EXPORTER QUESTIONNAIRE

deep drawn stainless steel sinks EXPORTED FROM THE PEOPLE’S REPUBLIC OF CHINA

Period of Investigation: 1 JANUARY – 31 DECEMBER 2013
Response due by: 24 APRIL 2014

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RETURN OF QUESTIONNAIRE DETAILS
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FOR PUBLIC RECORD
(identify which version – see ‘BACKGROUND AND GENERAL INSTRUCTIONS’)

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THE GOODS UNDER CONSIDERATION

Goods Description

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

*deep drawn stainless steel sinks with a single deep drawn bowl having a volume of between 7 and 70 litres (inclusive), or multiple drawn bowls having a combined volume of between 12 and 70 litres (inclusive), with or without integrated drain boards, whether finished or unfinished, regardless of type of finish, gauge, or grade of stainless steel and whether or not including accessories.*

Additional information

Further information in relation to the goods was provided in the application as follows.

For the purposes of the definition of the goods, the term “deep drawn” refers to a manufacturing process using metal forming technology to produce a smooth basin with seamless, smooth, and rounded corners. Deep drawn stainless steel sinks are available in various shapes and configurations and may be described in a number of ways including flush mount, top mount, or undermount (to indicate the attachment relative to the countertop). Stainless steel sinks with multiple deep drawn bowls that are joined through a welding operation to form one unit are covered by the scope of the investigations. “Finished or unfinished” refers to whether or not the imported goods have been surface treated to their intended final “finish” for sale. Typically, finishes include brushed or polished.

Deep drawn stainless steel sinks are covered by the scope of the investigation whether or not they are sold in conjunction with accessories such as mounting clips, fasteners, seals, sound-deadening pads, faucets (whether attached or unattached), strainers, strainer sets, rinsing baskets, bottom grids, or other accessories.

Excluded from the definition of the goods the subject of this application are stainless steel sinks with fabricated bowls. Fabricated bowls do not have seamless corners, but rather are made by notching and bending the stainless steel, and then welding and finishing the vertical corners to form the bowls. Stainless steel sinks with fabricated bowls may sometimes be referred to as “fabricated sinks”.
Deep drawn stainless steel sinks are commonly used in residential and non-residential installations including in kitchens, bathrooms, utility and laundry rooms. When used in the context of bathrooms, deep drawn stainless steel sinks may there be referred to, for marketing purposes, as “wash basins”. As noted above, deep drawn stainless steel sinks may, or may not, have a single (or multiple) integrated drain board that forms part of the sink structure, designed to direct water into the sink bowl.

Tariff classification

The goods are currently classified to the tariff subheading 7324.10.00 (statistical code 52) of Schedule 3 to the Customs Tariff Act 1995.

These goods are subject to 5% Customs duty.
BACKGROUND AND GENERAL INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is responsible for investigating the allegation that deep drawn stainless steel sinks have been exported to Australia from China at prices less than their normal value, and in receipt of countervailable subsidies, and that the dumping and subsidisation has caused material injury to the Australian industry.

The Commission will use the information you provide to determine normal values and export prices over the investigation period. This information will determine whether deep drawn stainless steel sinks are dumped. You may make separate submissions concerning any other matter, for example injury.

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

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the Commission to verify the information, we may deem you uncooperative. In that case, the Commission may be required to rely on information supplied by other parties (possibly information supplied by the Australian industry), and it may assess a dumping margin for your company based upon normal values that may be the highest determined in your country during the investigation period.

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

Due date for response

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

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

Confidential and non-confidential submissions

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

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

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FOR PUBLIC RECORD
(identify which version – see ‘BACKGROUND AND GENERAL INSTRUCTIONS’)

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

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

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

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

[explanation of cost allocation through the divisions].

If, for some reason, you cannot produce a non-confidential summary, please contact the investigation Case Manager.

**Exporter’s declaration**

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

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

**Verification of the information that you supply**

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

Verification visits take several days. We will want to examine in detail your company’s records in respect of the goods and will ask for copies of documents relating to the manufacture and sale of the goods. We will need to consult with your staff, particularly your financial controller (or accountant) and your domestic and export sales people. We may also need to see your factory, in which case we will need to consult with your operational managers.
After gathering the information we will prepare a report of the visit. We will provide you with a draft of the report and then respond to any questions you have. We will ask you to prepare a non-confidential copy of the report for the public record.

If you do not manufacture the goods

You may export but not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods). In such cases it is important that you forward a copy of this questionnaire to the relevant manufacturers immediately. You should also inform the investigation case officer of the contact details for these manufacturers.

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

If you do not export the goods

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

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

Outline of information required by this questionnaire

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

Section K  Exporter Questionnaire response checklist

Appendix 1  A glossary of terms used in this questionnaire

Some general instructions for preparing your response

- When answering the questionnaire please carefully read all instructions. The Commission requires a response to all sections of this questionnaire. Please provide an explanation if a question is not relevant to your situation.

- Answer questions in the order presented in the questionnaire. Please ensure that information submitted conforms to the requested format and is clearly labelled. Please repeat the question to which you are responding and place your answer below it.

- Identify source documents and advise where they are kept. During on-site verification you should be prepared to substantiate all the information you have submitted. Every part of the response should be traceable to company documents that are used in the ordinary course of business.

- We recommend that you retain all work sheets used in answering the questionnaire, in particular those linking the information supplied with management and accounting records. This will help us to verify the information.

- Clearly identify all units of measurement and currencies used. Apply the same measurement consistently throughout your response to the questionnaire.

Instructions on providing electronic data

- It is important that information is submitted in electronic format.

- Electronic data should be emailed, or submitted on a CD-ROM or USB, or via email.

- The data must be created as spreadsheet files, preferably in Microsoft Excel, or alternatively in an Excel compatible format (for example, Excel can normally access data in Dbase or as an ASCII file). Excel files must be compatible to the USA version.

- An Excel workbook, Exporter Questionnaire spreadsheets – sinks accompanies this questionnaire and forms a template for your response to the data requested. The workbook is referred to throughout this questionnaire as appropriate. This workbook should be completed and used to provide the requested data where possible.

- If you cannot present electronic data in the requested format contact the investigation case officer as soon as possible.
Further information

Before you respond to the questionnaire you should read all the key documentation related to this application including the applicant's non-confidential submission and the Anti-Dumping Notice notifying the initiation of the investigation. These documents are available on the Commission’s website, www.adcommision.gov.au

We also advise that you read the attached glossary of terms.

If you require further assistance, or you are having difficulties completing your submission, please contact the investigation Case Manager. The Commission will need to know the reasons.
SECTION A - COMPANY STRUCTURE AND OPERATIONS

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

A-1 Identity and communication

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

*Head Office:* No.77 Liufang Industrial Park, Hetang Town, Jiangmen City, Guangdong Province, China.

*Name:* Zhiyuan He
*Position in the company:* Manager
*Address:* No.77 Liufang Industrial Park, Hetang Town, Jiangmen City, Guangdong Province, China.
*Telephone:* 0086-750-3702268
*Facsimile number:* 0086-750-3713192
*E-mail address of contact person:* hwd@aolaishi.cn

*Factory:* Jiangmen City HeTangHengWeiDa Kitchen & Sanitary Factory.

