



Australian Government

**Australian Customs and
Border Protection Service**

PUBLIC
FILE
162

Trade Measures Branch

Exporter Questionnaire

Product: Aluminium Road Wheels (ARW's)

From: The People's Republic of China (China).

Period of Investigation: July 2010 to 30 June 2011

Response due by: 23 December 2011

Investigation case manager: David Turner

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Australian Customs and Border Protection website:

www.customs.gov.au

**Return completed
questionnaire to:**

International Trade Remedies
Branch
Australian Customs and Border
Protection Service
5 Constitution Avenue
Canberra ACT 2601
AUSTRALIA

Attention: Director Operations 2

Please note that a non-confidential version of the reply to this questionnaire must also be provided.

GOODS UNDER CONSIDERATION

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

aluminium road wheels for passenger motor vehicles, including wheels used for caravans and trailers, in diameters ranging from 13 inches to 22 inches.

For clarification, the goods include finished or semi-finished ARWs whether unpainted, painted, chrome plated, forged or with tyres and exclude aluminium wheels for go-carts and All-Terrain Vehicles.

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APPENDIX GLOSSARY OF TERMS..... ERROR! BOOKMARK NOT DEFINED.

INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Australian Customs and Border Protection Service (Customs and Border Protection) is responsible for investigating the allegation that certain Aluminium Road Wheels (ARWs) have been exported to Australia from China at dumped and/or subsidised prices and are causing, or are threatening to cause, material injury to an Australian industry producing like goods.

Customs and Border Protection will use the information you provide to determine normal values and export prices over the investigation period. This information will determine whether ARWs are dumped. You may make separate submissions concerning any other matter, for example injury.

Customs and Border Protection's investigation will be carried out under the provisions of the Part XVB of the *Customs Act 1901*.

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, Customs and Border Protection may be required to rely on information supplied by other parties (possibly information supplied by the Australian industry).

If you do not provide all of the information sought, or if you do not allow Customs and Border Protection to verify the information, we may deem that you did not cooperate with the investigation. In that case we may assess a dumping margin for your company based upon normal values that may be the highest determined in your country during the investigation period.

It is in your interest, therefore, to provide a complete submission.

Due date for response

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

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

Confidential and non-confidential submissions

You are required to lodge one confidential and two non-confidential versions of your submission by the due date.

Please ensure that *each page* of information you provide is clearly marked either "IN-CONFIDENCE" or "NON-CONFIDENTIAL".

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

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

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

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

[explanation of cost allocation through the divisions].

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

Exporter's declaration

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

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

Verification of the information that you supply

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

Verification visits may take several days. We will want to examine in detail your company's records in respect of the goods and will ask for copies of documents relating to the manufacture and sale of the goods. We will need to consult with your staff, particularly your financial controller (or accountant) and your domestic and export sales people. We may also need to see your factory, in which case we will need to consult with your operational managers.

After gathering the information we will remain in your country to prepare a report of the visit. We will provide you with a draft of the report and then revisit you to discuss the report and to respond to any questions that you may want to ask. We will also ask you to prepare a non-confidential copy of the report for the public record.

If you do not manufacture the goods

You may export but not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods).

In such cases it is important that you forward a copy of this questionnaire to the relevant manufacturers **immediately**. You should also inform the investigation case officer of the contact details for these manufacturers.

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

If you do not export the goods

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

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

Outline of information required by this questionnaire

- Section A** General information relating to your company including financial reports.
- Section B** A complete list of your company's exports to Australia over the investigation period.
- Section C** A list of goods sold on the domestic market of the country of export (like goods) that may be compared to the goods under consideration (the goods).
- Section D** A detailed list of all of your company's sales of like goods in your domestic market.
- Section E** Information to allow a fair comparison between export and domestic prices.
- Section F** Information in relation to your company's exports of like goods to countries other than Australia.
- Section G** Costs to make and sell, for exports to Australia and for the domestic market.
- Section H** Information used to assess the market for ARWs and aluminium in China
- Section I** Questions in relation to the receipt of alleged subsidies
- Section J** Your declaration
- Section K** A checklist.

