exports were produced and exported directly to the corresponding customer. Refer to diagram below for details of export delivery.

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[CONFIDENTIAL DIAGRAM DELETED]

- (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: All exports to customers listed at B-1 involved direct sales between the individual importers and GVA. No third party intermediaries or agents were involved in these export sales and no commissions were paid. All negotiations, ordering, selling, invoicing and payments are made between GVA and the respective importers.

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

Response: For exports with delivery terms CPT and CIF, GVA retains ownership of the goods through to arrival of the vessel at the nominated port in Australia, at which point ownership is transferred to the importer. For exports with FOB delivery terms, GVA transfers ownership of the goods upon the goods being loaded onto the vessel at the port of loading.

- (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: Not applicable.

- (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: GVA's prices are determined by reference to the prevailing LME primary aluminium price plus a 'spread' which covers the cost of conversion and gross margin. Once the customer has agreed to the quoted price, they provide a purchase order via email and upon GVA receiving the letter of credit, a production request is raised and the goods are manufactured to the customer's specifications and requested delivery timeframe.

- (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: GVA and its Australian customers operate as normal buyer and seller. There are no financial arrangements involved in these export sales during the investigation period.

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

Response: Please refer to **Confidential Exhibit B-2(g) – Forward orders**.

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.

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Response: The export selling prices [REDACTED] [Confidential export pricing details]

B-4 Prepare the information required in the table in the spreadsheet named "**B-4 Australian sales**".

List 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 all information required in the format given.

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.

Export related costs are further explained in section E-1.

Response: Please refer to **Confidential Exhibit B.4 – Australian Sales**.

B-5 If there are any other costs, charges or expenses incurred in respect of the exports listed, which have not been identified in the table provided, then 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. All relevant export expenses corresponding to export sales made during the investigation period have been reported in Exhibit B-4.

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 and provide this calculation in a spreadsheet. If they vary by customer or level provide an explanation.

Response: There are no discounts, rebates, allowances offered on export sales to Australia.

PUBLIC RECORD

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** already been reported as a discount or rebate.

Response: Not applicable.

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.

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

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

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

Response: Please refer to **Confidential Exhibit B.9 – Export sample**.

PUBLIC RECORD

SECTION C EXPORTED GOODS AND LIKE GOODS

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

Response: During the investigation period GVA exported aluminium extrusions in various profiles in [REDACTED]. Refer to response to C-2 for further information.

C-2 List each type of goods exported to Australia (these types should cover all types listed in spreadsheet “**B-4 Australian sales**” – see section B of this questionnaire).

Response: Please refer to the table below.

[CONFIDENTIAL TABLE DELETED]

C-3 Prepare the information required in the table in the spreadsheet named “**C-3 like goods**”.

Response: Not applicable as GVA did not make any domestic sales of like goods during the investigation period.

C-4 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: Not applicable as GVA did not make sales on the domestic market in Vietnam.

PUBLIC RECORD

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 investigation 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 investigation period.

*If, in response to question B4 (Sales to Australia), 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;
- information concerning the functions/activities performed by each party in the distribution chain; and
- a copy of any agency or distributor agreements, or contracts entered into.

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

Response: Not applicable.

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:

PUBLIC RECORD

- 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: Not applicable.

D-4 Prepare the information required in the table in the spreadsheet named "**D-4 domestic sales**".

List all domestic sales of like goods in that occurred in the investigation period. You must provide this list in electronic format. Include all information required in the format given.

Costs associated with domestic sales are explained in section E-2.

Response: Not applicable.

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 provided, then 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** already been reported as a discount or rebate.

Response: Not applicable.

D-7 Select two domestic sales, in different quarters of the investigation 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.)

PUBLIC RECORD

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

Response: Not applicable.

PUBLIC RECORD

SECTION E FAIR COMPARISON

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

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

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

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

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

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

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

The investigation must be completed within strict time limits therefore you must supply information concerning claims for adjustments in a timely manner. Where an exporter has knowledge of the material substantiating an adjustment claim, then 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: GVA has identified the transportation expenses incurred for the goods exported to Australia and reported these costs in Exhibit B-4. The inland freight expenses reported for exports to Australia are based on the actual costs incurred.