*Address:* No.77 Liufang Industrial Park, Hetang Town, Jiangmen City, Guangdong Province, China.
*Telephone:* 0086-750-3702268
*Facsimile number:* 0086-750-3713192
*E-mail address of contact person:* hwd@aolaishi.cn

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:* Tao Wang
*Address:* Room 501, 05/F, Office Tower2, Kunsha Center, No.16 Xinyuanli, Chaoyang District, Beijing 100027, P.R.China.
*Telephone:* 0086-10-84683690
*Facsimile/Telex number:* 0086-10-84683689
*E-mail address of contact person:* wangtao@rayyinlawyer.com

Note that in nominating a representative, the Commission will assume that confidential material relating to your company in this investigation may be freely released to, or discussed with, that representative.
A-3 Company information

1. What is the legal name of your business? What kind of entity is it (eg. company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.
   Answer: Jiangmen City HeTangHengWeiDa Kitchen & Sanitary Factory (hereinafter refer to as “the Factory”) is an individually-owned business, which, according to laws and regulations in China, is invested and registered by natural person. And there are no other business names used to export and/or sell goods.

2. Who are the owners and/or principal shareholders? Provide details of shareholding percentages for joint owners and/or principal shareholders. (List all shareholders able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company).
   Answer: The Factory is owned by Mr. Zhiyuan He and total investment is [Confidential information], please refer to table below: [Confidential information]

   Summary: The factory is owned by Mr. Zhiyuan He.

3. If your company is a subsidiary of another company, list the principal shareholders of that company.
   Answer: Not applicable, the Factory is not a subsidiary of any other company.

4. If your parent company is a subsidiary of another company, list the principal shareholders of that company.
   Answer: Not applicable, the Factory is not a subsidiary of any other company.

5. Provide a diagram showing all associated or affiliated companies and your company’s place within that corporate structure.
   Answer: Not applicable, the Factory was invested by natural person, and there are no associated or affiliated companies.

6. Are any management fees/corporate allocations charged to your company by your parent or related company?
   Answer: Not applicable, the Factory has no other parent or related companies.

7. Describe the nature of your company’s business. Explain whether you are a producer or manufacturer, distributor, trading company, etc.
   Answer: The Factory is an individually-owned business, which, according to laws and regulations in China, is invested and registered by natural person. The Factory is a producer of products concerned.

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.

Answer: The Factory produces and sells product concerned in the domestic market, and doesn’t directly export abroad, while, the Factory exported products concerned through Feidong Import & Export Co., Ltd (Hereinafter refer to “the Trader”)which is located at Feicui Garden, Hefei City, Feidong County, Anhui Province, China.

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

Answer: Please refer to [Confidential information] attached.
Summary: There is business confidential information in this chart. Revealing it would do harm to the factory.

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

Answer: Not applicable, the Factory wasn’t required to make annual report under laws and regulations in China.

A-4 General accounting/administration information

1. Indicate your accounting period.

Answer: Accounting period is from 1st January to 31st December.

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

Answer: Workshop and offices of the Factory both are located at the address of the Factory, No.77 Liufang Industrial Park, Hetang Town, Jiangmen City, Guangdong Province, China.

3. Please provide the following financial documents for the two most recently completed financial years plus all subsequent monthly, quarterly or half yearly statements:
   - chart of accounts;
   - audited consolidated and unconsolidated financial statements (including all footnotes and the auditor’s opinion);
   - internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under consideration.

   These documents should relate to:
   - the division or section/s of your business responsible for the production and sale of the goods under consideration, and
   - the company.

Answer:
Regarding “chart of accounts”, please refer to “Table A-4.3.1 Chart of Accounts” attached;

Regarding “financial statements”, please refer to “[Confidential information]” and “[Confidential information]”, “[Confidential information]” and “[Confidential information]”.
Note: Financial statements for the Factory are not required to be audited under laws and regulations of China.

Summary: There is business confidential information in these tables. Revealing them would do harm to the factory.

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.
Answer: please refer to:
Regarding “Financial Statements”: “[Confidential information]” and “[Confidential information]” attached.
Regarding “Taxation Return”: “[Confidential information]” and “[Confidential information]”
Note: Financial statements for the Factory are not required to be audited under laws and regulations of China.

Summary: There is business confidential information in this chart. Revealing it would do harm to the factory.

5. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If so, provide details.
Answer: Not applicable, the Factory adopts “Small Business Accounting Reporting Standards”
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);
Answer: The Factory employs weighted average to value raw materials, work-in-process, and finished goods inventories
- costing methods, including the method (eg by tonnes, units, revenue, direct costs etc) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc);
Answer: Costs shared with other goods are allocated according to actual costs incurred.
- valuation methods for damaged or sub-standard goods generated at the various stages of production;
Answer: Damaged or sub-standard goods generated are sold out as waste stainless steel, which are valued at the prices actually sold.
- valuation methods for scrap, by products, or joint products;
Answer: Scraps resulting from producing the products are waste stainless steel, which are to be sold out and valued at the price actually sold.
- valuation and revaluation methods for fixed assets;

Answer: Fixed assets are valued according to actual cost, and its depreciation method is straight line method.
- average useful life for each class of production equipment and depreciation method and rate used for each;

Answer: Fixed assets are valued according to actual cost, and its depreciation method is straight line method. For average useful life and depreciation method and rate, please refer to following table: [Confidential information]

Summary: Fixed assets are valued according to actual cost, and its depreciation method is straight line method.

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

Answer: Not applicable, the Factory didn't export directly abroad; therefore, there are no foreign exchange gains and losses arising from transactions
- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;

Answer: Not applicable, the Factory didn’t export directly abroad; therefore, there are no foreign exchange gains and losses arising from translation of balance sheet items.
- inclusion of general expenses and/or interest;

Answer: General expenses and/or interest include social security expenses, telephone charges, interest etc.
- provisions for bad or doubtful debts;

Answer: “Allowance method” is employed for provision for bad or doubtful debts.
- expenses for idle equipment and/or plant shut-downs;

Answer: Not applicable, there were no such expenses for the Factory.
- costs of plant closure;

Answer: Not applicable, there were no such costs for the Factory.
- restructuring costs;

Answer: Not applicable, there were no such costs.
- by-products and scrap materials resulting from your company’s production process; and

Answer: Scraps resulting from producing the products are waste stainless steel, which are to be sold out and valued at the price actually sold.
- effects of inflation on financial statement information.

Answer: Not applicable, there are no such effects.

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.

Answer: Not applicable, no accounting methods used by the Factory have changed over the last two years.

A-5 Income statement

Complete the spreadsheet ‘Income statement’in the Exporter Questionnaire spreadsheets – sinks workbook.
Note: if your financial information does not permit you to present information in accordance with this spreadsheet please present the information in a form that closely matches the table.

You will note that the spreadsheet 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.

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.

**Answer: Please refer to “[Confidential information]” attached.**

**Summary:** There is business confidential information in this table. Revealing it would do harm to the factory.
A-6 Sales

Complete the spreadsheet 'Turnover' in the Exporter Questionnaire spreadsheets – sinks workbook.

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

This requires you to 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.

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.

Answer: Please refer to “[Confidential information]” attached.

Summary: There is business confidential information in this table. Revealing it would do harm to the factory.
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, or another level if considered appropriate.

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.

Answer Section B: This section is not applicable to the Factory since the Factory didn’t directly export abroad.
SECTION C - EXPORTED GOODS & 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.

Answer: The Factory exported deep drawn stainless sinks with [Confidential information] into Australia through the Trader, and sinks exported to Australia are made from stainless steel, with single or double basins, polished, with drainer boards. Please refer to following table: [Confidential information]

Summary: The Factory exported deep drawn stainless sinks with three different specifications.

