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Australian Government
Anti-Dumping Commission

Exporter Questionnaire

Product: Certain aluminium extrusions

From: The People's Republic of China

Review period: 1 April 2013 to 31 March 2014

Response due by: August 18, 2014

Contact officer: Mick Kenna

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Anti-dumping Commission's website: www.adcommission.gov.au

Return completed questionnaire to: Anti-Dumping Commission
5 Constitution Avenue
Canberra ACT 2601
AUSTRALIA

Attention: Director Operations 4

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 business who can be contacted for the purposes of this assessment:

Head Office:

Name: **Harvey OU**
Position in the company: **General Manager**
Address: **Asia Aluminium Industrial City, New and High-Tech
Industrial Development Zone, Zhaoqing, Guangdong,
P.R.China**
Telephone: **(86 758) 3626 821**
Facsimile number: **(86 758) 3626 809**
E-mail address of contact person: **harveyou@zhongya-alum.com**

Factory:

Address: **Asia Aluminium Industrial City, New and High-Tech
Industrial Development Zone, Zhaoqing, Guangdong,
P.R.China**
Telephone: **(86 758) 3626 821**
Facsimile number: **(86 758) 3626 809**
E-mail address of contact person: **harveyou@zhongya-alum.com**

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

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

Name: **Frank Zhang**
Dowway & Partners Law Firm
Address: **Room 601, Scitech Tower, No. 22 Jianguomenwai Avenue,
Beijing, PRC - 100004**
Telephone: **(86 10) 6514 2061**
Facsimile/Telex number: **(86 10) 6512 5216**
E-mail address of contact person: **zhangjun@dp-law.cn**

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

A-3 Company information

1. What is the legal name of your business?

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

Please provide details of any other business names that you use to export and/or sell goods.

Response: The legal name of our company is Guangdong Zhongya Aluminium Company Limited ("Guangdong Zhongya"). It is a limited liability company or wholly foreign owned enterprise. Please refer to Exhibit 1: Business License of Guangdong Zhongya.

2. Who are the owners and/or principal shareholders of your business?

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 business.

Response: The shareholders of Guangdong Zhongya are: [Parent company and its share percentage] and [Parent company and its share percentage]. Please refer to Exhibit 2: Business Registration Certificate of [Parent companies].

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

Response: The shareholders of [Parent company] are: [shareholders and their share percentage]. The shareholders of [Parent company] are: [shareholders and their share percentage].

Trust deed has been made between the shareholders of [Parent companies] that [Parent company] is the beneficial owner of the shares in [Parent company]. Please refer to Exhibit 3: Declaration of Trust. In addition, [Shareholder of the Parent company] and [Shareholder of the Parent company] who are the shareholders of [Parent company] are the [Family membership] and [Family membership] who are the shareholders of [Parent company].

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

Response: As stated above, all the shareholders of the parent companies are individuals, so this question is not applicable.

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

Response: Please refer to Exhibit 4: External Affiliation Structure.

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

Response: No management fees/corporate allocations charged to our business by parent or related companies.

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

Response: Guangdong Zhongya is a producer of aluminium extrusions with different finishes. Guangdong Zhongya sells the products in domestic and overseas markets.

8. Does your business perform all of the following functions in relation to the goods under consideration:

- produce or manufacture
- sell in the domestic market
- export to Australia, and

export to countries other than Australia.

If your business does not perform all of these functions, please provide names and addresses of the companies which perform each function:

Response: Guangdong Zhongya produces the goods under consideration and sells in the domestic market.

In terms of the overseas markets, Guangdong Zhongya sells the goods through its affiliated Hong Kong company [Parent company] to Australia or countries other than Australia.

The contact information of [Parent company] is as follows:

Name: [full name of Parent company]

Address: [address]

Telephone: [number]

Fax: [number]

For the sales between Guangdong Zhongya and [Parent company], Guangdong Zhongya uses an unaffiliated domestic trading company, [the trading company] as a broker, to assist the Chinese customs declaration matters.

9. Provide your business' 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 5: Internal Organization Chart.

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

Response: The directors for Guangdong Zhongya are [directors].

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

Response: Please refer to Exhibit 6: Annual Reports and Financial Statements covering the review period.

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: Guangdong Zhongya is located in Asia Aluminium Industrial City, New and High-Tech Industrial Development Zone, Zhaoqing, Guangdong province.

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: Guangdong Zhongya received several grants from the local government, we have reported these grants to the specific programs under Section I.

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: As stated above, Guangdong Zhongya produces the goods under consideration and sells in the domestic market. As for export, Guangdong Zhongya sells the goods through its affiliated Hong Kong company [Parent company] to overseas markets. Please refer to the Exhibit 7: Sales process.

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 financial records are held.

Response: The financial records of Guangdong Zhongya are held at the company's address.

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 investigation.

These documents should relate to:

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

Response: Please refer to **Exhibit 6: Audited Financial Statements for Year 2012 and 2013** and the subsequent financial statements and **Exhibit 8: Chart of Accounts**.

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

Response: Not applicable. The audited financial statements are provided as request.

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, because Guangdong Zhongya follows the generally accepted accounting principles in China.

6. Describe the significant accounting policies that govern your business' system of accounting, in particular:

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

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

Response: Please refer to the accounting policy in the Audited Financial Statements as provided in Exhibit 6 above.

7. In the event that any of the accounting methods used by your business 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 material change to accounting policies in recent years.

