



Australian Government
Anti-Dumping Commission

Public Record

Received 24/09/2014

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**

Contact officer: Mick Kenna

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E-mail: operations4@adcommission.gov.au

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

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

Attention: Director Operations 4

SECTION A – COMPANY STRUCTURE AND OPERATIONS

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

A-1 Identity and communication

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

Head Office: Export Department

Name: *Huang Wanhuan*

Position in the company: *Manager of Marketing Department*

Address: *Room 502, Buliding 1st Tianan Naihai Digital New City, 1st Jianping Road, Guicheng Street, Nanhai District Foshan City, Guangdong Province, China*

Telephone: *86-757-86368457*

Facsimile number: *86-757-86315271*

E-mail address of contact person: *nhnt0010@163.com*

Factory: Guangdong Jinxi Cheng AL. Manufacturing Co.,Ltd. (“Jinxi Cheng”)

Address: *Hengang Industrial Area Dali Street Nanhai District Foshan City, Guangdong Province, PRC*

Telephone: *(86 757) 85502066*

Facsimile number: *(86 757) 85505935*

E-mail address of contact person: *xc@jinxi Cheng.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: *W&H Law Firm*

Address: *16th Floor, Suite A, China Technology Exchange Building, No.66 North 4th Ring West Road, Haidian District, Beijing, China*

Telephone: *+86 186-1298-7819*

Facsimile/Telex number: *+86 010-62684288*

E-mail address of contact person: *chenhong8009@163.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?

Response:

The legal name is Foshan Nanhai Newtime Trading Co Ltd (hereinafter referred as " Nanhai Newtime ").

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?

Response:

Nanhai Newtime is a private limited liability company.

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

Response:

No other business names were used to export and/or sell goods.

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

Response:

The shareholders of Nanhai Newtime are Liu Kuancheng and Guan Huaqin .

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

Response:

Liu Kuancheng owns 60%share and Guan Huaqin owns 40%share.

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

Response:

The shareholders of Nanhai Newtime are Liu Kuancheng and Guan Huaqin .

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

Response:

Nanhai Newtime is not a subsidiary of any company as it just has nature persons shareholders.

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

Response:

Not applicable as Nanhai Newtime is not a subsidiary of another company.

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

Response:

Not applicable as Nanhai Newtime has no any associated or affiliated company.

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

Response:

Not applicable as Nanhai Newtime has no parent company.

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

Response:

Nanhai Newtime is a trading company located in Foshan City and totally independent from Jinxiecheng .

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

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

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

Response:

Nanhai Newtime exported goods to Australia and other countries.

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

Response:

*Please refer to **Exhibit I. A-3.9** for the internal organization chart.*

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

Response:

Liu Kuancheng and Guan Huaqin are directors of Nanhai Newtime.

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

Response:

Nanhai Newtime wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

Response:

Not applicable since Nanhai Newtime is located Buliding 1st Tianan Naihai Digital New City, 1st Jianping Road, Guicheng Street, Nanhai District Foshan City, Guangdong Province.

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

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

Response:

Not applicable since Nanhai Newtime is not located in any form of area mentioned in the question A-3.12.

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

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

Response:

Not applicable as Nanhai Newtime has no any associated or affiliated company.

A-4 General accounting/administration information

1. Indicate your accounting period.

Response:

The accounting period is from January 1 to December 31 of the calendar year.

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

Response:

Financial records are held at Room 502, Buliding 1st Tianan Naihai Digital New City, 1st Jianping Road, Guicheng Street, Nanhai District Foshan City, Guangdong Province, China.

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

- chart of accounts;

Response:

*Please refer to **Exhibit3. A-4.3.a** for the chart of accounts.*

- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);

Response:

Nanhai Newtime wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

- 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.

Response:

Not applicable since there is no such kind of documents that are prepared and maintained in Nanhai Newtime .

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.

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

Response:

Nanhai Newtime wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

Response:

There is no difference between Nanhai Newtime's accounting practices and the generally accepted accounting principles in China.

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

- the method of valuation for raw material, work-in-process, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average);

Response:

The price shall be determined according to the weighted average method when shipping inventories.

- 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);

Response :

Not applicable since Nanhai Newtime is just a trading company.

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

Response:

Not applicable since Nanhai Newtime is just a trading company.

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

Response:

Not applicable since Nanhai Newtime is just a trading company.

- valuation and revaluation methods for fixed assets;

Response:

Not applicable since Nanhai Newtime is just a trading company.

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

Response:

Not applicable since Nanhai Newtime is just a trading company.