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

Answer: Please refer to the answer to question “C-1”

C-3 If you sell like goods on the domestic market, for each type of the goods that your company has exported to Australia during the investigation period, list the most comparable model(s) sold domestically; and provide a detailed explanation of the differences where the domestic goods (ie. the like goods – see explanation in glossary) are not identical to goods exported to Australia. An example of how this information can be presented is provided in the below table.

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

Answer: Please refer to “[Confidential information]”

Summary: There is business confidential information in this table. Revealing it would do harm to the factory.

C-4 Please provide any technical and illustrative material that may be helpful in identifying or classifying the goods that your company sells on the domestic market.
Answer: The Factory sold deep drawn stainless sinks with different specifications (including specifications exported to Australia through trader) in the domestic market, comparing to sinks exported to Australia, sinks sold domestically are also made from stainless steel, with single or double basins, polished or not, with or without drainer boards, and in most cases attached with clips and strainers.
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, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices –

- you must provide information on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.
- If you do not have any domestic sales of like goods you must contact the case officer who will explain the information the Commission requires for determining a normal value using alternative methods.

D-1 Provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;
- 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.

Answer: In most cases, the Factory sells products directly to customers in domestic market, wholesalers or end users, there are no intermediaries or agents employed.

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.

Answer: Not applicable, there are no differences in selling prices arising from trade levels.
D-3 Explain in detail the sales process, including:

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

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

Answer: Normally, the Factory contacts customers in different trade fairs or through the internet, and customers who are interested in products of the Factory, may contact the salesman through telephone or email to enquire prices, and salesman of the Factory usually employ price list to offer the prices, if agreed on prices and terms of sales, in most cases, customers shall pay certain deposit to make the order, and when products are finished, the customers shall pick the goods and pay the balance payment.

D-4 Domestic sales data

Complete the ‘Domestic sales’ spreadsheet in the Exporter Questionnaire spreadsheets – sinks workbook.

This data should be provided on a transaction by transaction basis.

The below table provides some explanation of the data requested in the Domestic sales spreadsheet.

<table>
<thead>
<tr>
<th>Column heading</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customer name</td>
<td>names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.</td>
</tr>
<tr>
<td>Level of trade</td>
<td>the level of trade of your domestic customer</td>
</tr>
<tr>
<td>Model</td>
<td>commercial model/grade or type of the goods</td>
</tr>
<tr>
<td>Number of bowls</td>
<td>the number of bowls of the sink sold, for example single bowl, 1 and ½ bowls, double bowl, etc.</td>
</tr>
<tr>
<td>Drainer boards</td>
<td>If the sink includes one or more drainer boards, identify the number of these</td>
</tr>
<tr>
<td>Finish</td>
<td>sink surface finish e.g. polished, brushed, unfinished</td>
</tr>
<tr>
<td>Brand name</td>
<td>If the sink is sold under a particular brand name, identify this</td>
</tr>
<tr>
<td>Product tier</td>
<td>In the application, the Australian industry identified that sinks may be classified into entry-level, mid or top-range sinks, which is relative to their pricing. Identify if the sink sold is considered entry-level, mid or top-range product.</td>
</tr>
<tr>
<td>Accessories included</td>
<td>If the sink is sold with ‘accessories’ other than the sink and drainer board itself, identify which accessories are included (e.g. strainer, etc)</td>
</tr>
<tr>
<td>Product code</td>
<td>code used in your records for the model/grade/type of the goods identified. Explain the product codes in your submission.</td>
</tr>
<tr>
<td>Invoice number</td>
<td>invoice number</td>
</tr>
<tr>
<td>Invoice date</td>
<td>invoice date</td>
</tr>
<tr>
<td>Date of sale</td>
<td>refer to the explanation at the beginning of this section. If you consider that a date other than the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.</td>
</tr>
<tr>
<td>Order number</td>
<td>show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.</td>
</tr>
<tr>
<td>Delivery terms</td>
<td>egex factory, free on truck, delivered into store</td>
</tr>
</tbody>
</table>
## Payment terms
- Payment terms agreed with the customer e.g. 60 days=60 etc

## Quantity
- Quantity in units shown on the invoice e.g. kg.

## Gross Invoice value
- Gross value shown on invoice in the currency of sale, net of taxes.

## Discounts on the Invoice
- The amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.

## Other charges
- Any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide description.

## Net invoice value in the currency of the exporting country
- The net invoice value expressed in your domestic currency as recorded in your accounting system.

## Rebates or other Allowances
- The actual amount of any deferred rebates or allowances in the currency of sale.

## Quantity discounts
- The actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.

## Packing*
- Packing expenses

## Inland transportation Costs*
- Amount of inland transportation costs included in the selling price.

## Handling, loading And ancillary Expenses*
- Handling, loading & ancillary expenses.

## Warranty & Guarantee expenses*
- Warranty & guarantee expenses.

## Technical assistance & other services*
- Expenses for after sale services such as technical assistance or installation costs.

## Commissions*
- Commissions paid. If more than one type is paid insert additional columns of data.

## Other factors*
- Any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

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

**Summary:** There is business confidential information in this table. Revealing it would do harm to the factory.

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

**Answer:** Not applicable, there are no such costs, charges or expenses.

### D-6
For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:
- Provide a description; and
- Explain the terms and conditions that must be met by the customer to qualify for payment.

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

If you have issued credit notes, directly or indirectly to the customers, provide details if the credited amount has **not** been reported as a discount or rebate.
Answer: Not applicable, there are no such costs, charges or expenses.

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.)

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

Answer: Please refer to the file “[Confidential information]”
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 (i.e. the normal value).

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

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

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

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

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

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

The investigation must be completed within strict time limits therefore you must supply information concerning claims for adjustments in a timely manner. Where an exporter has knowledge of the material substantiating an adjustment claim that material is to be available at the time of the verification visit. The Commission will not consider new claims made after the verification visit.
E-1 Costs associated with export sales

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

Answer: This section is not applicable for the Factory, since the Factory didn’t export directly abroad, answer to this section are provided by the trading company-Feidong.

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.

Answer: [Confidential information]

Summary: Detailed information regarding “Transportation” has been concealed, for such information are business proprietary information, release of them may harm commercial interests of the Company.

2. Handling, loading and ancillary expenses

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

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

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

Answer: [Confidential information]

Summary: Detailed information regarding “Handling, loading & ancillary expenses” has been concealed, for such information are business proprietary information, release of them may harm commercial interests of the Company.

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.

**Answer:** The Company always got payment from customers before dispatch of the goods. Sometimes we receive the payment 2 or 3 days after delivery due to the bank procedure delay, under which condition there will not be credit cost. So that the credit is not requested to adjust.

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’.

**Answer:** Packing expense are recorded in the sub-ledger of manufacturing cost of the manufacturer Hengweida. Feidong doesn't provide extra packing.

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.

**Answer:** The Company does not pay any commission in relation to the export sales to Australia.

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.

**Answer:** Not applicable. The Company does not burden any warrant, guarantee or after sales service in relation to Australian sales.

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

**Answer:** There is no other factor need to be adjusted.

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.

**Answer:** When Feidong record the payment into account, we will use the exchange rate of the accounting date. The exchange rate fluctuated only to a small extent during the investigation period. So there is no need to adjust the currency conversions.