A-5 Income statement

Please fill in the following table. It requires information concerning all products produced and for the goods subject to measures. You should explain how costs have been allocated.

Prepare this information in the attached spreadsheet named "**Income statement**".

Response: Please refer to **Exhibit 9: Income Statement**.

A-6 Sales

State your business' 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 the attached spreadsheet named "**Turnover**".

Response: Please refer to **Exhibit 10: 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** GUC **shipped** to Australia during the Assessment 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 Assessment period.*

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

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

Response: Please refer to **Exhibit 11**: Australian Customers.

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: For all the Australian sales, Guangdong Zhongya directly delivers the goods to Australian ports designated by [Parent company].

- (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: Please refer to the answer to the question above. Generally speaking, [Parent company] signs contracts or makes order confirmation in relation to Australian sales; Guangdong Zhongya engages in the production of the goods and delivered the goods under the directions of [Parent company].

- (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.

- (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: First of all, [Parent company] gets to know Australian customers via various ways. Please refer to Exhibit 11: Australian Customers.

About price negotiation, it is a little different among customers.

For [Customer], there is no contracts. The price of aluminium extrusions includes two parts: price for aluminium ingots and processing expenses. For aluminium ingots, they lock ingot price for current month by using last working day LME price of the prior month; for processing expenses, it is relatively stable and both the parties agreed on them and don't negotiate them every time they place the order. Then they place orders to Guangdong Zhongya to confirm the sales terms.

For other customers, price is determined by contract and other sales terms are determined by purchase order. That is, firstly a contract is signed between [Parent company] and its customers to lock the LME price of aluminium ingots and the management fee for a certain tonnage; then the customers place the orders to [Parent company] in accordance with their demands indicating the relevant contract number and confirm the other terms such as quantity and delivery date.

We have no price list.

Guangdong Zhongya arranges the production of goods according to the orders they received or passed by [Parent company] and delivers the finished goods to Australian customers according to the delivery terms agreed by the customers and [Parent company].

As to invoicing, Guangdong Zhongya issues the invoice to [Parent company] and [Parent company] issues the invoice to the Australian customers.

As to payment, the customers make the payment to [Parent company] by [Term of sales] and [Parent company] makes the payment to Guangdong Zhongya.

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

customers in Australia (including parties representing either your firm or the customers).

Response: Guangdong Zhongya is not related and has no financial or other arrangements with any of the Australian customers.

- (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: [Parent company] sells the good to its Australian Customers directly and the distribution channel is the same for all the Australian customers, no matter whether it is a wholesaler or end user. Prices are negotiated according to the market situation.

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

Response: Please refer to Exhibit 12: Australian sales.

For all the sales to [Customer], the value of the goods and the all-in-charges (usually appears as “ocean freight”) are separately identified on the invoice. The all-in-charges includes all the expenses at the exporting port and the ocean freight which is collected by the logistic company. We only report the value of the goods without the ocean freight, therefore, the price of Darley reported in Exhibit 12 are on FOB basis rather than CIF as appeared on the invoice.

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

Response: All of any other costs, charges or expenses incurred in relation to the export sales to Australia have been identified in the above Exhibit 12: Australian sales.

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

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

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

Response: There are 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: The company has issued the credit and debit notes to the customers in Australia, and please refer to the worksheet “Credit & debit Notes” in Exhibit 12 for the details. Since the credit and debit notes as issued are not subject to any specific invoice, the company can’t trace back to and identify on a transaction basis. Therefore, we allocate the total amount of credit and debit note into the whole period in field “Other Cost - Credit & Debit Notes”.

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

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

Response: Neither Guangdong Zhongya nor [Parent company] is responsible for arrival of the goods within Australia.

B-9 Select two shipments, in different quarters of the importation 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.

Response: Please refer to Exhibit 13: Australian Sales Documents.

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

SECTION C – EXPORTED GOODS & LIKE GOODS

Because the current measures of the interim dumping duties do not apply to Guangdong Zhongya Aluminium Company Limited, and as stated in the Initiation of a Review of Anti-Dumping Measures (ANTI-DUMPING NOTICE NO. 2014/46), the scope of the review covers only the exporters of the goods currently subject to the anti-dumping measures, therefore, by confirming with the official of the Commission, Guangdong Zhongya is selected ONLY for countervailing duty review, therefore, this section is not applicable to Guangdong Zhongya.

SECTION D – DOMESTIC SALES

Because the current measures of the interim dumping duties do not apply to Guangdong Zhongya Aluminium Company Limited, and as stated in the Initiation of a Review of Anti-Dumping Measures (ANTI-DUMPING NOTICE NO. 2014/46), the scope of the review covers only the exporters of the goods currently subject to the anti-dumping measures, therefore, by confirming with the official of the Commission, Guangdong Zhongya is selected ONLY for countervailing duty review, therefore, this section is not applicable to Guangdong Zhongya.

SECTION E – FAIR COMPARISON

Because the current measures of the interim dumping duties do not apply to Guangdong Zhongya Aluminium Company Limited, and as stated in the Initiation of a Review of Anti-Dumping Measures (ANTI-DUMPING NOTICE NO. 2014/46), the scope of the review covers only the exporters of the goods currently subject to the anti-dumping measures, therefore, by confirming with the official of the Commission, Guangdong Zhongya is selected ONLY for countervailing duty review, therefore, this section is not applicable to Guangdong Zhongya.