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

Response:

Nanhai Newtime maintains their books and accounting records in RMB. Foreign currency transaction is changed into RMB at the exchange rate published by the People's Bank of China on the first day of this month.

- inclusion of general expenses and/or interest;

Response:

The general expenses and/or interest are booked according to the actual costs.

- provisions for bad or doubtful debts;

Response:

Nanhai Newtime has not provided bad or doubtful debts for the latest year.

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

Response:

Not applicable since Nanhai Newtime is just a trading company.

- costs of plant closure;

Response:

Not applicable since Nanhai Newtime is just a trading company.

- restructuring costs;

Response:

Not applicable since Nanhai Newtime is just a trading company.

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

Response:

Not applicable since Nanhai Newtime is just a trading company.

- effects of inflation on financial statement information.

Response:

Not applicable since Nanhai Newtime is just a trading company.

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.

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Response:

The accounting method of the Nanhai Newtime has not changed over the last two years.

A-5 Income statement

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

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

	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)				

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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.

Response:

Nanhai Newtime wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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				

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

Response:

Nanhai Newtime wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

SECTION B – SALES TO AUSTRALIA (EXPORT PRICE)

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

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

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

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

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

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

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

Response:

Nanhai Newtime wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

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

Response:

Upon the customer's inquiry, Nanhai Newtime negotiate regarding the price, quantity and the specification of the product concerned through telephone, email or fax with importer. Once the terms are mutually agreed, Nanhai Newtime will contact Jinxi Cheng and negotiate specific terms. Jinxi Cheng will arrange for the production and then ship the goods to customer upon trading company's instruction.

- (b) Therefore, as the result of direct price negotiations with the customers, the prices set are not subject to review by any governmental organization.

Response:

Government has no any control of the price between Nanhai Newtime and its customers.

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

Response:

Please refer to the answer to question a for each party and its function and there is no commission paid in Australia sales.

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

Response:

For sales under the term of CFR, the ownership has been transferred to the customers since shipment.

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

Response:

There is no such kind of agreement in Australian market.

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

Response:

Please refer to the answer of question B-2 a.

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

Response:

Nanhai Newtime is not related with any of the Australian customers.

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

Response:

Not applicable since there is no forward orders of the goods under consideration recently.

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

Response:

Not applicable since there is just one channel in Australia which is distributor.

- 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

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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

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	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.

Response:

Nanhai Newtime wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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

Response:

All expense or cost incurred in respect of Australian sale were listed in the Exhibit 7.B-4 he chart of "Australian sales".

- B-6** For each type of discount, rebate, allowance offered on export sales to Australia:
- provide a description; and
 - explain the terms and conditions that must be met by the importer to obtain the discount.

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

Response:

There is no discount, rebate, allowance offered on export sales to Australia.

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

Response:

There was no credit order issued to customers by Nanhai Newtime during the period of review.

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

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

Response:

Not applicable since the delivery terms is CFR.

- 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.

Response:

Nanhai Newtime wishes to keep this information confidential as it is private company and information is confidential. The release of this to the third party, especially to the competitors will negatively impact its competitiveness, even summation of this information will contain information that is confidential by its nature.

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.

G-1. Production process and capacity

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

Provide information about your business' total production in the below table.

Provide this information in the attached spreadsheet named "**Production**".

	Previous completed financial year (please specify)	Most recent completed financial year (specify)	Assessment period: 1 April 2013 to 31 March 2014
A – Production capacity (e.g. kg, tonnes)*			
B – Actual production in volume (e.g. kg, tonnes)			
C – Capacity utilisation (%) (B/A x 100)			

Notes

* rather than showing a 'name-plate' optimal capacity it is more meaningful to show the maximum level of production that may reasonably be attained under normal operating conditions. For example assuming: normal levels of maintenance and repair; a number of shifts and hours of operation that is not abnormally high; and a typical production mix.

Response:

- *Not applicable since Nanhai Newtime is just a trading company.*

G-2. Cost accounting practices

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

Response:

Not applicable since Nanhai Newtime is just a trading company, please refer to the response of Jinxiecheng for detailed information regarding cost.

2. Is your business' 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.

Response:

Not applicable since Nanhai Newtime is just a trading company, please refer to the response of Jinxiecheng for detailed information regarding cost.

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

Response:

Not applicable since Nanhai Newtime is just a trading company, please refer to the response of Jinxiecheng for detailed information regarding cost.

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

Response:

Not applicable since Nanhai Newtime is just a trading company, please refer to the response of Jinxiecheng for detailed information regarding cost.

5. For each profit/cost centre describe in detail the methods that your business normally uses to allocate costs to the goods under investigation. In particular specify how, and over what period, expenses are amortised or depreciated, and how allowances are made for capital expenditures and other development costs.

