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

CASE CONTACT
Case Manager: MS ANDREA STONE
Phone: +61 2 6275 6173
E-mail: operations2@adcommission.gov.au
Anti-Dumping Commission website: www.adcommission.gov.au

RETURN OF QUESTIONNAIRE DETAILS
By mail
(on CD-ROM or USB): Attn: Director, Operations 2
Anti-Dumping Commission
5 Constitution Ave
CANBERRA ACT 2601

By email: operations2@adcommission.gov.au
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</tr>
</tbody>
</table>
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 Managers 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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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)
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.adcommission.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: Feidong I&E Co., Ltd.

Name: Huang Yaming
Position in the company: General Manager
Address: Room 103, No. 30 building, Changfeng road, Hefei, Anhui Province
Telephone +86-551-5152438
Facsimile number: +86-551-5152428
E-mail address of contact person: product999@126.com

Answer: Feidong is a trading company, the factory information please refer to responses from the un-related supplier “HengWeiDa”.

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: Wang Tao
Address: Room 501, 05/F, Office tower 2, Kunsha Center., No. 16, Xinyuanli, Chaoyang District, Beijing, 100027, P.R. China.
Telephone: +86-13501092768
Facsimile/Telex number: +86-10-84683690
E-mail address of contact person: wangtao@rayinlawyer.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 (e.g., company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.

Answer: The legal name of our business is Anhui Feidong Import and Export Co., Ltd. (hereinafter refer to “Feidong” or “the company”). Feidong is a limited liability Company. It has no other business names.

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: Feidong has two shareholders, they are couples.

[CONFIDENTIAL INFORMATION], [CONFIDENTIAL INFORMATION].

Summary: The Company is invested by two shareholders.

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

Answer: Not applicable (N/A). Feidong is not a subsidiary of another company.

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

Answer: N/A, Feidong has no parent company.

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

Answer: N/A. Feidong has no associated or affiliated companies.

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

Answer: N/A. Feidong has no 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: Feidong is a trading company, It only exported the goods to other counties during POI.
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: Feidong exported the goods to Australia and other countries only. It purchased the deep drawn stainless steel sinks from 2 un-related companies. We provide names and address of the manufacture as below.

Supplier 1: [CONFIDENTIAL INFORMATION]

Supplier 2: [CONFIDENTIAL INFORMATION]

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

Answer: Feidong is a very small-sized company, it has only 4 employees, two of them performed purchase and export business and others are responsible for financial affairs.

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

Answer: There are no annual report and audited financial report of Feidong.

A-4 General accounting/administration information

1. Indicate your accounting period.

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

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

Answer: The financial records are held at Room 103, No.30 building, Changfeng road, Hefei, Anhui Province.

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:** Please refer to “Annex A-4-3 Chart of Accounts”.

There are no audited financial statements and internal financial statements of Feidong.

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 the *[CONFIDENTIAL INFORMATION]*, which includes:

- *[CONFIDENTIAL INFORMATION]*
- *[CONFIDENTIAL INFORMATION]*
- *[CONFIDENTIAL INFORMATION]*

Regarding “Taxation returns”, please refer to “*[CONFIDENTIAL INFORMATION]*”.

**Summary:** Information included in financial statements and tax returns are business proprietary information, release of which may harm interests of the company.

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

**Answer:** Feidong applied for “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:** N/A. Feidong is a trading company.

- 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:** N/A. Feidong is a trading company.

- valuation methods for damaged or sub-standard goods generated at the various stages of production;
Answer: N/A. Feidong is a trading company.

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

Answer: N/A. Feidong is a trading company.

- valuation and revaluation methods for fixed assets;

Answer: The "fixed assets" was recognized based on the cost and the residual value deducted before. “Fixed assets” shall start to be depreciated on the basis of composite life depreciation method. The cost of the fixed assets refers to the purchase price, related taxes, transportation costs, handling charges, insurance, installation fees, but excluding deductible tax under tax rules which can be treated as input VAT.

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

Answer: Feidong has completed all depreciation of equipment, the residual value of those office equipment is RMB 1000.

<table>
<thead>
<tr>
<th>Categories</th>
<th>Useful Life</th>
<th>Residual value</th>
<th>Annual Depreciation Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office Equipment</td>
<td>5 Years</td>
<td>RMB 1000</td>
<td>19%</td>
</tr>
</tbody>
</table>

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

Answer: According to the “Small Business Accounting Reporting Standards” Foreign exchange gains and losses arising from transactions should be accounted in the sub-ledger of foreign exchange gains and losses.