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

Because the current measures of the interim dumping duties do not apply to Guangdong Zhongya Aluminium Company Limited, and as stated in the Initiation of a Review of Anti-Dumping Measures (ANTI-DUMPING NOTICE NO. 2014/46), the scope of the review covers only the exporters of the goods currently subject to the anti-dumping measures, therefore, by confirming with the official of the Commission, Guangdong Zhongya is selected ONLY for countervailing duty review, therefore, this section is not applicable to Guangdong Zhongya.

SECTION G – COSTING INFORMATION AND CONSTRUCTED VALUE

Because the current measures of the interim dumping duties do not apply to Guangdong Zhongya Aluminium Company Limited, and as stated in the Initiation of a Review of Anti-Dumping Measures (ANTI-DUMPING NOTICE NO. 2014/46), the scope of the review covers only the exporters of the goods currently subject to the anti-dumping measures, therefore, by confirming with the official of the Commission, Guangdong Zhongya is selected ONLY for countervailing duty review, therefore, this section is not applicable to Guangdong Zhongya.

SECTION H – PARTICULAR MARKET SITUATION

Because the current measures of the interim dumping duties do not apply to Guangdong Zhongya Aluminium Company Limited, and as stated in the Initiation of a Review of Anti-Dumping Measures (ANTI-DUMPING NOTICE NO. 2014/46), the scope of the review covers only the exporters of the goods currently subject to the anti-dumping measures, therefore, by confirming with the official of the Commission, Guangdong Zhongya is selected ONLY for countervailing duty review, therefore, this section is not applicable to Guangdong Zhongya.

SECTION I – COUNTERVAILING

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

ORIGINAL INVESTIGATED PROGRAMS

In the original investigation (REP148) conducted by the Australian Customs and Border Protection Service (Customs and Border Protection), 43 subsidy programs were investigated. Of those, Customs and Border Protection found that aluminium extrusions exported from China to Australia received financial contributions in respect of the goods that conferred a benefit under 19 subsidy programs. These were (according to their numbering from the original investigation):

- **Program 1:** Preferential tax policies for enterprises with foreign investment established in the coastal economic open areas and economic and technological development zones
- **Program 2:** One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China';
- **Program 3:** Provincial Scientific Development Plan Fund
- **Program 4:** Export Brand Development Fund;
- **Program 5:** Matching Funds for International Market Development for SMEs;
- **Program 6:** Superstar Enterprise Grant;
- **Program 7:** Research & Development (R&D) Assistance Grant
- **Program 8:** Patent Award of Guangdong Province;
- **Program 9:** Training Program for Rural Surplus Labour Force Transfer Employment
- **Program 10:** Preferential Tax Policies for Foreign Invested Enterprises – Reduced Tax Rate for Productive FIEs scheduled to operate for a period of not less than 10 years.
- **Program 13:** Tariff and VAT Exemptions on Imported Materials and Equipments
- **Program 15:** Goods provided at less than adequate remuneration
- **Program 16:** Preferential tax policies for enterprises with foreign investment established in Special Economic Zones (excluding Shanghai Pudong area);
- **Program 17:** Preferential tax policies for enterprises with foreign investment established in Pudong area of Shanghai
- **Program 18 -** Preferential tax policies in the Western Regions

- **Program 26:** Innovative Experimental Enterprise Grant;
- **Program 29:** Special Support Fund for Non-State-Owned Enterprises
- **Program 32:** Venture Investment Fund of Hi-Tech Industry, and
- **Program 35:** Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment

ADDITIONAL PROGRAMS CONSIDERED IN THIS REVIEW

Further to the 43 subsidy programs previously investigated, the Commission is considering a further 19 subsidy programs proposed in a submission by the Australian manufacturer, Capral Limited, dated 19 June 2014 and placed on the public record. These are:

- **Program 44:** Preferential lending programs - loans from Chinese policy banks and state-owned commercial banks
- **Program 45:** Provision of land use rights
- **Program 46:** Provision of electricity
- **Program 47:** Preferential tax policies for high and new technology enterprises
- **Program 48:** Provincial government of Guangdong tax offset for Research and Development
- **Program 49:** Exemption from city construction tax and education tax for FIEs
- **Program 50:** Refund of land use for firms located in the Zhaoqing new and High-tech Industrial Development Zone (ZHTDZ)
- **Program 51:** Fund for SME bank-enterprise cooperation projects
- **Program 52:** Special fund for science and technology in Guangdong
- **Program 53:** Provincial fund for fiscal and technological innovation
- **Program 54:** Provincial loan discount special fund for SMEs
- **Program 55:** Export rebate for mechanic, electronic, high-tech products
- **Program 56: Provincial Government of Guangdong (PGOG) special fund for energy saving technology reform**
- **Program 57:** PGOG science and technology bureau project fund
- **Program 58: Development assistance grants from the ZHTDZ**
- **Program 59:** Provision of water
- **Program 60:** Provision of natural gas
- **Program 61:** Provision of heavy oil
- **Program 62:** Currency valuation

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

PART I-1 Preferential income tax programs (programs 10, 16, 17, 18, 47, 48, 49, 50)

1. Did your business or any company/entity related to your business receive any benefit¹ under the following preferential income tax programs during the review period (1 April 2013 to 31 March 2014):
 - **Program 10:** Preferential Tax Policies for Foreign Invested Enterprises – Reduced Tax Rate for Productive FIEs scheduled to operate for a period of not less than 10 years.
 - **Program 16:** Preferential tax policies for enterprises with foreign investment established in Special Economic Zones (excluding Shanghai Pudong area);
 - **Program 17:** Preferential tax policies for enterprises with foreign investment established in Pudong area of Shanghai
 - **Program 18 -** Preferential tax policies in the Western Regions
 - **Program 47:** Preferential tax policies for high and new technology enterprises (pursuant to the Circular of the State Council concerning the approval of the national development zones for new and high technology industries and the relevant policies and provisions)
 - **Program 48:** Provincial government of Guangdong tax offset for R&D

Response: Guangdong Zhongya did not receive any benefit under the above preferential income tax programs during the review period.

