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Australian Government
Anti-Dumping Commission

Exporter Questionnaire

The ABB logo consists of the letters 'ABB' in a bold, red, sans-serif font. The 'A' is formed by two overlapping shapes, and the 'B' is a single solid shape.

ABB Zhongshan Transformer Co., Ltd.

Product:	Power transformers
From:	China, Indonesia, Korea, Taiwan, Thailand and Vietnam
Period of Investigation:	1 July 2010 - 30 June 2013
Response due by:	9 September 2013
	Extended to Tuesday 1 October
Investigation case manager:	Chris Vincent
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Return completed questionnaire to:	Anti-Dumping Commission Customs House 5 Constitution Avenue Canberra ACT 2600 Attention: Director Operations 1

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NON – CONFIDENTIAL**GOODS UNDER CONSIDERATION**

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices are:

Liquid dielectric power transformers with power ratings of equal to or greater than 10 MVA (mega volt amperes) and a voltage rating of less than 500kV (kilo volts) whether assembled or unassembled, complete or incomplete.

Incomplete transformers are subassemblies consisting of the active part and any other parts attached to, imported with or invoiced with the active parts of power transformers. The active part of a power transformer consists of one or more of the following when attached to or otherwise assembled with one another:

- the steel core;
- the windings;
- electrical insulation between the windings; and
- the mechanical frame.

The product definition includes step-up transformers, step-down transformers, autotransformers, interconnection transformers, voltage regulator transformers, rectifier transformers, traction transformers, trackside transformers and power rectifier transformers.

Distribution transformers are not the subject of this application.

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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 company who can be contacted for the purposes of this investigation:

Head Office and factory

Name	Carol Du
Position in the company	General Manager
Address	No.1 Haicheng North Road Hengmen, Nanlang Town Zhongshan Guangdong China
Telephone	+ 86 760 2339 6688
Facsimile number	+ 86 760 2339 6680
E-mail address	carol-shirong.du@cn.abb.com

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

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

Name	Charles Zhan Solicitor Moulis Legal
Address	6/2 Brindabella Circuit Brindabella Business Park Canberra International Airport Australian Capital Territory Australia 2609
Telephone	+ 61 2 6163 1000
Facsimile number	+ 61 2 6162 0606
Email address	charles.zhan@moulislegal.com
All communications in relation to this matter should be directed to Moulis Legal in the first instance.	

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

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A-3 Company information

1. What is the legal name of your business? What kind of entity is it (eg. company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.

The legal name of the company is ABB Zhongshan Transformer Co., Ltd (ABB ZS). It is a limited liability company.

The company does not use any other business names to export and/or sell the goods.

2. Who are the owners and/or principal shareholders? Provide details of shareholding percentages for joint owners and/or principal shareholders. (List all shareholders able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company).

ABB ZS has two shareholders: ABB (China) Limited ("ABB China") and Zhongshan Transformer Co., Ltd. They hold [CONFIDENTIAL TEXT DELETED - number]% and 49% of the company respectively.

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

ABB ZS is a subsidiary of ABB (China) Limited.

The principal shareholder of ABB (China) Limited is ABB Asea Brown Boveri Ltd

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

ABB Asea Brown Boveri Ltd. is wholly owned by ABB Ltd.

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

See Attachment 1 – ABB ZS Corporate Structure. [CONFIDENTIAL ATTACHMENT]

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

Please see below for a list of other intra group transactions.

[CONFIDENTIAL TEXT DELETED – details of group arrangement]

For a copy of the agreement please see Attachment 2. [CONFIDENTIAL ATTACHMENT]

Other intra-group fees can be clarified as may be requested by the Commission.

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

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ABB ZS is a manufacturer of the product concerned.

The main business scope of ABB ZS is manufacturing transformers.

ABB ZS also provides after sales services for both ABB ZS products and third party products.

8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:

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

ABB ZS performs all of the above functions.

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

The internal organization chart of ABB Zhongshan is provided at Attachment 3. [CONFIDENTIAL ATTACHMENT]

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

**Not applicable. ABB ZS does not publish such annual reports.
Please refer to Attachment 4 which is the ABB Zurich annual report.**

A-4 General accounting/administration information

1. Indicate your accounting period.

The accounting period of ABB ZS is from 1 January to 31 December.

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

The financial records are kept at the same address as indicated in A-1 above.

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

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

These documents should relate to:

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

The financial documents provided are the following:

- **Attachment 5 - [CONFIDENTIAL ATTACHMENT] Chart of Accounts**
- **Attachment 6 - [CONFIDENTIAL ATTACHMENT] 2011 Audit Report**
- **Attachment 7 - [CONFIDENTIAL ATTACHMENT] 2012 Audit Report**
- **Attachment 8 - [CONFIDENTIAL ATTACHMENT] monthly financial reports from January to June 2013.**

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

ABB ZS is required to have its accounts audited.

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

No.

6. Describe:

The significant accounting policies that govern your system of accounting, in particular:

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

Most major raw materials such as work-in-process and finished goods are valued individually according to the actual cost. Some common auxiliary raw materials are valued by a weighted average method.

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

For individual transformer projects, the company uses a process costing system which consists of six steps: core cutting, core assembly, winding, active part, cleat and power transformer.

The costs shared with other goods or processes are allocated by labour hours, machine hours, or design hours depending on the nature of the expenses.

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

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Damaged or sub-standard goods generated at the various stages of production are sold as scrap on the market.

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

There are no by products or joint products that result from production of the goods. The scrap includes electrical steel and copper wind which is sold on the market.

- valuation and revaluation methods for fixed assets;

Fixed assets are measured on initial recognition at cost. The cost of an item of fixed assets comprises its purchase price, including import duties, non-refundable purchase taxes, and any cost directly attributable to bringing the asset to the location as well as conditions necessary for it to be capable of operating in the manner intended by management.

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

Depreciation is provided on fixed assets using the straight-line method. The estimated useful lives, estimated residual values, and the annual depreciation rates of each category of fixed assets are as follows:

Category	Estimated useful life	Annual depreciation rate
Building	[CONFIDENTIAL TEXT DELETED – numbers]	[CONFIDENTIAL TEXT DELETED – numbers]
Machinery		
Electronic equipment		
Office equipment		
Vehicles		
Tools		

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

Transactions in foreign currencies are translated into functional currency using the rates prevailing on the dates of the transactions.