Feidong accounted the sales income transaction by transaction based on the spot foreign exchange rate at the date of payment, which date is almost the shipment date. It didn’t generate foreign exchange gains and losses.

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

Answer: According to the “Small Business Accounting Reporting Standards”, foreign exchange gains/losses arising from the translation of balance sheet items are accounted in financial expenses.

- inclusion of general expenses and/or interest;
Answer: According to the “Small Business Accounting Reporting Standards”, interest gains and loses arising from the translation of balance sheet items are accounted in financial expenses.

- provisions for bad or doubtful debts;

  Answer: There are no bad debts of Feidong.

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

  Answer: N/A, Feidong is a trading company.

- costs of plant closure;

  Answer: N/A, Feidong is a trading company.

- restructuring costs;

  Answer: N/A, Feidong is a trading company.

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

  Answer: N/A, Feidong is a trading company.

- effects of inflation on financial statement information.

  Answer: N/A, Feidong is a trading company.

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: There are no changes of accounting methods used by Feidong.

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: N/A, Feidong is a trading company, it doesn’t perform production function and it has no COP. Given the information of A-5 will be used to verify the completeness of cost data that the respondent provides in Section G, it is not necessary to fill the annex A-5.
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]”. Summary: Information contained in this annex are business proprietary information for Feidong, release of which may harm interests of Feidong.
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;

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

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

Name: [REDACTED]
Address: [REDACTED]
contact Person: [REDACTED]
phonenumber: [REDACTED]
fax number: [REDACTED]
trade level: [REDACTED]

[Confidential information relating to Australian customer redacted by the Anti-Dumping Commission]

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

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

Answer: “[CONFIDENTIAL INFORMATION]”
Summary: Information concealed are business proprietary information for Feidong, release of which may harm interests of Feidong.

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

Answer: “[CONFIDENTIAL INFORMATION]”
Summary: Information concealed are business proprietary information for Feidong, release of which may harm interests of Feidong.

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

Answer: “[CONFIDENTIAL INFORMATION]”

Summary: Information concealed are business proprietary information for Feidong, release of which may harm interests of Feidong.

(d) Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply copy of the agreement if possible).

Answer: No agency or distributor agreements or other contracts entered into in relation to the Australian market.

(e) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are based on price lists supply copies of those lists.

Answer: “[CONFIDENTIAL INFORMATION]”

Summary: Information concealed are business proprietary information for Feidong, release of which may harm interests of Feidong.

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

Answer: Feidong is not related to any of its customers.

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

Answer: Normally, Feidong and its suppliers will receive the PO at the same time, but Feidong is responsible for communicating with the customer about the details.

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

Answer: Selling prices didn’t vary according to the trade levels.

B-4 Australian sales data

Complete the ‘Australian sales’ spreadsheet in the Exporter Questionnaire spreadsheets – sinks workbook.
FOR PUBLIC RECORD
(identify which version – see ‘BACKGROUND AND GENERAL INSTRUCTIONS’)

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

The below table provides some explanation of the data requested in the Australian 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</td>
</tr>
<tr>
<td>Level of trade</td>
<td>the level of trade of your customers in Australia</td>
</tr>
<tr>
<td>Model</td>
<td>commercial model/grade or type</td>
</tr>
<tr>
<td>Number of bowls</td>
<td>the number of bowls of the sink sold, for example single bowl, 1and½ 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 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, report that date. For example, order confirmation, contract, or purchase order date.</td>
</tr>
<tr>
<td>Order number</td>
<td>If applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.</td>
</tr>
<tr>
<td>Shipping terms</td>
<td>Delivery terms eg. CIF, C&amp;F, FOB, DDP (in accordance with Incoterms)</td>
</tr>
<tr>
<td>Payment terms</td>
<td>Agreed payment terms eg. 60 days=60 etc</td>
</tr>
<tr>
<td>Quantity</td>
<td>Quantity in units shown on the invoice. Show basis eg kg.</td>
</tr>
<tr>
<td>Gross invoice value</td>
<td>Gross invoice value shown on invoice in the currency of sale, excluding taxes.</td>
</tr>
<tr>
<td>Discounts on the invoice</td>
<td>If applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.</td>
</tr>
<tr>
<td>Other charges</td>
<td>Any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.</td>
</tr>
<tr>
<td>Invoice currency</td>
<td>the currency used on the invoice</td>
</tr>
<tr>
<td>Exchange rate</td>
<td>Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system</td>
</tr>
<tr>
<td>Net invoice value in the currency of the exporting country</td>
<td>the net invoice value expressed in your domestic currency as it is entered in your accounting system</td>
</tr>
<tr>
<td>Rebates or other allowances</td>
<td>the amount of any deferred rebates or allowances paid to the importer in the currency of sale</td>
</tr>
<tr>
<td>Quantity discounts</td>
<td>the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.</td>
</tr>
<tr>
<td>Ocean freight**</td>
<td>the actual amount of ocean freight incurred on each export shipment listed.</td>
</tr>
<tr>
<td>Marine insurance</td>
<td>Amount of marine insurance</td>
</tr>
<tr>
<td>FOB export price**</td>
<td>the free on board price at the port of shipment.</td>
</tr>
<tr>
<td>Packing*</td>
<td>Packing expenses</td>
</tr>
</tbody>
</table>
### Inland transportation costs*

Inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.

### Handling, loading & ancillary expenses*

Handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.

### Warranty & guarantee expenses*

Warranty & guarantee expenses.

### Technical assistance & other services*

Expenses for after sale services, such as technical assistance or installation costs.

### Commissions*

Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.

### Other factors*

Any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

** FOB export price and Ocean Freight:

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

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

Freight allocations must be checked for consistency.

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

**Answer:** please refer to “[CONFIDENTIAL INFORMATION]”

**Summary:** Information contained in this annex are business proprietary information for Feidong, release of which may harm interests of Feidong.

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

**Answer:** There are no other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table Annex-4

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

- provide a description; and
- explain the terms and conditions that must be met by the importer to obtain the discount.
Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amount shown in your response to question B4. If they vary by customer or level provide an explanation.

**Answer:** Feidong does not have any discounts, rebates etc.

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

**Answer:** Feidong does not have any credit notes.

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

<table>
<thead>
<tr>
<th>Import duties</th>
<th>Amount of import duty paid in Australia</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inland transport</td>
<td>Amount of inland transportation expenses within Australia included in the selling price</td>
</tr>
<tr>
<td>Other costs</td>
<td>Customs brokers, port and other costs incurred (itemise)</td>
</tr>
</tbody>
</table>

**Answer:** N/A, Feidong and customers in Australia adopted FOB or EXW as delivery terms, and this question are not applicable.

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

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

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

**Answer:** Please refer to “[CONFIDENTIAL INFORMATION]”.

**Summary:** Information contained in this annex are business proprietary information for Feidong, release of which may harm interests of Feidong.
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: “[CONFIDENTIAL INFORMATION]”
Summary: Information concealed are business proprietary information for Feidong, release of which may harm interests of Feidong.

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: [CONFIDENTIAL INFORMATION]
Summary: Information contained in this annex are business proprietary information for Feidong, release of which may harm interests of Feidong.

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.（内外销不同型号之比较）

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 answer to the same question in responses of the producer “Hengweida”, it is noted that Feidong have no domestic sales.

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: Not applicable, Feidong have no domestic sales, for domestic sales made by producer, please refer to answer to the same question in responses of the producer “Hengweida”
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: N/A. Feidong doesn’t have domestic sales.

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: N/A. Feidong doesn’t have domestic sales.

D-3 Explain in detail the sales process, including:
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- 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: N/A. Feidong doesn’t have domestic sales.