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: Guangdong Zhongya confirms its income tax rate is 25% during the review period.

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

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

Response: Guangdong Zhongya provides at Exhibit 14: Income tax returns for 2011, 2012 and 2013.

¹ Refer to the Glossary of Terms for a definition of benefit in this context.

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

Response: Not applicable, because the income tax rate applicable to Guangdong Zhongya is 25% during the review period.

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

Response: Not applicable, because the income tax rate applicable to Guangdong Zhongya is 25% during the review period.

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, because the income tax rate applicable to Guangdong Zhongya is 25% during the review period and did not receive any benefit under the above preferential income tax programs during the review period.

7. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products).

Response: Not applicable, because the income tax rate applicable to Guangdong Zhongya is 25% during the review period and did not receive any benefit under the above preferential income tax programs during the review period.

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

Response: Not applicable, because the income tax rate applicable to Guangdong Zhongya is 25% during the review period and did not receive any benefit under the above preferential income tax programs during the review period.

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

Response: Not applicable, because the income tax rate applicable to Guangdong Zhongya is 25% during the review period and did not receive any

benefit under the above preferential income tax programs during the review period.

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

Response: Not applicable, because the income tax rate applicable to Guangdong Zhongya is 25% during the review period and did not receive any benefit under the above preferential income tax programs during the review period.

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

Response: Not applicable, because the income tax rate applicable to Guangdong Zhongya is 25% during the review period and did not receive any benefit under the above preferential income tax programs during the review period.

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

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

Response: Not applicable, because the income tax rate applicable to Guangdong Zhongya is 25% during the review period and did not receive any benefit under the above preferential income tax programs during the review period.

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

Response: Not applicable, because the income tax rate applicable to Guangdong Zhongya is 25% during the review period and did not receive any benefit under the above preferential income tax programs during the review period.

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

Response: Not applicable, because the income tax rate applicable to Guangdong Zhongya is 25% during the review period and did not receive any benefit under the above preferential income tax programs during the review period.

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

Response: Not applicable, because the income tax rate applicable to Guangdong Zhongya is 25% during the review period and did not receive any benefit under the above preferential income tax programs during the review period.

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

Response: Not applicable, because the income tax rate applicable to Guangdong Zhongya is 25% during the review period and did not receive any benefit under the above preferential income tax programs during the review period.

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

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

Response: Not applicable, because the income tax rate applicable to Guangdong Zhongya is 25% during the review period and did not receive any benefit under the above preferential income tax programs during the review period.

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

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

Response: Please refer to the **Exhibit 15: Income Tax**.

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

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

- **Program 2:** One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China';
- **Program 3:** Provincial Scientific Development Plan Fund
- **Program 4:** Export Brand Development Fund;
- **Program 5:** Matching Funds for International Market Development for SMEs;
- **Program 6:** Superstar Enterprise Grant;
- **Program 7:** Research & Development (R&D) Assistance Grant
- **Program 8:** Patent Award of Guangdong Province;
- **Program 9:** Training Program for Rural Surplus Labour Force Transfer Employment
- **Program 26:** Innovative Experimental Enterprise Grant;
- **Program 29:** Special Support Fund for Non-State-Owned Enterprises
- **Program 32:** Venture Investment Fund of Hi-Tech Industry, and
- **Program 35:** Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment

In addition, in this review the Commission is considering whether any grants have been provided to the aluminium extrusions industry in China under the following programs:

- **Program 49:** Exemption from city construction tax and education tax for FIEs
- **Program 50:** Refund of land use for firms located in the ZHTDZ
- **Program 51:** Fund for SME bank-enterprise cooperation projects
- **Program 52:** Special fund for science and technology in Guangdong
- **Program 53:** Provincial fund for fiscal and technological innovation
- **Program 54:** Provincial loan discount special fund for SMEs
- **Program 55:** Export rebate for mechanic, electronic, high-tech products
- **Program 56:** *PGOG special fund for energy saving technology reform*
- **Program 57:** PGOG science and technology bureau project fund
- **Program 58:** *Development assistance grants from the ZHTDZ*

1. Did your business or any company/entity related to your business receive any benefit under the above programs during the period **1 January 2011 to 31 March 2014**?

Response: Guangdong Zhongya received benefit under the Program 58: Development assistance grants from the ZHTDZ in [year], and Program 56: PGOG special fund for energy saving technology reform in [year], please refer to the **Exhibit 16**: Details of the grants.

2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period **1 January 2011 to 31 March 2014**?

Response: Guangdong Zhongya did not receive other grant, except that were reported in the response to the question above.

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

- **Program 56: PGOG special fund for energy saving technology reform**

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: In [Date], Guangdong Zhongya received the grant under program of PGOG special fund for energy saving technology reform [payment term] non-recurring subsidy. Please refer to the **Exhibit 16** for the details of the benefits.

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: The grant under this program is for [purpose of this program], therefore, all of the products of Guangdong Zhongya have benefited from this program.

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

Response: Guangdong Zhongya [application and approval procedures].