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

Monetary assets and liabilities denominated in foreign currencies are retranslated at the functional currency spot rate of exchange ruling at the balance sheet date. All exchange differences are taken to the income statement with the exception of those arising from foreign currency borrowings in relation to the acquisition, construction or

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production of qualifying assets which are accounted for according to the requirements relating to the capitalization of borrowing costs.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The translation differences are taken to the income statement or other comprehensive income according to the nature of the nonmonetary items.

- inclusion of general expenses and/or interest;

Borrowing costs which are directly attributable to construction or production of all qualifying assets are capitalised and other borrowing costs are treated as an expense.

- provisions for bad or doubtful debts;

[CONFIDENTIAL INFORMATION DELETED – internal accounting methodology]

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

Not applicable, in that ABB ZS did not experience idle equipment and/or shut-down during the POI.

- costs of plant closure;

Not applicable, in that ABB ZS did not experience plant closure during the POI.

- restructuring costs;

Not applicable, in that ABB ZS did not experience restructuring costs during the POI.

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

For by-products and scrap metal, please refer to the response above.

- effects of inflation on financial statement information.

Not applicable, in that ABB ZS did not have to account for effects of inflation during the POI.

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

ABB ZS has not changed its accounting methods during the last two years.

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A-5 Income statement

Please fill in the following table. It requires information concerning all products produced and for the goods under consideration (*'goods under consideration'* (the goods) is defined in the Glossary of Terms in the appendix to this form) You should explain how costs have been allocated.

	Most recent completed financial year (specify)		Investigation period	
	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.

Prepare this information on a spreadsheet named "**Income statement**".

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

Please refer to Attachment 9 – Zhongshan EQ spreadsheet - Income statement. [CONFIDENTIAL ATTACHMENT]

A-6 Sales

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

	Most recent completed financial year (specify)		Investigation period	
	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				

Prepare this information in a spreadsheet named "TURNOVER".

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.

**Please refer to Attachment 9 – Zhongshan EQ spreadsheet - Turnover.
[CONFIDENTIAL ATTACHMENT]**

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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 provide details of **all** goods under consideration (the goods):*

- *invoiced during the investigation period; and*
- *subject to tenders that were won during the investigation period, even in circumstances where the goods were not invoiced or **shipped** to Australia during the investigation period. In this circumstance, please provide details of any expenses already incurred with respect to the goods shipped outside of the investigation period,*

For tender sales, the Commission considers the contract date will normally be taken to be the date of sale. To ensure that the Commission can make a proper assessment of date of sale, we request the contract date, invoice date and delivery date. If you consider that a date other than the contract date is the appropriate date of sale, please provide a response outlining your reasons for this.

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

name;

address;

contact name and phone/fax number where known; and

trade level (for example: distributor, wholesaler, retailer, end user, original equipment).

Name	ABB Australia Pty Limited ("ABB AU")
Address	Bapaume Road Moorebank New South Wales 2170 Australia
Contact name and phone/fax	Julian Guild
Trade level	Importer

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.

For all Australian sales of the goods during the POI, [CONFIDENTIAL TEXT DELETED – transportation arrangement and name of freight forwarder] arranged for the goods to be delivered from the ABB ZS factory to the Shanghai port, and from the Shanghai port to Australia,

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under [CONFIDENTIAL TEXT DELETED – shipping terms] terms.

[CONFIDENTIAL TEXT DELETED – movement of goods in Australia]

- (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.

[CONFIDENTIAL TEXT DELETED – details of Australian sales]

ABB ZS carries out design development, production, testing, and sales of the GUC. Note that all goods are tested and disassembled in this way, whether for domestic or export sales.

Under [CONFIDENTIAL TEXT DELETED – shipping terms] terms, once production is completed, ABB ZS (through its freight forwarder) arranges for [CONFIDENTIAL TEXT DELETED – details of transportation arrangement]

[CONFIDENTIAL TEXT DELETED – role of the Australian customer/s] involved in the distribution chain as the Australian importer.

No commissions were paid.

- (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.

All exports were made at [CONFIDENTIAL TEXT DELETED – shipping term] level, thus [CONFIDENTIAL TEXT DELETED – details of shipping arrangement]

- (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).

[CONFIDENTIAL TEXT DELETED – details of Australian customer/s]

Apart from the sales agreement between ABB ZS and [CONFIDENTIAL TEXT DELETED – Australian customer/s], ABB ZS has not entered into any agency or distributor agreements or other contracts in relation to the Australian market.

- (e) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are determined through a tender process, supply copies of winning tender bids.

[CONFIDENTIAL TEXT DELETED – detailed sales and tendering process]

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

[CONFIDENTIAL TEXT DELETED – relationship with Australian

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customers]

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

There are no forward orders at the time of preparing this EQ.
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- 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.

Not applicable, as there is only one distribution channel.

- B-4** Prepare a spreadsheet named "Australian sales" listing all shipments (i.e. transaction by transaction) to Australia of the goods under consideration in the investigation period.

Where a contract has been won during the investigation period but the goods are not yet shipped, provide details of these goods with any expenses incurred to date and the scheduled delivery date specified in the contract.

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/product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Power rating (MVA)	Where more than one unit of the goods is shipped and the power rating differs between units, please list these units separately.
Voltage ratio (kV)	Where more than one unit of the goods is shipped and the voltage ratio differs between units, please list these units separately.
Contract number	Show order confirmation, contract or purchase order number
Contract date	Date contract was agreed with Australian customer – ensure all contracts entered in to during the investigation period are included, regardless of whether the goods were invoiced or delivered to your Australian customers outside of the investigation period
Invoice number	invoice number
Invoice date	Invoice date - ensure details of all invoiced goods during the investigation period are included, regardless of whether the contract was agreed or the goods were shipped outside of the investigation period.
Delivery date	if the delivery date differs from the invoice date please specify. If delivery has not occurred, include the scheduled delivery date set

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	out in the contract for sale.
Shipping terms	Delivery terms eg. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms eg. 60 days=60 etc
Quantity	Quantity in units shown on the invoice.
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
Other discounts	the actual amount of any other discount not deducted from the invoice. Show a separate column for each type of discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed. If the goods are not yet shipped, provide an estimate of ocean freight.
Marine insurance	Amount of marine insurance. If the goods are not yet shipped, provide an estimate 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. If the goods are not yet shipped, provide an estimate of inland freight.
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 &	warranty & guarantee expenses

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guarantee expenses*	
Installation expenses	Any expense associated with the installation of the goods if included in the contract
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other factors*	any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

** FOB export price and Ocean Freight:

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

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

Freight allocations must be checked for consistency.