- Appendix 1** A glossary of terms used in this questionnaire

Some general instructions for preparing your response

- When answering the questionnaire please carefully read all instructions. Customs and Border Protection requires a response to *all* sections of this questionnaire. Please provide an explanation if a question is not relevant to your situation.
- Answer questions in the order presented in the questionnaire. Please ensure that information submitted conforms to the requested format and is clearly labelled. Please repeat the question to which you are responding and place your answer below it.
- Identify source documents and advise where they are kept. During on-site verification you should be prepared to substantiate all the information you have submitted. Every part of the response should be traceable to company documents that are used in the ordinary course of business.
- You should retain all work sheets used in answering the questionnaire, in particular those linking the information supplied with management and accounting records. This will help us to verify the information.
- Clearly identify all units of measurement and currencies used. Apply the same measurement consistently throughout your response to the questionnaire.

Instructions on providing electronic data

- It is important that information is submitted in electronic format.
- Electronic data should be emailed or submitted on a CD-ROM, in IBM/MS-DOS format, or another operating system whose disk format is compatible with this MS-DOS version.
- The data must be created as spreadsheet files, preferably in Microsoft Excel, or alternatively in an Excel compatible format (for example, Excel can normally access data in Dbase or as an ASCII file).
- The Excel files must be compatible to the USA version.
- If you cannot present electronic data in the requested format contact the investigation case officer as soon as possible.

Further information

Before you respond to the questionnaire you should read all the documentation enclosed with this application including the applicant's non-confidential submission, the booklet *Australia's Anti-Dumping and Countervailing Administration* and the Australian Customs Dumping Notice notifying the initiation of the investigation. We also advise that you read the attached glossary of terms.

If you require further assistance, or you are having difficulties completing your submission, please contact the investigation case manager. Customs and Border Protection will need to know the reasons.

SECTION A COMPANY STRUCTURE AND OPERATIONS

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

A-1 Identity and communication

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

Head Office:

Name: **Cao Liang**

Position in the company: **Sales Manager**

Address: **Dajiahe Industrial Zone Ningbo. Zhejiang. PRChina**

Telephone: **0086-574-65153333**

Facsimile number: **0086-574-65153366**

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

Factory: Pilotdoer Wheel Co., Ltd (hereafter refers to as the Company)

Address: **Dajiahe Industrial Zone Ningbo. Zhejiang. PRChina**

Telephone: **0086-574-65153333**

Facsimile number: **0086-574-65153366**

E-mail address of contact person: **pilotdoer@163.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: **Andy Wang**

Address: **17 Floor, No.1, Deshengzhiye Building, No.26, Huangsi Str. Xicheng District, Beijing**

Telephone: **0086-10-82809361**

Facsimile/Telex number: **0086-10-82809368**

E-mail address of contact person: **13810786931@163.com**

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

A-3 Company information

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

Answer:

The legal name of the Company is *Pilotdoer Wheel Co., Ltd.*, which is a company. The Company used another name *Ningbo Pilotdoer Wheel Co., Ltd.* to export goods before December 2010. The company changed its name on 18 December 2010.

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

Answer:

Name of the shareholder	Percentage of share
You Feijun	50%
You Juanhong	5%
Ningbo Jeosun Technology Company Limited	15%
Pilot Automotive Inc	20%
Best International Business Group Corporation	10%

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

Answer:

Not applicable.

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

Answer:

Not applicable.

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

Answer:

Please see the 【Exhibit-1 The Affiliated Companies of the Company】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Answer:

Not applicable.

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

Answer:

The Company is a producer.

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8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:
- produce or manufacture
 - sell in the domestic market
 - export to Australia, and
 - export to countries other than Australia.

Answer:

Not applicable. The Company perform all of the above functions in relation to the goods under consideration.

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

Answer:

Please see the Exhibit-2 The Internal Organisation of the Company.

Functions of the Department

1) Sales Department:

The Sales Department deal on marketing matter such as client communication, monitor production of marketing material to make sure consistency is maintained within the company. The department is responsible for direct shipment orders and negotiating shipping dates with buyers in co-ordination with factories.

2) Financial Department:

Financial Department coordinates the monthly closing process and produce financial statements in a timely manner. The department manages the flow of information to and from the international subsidiaries. The department also prepares payments and invoices.

3) Administrative Department:

The Administrative Department is responsible to deal with personnel records and the processing of all payrolls. This department is also responsible for cleaning and safeguard

4) Purchasing Department:

The Purchasing Department reviews purchase order placement by factory and make sure the goods are ordered in optimum delivery. Make sure the process of ordering running smoothly. Participate in the development of specifications for services, equipments, products, supplies or substitute materials. Forecasts requirements and ordered products to meet sales demands.