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: Guangdong Zhongya provides at **Exhibit 17**: the Application form for the special fund for energy saving technology reform.

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

Response: There is no additional fee charged to, or expenses incurred for purposes of receiving the program.

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

Response: In order to receive the benefit under this program, the company needs to [eligibility criteria had to meet in order to receive benefits under this program].

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: No, eligibility for the program was not conditional anyone of the above criteria.

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: As stated above, the grant under this program is for [purpose of this program] and all production of the company benefit from this program, and we provide at Exhibit 17: the Application form for the special fund for energy saving technology reform.

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: Guandong Zhongya kept the payment proof of the grant under this program, please refer to the Exhibit 18: Payment proof of energy saving grant.

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: Guangdong Zhongya used this grant to [account booking method for the grant].

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

Response: To our knowledge, this program still operates for now.

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

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

Response: Not applicable, because to our knowledge, this program still operates for now.

15. Identify the body responsible for administering the grant.

Response: To our knowledge, Administration of Zhaoqing Hi-tech Development Zone is responsible for the administration of this program.

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

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

Response: The grant under this program is approved and paid on [Date].

• **Program 58: Development assistance grants from the ZHTDZ**

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

Response: On [Date], Guangdong Zhongya received the non-recurring subsidies under program of Development assistance grants from the ZHTDZ. The payment [Date] was made in [payment term] but that in [Date] was made in [payment term]. Please refer to the Exhibit 16 for the details of the benefits.

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

Response: The grant under this program is for [purpose of this program], therefore, all of the products of Guangdong Zhongya have benefited from this program.

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

Response: To our know ledge, this program [application and approval procedures for obtaining a benefit under the program].

4. 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.

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

Response: There is no additional fee charged to, or expenses incurred for purposes of receiving the program.

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

Response: To our knowledge, any company [eligibility criteria had to meet in order to receive benefits under this program].

7. 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: No, eligibility for the program was not conditional anyone of the above criteria.

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: As stated above, the grant under this program is for [purpose of this program], therefore, all production of the company benefit from this program, but it was not provided in relation to any specific activity or project of the company.

9. 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: Guandong Zhongya kept the payment proof of the grant under this program, please refer to the Exhibit 19: Payment proof of development assistant grant.

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

Response: Guangdong Zhongya booked it [account booking method for the grant].

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

Response: To our knowledge, this program still operates for now.

12. 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, because to our knowledge, this program still operates for now.

13. Identify the body responsible for administering the grant.

Response: To our knowledge, Administration of Zhaoqing Hi-tech Development Zone is responsible for the administration of this program.

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

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

Response: The grant under this program is approved and paid on [Date].

PART I-3 Tariff and VAT Exemptions on Imported Materials and Equipment (Program13)

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 equipments including the following identified programs

Program 13: Exemption of tariff and import VAT for imported technologies and equipments

If your business or any company/entity related to your business received benefits under any such program during the period **1 April 2005 to 31 March 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: During the period from [Period], Guangdong Zhongya imported equipment from the overseas market for the production of the company, and all of these imported equipment are exempted from tariff and import VAT, please refer to the **Exhibit 20: VAT and Tariff** for the details of benefit obtained by Guangdong Zhongya under this program.

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 *Exporter Questionnaire accompanying spreadsheet* provided alongside this questionnaire.

Response: Please refer to the **Exhibit 20: VAT and Tariff** for the details of benefit obtained by Guangdong Zhongya under this program.

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

Response: This program has no specific application process, but automatically applies to the importation of the equipment by Guangdong Zhongya, i.e. exempting the import VAT and tariff.

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: Please refer to **Exhibit 21: Customs Declaration Form of Imported Equipment**.

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

Response: There is no fees charged to, or expenses incurred by Guangdong Zhongya for purposes of receiving these programs.

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

Response: The eligibility for the receipt of the benefit under the program is [eligibility criteria had to meet in order to receive benefits under this program].

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: The eligibility for the program was not conditional on anyone of the above criteria.

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: No, the benefit was provided in relation to a specific activity or project of your entity.

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: Please refer to Exhibit 21: Customs Declaration Form of Imported Equipment.

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 benefit under this program is in the form of exemption other than acceptance, as a result, there are no records kept in the accounting system and financial statements, but the imported equipment can be found in the assets account of the company.

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

Response: Given the company did not import equipment since 2009, we did not know whether this program still operate or not.

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: Given the company did not import equipment since 2009, we did not know whether this program still operate or not.

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

Response: Given the company did not import equipment since 2009, we did not know whether this program still operate or not.

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

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

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

- (a) description of imported product;
- (b) country of origin;
- (c) quantity of imported product;
- (d) purchase price;
- (e) terms of purchase (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: The benefit under this program is in the form of exemption from VAT and tariff, rather than refund of VAT. We provided the required information at Exhibit 20.

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, this program is not applicable to the inputs in the production of the subject merchandise.

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, this program is not applicable to the inputs in the production of the subject merchandise.

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: Please refer to Exhibit 21: Customs Declaration Form of Imported Equipment

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

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

Response: All of the applicable documents for this program are provided at Exhibit 21.

PART I-4 Aluminium provided by government at less than fair market value (Program 15)

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

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

In relation to this program, provide the following information.

1. Did your business or any company/entity related to your business receive any benefit under the above program during the review period 1 April 2013 to 31 March 2014?

Response: Guangdong Zhongya believes that the aluminium ingots our company purchased during the review period were all from Non-SOEs suppliers at fair market prices, and did not receive any benefit from the GOC or other public body at any level. In order to justify our position, we therefore complete the responses below for your better understanding.