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

Please see Attachment 9 – Zhongshan EQ spreadsheet - Australian Sales. [CONFIDENTIAL ATTACHMENT]

[CONFIDENTIAL TEXT DELETED – details of Australian sales]

[CONFIDENTIAL ATTACHMENT]

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.

ABB ZS’s SAP accounting system allows for identification of expenses on a detailed basis. Some selling expenses are related only to export sales; some are related to domestic sales; and some are not differentiated (or not able to be differentiated) as between export and domestic sales.

The need for adjustment for any such factors will depend on the normal value methodology used, and how it is applied. ABB ZS will explain its cost accounting and how its CTMS information has been provided in this EQ at the verification, and in further submissions, as may be necessary.

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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.

[CONFIDENTIAL INFORMATION DELETED – information about price discounts]

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.

Not applicable, in that ABB ZS did not issue any credit notes during the POI.

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

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)

All exports during the POI were made under [CONFIDENTIAL TEXT DELETED – shipping term] terms, thus ABB ZS was [CONFIDENTIAL TEXT DELETED – details of shipping term]

B-9 For two contracts where the goods were also shipped to Australia during the investigation period, please provide a complete set of all documentation related to the export sale. For example:

- the contract between your company and your Australian customer;
- the 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

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- letter of credit, and bank documentation, proving payment.

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

Please refer to Attachment 10 and Attachment 11 [CONFIDENTIAL ATTACHMENTS] for two example sets of documentation. These relate to Sales Orders [CONFIDENTIAL TEXT DELETED – details of Australian projects]. .

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SECTION C EXPORTED GOODS & LIKE GOODS

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

Each unit is unique. Each unit is individually designed and engineered to meet the customer's specifications and the constraints and adequacies that ABB ZS/ABB AU consider are relevant to the requirement in performance and pricing terms.

[CONFIDENTIAL TEXT DELETED – details of the goods sold to Australia]

ABB ZS considers that there are no relevant “like goods” for margin calculation purposes.

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

EXPORT TYPE	Mega volt amperes (MVA)	Kilo volts (kV)
Product code of each unique unit of the goods exported to Australia		
[CONFIDENTIAL TEXT DELETED – details of the goods sold to Australia]		

- C-3** List each unique unit of power transformer sold on the domestic market during the investigation period.

Power and voltage ratings for each individual transformer sold within China falling within the general scope of the description of the goods under consideration during the period of investigation are set out in Attachment 9 – Zhongshan EQ spreadsheet – C-3 table [CONFIDENTIAL ATTACHMENT]

Individual specifications for each unit could only be identified by providing full specifications for all domestically sold units. If further details are required ABB ZS suggests that the Commission select a sample of one or two domestic units to observe individual specifications.

[CONFIDENTIAL TEXT DELETED – details of the goods sold on domestic market]

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

Please refer to Attachment 12 for the ABB ZS product brochure.

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ABB ZS submits that there are no “like goods” for dumping comparison purposes and agrees with the Commission’s position to calculate normal value on a constructed value basis.

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SECTION D DOMESTIC SALES

This section seeks information about the sales arrangements and prices in the domestic market of the country of export.

The Commission's preliminary view of normal value:

The Commission considers that it may not be appropriate to determine normal values in accordance with section 269TAC(1) of the Act, using your domestic sales as adjusted for proper comparison with export sales, as the goods under consideration are capital goods that are manufactured to order.

*The Commission seeks information on your domestic sales for the purpose of determining profit so that a normal value can be properly constructed pursuant to section 269TAC (2)(c), using your cost to make and sell plus amounts for selling, general and administrative expenses and profit. If you consider that this is appropriate, **you do not need to complete Section E (fair comparison) of this questionnaire.***

*If you consider that it is appropriate for the Commission to determine normal values pursuant to section 269TAC (1) of the Act, **please ensure you complete Section D, Section E and Section F of this questionnaire.***

Information requested in relation to domestic sales:

In Section B, the Commission requests information in relation to your export sales to Australia. The Commission requested the following:

- *details of all invoiced sales made during the investigation period; and*
- *details of all tenders won during the investigation, regardless of whether the goods were invoiced and delivered outside of the investigation period. In these circumstances, the Commission requested that you provide an estimate of when the goods will be delivered to your Australian customers.*

*In relation to domestic sales, the Commission requests that you provide details of ALL of your invoiced sales during the investigation period. You **do not need** to provide details of tenders that were won during the investigation period but invoiced outside of the investigation period.*

*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 requirements. If agreement cannot be reached as to the appropriate method the Commission may not visit your company.*

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.

ABB ZS agrees with the Commission that there were no like goods sold by ABB ZS in the domestic market for normal value comparison purposes. Accordingly the normal value should be determined in accordance with Section 269TAC(2)(c).

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D-1 Provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;
- information concerning the functions/activities performed by each party in the distribution chain; and
- a copy of any agency or distributor agreements, or contracts entered into.

If any of the customers listed are associated with your business, provide details of that association. Describe the effect, if any, that association has upon the price.

[CONFIDENTIAL TEXT DELETED – details of domestic sales]

D-2 Do your domestic selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

[CONFIDENTIAL TEXT DELETED – details of domestic sales and the distribution chain/s involved]

D-3 Explain in detail the sales process, including:

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

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

As stated above, [CONFIDENTIAL TEXT DELETED – details of domestic sales and the distribution chain/s involved] ABB ZS and ABB China Limited will conduct pre-sales activities including the collection of market information and visiting customers. ABB ZS also participates in business negotiations and/or bidding together with ABB China. Nonetheless, ABB ZS will be the final decision maker for all sales prices and business terms.

In most cases the business model for domestic sales is through public bidding with the successful tenderer decided through a tender evaluation process. [CONFIDENTIAL TEXT DELETED – details of domestic sales process]

Payments are generally made [CONFIDENTIAL TEXT DELETED – details of payment methods]

In setting the sales price, [CONFIDENTIAL TEXT DELETED – details of domestic sales process]

As the products vary greatly according to the specifications requested by different customers, price lists are not used by ABB ZS.

D-4 Prepare a spreadsheet named “**domestic sales**” listing **all** sales of like goods made during the investigation period. The listing must be provided on a CD-ROM. Include all of the following information.