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 referred to 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: GVA has identified and reported the actual handling & wharfage expenses incurred exporting the goods exported to Australia. Refer to Exhibit B-4.

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.

PUBLIC RECORD

Response: Not applicable as GVA does not extend credit terms on its exports.

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: Packing costs associated with the exported goods are recorded in Exhibit B-4. GVA does not have domestic sales of like goods and as such, no packing differences exist.

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

PUBLIC RECORD

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: Not applicable

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: 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.

PUBLIC RECORD

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

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

In substantiating the drawback claim the following information is required:

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

Substitution drawback systems

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

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

Response: Not applicable.

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.

PUBLIC RECORD

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: Not applicable.

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.

PUBLIC RECORD

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

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

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

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

Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system¹, the average credit period may be determined as follows:

1. *Calculate an accounts receivable turnover ratio*

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

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

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

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

2. *Calculate the average credit period*

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

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.

PUBLIC RECORD

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

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

Response: Not applicable.

5. **Transportation**

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

Response: Not applicable.

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: Not applicable.

7. **Packing**

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

Response: Not applicable.

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: Not applicable.

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

PUBLIC RECORD

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.

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: Not applicable.

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: Not applicable.

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 Prepare the information required in the table on the spreadsheet named "**F-1 third country**". Provide the information in the format given.

Response: Please refer to **Confidential Exhibit F.1 – Third Country Exports**.

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

Response: Not applicable.

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 investigation period.

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

G-1. Production process

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 **Confidential Exhibit G.1 - Production process flowchart.**

PUBLIC RECORD

G-2. Production capacity

Prepare the information required in the table in the spreadsheet named "G-2 production".

The table requires information concerning your company's total production

Response: Please refer to **Confidential Exhibit G-2 – Production**.

G-3. Cost accounting practices

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

Response: GVA's cost accounting system is based on Fast Accounting Software. The cost accounting system is an integral part of GVA's accounting system used to prepare the company's normal financial statements, in accordance with Vietnamese GAAP.

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: The company's cost accounting system is not based on standard costs.

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

Response: There were no significant or unusual cost variances that occurred during the investigation period.

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

Response:

[Accounting practices].

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: GVA allocates its expenses and costs to each product based on the corresponding production process and weight. The accounting practice for recording the expenses is on accrual basis. Please refer to responses at A-4.6 for depreciation periods.

PUBLIC RECORD

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

Response: GVA's costing system records production costs by finish.

- 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: Not applicable.

- 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. Prepare the information required in the table in the spreadsheet named "**G-4 domestic CTMS**".

Provide 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: Not applicable

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

Response: Not applicable.

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

² The Commission applies the tests set out in s.269TAA 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.

PUBLIC RECORD

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

1. Prepare the information required in the table in the spreadsheet named "**G-5 Australian CTMS**".

Provide the actual unit cost to make and sell each model/type (identified in section C) of the goods sold to Australia. Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

Response: Please refer to **Confidential Exhibit G-5 – Australian CTMS**.

2. 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: Not applicable

3. 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: Not applicable.

4. 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: Not applicable.

G-6 Major raw material costs

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

For these major inputs:

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

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.

PUBLIC RECORD

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

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

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

Response: All the major raw materials, namely aluminium ingots, are purchased from independent suppliers. These raw materials are valued on an actual cost basis. Please refer to **Confidential Exhibit G-6** for a list of suppliers of aluminium ingots.

PUBLIC RECORD

SECTION H SUBSIDISATION

The applicant alleges that producers of aluminium extrusions in Vietnam have benefited from a number of subsidies, and that these subsidies are countervailable.

INVESTIGATED PROGRAMS

The following are programs that the Commission is currently investigating:

Program number	Program name	Program type
1	Preferential Import Tariffs	Tariff
2	Corporate tax incentives	Tax
3	Incentives on non-agricultural land tax	Tax

Please answer the questions within parts H-1 to H-2 in relation to these programs.