**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.
You should provide copies of your Bill of Materials for both the goods exported to Australia and those associated with domestic sales, and identify those components or inputs into production that are different, for example, specify different:

- Steel grades (Grade 304);
- Chrome/nickel content (18/10, compared with 18/8);
- Steel gauge (18, 20 or 22 gauge);
- Bowl finish (labour hours to achieve a brushed or polished finish);
- Inclusion or exclusion of a drainer board; and
- Inclusion or exclusion of a strainer/basket waste.

**Answer: [Confidential information]**

**Summary:** Detailed information regarding “Physical characteristics” has been concealed, for such information are business proprietary information, release of them may harm commercial interests of the Company.

2. **Import charges and indirect taxes**

If exports to Australia:

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

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

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

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

In substantiating the drawback claim the following information is required:

- a copy of the relevant statutes/regulations authorising duty exemption or remission, translated into English;
- the amount of the duties and taxes refunded upon exportation and an explanation how the amounts were calculated and apportioned to the exported goods;
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.

**Answer: Not applicable, the Factory didn’t export directly, and all sales value reported in “[Confidential information]” are values without VAT tax.**

3. Level of trade

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

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

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

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

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

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

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

or

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

**Answer: Not applicable. The Company does not vary its prices based on different level of trade. So that the level of trade is not requested to be adjusted**

4. **Credit**

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

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

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

Provide the applicable interest rate over each month of the 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 system\(^1\), the average credit period may be determined as follows:

1. **Calculate an accounts receivable turnover ratio**

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

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

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

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

2. **Calculate the average credit period**

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

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

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

**Answer: Not applicable. The Factory always got payment from domestic customers before transfer the products. No credit shall be adjusted.**

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.

   **Answer: Not applicable, normally the Factory was not responsible for the delivery.**

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

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\(^1\) 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.
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.

**Answer**: Not applicable. There are no handling charges, loading or ancillary expenses incurred in domestic sales.

### 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”.

**Answer**: Not applicable. For each model, packing methods are the same. The cost of material and labour associated with packing for domestic sales in the company have been recorded in the Production Cost Account and allocated based on the quantity.

### 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.

**Answer**: Not applicable. The Company does not pay any commission in relation to domestic sales.

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

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

**Answer**: Not applicable. The Company does not burden any warrant, guarantee or after sales service in relation to domestic sales.

### 10. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “Other factors”. List the factors and show how each has been quantified in per unit terms. For example:
- inventory carrying cost: describe how the products are stored prior to sale and show data relating to the average length of time in inventory. Indicate the interest rate used;
- warehousing expense: an expense incurred at the distribution point;
- royalty and patent fees: describe each payment as a result of production or sale, including the key terms of the agreement;
- advertising; and
- bad debt.

**Answer: Not applicable. There is no other factor need to be adjusted.**

**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.

**Answer: Not applicable. There is no duplication for the adjustment.**
SECTION F - EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)

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

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

Answer: This section is not applicable for the Factory, since the Factory didn’t export directly abroad.

F-1 Third country sales data

Complete the ‘Third country’ spreadsheet in the Exporter Questionnaire spreadsheets – sinks workbook.

This data should be provided on a summary basis.

The below table provides some explanation of the data requested in the Third country spreadsheet.

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

F-2 Please identify any differences in sales to third countries which may affect their comparison to export sales to Australia.
SECTION G - COSTING INFORMATION AND CONSTRUCTED VALUE

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

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

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

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

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

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

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

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

   **Answer:** Please refer to “[Confidential information]” attached.

   **Summary:** There is business confidential information in this flowchart. Revealing it would do harm to the factory.
G-2. Production capacity data

Complete the ‘Production’ spreadsheet in the Exporter Questionnaire spreadsheets – sinks workbook.

Answer: Please refer to “[Confidential information]” attached.

Summary: There is business confidential information in this table. Revealing it would do harm to the factory.

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.
   Answer: The Factory retains an electronic management accounting system, which records operating activities such as purchase of raw materials, production, inventory, sales etc. through vouchers into different accounts of accounting system, through which sub-ledgers and general ledger can be summarized automatically every month, and at the end of the financial accounting year, monthly general ledger can accumulate financial reports for that year.

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 (i.e., differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.
   Answer: Not applicable, The Factory’s accounting system is based on actual costs.

3. Provide details of any significant or unusual cost variances that occurred during the investigation period.
   Answer: Not applicable, there are no significant or unusual cost variances that occurred during IP.

4. Describe the profit/cost centres in your company’s cost accounting system.
   Answer: [Confidential information]
   Summary: Detailed information regarding “Cost centre” has been concealed, for such information are business proprietary information, release of them may harm commercial interests of the Company.

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.
   Answer: [Confidential information]
   Summary: Detailed information regarding “Cost centre” has been concealed, for such information are business proprietary information, release of them may harm commercial interests of the Company.

6. Describe the level of product specificity (models, grades etc) that your company’s cost accounting system records production costs.
   Answer: Not applicable, the Factory didn’t records production costs according to level of product specificity.
7 List and explain all production costs incurred by your company which are valued differently for cost accounting purposes than for financial accounting purposes. **Answer: Not applicable, there are no such costs.**

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. **Answer: Not applicable, the Factory engaged in no start-up operations in relation to the goods consideration.**

9 State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records. **Answer: Not applicable, the Factory engaged in no start-up operations in relation to the goods consideration.**
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.\(^2\)

Complete the ‘DomesticCTMS’ spreadsheet in the Exporter Questionnaire spreadsheets – sinks workbook.

- Please provide the actual unit cost to make and sell separately for 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.
- Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.
- Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.
- If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.
- Please specify unit of currency.
- 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.
- 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.
- Supply your Bill of Materials separately for each model/type (identified in section C) of the like goods sold on the domestic market.

Answer: Please refer to “[Confidential information]”

Note:
Goods sold domestically and exported to Australia are produced under same costs for same type or mode, therefore, unit costs to make and sell for same types are same, whatever sold domestically or exported.

Summary: There is business confidential information in this table. Revealing it would do harm to the factory.

\(^2\) The Commission applies the tests set out in s.269TAAD of the Customs Act 1901 to determine whether goods are in ordinary course of trade. These provisions reflect the WTO anti-dumping agreement – see Article 2.2.1.
G-5 Cost to make and sell goods under consideration (goods exported to Australia)

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

Complete the ‘AustralianCTMS’ spreadsheet in the Exporter Questionnaire spreadsheets – sinks workbook.

- Please provide the actual unit cost to make and sell separately for 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.

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

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

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

- Please specify unit of currency.

- 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.

- 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.

- 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.

- Supply your Bill of Materials separately for each model/type (identified in section C) of the like goods sold on the domestic market.

Answer: Please refer to “[Confidential information]”

Note:
Goods sold domestically and exported to Australia are produced under same costs for same type or mode, therefore, unit costs to make and sell for same types are same, whatever sold domestically or exported.

Summary: There is business confidential information in this table. Revealing it would do harm to the factory.
G-6 Major raw material costs

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

**Answer:** Major raw materials for products under consideration are stainless steel coils.

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).

**Answer:** Stainless steel are supplied by unaffiliated entities, for information concerning supply of stainless steels, please refer to “[Confidential information]”

**Summary:** There is business confidential information in this table. Revealing it would do harm to the factory.

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

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

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

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

The applicants claim that a ‘market situation’ exists in respect of deep drawn stainless steel sinks from China due to government influence on both the prices of the goods and the major raw material inputs (cold-rolled stainless steel) used in the manufacture of the goods.

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

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

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

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

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

There are three parts to this section:

PART H-1 - Requests information concerning the organisation of your company and the Government of China’s involvement in the business of your company.