Response:

Not applicable since Nanhai Newtime is just a trading company, please refer to the response of Jinxiecheng for detailed information regarding cost.

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

Response:

Not applicable since Nanhai Newtime is just a trading company, please refer to the response of Jinxiecheng for detailed information regarding cost.

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

Response:

Not applicable since Nanhai Newtime is just a trading company, please refer to the response of Jinxiecheng for detailed information regarding cost.

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

Response:

Not applicable since Nanhai Newtime is just a trading company, please refer to the response of Jinxiecheng for detailed information regarding cost.

9. State the total cost of the start-up operation and the way that your business has treated the costs of the start-up operation in its accounting records.

Response:

Not applicable since Nanhai Newtime is just a trading company, please refer to the response of Jinxiecheng for detailed information regarding cost.

G-3 Cost to make and sell on domestic market

This information is relevant to testing whether domestic sales are in the ordinary course of trade.¹

¹ 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.

Response of Nanhai Newtime --Public Version

1. Please provide (in the format shown in the table below) the actual unit cost to make and sell each model/type (identified in Section C) of the like goods sold on the domestic market. Provide this cost data for each quarter over the assessment period. If your business calculates costs monthly, provide monthly costs.
2. 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.

Prepare this information in the attached spreadsheet named "**Domestic CTMS**".

	1 April 2013 – 30 June 2013	1 July 2013 – 30 September 2013	1 October 2013-31 December 2013	1 January 2014 – 31 March 2014
Like domestic model/type (from spreadsheet 'Like Goods')				
Product finish - use a separate column for each different finish - insert extra columns if required				
Material Costs				
Direct Labour				
Manufacturing Overheads				
Other Costs				
Total Cost to Make				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses				
Other Costs				
Unit Cost to Make and Sell				

Provide this information for each quarter (or month if your business calculates costs on a monthly basis) over the period of the investigation.

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.

Response:

Not applicable since Nanhai Newtime is just a trading company, please refer to the response of Jinxi Cheng for detailed information regarding cost.

G-4 Cost to make and sell goods under consideration (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.

Prepare this information in the attached spreadsheet named "**Australian CTMS**".

	1 April 2013 – 30 June 2013	1 July 2013 – 30 September 2013	1 October 2013-31 December 2013	1 January 2014 – 31 March 2014
Model/type exported to Australia (from spreadsheet 'Like Goods')				
Product finish - use a separate column for each different finish - insert extra columns if required				
Material Costs				
Direct Labour				
Manufacturing Overheads				
Other Costs				
Total Cost to Make				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses				

Provide this information for each quarter (or month if your business calculates costs on a monthly basis) over the period of the investigation.

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.

Response:

Not applicable since Nanhai Newtime is just a trading company, please refer to the response of Jinxi Cheng for detailed information regarding cost.

- G-5** Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.

Response:

Not applicable since Nanhai Newtime is just a trading company, please refer to the response of Jinxiecheng for detailed information regarding cost.

- G-6** Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

Response:

Not applicable since Nanhai Newtime is just a trading company, please refer to the response of Jinxiecheng for detailed information regarding cost.

- G-7** 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 business.

Response:

Not applicable since Nanhai Newtime is just a trading company, please refer to the response of Jinxiecheng for detailed information regarding cost.

- G-8** Major raw material costs

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

Response:

Not applicable since Nanhai Newtime is just a trading company, please refer to the response of Jinxiecheng for detailed information regarding 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).

Response:

Not applicable since Nanhai Newtime is just a trading company, please refer to the response of Jinxiecheng for detailed information regarding cost.

Where the major input is produced by an associate of your business 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.

Response:

Not applicable since Nanhai Newtime is just a trading company, please refer to the response of Jinxiecheng for detailed information regarding cost.

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.

If the major input is purchased or supplied from an integrated production process you should provide detailed information on the full costs of production of that input.

Response:

Not applicable since Nanhai Newtime is just a trading company, please refer to the response of Jinxiecheng for detailed information regarding cost.

SECTION J – EXPORTER/PRODUCER’S DECLARATION

I hereby declare that.....(company)
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.

or

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

Name :.....

Signature :.....

**Position in
Company** :.....

Date :.....