H-1 Tax programs (Programs 2 and 3)

1. Did your business or any company/entity related to your business receive any benefit³ under the above tax program during the investigation period **1 July 2015 to 30 June 2016**?

Response: GVA did not receive any benefits under Program 2 [REDACTED]
[REDACTED] [Confidential financial details]

The land tax referenced in Program 3 is not applicable to GVA [REDACTED]
[REDACTED] [Confidential financial details].

2. It is the Commission's understanding that the general tax rate for enterprises in Vietnam during the investigation period was 22 per cent. Confirm whether this is correct and if not, please identify the general tax rate for enterprises in Vietnam during the investigation period.

Response: The standard company tax rate in Vietnam is 22%.

3. Provide a copy, bearing the official stamp of the appropriate level of the government, 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.

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

³ Refer to the Glossary of Terms for a definition of benefit in this context.

PUBLIC RECORD

Response: Please refer to **Confidential Exhibit H-1.3 – 2014 Income tax return and 2015 Income tax return.**

4. If your business currently pays corporate income tax at a rate less than 22 per cent (or whatever the rate of general tax is as required above), or paid at a rate less than that during the investigation period, please indicate whether the reduced rate relates to any of the tax programs identified above.

Response: Not applicable. Please note that as GVA is [REDACTED], it is subject to a corporate income tax rate of [REDACTED]%. However, as evidenced from its attached income tax returns at Exhibit H-1.3, GVA [REDACTED]. **[Confidential financial details]**

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

Response: Not applicable

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).

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 government in relation to the program.

Response: Not applicable

10. Outline the fees charged to, or expenses incurred by your business for the 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.

PUBLIC RECORD

Response: Not applicable

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

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

Response: As explained earlier, GVA is subject to a reduced corporate tax rate of █% instead of the prevailing █% in Vietnam. The eligibility to the reduced tax rate is due to GVA being █. Although as demonstrated through its submitted income tax returns, █. [Confidential financial details]

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 terminated program has been substituted for by another program, identify the program and answer all the questions in this part in relation to this program.

Response: Not applicable

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

Prepare the information required in the table in the spreadsheet named "**income tax**".

PUBLIC RECORD

Response: Refer to **Confidential Exhibit H-1.18 – Income Tax.**

H-2 Program 1 – Preferential Import Tariffs

It is the Commission's understanding that certain enterprises in Vietnam are eligible for exemption from the payment of import duties in certain circumstances.

*If your business or any company/entity related to your business received benefits under any such program during the period **1 July 2015 to 30 June 2016**, please answer the following questions.*

1. Provide complete details involving the exemption of import duties received for any purchases.

Response: GVA is a wholly export-oriented enterprise with all machinery and equipment dedicated to the production of exported aluminium billet and aluminium extruded products. GVA does not produce and sell any products on the domestic market in Vietnam.

GVA's manufacturing facility [REDACTED]

[REDACTED], as all manufactured goods are exported from Vietnam.

[Confidential financial details]

In the case of materials such as aluminium ingot, GVA does not receive a tariff exemption on imports. [REDACTED]

[REDACTED]. [Confidential financial details]

2. Provide complete details involving the amount of the exemption or benefit received, including if the amount was received as a refund in a lump sum or multiple instalments. Prepare this information in the table in the spreadsheet named "tariff".

Response: Refer to **Confidential Exhibit H-2.2 – Tariff** for a list of all imported machinery and equipment purchased since GVA was established in 2014, identifying the applicable tariff and exempted duties.

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

Response: There are no application and approval procedures relevant to the tariff exemptions applying to GVA's imported machinery and equipment. The tariff exemption is [REDACTED]. [Confidential financial details].

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 government in relation to the program.

Response: Not applicable. Refer to previous response.

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

PUBLIC RECORD

Response: Not applicable.