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>Columnheading</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</td>
</tr>
<tr>
<td></td>
<td>produced from your automated systems show a customer code number and in a</td>
</tr>
<tr>
<td></td>
<td>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</td>
</tr>
<tr>
<td></td>
<td>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</td>
</tr>
<tr>
<td></td>
<td>classified into entry-level, mid or top-range sinks, which is relative to</td>
</tr>
<tr>
<td></td>
<td>their pricing. Identify if the sink sold is considered entry-level, mid or</td>
</tr>
<tr>
<td></td>
<td>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</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td>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</td>
</tr>
<tr>
<td></td>
<td>that a date other than the invoice date best establishes the material terms</td>
</tr>
<tr>
<td></td>
<td>of sale and should be used, report that date. For example, order</td>
</tr>
<tr>
<td></td>
<td>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</td>
</tr>
<tr>
<td></td>
<td>shown a date other than invoice date as being the date of sale.</td>
</tr>
<tr>
<td>Delivery terms</td>
<td>exeg factory, free on truck, delivered into store</td>
</tr>
<tr>
<td>Payment terms</td>
<td>payment terms agreed with the customer eg. 60 days=60 etc</td>
</tr>
<tr>
<td>Quantity</td>
<td>quantity in units shown on the invoice eg kg.</td>
</tr>
<tr>
<td>Gross Invoice value</td>
<td>gross value shown on invoice in the currency of sale, net of taxes.</td>
</tr>
<tr>
<td>Discounts on the Invoice</td>
<td>the amount of any discount deducted on the invoice on each transaction. If a</td>
</tr>
<tr>
<td></td>
<td>% discount applies show that % discount applying in another column.</td>
</tr>
<tr>
<td>Other charges</td>
<td>any other charges, or price reductions, that affect the net invoice value.</td>
</tr>
<tr>
<td></td>
<td>Insert additional columns and provide description.</td>
</tr>
<tr>
<td>Net invoice value in</td>
<td>the net invoice value expressed in your domestic currency as recorded in</td>
</tr>
</tbody>
</table>
FOR PUBLIC RECORD  
(identify which version – see ‘BACKGROUND AND GENERAL INSTRUCTIONS’)

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

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

**Answer:** N/A. Feidong doesn’t have domestic sales.

**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:** N/A. Feidong doesn’t have domestic sales.

**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:** N/A. Feidong doesn’t have domestic sales.

**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: N/A. Feidong doesn't have domestic sales.
SECTION E - FAIR COMPARISON

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

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

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

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

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

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

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

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

Answer: All fair comparison has been submitted in the response to the questionnaire of producer “Jiangmen HetangHengweida kitchen & sanitary factory” already.
E-1 Costs associated with export sales

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

1. Transportation

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

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, e.g., 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 Feidong 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 the credit is not requested to be adjusted.

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 commissions 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”)

**Answer:** For costs associated with domestic sales, please refer to same section in Producer-Hengweida’s response.

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.

2. Import charges and indirect taxes

If exports to Australia:

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

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

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

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

In substantiating the drawback claim the following information is required:

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

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

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

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.

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).

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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.
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:

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.

6. Handling, loading and ancillary expenses

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

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”.

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.

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.

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**.

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

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

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

F-1 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>

Answer: Please refer to [CONFIDENTIAL INFORMATION]

Summary: Information contained in this annex are business proprietary information for Feidong, release of which may harm interests of Feidong.

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

Answer: N/A, there are no such differences.
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

Answer: N/A, Feidong is a trading company.

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.
G-2. Production capacity data

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

Answer: N/A Feidong is a trading company.

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.

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.

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

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

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.

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

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

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

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: N/A Feidong is a trading company.
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: N/A Feidong is a trading company.

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 (e.g., 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: N/A Feidong is a trading company.

G-6  Major raw material costs
List major raw material costs, which individually account for **10% or more** of the total production cost.

For these major inputs:

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

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

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

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

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

**Answer:** N/A Feidong is a trading company.
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: Chinese company should submit the tax return to the tax bureau; it should submit financial statement to the local Administration for Industry and Commerce for annual inspection each year.

b) payment of taxes;

Answer: Please see the below tax tables

<table>
<thead>
<tr>
<th>Item</th>
<th>Tax rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>VAT</td>
<td>17%</td>
</tr>
<tr>
<td>Enterprises income tax</td>
<td>25%</td>
</tr>
</tbody>
</table>

c) senior management representation within your business;

Answer: Feidong is a small trading company, all management has been conducted by the General manager.

d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC.

Answer: Feidong doesn’t been supervised by SASAC

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

Answer: Feidong is a small trading company, the important business decisions will be decided by the board of shareholders, the normal business affairs will be decided by General manager.

f) licensing;

Answer: Such business hasn’t special license requirements.

g) restrictions on land use;

Answer: No restrictions on land use.

h) provision of loans; or
Answer: Feidong has no loans.

i) provision of grants, awards or other funds.

Answer: No any subsidies from governments to Feidong.

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: Feidong is a private company during the POI.

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

Answer: Feidong has two shareholders, they are couple. Feidong has no Board of Directors, [CONFIDENTIAL INFORMATION] is executive director and General Manager. They don't have other business. [CONFIDENTIAL INFORMATION]

Summary: Feidong is owned by two nature person.