2. Does your business purchase primary aluminium from SOEs?

Response: We did not purchased aluminium ingots from SOEs.

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

Response: Please refer to **Exhibit 22: Contact Information of All Suppliers.**

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 *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 **Exhibit 22: Aluminium Purchases.**

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: Our business didn't receive any reduction/reduced price for the purchase of these goods/services during the investigation period.

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

Response: There are no such assistance/benefits and as a result there are no such contractual agreements.

7. Did your business import any raw material during the investigation 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: Our business did not import aluminium ingots during the investigation period.

PART I-6 Preferential loans (Program 44)

It has been alleged that preferential lending or 'policy loans' from Chinese policy banks or state-owned commercial banks (SOCBs) may be providing a benefit to Chinese aluminium extrusion manufacturers.

1. Please provide details of any loans your company has received from Policy banks and SOCBs since 1 January 2005. In doing so please provide information on each loan as follows:

Date of loan

Amount of loan

Currency of loan

Name and Address of Bank.

Period of loan

Purpose of loan. Identify if the loan was for the purchase of capital equipment. If so please identify the effective life of the purchased equipment that you use for accounting purposes.

Interest Rate of loan

Type of loan (Fixed /Variable?).

Repayment schedule. If variable or a fixed rate loan with differing repayment schedules please provide full and complete details on payment terms and how periodic interest repayment terms are calculated.

Details of any loan variations or debt forgiveness.

Response: Guangdong Zhongya believes that the loans our company obtained during the review period were all at fair market conditions, and did not receive any benefit from the GOC or other public body at any level. In order to justify our position, we therefore complete the responses below for your better understanding. We provide the required information at **Exhibit 24: Information of loans from SOCBs.**

2. For each loan identified please indicate which loans were provided at less than market rate to enact or enable the government of China's policy to support the growth and development of the aluminium industry. Provide the interest rate for the loan that would have been available to your company if your company had not received the less than market rate loan.

Response: All of the loans obtained by Guangdong Zhongya are all based on market rates through negotiation with the banks. We have provided the interest rates for the loans at **Exhibit 24.**

3. Please describe the qualification and approval process that your company had to undertake to qualify for these loans.

Response: In nature, the qualification and approval process for Guangdong Zhongya to qualify for the loans from SOCBs are very similar to that from the foreign invested banks, such as submitting loan application first, and credit qualification check by the bank, then signing loan contract.

4. What eligibility criteria did your company have to meet in order to qualify for this lending program?

Response: All of the eligibilities of our company for applying the loan are set forth in the loan contract. Please note that these eligibilities are for the commercial loan only, rather than any assistance from the SOCBs.

5. Was eligibility contingent upon export performance or on the use of domestic goods over imported goods? If not:

was eligibility limited to certain sectors and/or regions?

was eligibility limited in any way? If so, describe the criteria involved.

can all firms which meet the eligibility criteria benefit from this aid or

does the bank exercise discretion?

was eligibility met by performance requirements such as, but not limited to, production targets, export earnings and the requirement to use Chinese productive inputs?

Response: Not applicable, the eligibility of our company for the loans is not pertinent to any of the above criteria.

6. Please provide supporting documentation to evidence your company's receipt of these loans including the loan application, the loan contract, approval copies of the loans received, relevant extracts from your accounting records and supporting information that the rates and repayments established under the loan contract have been paid.

Response: Please refer to the Exhibit 25: Contract of the loan, which is outstanding by end of the review period.

7. Please estimate the amounts of the benefit your company has received over the life of the loan under this lending program. You can do this by comparing the interest payments made to the interest payments that would have been paid if the loan was provided at the market rate.

Response: At the Exhibit 24, we provide the interest rates of the loans obtained by our company from foreign invested banks and the overseas banks from which our parent company obtained loans in HK for the same period. It can be seen from the table that the interest rates of the foreign invested banks are almost the same as that of SOCBs, and the interest rates of the overseas banks are significantly lower than the SOCBs' interest rates. Therefore, there cannot be any benefit from the loans obtained from the SOCBs by our company.

PART I-7 Provision of goods programs – Provision of land use rights, electricity, water, natural gas and heavy oil at less than adequate remuneration (Programs 45 46, 59, 60, and 61)

The Commission has received a submission that the aluminium extrusion industry in China may receive, for less than adequate remuneration, goods and services such as the provision of electricity, water, natural gas, and heavy oil.

1. Did your business or any company/entity related to your business receive any benefit² under the following programs during the review period (1 April 2013 to 31 March 2014):

- Program 45: Provision of land use rights
- Program 46: Provision of electricity
- Program 59: Provision of water
- Program 60: Provision of natural gas
- Program 61: Provision of heavy oil

Response: Guangdong Zhongya believes that the land use rights, electricity, water, natural gas and heavy oil our company purchase during the review period were all at fair market price, and did not receive any benefit from the GOC or other public body at any level. In order to justify our position, we therefore complete the responses below for your better understanding. We provide the required information at Exhibit 26: Supply of land use right, Exhibit 27: Supply of electricity, Exhibit 28: Supply of water, Exhibit 29: Supply of natural gas, and Exhibit 30: Supply of heavy oil.

2. Does your company purchase any of the above goods from SOEs?

Response: All of these energy, fuel or nature resources are ultimately provided by the SOEs for the production of such types of energy, fuel or other nature resources. The land use right was purchased from the Zhaoqing Land and Resource Bureau, Dawang Branch.