PART H-2 - Requests information concerning the Government of China’s measures with respect to the steel industry in China.

PART H-3 - Requests information concerning the deep drawn stainless steel sinks sector in the region where your company is located.

PART H-1 GENERAL INFORMATION

The information requested in this part will provide an overview of your corporate organisation and the Government of China’s involvement in your business. In addition to your response to each of the questions, all necessary supporting documentation is requested.
1. Specific questions are asked throughout this questionnaire in relation to the Government of China’s interaction with your businesses.

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

a) reporting requirements;
Answer: Individually-owned business should register the business license in the administration of industry and commerce and have the business license inspected once a year. Besides, individually-owned business should report tax returns to the taxation department once a month.

b) payment of taxes;
Answer: Individually-owned business should pay individual income tax, value-added tax as well as local tax, including urban maintenance and construction tax, extra charges of education funds, embankment protection fees, local extra charges of education funds and stamp tax. Those taxes should be paid once a month.

c) senior management representation within your business;
Answer: People who is the registered operator on the business license is the senior management representation of the individually-owned business.

d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC.
Answer: Not applicable. Hengweida is an individually-owned business, so it is not supervised by or under the control of SASAC.

e) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);
Answer: The business decisions of Hengweida is made by the registered operator.

f) licensing;
Answer: There is no specified licensing requirements for Hengweida.

g) restrictions on land use;
Answer: No restrictions. Hengweida can purchase the land use right.

h) provision of loans; or
Answer: The interest rates are set by the commercial banks providing the loans. The commercial banks determine their own rates based on the benchmark loan rate set by Central Bank—the People’s Bank of China, taking the market condition into consideration.

i) provision of grants, awards or other funds.
Answer: No grants, awards or other funds have been provided to Hengweida.

2. Business structure, ownership and management

a) Indicate whether your company is a state-owned or state-invested enterprise (SIE) (refer to the Glossary of Terms for definition).
Answer: Hengweida is an individually-owned business.

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

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

Answer: Hengweida is an individually-owned business. There is no Board of directors or board of shareholders in Hengweida.

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

If so, identify the individuals, their role on that Board and their affiliation with the Government of China.

Answer: Hengweida is an individually-owned business. There is no Board of directors or board of shareholders in Hengweida. The registered operator of Hengweida is not representative, employee, or otherwise affiliated with the Government of China.

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

Answer: Hengweida is an individually-owned business. There is no Board of directors or board of shareholders in Hengweida. The registered operator of Hengweida is not representative from the Chinese Communist Party.

e) Are any members of your business’ (and/or all other entities your business is related to) Board of Directors or Board of Shareholders appointed, managed or recommended by the Government of China? If so, identify any relevant government department(s) they are affiliated with.

Answer: Hengweida is an individually-owned business. There is no Board of directors or board of shareholders in Hengweida. No one in Hengweida is appointed, managed or recommended by the Government of China.

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

Answer: Hengweida is an individually-owned business. There is no shareholders of Hengweida.

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

Answer: Hengweida is an individually-owned business. There have been no significant changes in the ownership structure of Hengweida.

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

Answer: Hengweida is an individually-owned business. There is no positions within Hengweida is on behalf of Government of China authorities.

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

Answer: Hengweida is an individually-owned business. there are no requirements in law and in practice to have government representation at any level of Hengweida.

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

Answer: Hengweida is not a publicly-traded company.

k) Who has the ability to reward, fire or discipline your business’ senior managers?

Answer: Hengweida is an individually-owned business. The registered operator He Zhiyuan has the ability to reward, fire or discipline Hengweida’ senior managers.

l) Do any of your company’s senior managers hold positions in any Government of China departments or organisations, associations or Chambers of Commerce? If so describe the nature of these positions.

Answer: There is no senior manager in Hengweida holding position in Government of China departments or organisations, associations or Chambers of Commerce.

m) Provide the names and positions of your company’s pricing committee.
Answer: Hengweida is an individually-owned business. There is no pricing committee in Hengweida.

3. Licensing

a) Provide a copy of your business license(s).
   Answer: Please refer to “Appendix PART H-1-3 Copy for Business License” and “Appendix PART H-1-3 Translation for Business License”.

b) Identify the Government of China departments or offices responsible for issuing the license(s).
   Answer: Jiangmen Administration for Industry and Commerce, Pengjiang Sub-Administration for Industry and Commerce.

c) Describe the procedures involved in applying for the license(s).
   Answer: To apply for the license, first, pre-register the name of the business. Then apply for the operating registration of the individually-owned business. Next, apply for the organization code and make a chop. After that, apply for national and local tax registration. Last, open a basic bank account for transfers. The above is a whole procedure involved in applying for the license.

d) Describe any requirements or conditions that must be met in order to obtain the license(s).
   Answer: No specified requirements. Everyone who has operating capacity can apply for the license, the applicant should provide the registration application form, identification paper as well as the proof of business premises.

e) Describe and explain any restrictions imposed on your business by the business license(s).
   Answer: There are no restrictions for operating activities within the business scope recorded in the business license.

f) Describe any sanctions imposed on your business if you act outside the scope of your business license(s).
   Answer: If the individually-owned business act outside the scope of business license, the registration authority shall order it to correct and impose a fine of 1500 Yuan. If the circumstances are serious, the business license will be revoked. However, the individually-owned business can apply for expanding the business scope if it really need, then it can operate according to the new scope.

g) Describe and explain any rights or benefits conferred to your business under the license(s).
   Answer: Under the business license, the individually-owned business could operate legally. In China, if someone do business without a business license, the department of administration for industry and commerce will ban it and confiscate illegal gains.
h) Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).

**Answer:** According to Regulations Governing the Individually-owned Business promulgated by Chinese State Council. The business license will be revoked under the following circumstances:

1. Submitting false materials to obtain registration, or forge, tamper, rent, lend, make over the business license and the circumstance are serious.
2. Changing the registered item without applying for registration of alteration and the circumstance are serious.
3. In default on the tax registration and stay uncorrected after a certain period.
4. In default on applying for annual examination within a prescribed time and stay uncorrected after the correction order.

The administration for Industry and Commerce where the individually-owned business is located has the authority to revoke the business license.

4. Decision-making, planning and reporting

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

**Answer:** Hengweida is an individually-owned business. The registered operator He Zhiyuan is responsible for deciding all those items above.

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

**Answer:** Not applicable. Hengweida is an individually-owned business. The registered operator He Zhiyuan is responsible for deciding all things.

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

**Answer:** Not applicable. Hengweida is an individually-owned business. The registered operator He Zhiyuan is responsible for deciding all things.

d) List and describe all reports that must be submitted to the Government of China periodically by your company, and identify the government department/office where each report is filed.
Answer: Individually-owned business should register the business license in the administration of industry and commerce and have the business license inspected once a year. Besides, individually-owned business should report tax returns to the taxation department once a month, including individual income tax, value-added tax as well as local tax.

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

Answer: Hengweida is an individually-owned business. The Provincial/City Five Year Plans have nothing to do with Hengweida’s business.

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

Answer: Hengweida is an individually-owned business. The Provincial/City Five Year Plans have nothing to do with Hengweida’s business.

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

Answer: Hengweida is an individually-owned business. There is no Board of directors or board of shareholders in Hengweida.

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

Answer: Not applicable. Hengweida is an individually-owned business. The pricing decisions is made by the registered operator He Zhiyuan.