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

Answer: They don't have other business.

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: There are no officials affiliated with the Government of China in Feidong’s BOD, BOS or other business.

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: Feidong’s BOD and BOS have no representatives from CCP.
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:** no such members of our business’ BOD or BOS appointed 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:** Feidong has two shareholders, they are couple.

[CONFIDENTIAL INFORMATION]

**Summary:** Feidong is owned by Mr. Huang Yaming and Ms. Liu Zongping.

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

**Answer:** there are no any significant changes in the ownership structure of our business during the IP

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

**Answer:** Not applicable, there are no such positions.

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:** No such a requirement.

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:** N/A, the company is not a publicly-traded company.

k) Who has the ability to reward, fire or discipline your business’ senior managers?
Answer: The Executive Director has right to reward, fire or discipline 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: Not applicable, there are no such positions.

m) Provide the names and positions of your company’s pricing committee.

Answer: the price has been decided by the general manager.

3. Licensing

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

Answer: Please refer to the “Annex H part H-1.3 Business license of the company” and “Annex H part H-1.3 Translation for Business license of the company”.

b) Identify the Government of China departments or offices responsible for issuing the license(s).

Answer: Local Administration for Industry and Commerce.

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

Answer: To apply for the license,
- pre-register the name of the business.
- prepare the articles of company and make a chop.
- apply for the organization code.
- apply for national and local tax registration.
- 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 special conditions need to be met for applying for opening a trading company.

To apply for the license, the applicant should provide Pre-approval Company Name Notice, approval of responsible authority, certificate of financial standing, all shareholders’ 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: No any restrictions imposed on our business. Some business should be restricted by the Business license such as dangerous chemical product.

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

Answer: If the company acts outside the scope of business license, the registration authority shall caution, impose a fine, confiscate illegal gains, order the company to stop doing business for internal rectification, withhold or even revoke the business license according to specific circumstances. Of course, we could apply for adding the business scope, then we could act according to the new business scope.

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

Answer: Under the business license, the company 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: The business license could be revoked under the following circumstances: (1) the company is declared bankrupt as provided by law; (2) pursuant to the provisions of the company’s articles of association, the term of operation of the company expires, or one of the other events which are grounds for dissolution occurs; (3) a resolution of dissolution is passed by the shareholders; (4) dissolution is necessary due to a merger or division of the company; or (5) the company is ordered to close down in accordance with law.

Administration for Industry and Commerce has right 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: N/A. Feidong is a trading company.

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: N/A. Feidong is a private company.

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: N/A. Feidong is a private trading company.

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: Chinese company should submit the tax return to the tax bureau; it should submit financial statement to the local Administration for Industry and Commerce for annual inspection each year.

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: Feidong is a small size trading company, feidong’s business has no any direct relationship with Provincial/city Five Year Plans.

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: Feidong is a small size trading company, feidong’s business is no any relationship with Provincial/city Five Year Plans.

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

Answer: please refer to the “[CONFIDENTIAL INFORMATION]”
Summary: Shareholders of the company held meetings to make marketing plan, business strategy. Information in minutes contains business proprietary information, release of which would do harm to the company.

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

Answer: N/A. The price decisions were made by the general manager.

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: N/A. Feidong is a trading company.

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: N/A. Feidong is a trading company.
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.

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: N/A. Feidong is a trading company. According to our understandings, local governments are responsible for the administration of this policy. We don’t know the details of that policy.*

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: N/A. Feidong is a trading company.*

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: N/A, Feidong is a small size trading company.*

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: N/A, feidong is a small size trading company.*

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: N/A, feidong is a small size trading company. Those industry policies haven’t impacted Feidong’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: N/A, there are no such mechanism.

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: N/A, Feidong is a trading company.

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: N/A, Feidong is a trading company.

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: N/A, Feidong is a trading company.
b) Explain whether any applicable investments received the necessary approval and if so, provide documentation confirming this approval.

**Answer: N/A, Feidong is a trading company.**

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

**Answer: N/A, Feidong is a trading company.**

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

**Answer: N/A, Feidong is a trading company.**

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

**Answer: N/A, Feidong is a trading company.**

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: N/A, Feidong is a trading company.**

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: N/A, Feidong is a trading company.**

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: N/A, Feidong is a trading company.**

**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: No quotas in this field.

   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: N/A. No quotas in this field.

   c) Identify which Government of China agency legislates and monitors any such quotas.