5) Technical Department:

The Technical Department is responsible for improving the technology of the products

6) Quality Control Department:

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The Quality Control Department provides instruction, quality inspections and testing requirements specified to each product. Visual and quality inspection is carried out at the production area or production line.

7) Workshop

Workshop is responsible for manufacture the product

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

Answer:

Not applicable. There is no annual report or any relevant brochure or pamphlets on the Company's business activities.

11. Provide a list of your business' Board of Directors, Managing Director (or CEO) and Senior Executives.

Answer:

The member of the Board of Directors of the company are: You Feijun, You Juanhong, Tu Weiqing, Calvin Wang, Peter Chieh.

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

Answer:

Not applicable.

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

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

Answer:

Not applicable.

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

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

Answer:

[]

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This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

A-4 General accounting/administration information

1. Indicate your accounting period.

Answer:

The accounting period of the Company is from 1st Jan. to 31th Dec.

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

Answer:

The address where the company's financial records are held is Dajiahe Industrial Zone Ningbo. Zhejiang. PR China.

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

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

These documents should relate to:

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

Answer:

【Please see the Exhibit-2 chart of accounts and

Exhibit-3 Audit Report of 2009, 2010, Financial Statement of Jan-June of 2011】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Answer:

Not applicable

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

Answer:

Not applicable. Our financial accounting practices are in accordance with accepted accounting principles in China

6. Describe:

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

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

Answer:

The Company values raw materials, work-in-process, and finished goods by using the 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);

Answer:

The Company uses the actual cost method to record its costs. All costs are allocated to each product type by weight with the proportion of production quantity.

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

Answer:

The damaged or sub-standard goods were reproduced as the raw material, the Company did not account it in financial system.

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

Answer:

The scrap, by products, or joint products were reproduced as the raw material, the Company did not account it in financial system.

- valuation and revaluation methods for fixed assets;

Answer:

Fixed assets purchased or newly constructed are initially valued by cost at acquisition. Depreciation of fixed assets is made in average year method and is accrued by deducting expected net residual value from purchase value within the expected years for use.

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

Answer:

Asset category	Expected economic life span (year)	Annual Depreciation ratio(%)
House\buildings	20	4.5%
Mechanical equipment	10	9%
Transport equipment	5	18%
Electronic equipment	5	18%
Other equipment	5	18%

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

Answer:

Transactions denominated in foreign currencies are translated into RMB by the rate of the first day of that month when the transaction occurred. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated into RMB at the exchange rates at sight. Exchange differences arising from these translations are taken to the income statement.

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

Answer:

Foreign exchange items of balance sheet are translated into RMB at the exchange rates at sight. Exchange differences arising from these translations are taken to the income statement.

- inclusion of general expenses and/or interest;

Answer:

Loan expenses such as interest and foreign exchange differences from loans for purchasing fixed assets are capitalized and calculated into that asset's cost, at the time when asset expenditure and loan expenses incur and when purchasing or building activities start as a necessity to make that asset reach expected usable condition. Expenses of other loans are accounted into current period's income statement.

- provisions for bad or doubtful debts;

Answer:

Direct write-off method is adopted in the accounting of bad or doubtful debts. Bad debt loss confirmation standard are as follows: a) debts can not received after liquidation of bankruptcy debtor or decease of debtor; b) debts can not received after becoming due while there exist apparent features that the debtor fails to pay the accounts receivable.

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

Answer:

Not applicable.

- costs of plant closure;

Answer:

Not applicable.

- restructuring costs;

Answer:

Not applicable.

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

Answer:

The by-products and scrap materials resulting from our company's production process are aluminium scrap.

- effects of inflation on financial statement information.

Answer:

Not applicable.

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

Answer:

Not applicable.

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.

Answer:

【 Please see the Spreadsheet 】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

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:

Answer:

【 Please see the Spreadsheet】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

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 Customs and Border Protection may also compare prices at the ex factory level.

*You should report prices of **all** Goods Under Consideration (the goods) **shipped** to Australia during the investigation period.*

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

the sale date is not the invoice date (see 'date of sale' column in question B4 below) and;

an alternative date should be used when comparing export and domestic prices

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

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
 trade level:

 name;
 address;
 contact name:
 and phone
 /fax number
 trade level: **】**

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

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

Answer:

The goods are sent to the customer in Australia by ship, delivery term is FOB

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

Answer:

We exported the goods to Australia customer directly and there is no commission between us.