3. Provide a list, including a contact name and address, of all your suppliers of the goods listed in question 1 above. Indicate whether each supplier is a SOE.

Response: Please refer to the Exhibit 26 through 30 for the contact information for the supplier entities.

4. Describe the costs (fees and charges) associated with these programs. In particular, any fixed charges and variable charges related to supply of the good/service.

Response: Please refer to the Exhibit 26 through 30 for the required cost information.

5. Provide a schedule showing the average purchase price of each good from each supplier during each month of the investigation period. .

² Refer to the Glossary of Terms for a definition of benefit in this context.

Response: Please refer to the Exhibit 26 through 30 for the required price information.

6. During the review period, did your business receive any discount to normally available prices of the goods listed in question 1 above. If so, please provide details.

Response: No, Guangdong Zhongya did not receive any discount to prices of the goods listed in the question.

PART I-8 Any other programs

If the GOC, any of its agencies or any other public body or authorised body has provided any other benefit³ under any other assistance programs to your entity not previously addressed, identify the program(s).

Response: Not applicable, Guangdong Zhongya reported all of the subsidies it received from the GOC under the specific program questions.

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, Guangdong Zhongya reported all of the subsidies it received from the GOC under the specific program questions.

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

Response: Not applicable, Guangdong Zhongya reported all of the subsidies it received from the GOC under the specific program questions.

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, Guangdong Zhongya reported all of the subsidies it received from the GOC under the specific program questions.

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

Response: Not applicable, Guangdong Zhongya reported all of the subsidies it received from the GOC under the specific program questions.

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

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

Response: Not applicable, Guangdong Zhongya reported all of the subsidies it received from the GOC under the specific program questions.

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, Guangdong Zhongya reported all of the subsidies it received from the GOC under the specific program questions.

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, Guangdong Zhongya reported all of the subsidies it received from the GOC under the specific program questions.

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, Guangdong Zhongya reported all of the subsidies it received from the GOC under the specific program questions.

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, Guangdong Zhongya reported all of the subsidies it received from the GOC under the specific program questions.

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

Response: Not applicable, Guangdong Zhongya reported all of the subsidies it received from the GOC under the specific program questions.

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

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

Response: Not applicable, Guangdong Zhongya reported all of the subsidies it received from the GOC under the specific program questions.

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 | By confirming with the investigation officer, this section is not applicable to Guangdong Zhongya. |
| Section D – Domestic price | By confirming with the investigation officer, this section is not applicable to Guangdong Zhongya. |
| Section E – Fair comparison | By confirming with the investigation officer, this section is not applicable to Guangdong Zhongya. |
| Section F – Exports to third countries | By confirming with the investigation officer, this section is not applicable to Guangdong Zhongya. |
| Section G – Costing information | By confirming with the investigation officer, this section is not applicable to Guangdong Zhongya. |
| Section H – Particular Market Situation | By confirming with the investigation officer, this section is not applicable to Guangdong Zhongya. |
| 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"/> |
| LIKE GOODS – comparison between goods sold domestically and exported to Australia. | By confirming with the investigation officer, this section is not applicable to Guangdong Zhongya. |
| DOMESTIC SALES – list of all domestic sales of like goods | By confirming with the investigation officer, this section is not applicable to |

| | |
|---|--|
| | Guangdong Zhongya. |
| THIRD COUNTRY – third country sales | By confirming with the investigation officer, this section is not applicable to Guangdong Zhongya. |
| PRODUCTION – production figures | By confirming with the investigation officer, this section is not applicable to Guangdong Zhongya. |
| DOMESTIC CTMS – costs of goods sold domestically | By confirming with the investigation officer, this section is not applicable to Guangdong Zhongya. |
| AUSTRALIAN CTMS – costs of goods sold to Australia | By confirming with the investigation officer, this section is not applicable to Guangdong Zhongya. |
| INCOME TAX – income tax paid, exempted or refunded | <input checked="" type="checkbox"/> |
| ALUMINIUM PURCHASES – average aluminium raw material purchase prices | <input checked="" type="checkbox"/> |



营业执照

(副本) (副本号:1-1)

注册号 441200400002181

名称 广东中亚铝业有限公司
类型 有限责任公司(台港澳合资)
住所 肇庆高新技术产业开发区亚铝工业园内
法定代表人 邝迪威
注册资本 伍仟万美元
成立日期 2005年11月30日
营业期限 2005年11月30日 至 2055年11月30日
经营范围 生产经营新型合金材料、铝型材、铝制品(铝管、铝片)、铝门窗及其配件、铝板、不锈钢制品,产品国内外销售。(依法须经批准的项目,经相关部门批准后方可开展经营活动。) ■



登记机关

2014 年 7 月 29 日



BUSINESS LICENSE

(Duplicate) (Duplicate number:1-1)

Registration No.:441200400002181

Enterprise Name: GUANGDONG ZHONGYA ALUMINUM COMPANY LIMITED

Type: Limited Liability Company (Hong Kong, Macao and Taiwan joint venture)

Domicile: Industrial Park of ZHONGYA ALUMINUM CO., LTD. of High and New Technology
Industrial Development Zone of Zhaoqing

Legal Representative: Kuang Diwei

Registered Capital: USD Fifty Million Dollars

Date of Establishment: November 30, 2005

Operation Term: From November 20,2005 to November 30, 2055

Business Scope: To produce and operate new-type alloy material, aluminium profile, aluminium products (aluminium tube, aluminium sheet), aluminium doors and windows and their parts and stainless steel products. The products are sold both home and abroad. (Items that are subject to approval shall be operated after approving.)

