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Australian Government
Anti-Dumping Commission

Exporter Questionnaire

Product: Certain aluminium extrusions
From: The People's Republic of China
Review period: 1 April 2013 to 31 March 2014
Response due by: DATE **August 18 2014**
Contact officer: Mick Kenna

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

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

Attention: Director Operations 4

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SECTION A – COMPANY STRUCTURE AND OPERATIONS

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

A-1 Identity and communication

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

Head Office: **Kam Kiu Aluminium Products Sdn. Bhd. (KMY)**

Name: **Peter Chan**

Position in the company: **Chief Marketing Officer**

Address: **Avenida da Praia Grande, 429 Praia Grande Commercial Centre, 7 andar C, Macau.**

Telephone: **(852) 6942 2829**

Facsimile number: **(853) 2835 5950**

E-mail address of contact person: **peterchan@kamkiu.com**

Factory: **Tai Shan City Kam Kiu Aluminium Extrusion Co., Ltd. (KAE)**

Address: **Shiqiao Industrial Zone, Dajiang County, Taishan City, Guangdong Province, PRC**

Telephone: **(86) 750 543 8596**

Facsimile number: **(86) 750 543 8173**

E-mail address of contact person: **lilei@kamkiu.com**

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

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

Name: **Zhong Lun Law Firm**

Address: **36-37/F, SK Tower, 6A Jianguomenwai Avenue, Chaoyang District, Beijing 100022, P.R.China**

Telephone: **86-10-59572288**

Facsimile/Telex number: **86-10-65681838**

E-mail address of contact

person: liujianwei@zhonglun.com; guanjian@zhonglun.com;

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

A-3 Company information

1. What is the legal name of your business?

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

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

Answer:

The legal name of the company is Kam Kiu Aluminium Products Sdn. Bhd. (KMY). It was incorporated in Malaysia as a Limited Liability Company. There was no any other business names used.

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

Answer:

KMY was [LIMITED] owned by [LIMITED].

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

Provide details of shareholding percentages for joint owners and/or principal shareholders.

Answer:

[LIMITED] was incorporated in [LIMITED] as an investment holding company.

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

List all shareholders able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your business.

Answer:

KMY is [LIMITED] owned by [LIMITED].

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

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

Answer:

KMY is [LIMITED] owned by [LIMITED].

[LIMITED] was [LIMITED] owned by [LIMITED], a private investment holding company incorporated in [LIMITED].

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

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

Answer:

**[LIMITED] is owned by two shareholders:
[LIMITED], an investment holding in [LIMITED], holds [LIMITED] shares of [LIMITED];
[LIMITED], an investment holding in BVI, holds [LIMITED] shares of [LIMITED];**

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

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

Answer:

Please refer to Exhibit A-3.5 for the corporate structure.

[LIMITED]

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

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

Answer:

There was no such kind of fee or allocation charged to KMY.

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

Answer:

KMY is a trading company, who is responsible for [LIMITED].

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

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

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

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

Answer:

KMY performs the last two functions, i.e. export to Australia, and export to countries other than Australia. The first two functions are performed by KAE, its detailed information is as follows:

Full Name	Contact name and phone number	Address
Tai Shan City Kam Kiu Aluminium Extrusion Co., Ltd.	Lei Li Quan Telephone: (86) 750 543 8596	Shiqiao Industrial Zone, Dajiang County, Taishan City, Guangdong Province, PRC

Please also refer the questionnaire reply by the KAE for more detailed information.

9. Provide your business' internal organisation chart. Describe the functions performed by each group within the organisation. Include details of the senior management of your business, explaining the role of each member of your senior management team.

Answer:

Please refer to **Exhibit A-3.9** for the internal organisation chart. The function of each department can be inferred from each department's name.

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

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

Answer:

During the RIP, the board of directors include [LIMITED].

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

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

Answer:

There was no annual report or brochures published by KMY.

12. Are any of your company's operations in a Special Economic Area, Economic and Technical Development Zone, Bonded Zone, Export Processing Zone, High Technology Industrial Development Zone, the Western Regions, or any other similarly designated area?

Answer:

KMY is registered in Malaysia and operates in Macau, so this question is not applicable.

13. If your answer to question A-3.12 above is 'yes':

- advise if any benefits (e.g. grants, reduced liabilities on commercial interest rates, etc) from the Government of China (GOC) (including central, provincial, municipal, county or any other level of government) accrue to your company because of being located in such an area;
- please explain the nature of the operations, identify the specific zone(s) [or other area(s)] and provide a brief overview of all of the benefits of operating within the specified zone(s) or area(s).