      Answer: N/A. No quotas in this field.

   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: N/A. No quotas in this field.

   e) Are there any export licence requirements for deep drawn stainless steel sinks? If so, provide details.

      Answer: No export licence 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: No export taxes on the exports of product concerned.

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 changes 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: No other tax impacting the product under consideration.

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: General manager is responsible for the sales term, prices and other contract provisions.

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 price is determined by the General manager according to the supply price and market situation.

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: Feidong doesn’t coordinate the selling price with other parties.

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: Feidong 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: Feidong 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: Feidong has no relationship with CISA**

   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: Feidong has no relationship with CISA**

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: Feidong has no relationship with 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: Feidong has no relationship with any other industry associations.**
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: Feidong has no relationship with any other Chinese authorities.**

   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: Feidong has no relationship with any other Chinese authorities.**

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

   **Answer: Feidong has no relationship with any other Chinese authorities.**

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

   **Answer: Feidong has no relationship with any other Chinese authorities.**

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: N/A. Feidong is a trading company.**

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

   **Answer: N/A. Feidong is a trading company.**

   *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*

\(^3\)For example, monthly data relating to sales, production and costs.
are relevant to the assessment of whether a market situation exists. Ensure responses to these questions are complete.

8. Regional differences

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: N/A. Feidong is a trading company.

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: N/A. Feidong is a trading company.

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

Answer: N/A. Feidong is a trading company.

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

Answer: N/A. Feidong is a trading company.

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: N/A. Feidong is a trading company.

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: Feidong’s business hasn’t been subjected to any guidance or controls by the Government.
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:** Feidong’s business hasn’t been subjected to any guidance or controls by the Government 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:** Feidong’s business hasn’t encountered price guidance or controls established 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:** N/A. Feidong is a trading company.

   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:** N/A. Feidong is a trading company.
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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<td>Program 4</td>
<td>Allowance to pay loan interest</td>
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<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>
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</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: N/A.**

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: Feidong’s income tax is 25%.**

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: N/A.**

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.

   **Answer: N/A.**

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

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

   **Answer: N/A.**

---

4 Refer to the Glossary of Terms for a definition of benefit in this context.
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: N/A.

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

Answer: N/A.

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: N/A.

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

Answer: N/A.

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

Answer: N/A.

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: N/A. Feidong is a small private trading company.

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: N/A.
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: N/A.**

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: N/A.**

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

**Answer: N/A.**

16. 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: N/A.**

17. 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: Information included in Income Tax contains business proprietary information, release of which may do harm to the company.**

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: Information included in Income Tax contains business proprietary information, release of which may do harm to the company.**
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 any benefit has been received during IP**

2. Did your business receive benefits under any other grant (including awards, prizes, funds) program 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.

   **Answer: No any benefit has been received during IP**

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: No any benefit has been received during IP**

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: No any benefit has been received during IP**

5. Describe the application and approval procedures for obtaining a benefit under the program.
Answer: No any benefit has been received during IP.

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: No any benefit has been received during IP.

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

Answer: No any benefit has been received during IP.

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

Answer: No any benefit has been received during IP.

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: No any benefit has been received during IP.

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: No any benefit has been received during IP.

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: No any benefit has been received during IP.

12. Indicate where benefits under this program can be found in your accountingsystem (i.e., specify the ledgers or journals) and financial statements.
13. To your knowledge, does the program still operate or has it been terminated?

**Answer: No any benefit has been received during IP.**

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: No any benefit has been received during IP.**

15. Identify the body responsible for administering the grant.

**Answer: No any benefit has been received during IP.**

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

**Answer: No any benefit has been received during IP.**

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

**Answer: No any benefit has been received during IP.**

**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 January to 31 December 2013.

   **Answer:** N/A. Feidong is a trading company.

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:** N/A. Feidong is a trading company.

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:** N/A. Feidong is a trading company.


   Provide this data on a transaction-by-transaction basis, for all purchases of cold-rolled stainless steel during the period 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:** N/A. Feidong is a trading company.

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:** N/A. Feidong is a trading company.

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:** N/A. Feidong is a trading company.
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:** N/A. Feidong is a trading company.

**PART I-4 ANY OTHER PROGRAMS**

If the Government of China, any of its agencies or any other authorised body has provided any other benefit5 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);
- 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.

**Answer:** N/A. Feidong doesn’t have any benefit above as a trading company.

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).