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

Answer:

The delivery term of the Company is FOB, the Australia customer retains the ownership when the goods enter Australia.

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

Answer:

Not applicable. There is no such distributor agreement or other contracts

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

Answer:

Please see Exhibit 5-Flow Chart Exported to Australia

The export prices are based on order with the client and there is no price lists of the company

- (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).

Answer:

Not applicable. The Company is not related to any of its Australian customers

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

Answer:

Not applicable.

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

Answer:

Not applicable. The Company only have one client in Australia

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

Answer:

【 Please see the Spreadsheet 】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

**** 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.

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

Answer:

Not applicable.

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

- provide a description; and
- explain the terms and conditions that must be met by the importer to obtain the discount.

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

Answer:

Not applicable.

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

Answer:

Not applicable.

- 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)

Answer:

Not applicable

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

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

Customs and Border Protection will select additional shipments for payment verification at the time of the visit.

Answer:

【Please see Exhibit 6-two transactions documents related to export Australia】

Pilotdoer Wheel Co.; Ltd

Non-Confidential Version

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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.

Answer:

The products the Company exported to Australia is Aluminum alloy wheel, its size from 13-20 inch, the surface treatment is painted, it can be used on 4x4 cars, trailer cars etc.

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

Answer:

The types of goods exported to Australia of the Company are: []

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- C-3** If you sell like goods on the domestic market, for each type that your company has exported to Australia during the investigation period, list the most comparable model(s) sold domestically;

and provide a detailed explanation of the differences where those goods sold domestically (ie. the like goods – see explanation in glossary) are not identical to goods exported to Australia.

Answer:

【Please see the Spreadsheet】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

Pilotdoer Wheel Co.; Ltd

Non-Confidential Version

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

Answer:

The Company have not such documents

**SECTION D
DOMESTIC SALES**

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

*All domestic sales made during the investigation period must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you **must** contact the case officer **before** completing the questionnaire. If the case officer agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets Customs and Border Protection requirements. If agreement cannot be reached as to the appropriate method Customs and Border Protection may not visit your company.*

Customs and Border Protection will normally take the invoice date as being the date of sale in order to determine which sales fall within the investigation period.

If, in response to question B4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices –

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

If you do not have any domestic sales of like goods you must contact the case officer who will explain the information Customs and Border Protection requires for determining a normal value using alternative methods.

D-1 Provide:

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

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

Answer:

Please see Exhibit 7- Flow Chart in the Domestic Market

[]

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Answer:

Not applicable

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

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

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

Answer:

In general, sales get the offer from clients and sent the message to production department, after the confirmation from the production department; sales sign the contract with clients, after receiving the payment from the clients, the Company delivery the products to the warehouse of clients. The price includes the cost of delivery to customer.

And there is no price list of the Company.

- 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.

Answer:

【Please see the Spreadsheet】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

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

Answer:

Not applicable

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

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

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

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

Answer:

Not applicable

D-7 Select two domestic sales, in different quarters of the investigation period, that are at the same level of trade as the export sales. Provide a complete set of documentation for those two sales. (Include, for example, purchase order, order acceptance, commercial invoice, discounts or rebates applicable, credit/debit notes, long or short term contract of sale, inland freight contract, bank documentation showing proof of payment.)

Customs and Border Protection will select additional sales for verification at the time of our visit.

Answer:

【Please see Exhibit 8-two transactions documents of domestic sales】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

SECTION E FAIR COMPARISON

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

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

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

To be able to quantify the level of any adjustment it will usually be necessary to examine cost differences between sales in different markets. Customs and Border Protection 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 Customs and Border Protection 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. Customs and Border Protection will not consider new claims made after the verification visit.

E-1 Costs associated with export sales

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

1. Transportation

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

Answer:

Inland transportation costs refer to the inland freight from factory to port in the country of export. The expense is located in operating expenses of the general ledger account

2. Handling, loading and ancillary expenses

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

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

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

Answer:

The expense is located in operating expenses of the general ledger account

3. Credit

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

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

Answer:

Not applicable

4. Packing costs

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

Answer:

Not applicable. The packing costs are included in the manufacture costs, the products do not need to pack after it leaves the factory

5. Commissions

For any commissions paid in relation to the export sales to Australia:

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

Report the amount in the sales listing in question B-4 under the column headed "Commissions". Identify the general ledger account where the expense is located.

Answer:

Not applicable.