Answer:

KMY is registered in Malaysia and operates in Macau, so this question is not applicable.

14. Provide details of all transactions between your company and all related parties. For example:

- Supplying/selling completed or partially completed products.
- Supplying/selling raw materials.
- Performing management functions (including any financial functions).
- Processing (including toll processing) of any raw materials, intermediary or completed products.
- Trading in products/materials supplied by related parties.

Answer:

KMY [LIMITED].

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

A-4 General accounting/administration information

1. Indicate your accounting period.

Answer:

The accounting period was from January 1 to December 31.

2. Indicate the address where the financial records are held.

Answer:

The address for keeping the financial records is Avenida da Praia Grande, 429 Praia Grande Commercial Centre, 7 andar C, Macau.

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

- chart of accounts;
- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);
- internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under investigation.

These documents should relate to:

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

Answer:

Please refer to **Exhibit A-4.3.1** for the Chart of Accounts for both 2012 and 2013.

Please refer to **Exhibit A-4.3.2** for the audit report of KMY for year 2012.

Please refer to **Exhibit A-4.3.3** for the financial statements of KMY for year 2013. The audit report for year 2013 is not finished yet.

Please refer to **Exhibit A-4.3.4** for KMY's financial statements of the first and second quarter of 2014.

There were no internal financial statements or reports maintained for goods under investigation.

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

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

Answer:

The accounts have been audited, so this question is not applicable.

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

Answer:

The KMY's accounts are consistent with the GAAP.

6. Describe the significant accounting policies that govern your business' system of accounting, in particular:
- the method of valuation for raw material, work-in-process, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average);

Answer:

KMY is a trading company and this accounting policy is not applicable.

- costing methods, including the method (e.g. by tonnes, units, revenue, direct costs etc) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc);

Answer:

KMY is a trading company and this accounting policy is not applicable.

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

Answer:

KMY is a trading company and this accounting policy is not applicable.

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

Answer:

KMY is a trading company and this accounting policy is not applicable.

- valuation and revaluation methods for fixed assets;

Answer:

KMY is a trading company and this accounting policy is not applicable.

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

Answer:

KMY is a trading company and this accounting policy is not applicable.

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

Answer:

The exchange gains and losses resulting from foreign currency transaction are booked in general ledger of financial expenses.

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

Answer:

The year-end asset and liability balance which express as foreign currency are converted into Hong Kong Dollar according to the year-end exchange rate.

- inclusion of general expenses and/or interest;

Answer:

The general expenses are recorded in the general ledger of Operation Expenses. The interest is normally recognized as Financial Expenses and maybe capitalized if it is incurred for the construction of fixed assets.

- provisions for bad or doubtful debts;

Answer:

Allowance for doubtful debts is made based on [LIMITED].

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

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

Answer:

KMY is a trading company and this accounting policy is not applicable.

- costs of plant closure;

Answer:

KMY is a trading company and this accounting policy is not applicable.

- restructuring costs;

Answer:

KMY is a trading company and this accounting policy is not applicable.

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

Answer:

KMY is a trading company and this accounting policy is not applicable.

- effects of inflation on financial statement information.

Answer:

There was no inflation incurred, so this question is not applicable.

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

Answer:

There was no change of accounting methods used by the company.

A-5 Income statement

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

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

	Most recent completed financial year (specify)		Assessment period: 1 April 2013 to 31 March 2014	
	All products	Goods Under Consideration	All products	Goods Under Consideration
Gross Sales (1)				
Sales returns, rebates and discounts (2)				
Net Sales (3=1-2)				
Raw materials (4)				
Direct Labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
Total cost to make (9=4+5+6+7+8)				
OPERATING INCOME (10=3-9)				
Selling expenses (11)				
Administrative & general expenses (12)				
Financial expenses (13)				
SG&A expenses (14)=(11+12+13)				
INCOME FROM NORMAL ACTIVITIES (15)=(10-14)				
Interest income (16)				
Interest expense (enter as negative) (17)				
Extraordinary gains and				

Losses – enter losses as negative (18)				
Abnormal gains and losses – enter losses as negative (19)				
PROFIT BEFORE TAX (20)=(15+16+17+18+19)				
Tax (21)				
NET PROFIT (22)=(20-21)				

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

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

Answer:

Please refer to **Exhibit A-5** for income statements.