PART H-2 GOVERNMENT OF CHINA MEASURES IN THE STEEL SECTOR

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

1. Are there any other Government of China opinions, directives, decrees, promulgations, measures, etc. concerning the steel industry/sector that were put in place or operating during the investigation period?

If yes, please provide a copy of that documentation and a translation as well. Also provide documentation concerning the Government of China or any association of the Government of China’s notification of the measures concerning steel to your company over the investigation period.
Answer: Not applicable. Hengweida is a small-sized individually-owned business, our business scope is producing and selling the stainless steel sinks. We have no idea about any other Government of China opinions, directives, decrees, promulgations, measures, etc. concerning the steel industry/sector.

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

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

- industrial policy and guidance on the steel industry sector;
- market entry criteria for the steel industry sector;
- environmental enforcement for the steel industry sector;
- management of land utilization;
- the China Banking Regulatory Commission for the steel industry sector;
- investigation and inspection of new steel expansion facilities;
- the section in the National Development and Reform Commission that is responsible for the steel industry sector; and
- import licensing for iron ore, steel and other steel raw materials.

Answer: Not applicable. Hengweida is a small-sized individually-owned business. We have no idea about those information as they are not directly related with Hengweida’s business.

3. National Steel Policy

The Commission is aware of the 2005 National Steel Policy (also referred to as the Steel and Iron Industry Development Policy, as well as by several other titles). The following questions relate to that policy.

b) Explain in detail how the policy and any updates regarding the policy were communicated to your company.

Answer: Not applicable. Hengweida is a small-sized individually-owned business which is affected by market supply and demand. The 2005 National Steel Policy doesn't have an impact on Hengweida's business. We have no idea about the policy and any updates.

c) Identify the government department, association, or company official that communicated this policy or any related measures, to your company as well as the government office or association and the names of the officials who are responsible for the administration of this policy.

Answer: Not applicable. Hengweida is a small-sized individually-owned business which is affected by market supply and demand. The 2005 National Steel Policy doesn't have an impact on Hengweida's business. We have no idea about the government department, association, or company official that communicated this policy or any related measures.
d) Explain in detail the information that has been provided to you from official and unofficial channels concerning action to be taken by your company in relation to the policy.

**Answer: Not applicable. Hengweida is a small-sized individually-owned business which is affected by market supply and demand. The 2005 National Steel Policy doesn't have an impact on Hengweida's business. We have no idea about those information.**

e) Do you have designated officials that have provided direction to your company regarding the Government of China's measures and how to proceed with your current project or future plans within the scope of the policy?

**Answer: Not applicable. Hengweida is a small-sized individually-owned business. There is no designated officials in Hengweida.**

f) Explain in detail if there are additional directives or measures from the Government of China that have been communicated to your company, since the inception of the policy.

**Answer: Not applicable. Hengweida is a small-sized individually-owned business. There is no additional directive or measure from government.**

g) Explain in detail whether the policy has ever impacted your company’s investment plans. This many include reference to specific measures considered or taken by your company to address issues and/or objectives raised by the policy. Such items may include but are not limited to items such as project approval process, credit and loans (including discounted interest payments), the environment, the scale of production, energy use, raw material inputs etc.

**Answer: Not applicable. Hengweida is a small-sized individually-owned business. The policy haven't impact Hengweida's business.**

h) Explain the ongoing mechanism used by the Government of China to measure your company’s compliance with the policy directives and/or guidelines.

**Answer: Not applicable.**

i) The policy includes directives and/or guidelines that permit authorities to limit the supply of water, power, land and bank loans etc. to steel producers, which do not meet the objectives of the policy.

- Explain in detail whether your company’s expansion or investment plans have ever been or may be impacted by these criteria.
- Explain the procedure to be followed by a steel company in making a request for approval of a steel investment for an existing steel enterprise or new steel enterprise.
- Identify any Government of China bodies at the regional or provincial level that have the responsibility to grant the approval, or refuse approval regarding an investment in the steel sector.
• Are review and approval decisions regarding investments in the steel sector made by the central government or are they delegated to the regional or provincial level?

• **Answer: Not applicable. Hengweida is a small-sized individually-owned business which is affected by market supply and demand. The 2005 National Steel Policy doesn't have an impact on Hengweida's business. We have no idea about those information.**

j) Describe the role of the National Development and Reform Commission in terms of communicating, implementing and overseeing policies governing the steel sector, including but not limited to, China’s National Steel Policy.

**Answer: Not applicable. Hengweida is a small-sized individually-owned business. We have no idea about those information.**

4. **Other government approvals**

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

a) Explain whether your company has undertaken an approval process through the Government of China for any steel investments in the last 10 years.

**Answer: Hengweida haven't undertaken an approval process through the Government of China for any steel investments in the last 10 years.**

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

**Answer: Hengweida haven't undertaken an approval process through the Government of China for any steel investments in the last 10 years.**

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

**Answer: Not applicable. Hengweida haven't undertaken an approval process through the Government of China for any steel investments in the last 10 years.**

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

**Answer: Not applicable. Hengweida haven't undertaken an approval process through the Government of China for any steel investments in the last 10 years.**

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

**Answer: Not applicable. Hengweida haven't undertaken an approval process through the Government of China for any steel investments in the last 10 years.**
f) Identify the office that sent communication of these requirements to your company along with the office address, contact names, phone numbers and fax numbers.

Answer: Not applicable. Hengweida haven't undertaken an approval process through the Government of China for any steel investments in the last 10 years.

5. Steel industry rationalisation

The below questions address the efforts of the Government of China to rationalise the steel industry sector in China through a combination of closures and consolidations of steel making assets.

a) Describe to what extent, if any, your company has been directed, encouraged or requested to merge or consolidate operations with one or several other steel in China either by the National Development and Reform Commission or any other entities.

Answer: Hengweida is a small-sized individually-owned business and it has never been directed, encouraged or requested to merge or consolidate operations with one or several other steel in China.

b) Describe to what extent, if any, a facility owned by your company has ever been identified by the Government of China as a candidate for closure within the next two years.

Answer: Hengweida is a small-sized individually-owned business and it has never been identified by the Government of China as a candidate for closure within the next two years.

PART H-3 THE DEEP DRAWN STAINLESS STEEL SINKS SECTOR

The information requested in this part will assist in providing a better understanding of the Government of China measures and your business’ sales and production of deep drawn stainless steel sinks.

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

1. Export quotas and licensing

a) Are deep drawn stainless steel sinks sold by your company subject to any export quotas?

If so, explain why deep drawn stainless steel sinks are subject to quotas and the method by which the quotas are allocated.

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

Answer: There is no such export quotas.

b) If deep drawn stainless steel sinks are not presently subject to export quotas, indicate if quotas existed during the investigation period and when and why they were removed.
Answer: There is no such export quotas during the investigation period.

c) Identify which Government of China agency legislates and monitors any such quotas.
   Answer: Not applicable. There is no such export quotas.

d) Has the Government of China set any targets or limits regarding the quantity of deep drawn stainless steel sinks that you may sell on the domestic or export markets? If so, provide details.
   Answer: Not applicable. There is no such export quotas.

e) Are there any export licence requirements for deep drawn stainless steel sinks? If so, provide details.
   Answer: There is no export license requirements for deep drawn stainless steel sinks.

2. Taxation

   a) Were there any export taxes on the exports of deep drawn stainless steel sinks during the investigation period?
      Answer: Not applicable, Hengweida is a manufacturer and we do not export by ourselves.

   b) What was the VAT rebate applicable to deep drawn stainless steel sinks exports during the investigation period?
      Answer: During the investigation period, the VAT rebate applicable is 9%.