**Answer:** N/A. Feidong doesn’t have any benefit above as a trading company.

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

**Answer:** N/A. Feidong doesn’t have any benefit above as a trading company.

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.

---

5 Refer to the Glossary of Terms for a definition of benefit in this context.
Answer: N/A. Feidong doesn't have any benefit above as a trading company.

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

Answer: N/A. Feidong doesn't have any benefit above as a trading company.

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

Answer: N/A. Feidong doesn't have any benefit above as a trading company.

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.

Answer: N/A. Feidong doesn’t have any benefit above as a trading company.

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.

Answer: N/A. Feidong doesn’t have any benefit above as a trading company.

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: N/A. Feidong doesn’t have any benefit above as a trading company.

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: N/A. Feidong doesn’t have any benefit above as a trading company.

10. To your knowledge, does the program still operate or has it been terminated?
Answer: N/A. Feidong doesn’t have any benefit above as a trading company.

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: N/A. Feidong doesn’t have any benefit above as a trading company.
SECTION J - EXPORTER'S DECLARATION

☑️ I hereby declare that, **Jiangmen City Hetang Hengweida Kitchen and Sanitary Factory and Feidong Import & Export Co., Ltd.** did, during the period of investigation export the goods under consideration and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

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

**For Producer**

Name: Zhiyuan He............................................................
Signature: Zhiyuan HE....................................................

Position in
Company: Manager...........................................................

Date: 3 May 2014..............................................................

**For Exporter**

Name: Yaming Huang......................................................
Signature: Yaming Huang.................................................

Position in
Company: General Manager..........................................

Date: 3 May 2014.............................................................
List of Annexes for Exporter [FOR PUBLIC RECORD]

1. "Annex H part H-1.3 Business license of the company"
2. "Annex H part H-1.3 Translation for Business license of the company"
企业法人营业执照

（副本）

注册号 340122000024780(1-2)

名称 安徽省肥东县进出口有限公司

住所 肥东县店埠镇龙泉东路3号

法定代表人姓名 黄亚明

注册资本 壹佰壹拾万圆整

实收资本 壹佰壹拾万圆整

公司类型 其他有限责任公司

经营范围 自营和代理各类商品及技术的进出口（不另附进出口商品和国家禁止进出口等特殊商品除外），经营进料加工和“三来一补”业务，开展对销贸易和转口贸易。

成立日期 2000年06月20日

营业期限 2000年06月20日至2030年06月20日

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

年度检验情况

2010年5月5日

【每年三月一日至六月三十日报送年检材料】
BUSINESS LICENSE  
(Duplicate)  

REGISTRATION NO. 340122000024780(1-2)  

COMPANY NAME: Anhui Feidong Import & Export Co., Ltd.  
ADDRESS: No.3 Longquandong Road, Dianbu Town, Feidong County  
PERSON IN CHARGE: Huang Yaming  
Registered capital: 1,100,000 Yuan  
Paid-in Capital: 1,100,000 Yuan  
Business Type: Other type of liability limited company  

BUSINESS SCOPE: Authorized to operate and deputize the import and export of goods and technology (goods list for import and export is not attached), excluding the specified goods such as goods which need to be monopolized by government and goods which are prohibited to import and export, operating the business of material processing and three forms of OEM as well as the trade compensation, operating the business of counter trade and entrepot trade.

DATE OF ESTABLISHMENT: 20 June, 2000  
Operating Period: 20 June, 2000-20 June 2030  

Remarks  
1. This license is the certificate for the company's legal person qualification and legitimate business;  
2. This license includes original and duplicate copies, both have the same virtue.  
3. The original copy of the license should be displayed at an observable place of the company's premises.  
4. This license must not be forged, altered, leased, lent or transferred.  
5. In the case of change to any registered items on this license, the company shall apply to the registration authorities for a new license.  
6. Annual inspection shall be carried out from 1st March through 30th June each year.  
7. In the case this license is revoked, the company must not conduct business activities unrelated to liquidation.  
8. Both the original and duplicate copies of the license shall be suspended upon registration for cancellation of the license.  
9. In the case this license is missing or destroyed, a declaration must be put on a newspaper or magazine designated by the registration authority; and the company shall apply for a new license.

Annual Inspection  
9 April 2011            30 MARCH, 2012  
(STAMP)                        (STAMP)  

REGISTRY: County Administration for Industry and Commerce  

(print)  
(stamp).  

5 May, 2010