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

A-6 Sales

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

Prepare this information in the attached spreadsheet named "**Turnover**".

	Most recent completed financial year (specify)		Assessment period: 1 April 2013 to 31 March 2014	
	Volume	Value	Volume	Value
Total company turnover (all products)				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods under consideration				
Domestic market				
Exports to Australia				

Exports to Other Countries				
Turnover of the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				

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 Exhibit A-6 for turnover.

[This confidential information is provided to the ADC for investigation. Since such data is classified as highly sensitive commercial information, please refer to a summary of the information in an indexed form.]

SECTION B – SALES TO AUSTRALIA (EXPORT PRICE)

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

*You should report prices of **all GUC shipped** to Australia during the Assessment period.*

The invoice date will normally be taken to be the date of sale. If you consider:

- the sale date is not the invoice date (see 'date of sale' column in question B4 below) and;*
- an alternative date should be used when comparing export and domestic prices*

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

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

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

Answer:

Please refer to **Exhibit B-1** for the Australia Customer Information.

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

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:

Please refer to **Exhibit B-2.a** for the Export Sales Channel.

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

- (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:

According to the Exhibit B-2.a, there were [LIMITED] related parties involved in the export sales of the Australia.

[LIMITED]

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

- (c) 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:

In case of DDP sales, Kam Kiu Aluminium Products Sdn. Bhd. (KMY) [LIMITED].

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

- (d) 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:

Please refer to Exhibit B-2.d for the agency agreement between KMY and KAU.

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

- (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:

[LIMITED].

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

- (f) 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:

None of the customers were related to KAE and KMY, so this question is not applicable.

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

Answer:

Not Applicable.

- 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:

The export selling prices did not vary according to the distribution channel, so this question is not applicable.

- B-4** Complete the attached named "**Australian sales**" listing all *shipments* (i.e. *transaction by transaction*) to Australia of the goods under

consideration in the importation period. You must provide this list in electronic format. Include the following export related information:

Column heading	Explanation
Customer name	Names of your customers
Level of trade	The level of trade of your customers in Australia
Model/grade/type	Commercial model/grade or type
Product code	Code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Finish	Aluminum extrusion finish (e.g. mill, painted, powder-coated, anodized, other)
Alloy code	International Alloy Designation System (IADS) alloy code e.g. 6063
Temper grade	Aluminum heat temper grade (e.g. T5)
Invoice number	Invoice number
Invoice date	Invoice date
Date of sale	Refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Order number	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.
Shipping terms	Delivery terms e.g. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	Agreed payment terms e.g. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis e.g. kg.
Quantity (kilograms)	Eg quantity in kg.
(Quantity (units/pieces)	Quantity in units/pieces.
Gross invoice value	Gross invoice value shown on invoice <i>in the currency of sale, excluding taxes.</i>
Discounts on the invoice	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.
Other charges	Any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.
Invoice currency	The currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value in the currency of the exporting country	The net invoice value expressed in your domestic currency as it is entered in your accounting system
Rebates or other allowances	The amount of any deferred rebates or allowances paid to the importer in the currency of sale
Quantity discounts	The actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Ocean freight**	The actual amount of ocean freight incurred on each export shipment listed.
Marine insurance	Amount of marine insurance
FOB export price**	The free on board price at the port of shipment.
Packing*	Packing expenses

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.

Notes

** FOB export price and Ocean Freight”:

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

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

Freight allocations must be checked for consistency.

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

Answer:

Please refer to **Exhibit B-4** for the Australian sales.

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

- 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:

Please refer to Exhibit B-4 for the added column for [LIMITED].
[LIMITED]

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

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:

There was no discount, rebate or allowance offered on export sales to Australia, so this question is not applicable.

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

[LIMITED]

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

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

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

Answer**[LIMITED]**

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

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

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

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

Answer

Please refer to Exhibit B-9.1/2 for the complete set of all documents of two shipments.

Please note that **[LIMITED]**.

The proof of payment was **[LIMITED]**.

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

SECTION C – EXPORTED GOODS & LIKE GOODS

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

Answer

All aluminium extrusions products exported to Australia by KMY included the GUC described in the INSTRUCTION section of this questionnaire. Please see Exhibit C-2 for detailed information for each product.

But KMY [LIMITED].

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

C-2 List each model/type of the good exported to Australia (these models should cover all models listed in spreadsheet “**Australian Sales**” – See section B of this questionnaire).

Answer

Please refer to Exhibit C-2 for the List of all products exported to Australia.