SECTION K - CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A – General information	<input type="checkbox"/> ✓
Section B – Export price	<input type="checkbox"/> ✓
Section C – Like goods	<input type="checkbox"/> ✓
Section D – Domestic price	<input type="checkbox"/> ✓
Section E – Fair comparison	<input type="checkbox"/> ✓
Section F – Exports to third countries	<input type="checkbox"/> ✓
Section G – Costing information	<input type="checkbox"/> ✓
Section H – Particular Market Situation	✓
Section I – Countervailing	<input type="checkbox"/> ✓
Section J – Declaration	<input type="checkbox"/> ✓

Electronic Data	Please tick if you have provided spreadsheet
INCOME STATEMENT	<input type="checkbox"/> ✓
TURNOVER – sales summary	<input type="checkbox"/> ✓
AUSTRALIAN SALES – list of sales to Australia	<input type="checkbox"/> ✓
LIKE GOODS – comparison between goods sold domestically and exported to Australia.	<input type="checkbox"/> ✓
DOMESTIC SALES – list of all domestic sales of like goods	<input type="checkbox"/> ✓
THIRD COUNTRY – third country sales	<input type="checkbox"/> ✓
PRODUCTION – production figures	<input type="checkbox"/> ✓
DOMESTIC CTMS – costs of goods sold domestically	<input type="checkbox"/> ✓
AUSTRALIAN CTMS – costs of goods sold to Australia	<input type="checkbox"/> ✓

Response of Nanhai Newtime --Public Version

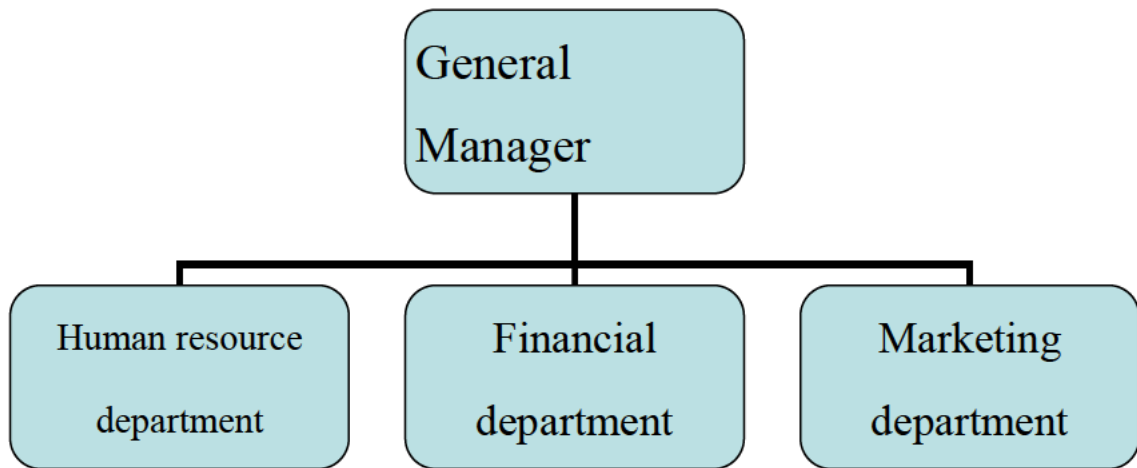
INCOME TAX – income tax paid, exempted or refunded	<input type="checkbox"/> ✓
ALUMINIUM PURCHASES – average aluminium raw material purchase prices	<input type="checkbox"/> ✓

PUBLIC RECORD

List of Exhibits

1. Exhibit 1. A-3.9 Internal organization chart
2. Exhibit 3. A-4.3.a Chart of account
3. Section J Declaration

Internal organization chart



会计科目表/CHART OF ACCOUNTS

PUBLIC RECORD

科目名称 chineses	Account	科目名称 chineses
现金	Cash on hand	实收资本
银行存款	Cash in bank	盈余公积
其他货币资金		本年利润
应收帐款	Accounts receivable	利润分配
应收出口退税		主营业务收入
其他应收款	Other receivable	主营业务成本
库存商品	Finished goods	营业费用
固定资产	Fixed assets	所得税
累计折旧	Accumulated depreciation	管理费用
应付帐款	Accounts payable	财务费用
其他应付款	Other payables	以前年度损益调整
应付工资	Accrued payroll	营业外收入
应交税金	Taxes payable	营业外支出

PUBLIC RECORD

Account
Paid-in capital
Surplus reserve
Profit of current period
Profit distribution
main business revenue
main business cost
operating expense
income tax
administration expense
financial expense
adjustment for previoud years
non-operation income
non-operation Expense

SECTION J – EXPORTER/PRODUCER'S DECLARATION

I hereby declare that Foshan Nanhai Newtime Trading Co Ltd(company) 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.

Name : Huang Wanhuan.....

Signature

: 

Position in

Company :...Marketing Manager..

Date :.. Sep 25, 2014.....