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

      i. a detailed chronological history of the value-added tax rebate rates;
      ii. products affected;
      iii. the effective dates of the rate changes;
      iv. fully translated copies of any Government of China notices regarding these changes, including the relevant appendices.
      Answer: There have been no change to the VAT rebate since 2009.

   d) Are you aware of any tax changes being planned that would impact the deep drawn stainless steel sinks sector?
      Answer: To our understanding, there is no tax changes being planned that would impact the deep drawn stainless steel sinks sector.

3. Sales terms

   a) Identify the person who authorises the sales terms, prices and other contract provisions for the sale of deep drawn stainless steel sinks by your business.
      Answer: Hengweida is an individually-owned business. The registered operator He Zhiyuan authorises the sales terms, prices and other contract provisions for the sale of deep drawn stainless steel sinks.
b) Explain how the selling prices of deep drawn stainless steel sinks by your business are determined, including any Government of China involvement in your business’ pricing decisions, and indicate if the goods are subject to Government of China direct or indirect pricing or government guidance pricing.

Answer: The selling price is determined by registered operator Hezhiyuan according to the market supply and demand.

c) Does your business coordinate the selling prices or supply of deep drawn stainless steel sinks with other domestic steel and steel product producers, any Government of China departments, or the China Iron and Steel Association? If so, provide details.

Answer: Hengweida doesn't coordinate the selling prices or supply of deep drawn stainless steel sinks with other domestic steel and steel product producers, any Government of China departments, or the China Iron and Steel Association.

d) Explain whether your business provides deep drawn stainless steel sinks price information/data to the Government of China, the China Iron and Steel Association (CISA), other government officials or commercial/industry organisations, including those outside of China, which report on the steel sector.

Answer: Hengweida doesn't provide the product price with CISA.

e) Explain whether your business provides deep drawn stainless steel sinks price data to any other person at the provincial, regional or special economic zone level of government.

Answer: Hengweida doesn't provide the product data with any level government.

4. Involvement with CISA

a) Is your business a member of CISA or regional Iron & Steel Associations? If so, explain your business’ relationship with the association and the involvement of the Government of China with the CISA.

Answer: Hengweida is not a member of CISA or regional Iron & Steel Associations.

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

Answer: Not applicable. Hengweida is not a member of CISA or regional Iron & Steel Associations.

5. Other industry associations

a) Is your business a member of any other industry associations? If so, explain your business’ relationship with the association and the involvement of the Government of China with the association.

Answer: Hengweida is not a member of any other industry associations.
b) If your business is a member of another industry association, indicate whether this membership is voluntary or compulsory. Explain the functions that the association provides for your business. Explain in detail the role of the association with respect to the directives as provided by the Government of China concerning the steel industry.

**Answer: Not applicable. Hengweida is not a member of another industry association.**

6. Statistics submission/recording

a) Indicate if your business makes submissions\(^3\) to the Chinese Bureau of Statistics and/or any other government organisation. If yes, explain the purpose of these submissions and the type of information submitted.

**Answer: Hengweida doesn't make such submissions.**

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

**Answer: Not applicable. Hengweida doesn't make such submissions.**

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

**Answer: Not applicable. Hengweida doesn't make such submissions.**

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

**Answer: Not applicable. Hengweida doesn't make such submissions.**

7. Raw material supply

a) Is there a price difference in purchase price for raw materials (i.e. cold-rolled stainless steel or any other raw material) between your suppliers?

**Answer: Yes, the purchase price for cold-rolled stainless steel is affected by international steel price.**

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

**Answer: Hengweida haven't purchased raw materials from SIES. We have no idea whether there is such a price difference.**

Note: the applicant alleges that producers in China of deep drawn stainless steel sinks have benefited from the provision of cold-rolled stainless steel by the Government of China at less than fair market value (see Program 1 in Section I of this questionnaire).

Further questions regarding cold-rolled stainless steel supply and pricing are asked in Section I of this questionnaire. Your responses to these questions are relevant to the assessment of whether a market situation exists. Ensure responses to these questions are complete.

8. Regional differences

\(^3\)For example, monthly data relating to sales, production and costs.
a) If you have production facilities in more than one region/province, are the laws and regulations in each region the same with respect to pricing? Provide details on any regional differences.
   **Answer:** Not applicable. Hengweida only has production facilities in Guangdong.

9. **Deep drawn stainless steel sinks production/output during the investigation period**

   a) Is any part of your production of deep drawn stainless steel sinks subject to any national/regional industrial policy or guidance? If so, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance.
   **Answer:** The production of Hengweida is not subject to any national/regional industrial policy or guidance.

   b) To what extent are any of the policies/guidelines identified in a) applicable to your business?
   **Answer:** Not applicable. The production of Hengweida is not subject to any national/regional industrial policy or guidance.

   c) Where applicable, how did your business respond to the policies/guidelines?
   **Answer:** Not applicable. The production of Hengweida is not subject to any national/regional industrial policy or guidance.

   d) Provide details regarding any other restrictions (e.g., geographic/regional, downstream, use, etc.) to the sale of deep drawn stainless steel sinks that may be imposed by the Government of China.
   **Answer:** There is no other restrictions to the sale of deep drawn stainless steel sinks.

10. **Sales price during the investigation period**

   a) Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of China during the investigation period, with respect to domestic steel prices.
   **Answer:** Hengweida's business hasn't been subjected to any guidance or controls by the Government during the investigation period.

   b) Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of China during the investigation period, with respect to raw material inputs (i.e. iron ore, coal, billet, cold-rolled stainless steel, etc.).
   **Answer:** Hengweida's business hasn't been subjected to any guidance or controls by the Government during the investigation period with respect to raw material inputs.

   c) Explain whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.
Answer: Hengweida’s business hasn’t encountered price guidance or controls established by regional or special economic zone officials.

11. Adding capacity and/or joint ventures

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

Answer: Not applicable. Hengweida is an individually-owned business. There's no such approval process applicable.

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

Answer: Not applicable. Hengweida is an individually-owned business. There's no such approval process applicable. We have no idea whether the government have the right to request modifications.
SECTION I - COUNTERVAILING (SUBSIDISATION)

The applicant alleges that producers in China of deep drawn stainless steel sinks have benefited from a number of subsidies granted by the Government of China (meaning any level of government – refer to the Glossary of Terms for further information), and that these subsidies are countervailable.

INVESTIGATED PROGRAMS

The following are programs that the Commission is currently investigating:

<table>
<thead>
<tr>
<th>Program Number</th>
<th>Program Name</th>
<th>Program Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program 1</td>
<td>Raw Materials Provided by the Government at Less than Fair Market Value</td>
<td>Provision of goods</td>
</tr>
<tr>
<td>Program 2</td>
<td>Research &amp; Development (R&amp;D) Assistance Grant</td>
<td>Grant</td>
</tr>
<tr>
<td>Program 3</td>
<td>Grants for Export Activities</td>
<td>Grant</td>
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<tr>
<td>Program 4</td>
<td>Allowance to pay loan interest</td>
<td>Grant</td>
</tr>
<tr>
<td>Program 5</td>
<td>International Market Fund for Export Companies</td>
<td>Grant</td>
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<td>Program 6</td>
<td>International Market Fund for Small and Medium-sized Export Companies</td>
<td>Grant</td>
</tr>
<tr>
<td>Program 7</td>
<td>Reduced tax rate for productive FIEs scheduled to operate for a period not less than 10 years</td>
<td>Income Tax</td>
</tr>
<tr>
<td>Program 8</td>
<td>Tax preference available to companies that operate at a small profit</td>
<td>Income Tax</td>
</tr>
</tbody>
</table>

Please answer the questions within parts I-1 to I-3 in relation to these programs.
PART I-1 PREFERENTIAL INCOME TAX PROGRAMS (PROGRAMS 7 AND 8)

1. Did your business or any company/entity related to your business receive any benefit under the following two programs during the investigation period (1 January to 31 December 2013):
   - Program 7 - Reduced tax rate for productive FIEs scheduled to operate for a period not less than 10 years
   - Program 8 - Tax preference available to companies that operate at a small profit

   Answer: Not applicable.