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Column heading	Explanation
Customer name	Names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	The level of trade of your domestic customer
Product code	Code used in your records for the model of the goods identified. Explain the product codes in your submission.
Power rating (MVA)	Where more than one unit of the goods is shipped and the power rating differs between units, please list these units separately.
Voltage ratio (kV)	Where more than one unit of the goods is shipped and the voltage ratio differs between units, please list these units separately.
Contract number	Show order confirmation, contract or purchase order number
Contract date	Date contract was agreed with your domestic customer. Do not include information relating to contracts where the goods were invoiced outside of the investigation period.
Invoice number	Invoice number
Invoice date	Invoice date
Delivery date	If the delivery date is different to the invoice date please specify
Delivery terms	Eg ex-factory, free on truck, delivered into store
Payment terms	Payment terms agreed with the customer eg. 60 days=60 etc
Quantity	Quantity in units shown on the invoice eg kg.
Gross Invoice value	Gross value shown on invoice <i>in the currency of sale</i> , net of taxes.
Discounts on the Invoice	The amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	Any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide description.
Net invoice value in the currency of the exporting country	The net invoice value expressed in your domestic currency as recorded in your accounting system
Rebates or other allowances	The actual amount of any deferred rebates or allowances in the currency of sale

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Quantity discounts	The actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Packing*	Packing expenses
Inland transportation costs*	Amount of inland transportation costs included in the selling price.
Handling, loading and ancillary expenses*	Handling, loading & ancillary expenses.
Warranty & guarantee expenses*	Warranty & guarantee expenses
Installation expenses	Any expense associated with the installation of the goods if included in the contract
Technical assistance & other services*	Eg for after sale services such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	Any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

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

ABB ZS does not consider that individual transformers can be considered to be “like goods” for comparison purposes other than where they may have the same design. As indicated above, each transformer is tailor-made to the unique specifications of the customer.

[CONFIDENTIAL TEXT DELETED – details of domestic sales]

Further, ABB ZS provides the requested details for [CONFIDENTIAL TEXT DELETED – number] units of transformers sold in China during the POI which fall within the broad description of the goods under consideration in this investigation, at Attachment 9 – Zhongshan EQ spreadsheet – Domestic Sales [CONFIDENTIAL ATTACHMENT]

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

Costs in relation to [CONFIDENTIAL TEXT DELETED – details of costs incurred for bidding process]. These are reported at Column AC and AD respectively.

ABB ZS has reported the credit cost related to the reported domestic sales under Column AG.

Further, ABB ZS reported the [CONFIDENTIAL TEXT DELETED – details of costs incurred for domestic transactions] related to the domestic sales of the goods at Column AF.

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D-6 For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:

- provide a description; and
- explain the terms and conditions that must be met by the customer to qualify for payment.

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

If you have issued credit notes, directly or indirectly to the customers, provide details if the credited amount has **not** been reported as a discount or rebate.

[CONFIDENTIAL TEXT DELETED – commercial arrangements]

D-7 Select two domestic sales that are at the same level of trade as the export sales. Provide a complete set of documentation for those two sales. (Include, for example, the tender bid, the contract of sale, commercial invoice, discounts or rebates applicable, credit/debit notes, inland freight contract, bank documentation showing proof of payment.)

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

Please refer to Attachments 14 and Attachment 15 [CONFIDENTIAL ATTACHMENTS] for the documents related to Sales Orders [CONFIDENTIAL TEXT DELETED – details of Australian projects].

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SECTION E FAIR COMPARISON

As outlined in Section D, please complete Section E only if you would submit that the Commission should determine normal values pursuant to section 269TAC (1).

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

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

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

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

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

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

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

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

ABB ZS does not submit that the Commission should determine normal values pursuant to section 269TAC (1).

[CONFIDENTIAL INFORMATION DELETED – ABB ZS cost information]

E-1 Costs associated with export sales

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

1. Transportation

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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.

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.

3. **Credit**

The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. Provide applicable interest rates over each month of the investigation period. Explain the nature of the interest rates most applicable to these export sales eg, short term borrowing in the currency concerned.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, *and if* export prices are influenced by this longer or shorter period, calculate the average number of collection days. See also item 4 in section E-2 below.

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**’.

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

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expense is located.

6. **Warranties, guarantees, installation and after sales services**

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & guarantee expenses**”, “**Installation 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 included in the contract for sale or closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

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.

8. **Currency conversions**

In comparing export and domestic prices a currency conversion is required. Fluctuations in exchange rates can only be taken into account when there has been a ‘sustained’ movement during the period of investigation (see article 2.4.1 of the WTO Agreement). The purpose is to allow exporters 60 days to adjust export prices to reflect ‘sustained’ movements. Such a claim requires detailed information on exchange movements in your country over a long period that includes the investigation period.

E-2 Costs associated with domestic sales

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

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

1. **Physical characteristics**

This adjustment recognises that differences, such as structure or design, mean that the goods are not identical. The Commission considers that the goods are unlikely to have identical models sold on the domestic market as they are large capital goods that are produced to order.

To support your claim that the Commission should determine normal values pursuant to section 269TAC (1), you will need to identify and quantify the physical or specification differences in order to ensure fair comparison.

The amount of the adjustment shall be based upon the market value of the difference, but where this is not possible the adjustment shall be based upon the difference in cost plus the gross profit mark-up (i.e. an amount for selling general and administrative costs (S G & A) plus profit).

The adjustment is based upon actual physical differences in the goods being compared and upon the manufacturing cost data.

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Using the table below, provide a list of the claimed comparable product sold on the domestic market. Describe in detail the specification differences between the comparable products. Also provide your claimed adjustment on the basis of this specification difference, stating the source of your data.

The Commission will seek to verify your claimed specification adjustments during the verification visit.

EXPORTED TYPE	DOMESTIC TYPE	DIFFERENCES	CLAIMED ADJUSTMENT
Product code, power rating and voltage ratio of each model of the goods exported to Australia	Product code, power rating and voltage ratio of comparable model sold on the domestic market of the country of export	Describe the specification differences in detail. If it is impractical to detail specification differences in this table refer to documents which outline differences	The claimed adjustment must be quantifiable and supported by evidence that is available for verification by the Commission

2. Import charges and indirect taxes

If exports to Australia:

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

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

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

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

In substantiating the drawback claim the following information is required:

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

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- an explanation as to how you calculated the amount of duty payable on imported materials is borne by the goods sold *domestically* but is not borne by the exports to Australia.