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

Response: GVA is exempt from tariffs on imported machinery and equipment [REDACTED]
[REDACTED] [Confidential financial details].

7. State whether your eligibility for these programs was conditional on one or more of the following criteria:

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

Response: GVA is exempt from tariffs on imported machinery and equipment [REDACTED]
[REDACTED] [Confidential financial details].

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: GVA retains the usual commercial and importation documentation relevant to each purchased machinery and equipment. Beyond this, GVA does not maintain or retain any information in relation to this program.

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: The exemption from tariffs on imported machinery and equipment is not found in GVA's accounting system. Rather, the tariff that would have been paid on those imported machinery and equipment would have been reflected in the purchase cost of the items in GVA's asset register and corresponding depreciation costs in subsequent years.

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

Response: GVA continues to be exempt from tariffs on imported equipment and machinery.

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.

PUBLIC RECORD

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

Response: Not applicable.

14. Were the materials and/or equipment that were entitled to an exemption of import duty used in the production of the goods during the investigation period? If yes, provide the following information:

- type of inputs;
- cost of inputs;
- quantity of inputs; and
- amount of duty exempted.

Response: As GVA is a wholly export-oriented company, all materials, machinery and equipment were used in the production of the exported goods during the investigation period. For a list of imported machinery and equipment exempt from tariffs and used in the production of the goods, please refer to **Confidential Exhibit H-2.2**.

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

- description of imported product;
- country of origin;
- quantity of imported product;
- purchase price;
- terms of purchase (FOB, CIF etc.);
- ocean freight;
- value for duty of imported product;
- regular rate of taxes and duties;
- concessionary rate of taxes and duties;
- amount of duties and taxes normally applicable;
- amount of duties and taxes paid;
- amount of duties and taxes exempt;
- date of importation;
- tariff classification number;
- customs entry number; and
- application fee.

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Response: As GVA is a wholly export-oriented company, all imported aluminium ingot subject to duty [REDACTED] [Confidential financial details]. For a list of imported aluminium ingot and [REDACTED], please refer to **Confidential Exhibit G-6**.

16. Explain if (and how) the government 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: [REDACTED] [REDACTED]. [Confidential financial details]. That is, GVA does not produce and sell any products on the domestic market in Vietnam and as such, none of the imported inputs are consumed in products entering the commerce of Vietnam.

17. Explain how the government determined the percentage rate of duty exemption.

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

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

Response: As previously explained, [REDACTED] [REDACTED]. [Confidential financial details]. All other inputs such as gas, electricity, etc are [REDACTED]. [Confidential financial details].

18. 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: Please refer to **Confidential Exhibit H-2.18**.

19. 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 government relating to the exemption from the payment of import duty on imported inputs and in relation to the amount of benefit in relation to the exportation of the subject goods.

Provide copies of reports and audits by the government authority responsible for administering the import duty exemption 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.

PUBLIC RECORD

H-3 Any other programs

If the government, any of its agencies or any other public body or authorised body has provided any other benefit⁴ 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 at below-market interest rates; or
- any other form of assistance or benefit.

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

Response: GVA has not received any other identified benefits.

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).
2. Describe the application and approval procedures for obtaining a benefit under the program.
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 government in relation to the program.
4. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
5. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
6. State whether your eligibility for the program was conditional on one or more of the following criteria:
 - whether or not your business exports or has increased its exports;
 - the use of domestic rather than imported inputs;
 - the industry to which your business belongs; or
 - the region in which your business is located.

⁴ Refer to the Glossary of Terms for a definition of benefit in this context.

PUBLIC RECORD

- 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.
- 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.
- 9.** Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
- 10.** To your knowledge, does the program still operate or has it been terminated?
- 11.** If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

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

**SECTION I
EXPORTER'S DECLARATION**

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

Name :.....

Signature :.....

Position in

Company :.....

Date :.....

PUBLIC RECORD

SECTION J CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A – general information	<input 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 – subsidisation	<input checked="" type="checkbox"/>
Section I – 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"/>