2. It is our understanding that the general tax rate for enterprises in China from 1 July 2010 was 25%. Confirm whether this is correct and if not, please identify the general tax rate for enterprises in China from 1 July 2010, indicating any changes in the taxation rate over the period July 2010 – December 2103.

   Answer: Hengweida is an individually-owned business and it should pay the individual income tax rather than enterprises income tax. The individual income tax rate has been 35% from 1 July 2010.

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

   Answer: Hengweida is an individually-owned business and it should pay the individual income tax rather than enterprises income tax. The individual income tax rate has been 35% from 1 July 2010.

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

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

   Answer: Not applicable.

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

   Answer: Not applicable.

6. 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).

   Answer: Not applicable.

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

   Answer: Not applicable.

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4 Refer to the Glossary of Terms for a definition of benefit in this context.
8. 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 of China in relation to the program. **Answer: Not applicable.**

9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program. **Answer: Not applicable.**

10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program. **Answer: Not applicable.**

11. 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. **Answer: Not applicable.** Hengweida is an individually-owned business.

12. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation. **Answer: Not applicable.**

13. 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. **Answer: Not applicable.**

14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements. **Answer: Not applicable.**

15. To your knowledge, does the program still operate or has it been terminated? 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. **Answer: Not applicable.**

16. For each taxation year from 2011 to 2013, complete the "Income Tax" spreadsheet in the Exporter Questionnaire spreadsheets – sinks workbook. **Answer: Please refer to [Confidential information]**

Summary: There is business confidential information in this table. Revealing it would do harm to the factory.
18. Provide a copy, bearing the official stamp of the appropriate level of the Government of China of all

- corporate income tax acknowledgement form(s) and the income tax return(s) that your company filed for the 2011, 2012 and 2013 tax years; and
- income tax instalment payment receipts, and all applicable income tax forms and schedules for the 2011, 2012 and 2013 tax years.

**Answer: Please refer to [Confidential information]**

**Summary:** There is business confidential information in this table. Revealing it would do harm to the factory.

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

**PART I-2 GRANTS (PROGRAMS 2, 3, 4, 5 AND 6)**

It is the Commission’s understanding that the Government of China may be providing grants to enterprises in China including the following identified programs:

- **Program 2** - Research & Development (R&D) Assistance Grant
- **Program 3** - Grants for Export Activities
- **Program 4** - Allowance to pay loan interest
- **Program 5** - International Market Fund for Export Companies
- **Program 6** - International Market Fund for Small and Medium-sized Export Companies

1. Did your business or any company/entity related to your business receive any benefit under the above programs during the period **1 January to 31 December 2013**?

**Answer: No, Hengweida didn't receive any benefit under the above programs during the period1 January to 31 December 2013.**

2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period **1 January to 31 December 2013**?

**Answer: No, Hengweida didn't receive benefits under any other grant during the period 1 January to 31 December 2013.**

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

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

**Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period1 January to 31 December 2013.**

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).
Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.

5. Describe the application and approval procedures for obtaining a benefit under the program.
Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.

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 Government of China in relation to the program.
Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.

7. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.

8. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.

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.
Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.

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.
Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.

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.
Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.

12. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.

13. To your knowledge, does the program still operate or has it been terminated?
Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.
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.

**Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.**

15. Identify the body responsible for administering the grant.

**Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.**

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

**Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.**

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

**Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.**

**PART I-3 PROVISION OF COLD-ROLLED STAINLESS STEEL (PROGRAM 1)**

The applicant claims that public bodies (in the form of state-owned or invested enterprises (SIEs)) are supplying cold-rolled stainless steel, directly or indirectly, to manufacturers of deep drawn stainless steel sinks at less than fair value.

In this questionnaire, the term cold-rolled stainless steel refers to both coil or sheets.

The term SIE 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 period **1 January to 31 December 2013**.

   **Answer: Not applicable. Hengweida has no related company/entity.**

2. Does your business purchase any goods/services from SIEs, e.g., raw materials (including cold-rolled stainless steel), energy, water, other utilities, etc?

   **Answer: Energy, Water are supplied by SIE.**

3. Provide a list, including a contact name and address, of all your suppliers of cold-rolled stainless steel. Indicate whether the supplier is a SIE.
Answer: Please refer to “[Confidential information]”
Summary: There is business confidential information in this table. Revealing it would do harm to the factory.


Provide this data on a transaction-by-transaction basis, for all purchases of cold-rolled stainless steel during the period 1 January to 31 December 2013. This data should be provided for all purchases, not only those of Chinese origin (i.e. include imported materials as well).

Please add more space for additional suppliers and categories of product as required.
Answer: Please refer to “[Confidential information]”
Summary: There is business confidential information in this table. Revealing it would do harm to the factory.

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

Answer: Not applicable, the Factory is an individually-owned business, and received no reduction/reduced price.

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

Answer: Not applicable, there are no such contractual agreements.

7. If your business purchased imported cold-rolled stainless steel, 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.

Answer: Not applicable, the Factory didn’t purchase imported cold-rolled stainless steel.

PART I-4 ANY OTHER PROGRAMS

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

This may have included:

- the provision of grants, awards or prizes;
- the provision of goods or services at a reduced price (e.g. electricity, gas, raw materials (including, for example, zinc), transport);

5 Refer to the Glossary of Terms for a definition of benefit in this context.
the reduction of tax payable including income tax and VAT;
• reduction in land use fees;
• loans from Policy Banks at below-market 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).
   \textbf{Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.}

2. Describe the application and approval procedures for obtaining a benefit under the program.
   \textbf{Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.}

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 of China in relation to the program.
   \textbf{Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.}

4. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
   \textbf{Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.}

5. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
   \textbf{Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.}

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.

   \textbf{Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.}

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.
   \textbf{Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.}

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.
Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.

9. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
   Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.

10. To your knowledge, does the program still operate or has it been terminated?
    Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.

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.
    Answer: Not applicable. Hengweida didn't receive any benefit under the above programs during the period 1 January to 31 December 2013.
List of Annexes for Producer [FOR PUBLIC RECORD]

1. “Appendix PART H-1-3 Copy for Business License”
2. “Appendix PART H-1-3 Translation for Business License”
BUSINESS LICENSE OF INDIVIDUAL BUSINESS

Registration No.: 440703600179013

Name: Jiangmen Hetang Hengdawei

Owner: HE ZHIYUAN

Kind of Business: Individual Business

Address: No.77, Liuduanfang, Zhongtai West Road, Hetang Town, Pengjiang District, Jiangmen

Managing Scope: Manufacturing: Kitchenware, sanitary products

Date of Issue: 2013.5.20

Industrial and Commercial Administration Bureau of Jiangmen Pengjiang Branch
Supervised by State Administration for Industry & Commerce, P.R. China