Substitution drawback systems

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

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

3. Level of trade

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

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

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

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

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

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

This requires the following information:

- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity

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when selling to importers in Australia;

- an explanation as to why you consider that you are entitled to a level of trade adjustment.

or

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

4. Credit

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

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

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

Provide the applicable interest rate over each month of the investigation period.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, and if domestic prices are influenced by this longer or shorter period, calculate the average number of collection days. Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system¹, the average credit period may be determined as follows:

1. *Calculate an accounts receivable turnover ratio*

¹ Under an open account system, following payment the balance of the amount owing is carried into the next period. Payment amounts may vary from one period to the next, with the result that the amount owing varies.

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This ratio equals the total credit sales divided by average accounts receivable.

(It is a measure of how many times the average receivables balance is converted into cash during the year).

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

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

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

2. *Calculate the average credit period*

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

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

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

5. **Transportation**

Explain how you have quantified the amount of inland transportation associated with the domestic sales ("**Inland transportation Costs**"). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

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

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

7. **Packing**

List material and labour costs associated with packing the domestically sold product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed "**Packing**".

8. **Commissions**

For any commissions paid in relation to the domestic sales:

- provide a description;
- explain the terms and conditions that must be met.

Report the amount in the sales listing under the column headed "**Commissions**". Identify the general ledger account where the expense is located.

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9. Warranties, guarantees, installation expenses and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & Guarantee expenses**”, “**Installation 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 included in the contract for sale or closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

10. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”. List the factors and show how each has been quantified in per unit terms. For example:

- *inventory carrying cost*: describe how the products are stored prior to sale and show data relating to the average length of time in inventory. Indicate the interest rate used;
- *-warehousing expense*: an expense incurred at the distribution point;
- *royalty and patent fees*: describe each payment as a result of production or sale, including the key terms of the agreement;
- *advertising*; and
- *bad debt*.

E-3 Duplication

In calculating the amount of the adjustments you must ensure that there is no duplication.

For example:

- adjustments for level of trade, quantity or other discounts may overlap, or
- calculation of the amount of the difference for level of trade may be based upon selling expenses such as salesperson’s salaries, promotion expenses, commissions, and travel expenses.

Separate adjustment items must avoid duplication.

An adjustment for quantities may not be granted unless the effect on prices for quantity differences is identified and separated from the effect on prices for level of trade differences.

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

As outlined in Section D, the Commission considers that, given the nature of the goods under consideration, it may not be appropriate to determine normal values on the basis of domestic sales (pursuant to section 269TAC(1)), or sales to third countries (pursuant to section 269TAC(2)(d)).

Please complete Section F only if you would submit that it is appropriate for the Commission to determine normal values pursuant to section 269TAC(2)(d).

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.

ABB ZS does not submit that it is appropriate for the Commission to determine normal values pursuant to section 269TAC(2)(d).

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

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

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

Supply this information in spreadsheet file named "Third country"

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

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SECTION G

COSTING INFORMATION AND CONSTRUCTED VALUE

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

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

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

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

Please provide costs associated to each of the export sales detailed at question B4 and domestic sales details in question D4.

For export sales, this will include costs associated with tenders that may be invoiced or delivered outside of the investigation period. Where these costs have not yet been incurred, please provide an estimate of these costs such as, for example, the cost you estimated at the time of bidding for the tender.

*For domestic sales, you only need to include **actual** costs incurred in relation to goods invoiced during the investigation period.*

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

G-1. Production process and capacity

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

Please refer to Attachment 19 [CONFIDENTIAL ATTACHMENT] for the production flow chart of ABB ZS. The chart includes the major equipment used in each stage of production, the main raw materials and the scrap that results from production. The two types of scrap that result from production are electrical steel and copper wind.

G-2. Provide information about your company's total production in the following table:

	PREVIOUS FINANCIAL YEAR	MOST RECENT FINANCIAL YEAR	INVESTIGATION PERIOD

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A. Production capacity (eg capacity of units sold)*			
B. Actual production volume (eg capacity of units sold)			
C. Capacity utilisation (%) (B/A x 100)			

* 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.

Provide this information on a spreadsheet named "**Production**".

Please refer to Attachment 9 – Zhongshan EQ spreadsheet - Production. [CONFIDENTIAL ATTACHMENT]

G-3. Cost accounting practices

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

[CONFIDENTIAL INFORMATION DELETED – details of ABB ZS cost accounting methods]

2. Is your company's cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were state whether all variances (ie differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.

[CONFIDENTIAL INFORMATION DELETED – details of ABB ZS cost accounting methods]

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

There were no such variances.

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

Please refer to Attachment 20 [CONFIDENTIAL ATTACHMENT] for the list of cost centres.

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

Please refer to Attachment 20 [CONFIDENTIAL ATTACHMENT] for the allocation method of each centre.

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

ABB ZS records production costs for each product of every contract

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

Not applicable, in that no production costs incurred by ABB ZS are valued differently for cost accounting purposes than for financial accounting purposes.

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

ABB ZS did not engage in any start-up operations.

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

ABB ZS did not engage in any start-up operations.

G-4 Cost to make and sell on domestic market

This information is relevant to testing whether domestic sales are in the ordinary course of trade.²

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 unique unit of the goods invoiced during the investigation period.

CUSTOMER		
Contract number		
Item number		
Quantity		
Contract date		
Delivery date		
Power rating (MVA)		
Voltage Ratio (kV)		

² The Commission applies the tests set out in s.269TAAD of the Customs Act 1901 to determine whether goods are in ordinary course of trade. These provisions reflect the WTO anti-dumping agreement – see Article 2.2.1.

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Variable manufacturing costs		
Raw material - core steel		
Raw material - conductor		
Raw material - insulation		
Raw material - mild steel		
Raw material - tapchanger		
Raw material - CT & CT terminal box		
Raw material - radiators or heat ex., fittings		
Raw material - fibre optics probes		
Raw material - fans		
Raw material - pumps		
Raw material - valves		
Raw material - control panel		
Raw material - oil		
Raw material - bushings (HV, MV, LV)		
Raw material - other		
Direct labour – Engineering (design)		
Direct labour – manufacturing (production)		
Other costs		
Fixed manufacturing costs		
Overheads		
Depreciation		
Finance charges		
Other costs		
Total cost to make		
Selling costs		
Administration costs		
Financial costs		
Delivery expenses		

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Other costs		
Total cost to sell		
Total cost to make and sell		
Unit cost to make and sell		

Prepare this information in a spreadsheet named "**Domestic CTMS**".

Provide this information for each unique unit of the goods invoiced during the period of the investigation. For example, if one contract specifies production of two different types of the goods, provide this information for each type of the goods.