Registration Authority: Administrative Bureau for Industry and Commerce
of Zhaoqing City

Date: July 29, 2014

✕

正 本

ORIGINAL

XXXXXX
XXXXXX業務 / 法團所用名稱
Name of Business/
Corporation業務 / 分行名稱
Business/
Branch Name地 址
Address業務性質
Nature of Business法律地位
Status生效日期
Date of Commencement
25/10/2013屆滿日期
Date of Expiry
24/10/2014登記證號碼
Certificate No.
36139869-000-10-13-9登記費及徵費
Fee and Levy
\$250
(登記費 FEE = \$ 0)
(徵費 LEVY = \$250)表格 2 FORM 2
《商業登記條例》(第 310 章)
BUSINESS REGISTRATION ORDINANCE (Chapter 310)
《商業登記規例》[第 5 條]
[regulation 5]BUSINESS REGISTRATION REGULATIONS
商業 / 分行登記證 Business Registration Certificate嘉林鋁業有限公司
KARLTON ALUMINIUM COMPANY LIMITEDXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXFLAT/RM 1105 11/F
RAILWAY PLAZA
39 CHATHAM ROAD SOUTH
TSIMSHATSUI KL

TRADING

BODY CORPORATE

請注意下列《商業登記條例》的規定：

Please note the following requirements of the Business Registration Ordinance:

1. 第 6(6)條規定任何業務獲發商業登記證或分行登記證，並不表示該業務或經營該業務的人或受僱於該業務的僱員已遵從有關的任何法律規定。
2. 第 12 條規定各業務須將其有效的商業登記證或有效的分行登記證於每一營業地點展示。

1. Section 6(6) provides that the issue of a business registration certificate or a branch registration certificate shall not be deemed to imply that the requirements of any law in relation to such business or to the persons carrying on the same or employed therein have been complied with.
2. Section 12 provides that valid business registration certificate or valid branch registration certificate shall be displayed at every address where business is carried on.

繳款時請將此商業 ~~XXXX~~ 登記證及繳款通知書完整交出。在付款後，本繳款通知書方成為有效的商業/
~~XXXX~~ 登記證。(請參閱背頁繳款辦法所載內容。)Please produce this certificate and demand note intact at time of payment. This demand note will only become a valid business/
~~XXXX~~ registration certificate upon payment. (Please see payment instructions overleaf.)

機印所示登記費及徵費收訖。 RECEIVED FEE AND LEVY HERE STATED IN PRINTED FIGURES.

20201 24/09/13 26GUR003 000019 CHQ
IRDB101 (12/2010)

\$250.00 S

正 本
ORIGINAL

表格 2 FORM 2
《商業登記條例》(第 310 章)
BUSINESS REGISTRATION ORDINANCE (Chapter 310)

[第 5 條]
[regulation 5]

XXXXXXXXXX
XXXXXXXXXX

BUSINESS REGISTRATION REGULATIONS
商業 / 營業登記證 Business Registration Certificate



業務 / 法團所用名稱
Name of Business/
Corporation

中亞鋁業香港控股有限公司
ZHONGYA SHAPED ALUMINIUM (HK)
HOLDING LIMITED

業務 / 分行名稱
Business/
Branch Name

XX
XX

地 址
Address

ROOM 1105 RAILWAY PLAZA
39 CHATHAM ROAD SOUTH
TSIM SHA TSUI
KL

業務性質
Nature of Business

PROPERTY INV'T

法律地位
Status

BODY CORPORATE

生效日期
Date of Commencement
19/12/2013

屆滿日期
Date of Expiry
18/12/2016

登記證號碼
Certificate No.
19546453-000-12-13-8

登記費及徵費
Fee and Levy
\$3,950

(登記費 FEE = \$3,200)
(徵費 LEVY = \$ 750)

請注意下列《商業登記條例》的規定：

Please note the following requirements of the Business Registration Ordinance:

1. 第 6(6)條規定任何業務獲發商業登記證或分行登記證，並不表示該業務或經營該業務的人或受僱於該業務的僱員已遵從有關的任何法律規定。
2. 第 12 條規定各業務須將其有效的商業登記證或有效的分行登記證於每一營業地點展示。

1. Section 6(6) provides that the issue of a business registration certificate or a branch registration certificate shall not be deemed to imply that the requirements of any law in relation to such business or to the persons carrying on the same or employed therein have been complied with.
2. Section 12 provides that valid business registration certificate or valid branch registration certificate shall be displayed at every address where business is carried on.

繳款時請將此商業 / 營業登記證及繳款通知書完整交出。在付款後，本繳款通知書方成為有效的商業 / 營業登記證。(請參閱背頁繳款辦法所載內容。)

Please produce this certificate and demand note intact at time of payment. This demand note will only become a valid business / branch registration certificate upon payment. (Please see payment instructions overleaf.)

機印所示登記費及徵費收訖。 RECEIVED FEE AND LEVY HERE STATED IN PRINTED FIGURES.

20201 26/11/13 26GVR004 000052 CHD
IRDB101 (12/2010)

\$3,950.00 S

SECTION J – EXPORTER/PRODUCER'S DECLARATION

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

Name: Harvey Ou

Signature: 

Position in: General Manager

Company: Guangdong Zhongya Aluminium Company Limited

Date: August 18, 2014