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

C-3 If you sell like goods on the domestic market, for each model/type that your business has exported to Australia during the assessment period, list the most comparable model(s) sold domestically and provide a detailed explanation of the differences where those goods sold domestically (i.e. the like goods – see explanation in glossary) are not identical to the goods exported to Australia.

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

EXPORTED MODEL	DOMESTIC MODEL	IDENTICAL?	DIFFERENCES
Product code of each model of the goods	Product code of comparable model	If goods are identical	Where the good exported to Australia is

exported to Australia	sold on the domestic market of the country of export	indicate "YES". Otherwise "NO"	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
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Answer

This question is no applicable. This is because [LIMITED].

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

C-4 Please provide any technical and illustrative material that may be helpful in identifying or classifying the goods that your business sells on the domestic market.

Answer

Please refer to Exhibit A-3.11 Product Brochure within KAE's responses.

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 importation 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 business.*

The Commission will normally take the invoice date as being the date of sale in order to determine which sales fall within the assessment 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 assessment 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.

Answer

KMY did not involve into the domestic sales, so the questions in this section are not applicable. Please refer to KAE's questionnaire responses for detailed information.

SECTION E – FAIR COMPARISON

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

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

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

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

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

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

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

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

E-1 Costs associated with export sales

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

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

The inland transportation costs associated with the exports sales were reported according [LIMITED]. The general ledger account for it is [LIMITED].

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

2. Handling, loading and ancillary expenses

List all charges that are included in the export price and explain how they have been quantified (“**Handling, loading & ancillary expenses**”).

Identify the general ledger account where the expenses are located.

If the amounts have been determined using actual observations, not from a relevant account item, provide details.

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

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

Answer

The inland transportation costs reported in B-4 has included the handling, loading and ancillary expenses.

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 assessment 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

[LIMITED]

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

4. 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

There were no such differences between domestic sales and exports sales to Australia.

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

According to agency agreement between KMY and KAU, the [LIMITED] commission has been reported in Table B-4.

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

6. Warranties, guarantees, and after sales services

List the costs incurred associated with warranties, guarantees and after sales services.

Show relevant sales contracts and 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

There were no such expenses incurred for exports sales to Australia.

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 were no such other factors.

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 assessment period.

Answer

There was no such difference.

E-2 Costs associated with domestic sales

(These cost adjustments will relate to your responses made at question D-4, “domestic sales”)

The following items are not separately identified in the amounts quantified at question D-4. However you should consider whether any are applicable.

Answer

KMY did not involve into the domestic sales, so the questions in this section are not applicable. Please refer to KAE’s questionnaire responses for detailed information.

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

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

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

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

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

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

Answer:

Please refer to **Exhibit F-1** for Third Country sales information.

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

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

Answer:

In generally, as described under question C-3.3, none of the products sold to third countries were comparable to export sales to Australia.

SECTION G – COSTING INFORMATION AND CONSTRUCTED VALUE

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

- testing the profitability of sales of like goods on the domestic market;*
- determining a constructed normal value of the GUC - i.e. 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 (GUC) 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 (e.g. 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 assessment period.

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

Answer:

KMY is a trading company, so questions under this section are not applicable.

SECTION J – EXPORTER/PRODUCER’S DECLARATION

I hereby declare that **KAM KIU ALUMINIUM PRODUCTS SDN. BHD. (KMY)** did, during the assessment period 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.

Signature:


.....


Position in Company:

.....
CMO

Date: August 15, 2014

Exhibit List

SN	Exhibit No.	Exhibit
1	Exhibit A-6	Sales
2		CERTIFICATION

A-6 Sales

Currency: HKD

	Most recent completed financial year (specify)		Assessment period:	
			1 April 2013 to 31 March 2014	
	Volume	Value	Volume	Value
Total company turnover (all products)	100.00	100.00	100.00	100.00
Domestic market	-	-	-	-
Exports to Australia	44.68	49.71	42.24	46.92
Exports to Other Countries	55.32	50.29	57.76	53.08
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods under consideration	100.00	100.00	100.00	100.00
Domestic market	-	-	-	-
Exports to Australia	44.68	49.71	42.24	46.92
Exports to Other Countries	55.32	50.29	57.76	53.08
Turnover of the goods under consideration	84.92	83.07	86.87	84.74
Domestic market	-	-	-	-
Exports to Australia	31.79	36.69	31.23	35.63
Exports to Other Countries	53.13	46.38	55.64	49.11