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.

Please refer to Attachment 9 – Zhongshan EQ spreadsheet - Domestic CTMS [CONFIDENTIAL ATTACHMENT]

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.

Please refer to Attachment 9 – Zhongshan EQ spreadsheet – costs and expenses allocation. [CONFIDENTIAL ATTACHMENT]

G-5 Cost to make and sell goods under consideration (goods exported to Australia)

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

CUSTOMER		
Contract number		
Item number		
Quantity		
Contract date		
Delivery date		
Power rating (MVA)		
Voltage Ratio (kV)		
Variable manufacturing costs		
Raw material - core steel		

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Raw material - conductor		
Raw material - insulation		
Raw material - mild steel		
Raw material - tapchanger		
Raw material - CT & CT terminal box		
Raw material - radiators or heat ex., fittings		
Raw material - fibre optics probes		
Raw material - fans		
Raw material - pumps		
Raw material - valves		
Raw material - control panel		
Raw material - oil		
Raw material - bushings (HV, MV, LV)		
Raw material - other		
Direct labour – Engineering (design)		
Direct labour – Manufacturing (production)		
Other costs		
Fixed manufacturing costs		
Overheads		
Depreciation		
Finance charges		
Other costs		
Total cost to make		
Selling costs		
Administration costs		
Financial costs		
Delivery expenses		
Other costs		
Total cost to sell		

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Total cost to make and sell		
Unit cost to make and sell		

Prepare this information in a spreadsheet named "**Australian CTMS**".

Provide this information for all goods invoiced during the investigation period and for all goods the subject of a contract that was entered into during the investigation period, but invoiced or delivered outside of the investigation period. Where actual costs are not yet incurred, provide an estimate of these costs, such as for example, the estimate of the costs that formed the basis of your winning tender bid.

Provide this information for each unique unit of the goods contracted for sale or invoiced during the period of the investigation. For example, if one contract specifies production of two different types of the goods, provide this information for each type of the goods.

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.

Please refer to Attachment 9 – Zhongshan EQ spreadsheet - Australian CTMS [CONFIDENTIAL ATTACHMENT] for the cost to make and sell of the goods exported to Australia during the POI.

[CONFIDENTIAL TEXT DELETED - number] contracted during the period of investigation, however were shipped immediately after the period of investigation. This is shown in yellow highlighting in the CTMS spreadsheet.

- 1 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.

Different CTMs apply to individual power transformers due to differences in design, engineering, material and labour etc.

The CTM for the goods sold on domestic market and those exported to Australia were calculated on the same basis.

[CONFIDENTIAL INFORMATION DELETED – details of costs information].

Further, the total freight amount (export inland freight, ocean freight and handling, etc) is stated in the Australian CTMS spreadsheet.

- 2 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.

Not applicable, in that there are no differences between the costs shown and the costs normally determined in accordance with the general

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accounting system.

- 3 In calculating the unit cost to make and sell, provide an explanation if the allocation method used (eg number, or weight etc) to determine the unit cost differs from the prior practice of your company.

There are no cost differences between the allocation method used in the table and the prior practice of the company.

G-6 Major raw material costs

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

For these major inputs:

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

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

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

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

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

The main raw materials used for production of the goods are silicon steel sheet and copper conductor.

Please refer to Attachment 9 – Zhongshan EQ spreadsheet – purchase of major raw material [CONFIDENTIAL ATTACHMENT] for the purchase information of the inputs.

These major inputs are not purchased by ABB ZS from related suppliers.

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SECTION H

EXPORTER'S DECLARATION



I hereby declare that... ABB Zhongshan Transformer Co., Ltd. (company) did, during the period of investigation export the goods under consideration and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name : Carol - Shirong Du

Signature : 

Position in Company : General Manager

Date : 2013.09.24



NON-CONFIDENTIAL**SECTION I
CHECKLIST**

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

Section	Please tick if you have responded to all questions
Section A – general information	<input checked="" type="checkbox"/>
Section B – export price	<input checked="" type="checkbox"/>
Section C – like goods	<input checked="" type="checkbox"/>
Section D – domestic price	<input checked="" type="checkbox"/>
Section E – fair comparison	<input checked="" type="checkbox"/>
Section F – exports to third countries	<input checked="" type="checkbox"/>
Section G – costing information	<input checked="" type="checkbox"/>
Section H – declaration	<input checked="" type="checkbox"/>

Electronic Data	Please tick if you have provided spread sheet
INCOME STATEMENT	<input checked="" type="checkbox"/>
TURNOVER – sales summary	<input checked="" type="checkbox"/>
AUSTRALIAN SALES – list of sales to Australia	<input checked="" type="checkbox"/>
DOMESTIC SALES – list of all domestic sales of like goods	<input checked="" type="checkbox"/>
THIRD COUNTRY – third country sales	NA
PRODUCTION – production figures	<input checked="" type="checkbox"/>
DOMESTIC COSTS – costs of goods sold domestically	<input checked="" type="checkbox"/>
AUSTRALIAN COSTS – costs of goods sold to Australia	<input checked="" type="checkbox"/>

Attachment 4 - ABB Group annual report 2012

Accessible at:

<http://www.abb.com/cawp/abbzh259/52660b65466a49a7c1257928002d44ab.aspx>

Contact us

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1ZKZ000001 In December 2011 the first edition



Special and industrial transformer
product brochure
Leading technology
professional manufacturer

About ABB Zhongshan Transformer Co., Ltd.

ABB Zhongshan Transformer Co., Ltd. ("ABB Zhongshan" for short) is situated in Zhongshan City, Canton Province. Zhongshan city neighbors Hong Kong, Macau and Guangzhou, and has easy transport links. Established in August 1999, it is an ABB Group joint-venture and is one of five transformer plants that ABB Group has in China. ABB Zhongshan occupies a floor area of 90 thousand square meters, with an annual production capacity of 28,000MVA, its main products range is large and medium-sized Power transformers up to the 275 kV voltage class and includes many special and industrial transformers.

In 2005 ABB Zhongshan became the focus factory for the design, manufacture and sales of special and industrial transformers including but not limited to furnace transformers, rectifier transformers, variable speed drives transformers, railway traction transformers, auto-tap transformers, and series reactors. Our business has spread across many countries and we have references in mainland China, Hong Kong, Taiwan, South Korea, India, Australia and Brazil. ABB Zhongshan is now highly acclaimed by customers at home and abroad.

ABB Zhongshan directly benefits from the ABB global transformer design platform, which provides consistent raw material purchase standards, technical standards, method statements and production flow, to ensure uniformity and stability of product quality worldwide. Meanwhile, we localize our project management and service to ensure we stay close to our customers, gain a deep understanding of their needs and provide a quick response.

ABB Zhongshan is committed to providing our customers with Special and Industrial transformers that are reliable and stable, energy saving, efficient and environment-friendly as a way to help our clients improve performance and create value.



ABB Technical Strength

ABB has engaged itself in the development and manufacture of transformers for over 100 years. With the integrated experience from a number of internationally established transformer manufacturers, ABB can truly claim to be the leading supplier in the field of power transformers. ABB Zhongshan has access to ABB technical resources worldwide, focusing on detail we customize every world-class transformer that is produced in accordance with your requirements.

Our technical strengths lie in:

1. Globally shared ABB technical platform and database

Globally shared ABB technologies ensure the latest research findings can be used by ABB factories worldwide; our designs are available, sharable and of sound quality. The design platform which is unique to ABB helps optimize design and verify many technical parameters at the same time.

2. Globally uniform technical standard

Globally uniform technical standards ensures minimum deviation, guarantees that the latest technical knowledge and experience is applied in ABB plants worldwide, and at the same time share advanced equipment among each

3. Advanced verification tools for short-circuit force

2D finite element analyzes and verifies short-circuit forces of each transformer in various short-circuit circumstances, in order to ensure that the transformer can withstand short-circuit forces under the most critical

4. World-leading 3D electromagnetic field analysis software Infolytica

Software tools especially developed to analyze potential hotspots in the tank and other steel structures help to protect the transformer from these hidden dangers in the design stage and secure its long-term operation.

5. Thermal imaging system analyzes and verifies results

This is done during temperature rise test to validate our design tools and ensure that no hot-spots exist in transformer structure.

Product Features:

1. Reliable quality.
2. Outstanding short circuit performance.
3. Low noise, may be lower than 65dB.
4. Low no-load loss and load loss; ABB Zhongshan has obtained Energy Saving Mark certification.





- 1. Application:
Used in refining of special steel and smelting of iron ore, scrap steel and alloy.
- 2. Product range:
Compatible with metallurgical systems of all kinds.
- 3. Capacity:
Up to 200MVA.
- 4. Secondary current:
Greater than 100kA.
- 5. Voltage regulating method:
Direct, indirect and auto-regulating.
- 6. Target clients:
Steel plant, chemical engineering and calcium carbide industry.
- 7. ABB features:
 - Low loss.
 - Stable electrical characteristics.
 - High short circuit withstand capacity.
 - Low noise (lower than 65dB).
 - High overload capacity.
 - Excellent dynamic thermal stability.
- 8. Typical application:
 - Electric arc furnace.
 - Calcium carbide furnace.
 - Refining / Laddle furnace.
 - Submerged arc furnace.

Auxiliary products to furnace transformer:
Series reactor: exclusively intended for electric arc furnace to improve arc stability; reactive capacity can be regulated by means of load or no-load tap changer.



- 1. Application:
Used for the supply of high power diode or Thyristor rectifier based systems.
- 2. Capacity:
Over 200MVA per individual unit, DC voltages of upto 2000V with direct currents in access of 100 kA.
- 3. Multiple 6 or 12 Pulse systems, with custom phase shifts possible.
- 4. Voltage regulating range:
5%–105% as general.
- 5. Voltage regulating modes:
Off & on-load tap changing, silicon-controlled and self-saturated reactor.
- 6. Clients:
Chemical engineering or electrolysis for non-ferrous compounds such as aluminum, copper, graphite, and zinc.
- 7. ABB features:
 - High efficiency.
 - Low noise (lower than 65dB).
 - High short circuit withstand capacity.
 - Excellent dynamic thermal stability.
 - Good harmonic withstand.
 - Compatible with current rectifiers of all kinds.
- 8. Typical application:
 - Aluminum industry.
 - Chemical engineering.
 - Non-ferrous metals.
 - DC traction field.



1. Application:
Traction / Converter power supply for traction lines in AC electrified railway systems.
2. Product range:
 - a) Domestic traction lines generally require a single supply voltage of 27.5KV over railways, while the Network circuit voltage of 3-phase system that supplies power to traction line is usually 110KV or 220 KV.
 - b) Foreign traction lines have requirements ranging from voltages of 25–110kV 1ph, while their Network circuit voltage of 3-phase system that supplies power to traction line is usually 132KV or 275 kV 3ph.
3. Capacity:
Single-phase up to 100MVA.
4. Power supply modes:
Direct, BT or AT.
5. Target clients:
Railway system.
6. ABB features:
 - Low loss.
 - Low noise (lower than 52dB).
 - Stable electrical characteristics.
 - High overload capacity.
 - High short circuit withstand capacity.
 - Excellent dynamic thermal stability.
 - Compatible with railway traction power systems.
7. Typical application:
 - Traction substation, Booster transformers.



1. Application:
Across the range from Fans to LNG compressors.
2. Product range:
Compatible with transmission systems of all kinds.
3. Capacity:
Only limited by the size of the drive.
4. Voltage:
Up to 170 kV.
5. Pulse waves:
6/12/18/24/48.
6. Target clients:
Steel plant, paper industry, LNG, mining and shipbuilding.
7. ABB features:
 - Superior performance.
 - Low noise (lower than 55dB).
 - Good harmonic control.
 - Compatible with transmission systems of all kinds.
 - Excellent 3-phase symmetry.
8. Typical application:
 - Rolling mill.
 - Air blower.
 - Pumps.
 - Conveyor belt.
 - Compressor.
 - Extruder and mixer.

Early in 2007, ABB Zhongshan launched its project management team in order to serve the needs of our customers. With members from all key departments, the team is full of diversification and vigor.

Once a contract has been awarded, an authorized project manager from project management division will take over and follow up on the progress, they will also serve as the main channel for communications with internal and external partners. Our customers have easy and quick communication with ABB Zhongshan as all project-related issues are reported together to project managers for execution. Project managers have received relevant training and certification as per ABB Group requirements.

State of the art tools and systems are available to the project management team to ensure our clients enjoy on-time delivery of high-quality products.

ISO process for project management

ABB Zhongshan has relevant ISO processes in place for project management, including project transfer process, project management process, transport control, etc.

Internal communication during project execution

Project kick-off meeting: The project manager calls a kick-off meeting involving design, production, supply and other major departments when the project is awarded. During which, primary background and important information like lead times, key materials, etc will be reviewed, marking the formal commencement of the project.

Regular update on project status: The project manager closely follows up on project status including Engineering progress, delivery times, production flow status and transport plan to make sure that the delivery time meets the client's requirements.

Transport coordination: last but not the least step for transformer delivery. Transport management is key to smooth delivery of a transformer. In ABB Zhongshan, the transport team is subordinated to the project management division. Once a project is taken over, the transport team starts its role to make early preparation for delivery. In addition, detailed regulations set by ABB Group for package and transport of products offer important guidance to smooth delivery.

Since its establishment the project management team has successfully completed many domestic and foreign projects covering traction, rectifier, furnace and VSD transformers.



The ABB transformer service team has professional experts in each field working for us. Their rich experience and abundant knowledge satisfy your needs for both onsite and distant services. In addition, our service centers accross the globe, allow us to be at your service at all times.

Our motto: quick response to your needs, and we are here for you!

We sincerely offer our clients following solutions:

1. Condition assessment

Condition assessment of transformer is dependent on historical data, design review, advanced method of diagnosis, anticipated fault detection, corrective action plan, etc. Hence, high reliability and availability of electrical equipment is guaranteed. Through condition assessment, you may at any time get to know:

- Operating state of transformer under test
- Optimized functions of transformer
- Elimination of unexpected break-down problems

2. Engineering solutions

Our engineering solutions offer a new intelligent service to improve the operation, availability, effectiveness and predictability of transformers. We also offer full-scale diagnosis and test, online monitoring, status assessment, innovative plans catering for environmental conditions, training, engineering and information services.

3. On-site repair

Power transformer factories and workshops are characterized by their orderliness, cleanliness, heavy lifting equipment, special tools & fixtures, specialist teams in each process area, drying facilities and test bay. ABB On-Site Repair brings each of these capabilities to the site, tailored to meet the individual circumstances of each case. Combining more than 100 years of transformer manufacturing experience, ABB is in a unique position to offer site repair services for all types and brands of transformer including the following on-site works:

- Transformer body disassemble
- Coil replacement
- Transformer core revamp
- Transformer body desiccation for high voltage test
- Re-adjustment

4. Revamp/repair for returned products

Repairing instead of changing a transformer may significantly lower maintenance cost and be able to put into production far faster than purchasing a new one. We will work with our clients on a plan for maintenance, which is more than merely changing worn-out components. The final result would be a revamp. Compared to the old transformer, ABB prefers to call it a “good as new” one.

5. Spare parts

Having critical spare parts on hand can significantly reduce the down-time associated with forced outages. Spare parts are available to us at short notice from manufacturers’ inventory.

List of Projects Using Special & Industrial Transformers Undertaken by ABB Zhongshan Transformer Co., Ltd.

NO.	Customer	Model	Capacity(MVA)	Voltage(kV)	Units	Year
1	Wuhan Iron &Steel Co.,Ltd	Variable Speed Drives Transformers	13	10	2	2005
2	Bayer Shanghai Pigments Co.,Ltd	Rectifier Transformers	17	35	6	2006
3	App Jingui Paper	Variable Speed Drives Transformers	5.1	11	2	2006
4	Tianjin Pipe Coporation	Variable Speed Drives Transformers	15	10	1	2006
5	Wuhan Iron &Steel Co.,Ltd	Furnace Transformers	45	35	1	2006
6	CLP	Stationary Transformers in Traction Systems	38	138	2	2007
7	Lianzhong Stainless Steel Corporation	Furnace Transformers	26	35	1	2008
8	Jinan Iron &Steel (Group) Co.,Ltd	Furnace Transformers	38	35	1	2008
9	Brazil UPVSCO	Furnace Transformers	45	35	1	2008
10	Hyundai Steel Company	Furnace Transformers	48	33	1	2008
11	Valin Wuxi Steel	Furnace Transformers	20	35	1	2009
12	Valin Wuxi Steel	Furnace Transformers	80	35	1	2009
13	Yieh United Steel Corporation	Furnace Transformers	20	35	1	2010
14	Qingdao Iron &Steel (Group) Co.,Ltd	Variable Speed Drives Transformers	12.4	10	1	2010
15	Nanjing Iron &Steel (Group) Co.,Ltd	Variable Speed Drives Transformers	16.1	10	1	2010
16	APMP Port	Variable Speed Drives Transformers	2.5-6.2	11	7	2010
17	Queensland Railway	Stationary Transformers in Traction Systems	40	132	2	2010
18	Queensland Railway	Stationary Transformers in Traction Systems	60	275	2	2010
19	Hanyang Iron &Steel Company	Variable Speed Drives Transformers	7	10	2	2010
20	Fuxin Iron &Steel Company	Furnace Transformers	28	35	1	2010
21	Harbin West Railway Station	Stationary Transformers in Traction Systems	40	220	2	2010
22	Harbin West Railway Station	Stationary Transformers in Traction Systems	31.5	220	2	2010
23	India Hindalco	Rectifier Transformers	65	71	4	2010
24	Jiuquan Iron &Steel (Group) Co.,Ltd	Furnace Transformers	70	35	1	2011
25	Jiuquan Iron &Steel (Group) Co.,Ltd	Variable Speed Drives Transformers	1-7	10	10	2011
26	Dragon Steel Corp	Furnace Transformers	40	35	1	2011
27	Jinan Iron &Steel (Group) Co.,Ltd	Variable Speed Drives Transformers	5.5	17.5	4	2011
28	Lianfeng Energy Company	Reactor	9.4	35	1	2011
29	Tianjin Pipe Corporation	Furnace Transformers	20	35	1	2011
30	Indonesia PT Asahimas D	Rectifier Transformers	15.1	22	3	2011
31	Hua Rui Wind power marine test-bed project	Variable Speed Drives Transformers	7-12.5	10/35	8	2012
32	South-North Water Diversion Project Wangjiazhai	Variable Speed Drives Transformers	8,124-9,432	10	8	2012
33	Indonesia GuNung Steel	Furnace Transformers	20	33	1	2012
34	India Hindalco	Rectifier Transformers	54,73	30	6	2012
35	Japan AGC Kashima project	Rectifier Transformers	14,86	6,6	1	2012
36	Yonglian Steel	Variable Speed Drives Transformers	13	10	2	2012
37	Jiangyin Xingcheng Special Steel	Variable Speed Drives Transformers	16	35	1	2012