6. Warranties, guarantees, and after sales services

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

Answer:

Not applicable.

7. Other factors

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

Answer:

Not applicable.

8. Currency conversions

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

Answer:

Please see the exchange rate table, which comes from People's Bank of China

Date	RMB	USD
1-Jul-10	6.7858	1
1-Aug-10	6.7742	1
1-Sep-10	6.8126	1
1-Oct-10	6.683	1
1-Nov-10	6.6886	1
1-Dec-10	6.6786	1
1-Jan-11	6.6215	1
1-Feb-11	6.586	1
1-Mar-11	6.5706	1
1-Apr-11	6.5527	1
1-May-11	6.5002	1
1-Jun-11	6.4837	1

E-2 Costs associated with domestic sales

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

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

1. Physical characteristics

The adjustment recognises that differences such as quality, chemical composition, structure or design, mean that goods are not identical and the differences can be quantified in order to ensure fair comparison.

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

The adjustment is based upon actual physical differences in the goods being compared and upon the manufacturing cost data. Identify the physical differences between each model. State the source of your data.

Answer:

Not applicable. The products sold in domestic market and export to Australia is the same products.

2. Import charges and indirect taxes

If exports to Australia:

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

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

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

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

In substantiating the drawback claim the following information is required:

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

Answer:

VAT shall be imposed when the Company purchases inputs to produce the merchandise. Currently, the VAT rate is 17%. VAT refunds are given on exports. The export tax refund rate of the products was 17%. More details on export tax refunds are provided in Exhibit 9-legislation on Export Tax Refund. The total tax refunds=the total exported amount * tax refund rate of the subject product, and it is allocated to the product in accordance with the exported amount.

Substitution drawback systems

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

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

3. Level of trade

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

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

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

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

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

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

This requires the following information:

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

or

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

Answer:

Not applicable

4. Credit

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

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

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

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

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, and if domestic prices are influenced by this longer or shorter period, calculate the average number of collection days.

Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system¹, the average credit period may be determined as follows:

1. *Calculate an accounts receivable turnover ratio*

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

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

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

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

2. *Calculate the average credit period*

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

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.

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

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

Answer:

Not applicable

5. Transportation

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

Answer:

The inland transportation cost is allocated in accordance with quantity, inland transportation cost per unit = (total inland transportation expense / total quantity of domestic sales) * unit quantity.

The expense is located in operating expenses of the general ledger account

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.

Answer:

Not applicable. There is no handling, loading and ancillary expenses.

7. Packing

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

Answer:

Not applicable. The packing costs are included in the manufacture costs, the products do not need to pack once it leaves the factory

8. Commissions

For any commissions paid in relation to the domestic sales:

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

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

Answer:

Not applicable

9. Warranties, guarantees, and after sales services

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

Answer:

Not applicable

10. Other factors

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

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

Answer:

Not applicable

E-3 Duplication

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

For example:

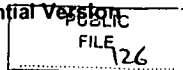
- adjustments for level of trade, quantity or other discounts may overlap, or
- calculation of the amount of the difference for level of trade may be based upon selling expenses such as salesperson's salaries, promotion expenses, commissions, and travel expenses.

Separate adjustment items must avoid duplication.

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

Answer:

Not applicable



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

Your response to this part of the questionnaire may be used by Customs and Border Protection 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. Customs and Border Protection may seek more detailed information on particular third country sales where such sales are likely to be used as the basis for determining normal value.

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

Answer:

【Please see the spreadsheet】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company, This information has been provided to the Authority in the confidential response.

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.

Answer:

Not applicable

SECTION G

COSTING INFORMATION AND CONSTRUCTED VALUE

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

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

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

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

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

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

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

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

G-1. Production process and capacity

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

Answer:

【Please see Exhibit 10- The Manufacturing Process of the Company】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

* 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".

Answer:

Please see spreadsheet

G-3. Cost accounting practices

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

Answer:

Please see Exhibit 11-Flowchart of Cost Accounting System

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.

Answer:

The Company's cost accounting system based on actual cost

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

Answer:

There are no any significant or unusual cost variances that occurred during the investigation period.

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

Answer:

The company adopt actual cost and do not have the profit /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.

Answer:

All costs are allocated to each product in accordance with weight of the products

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

Answer:

The level of product can be specified into size, Surface treatment.

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

Answer:

Not applicable

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

Answer:

Not applicable

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

Answer:

Not applicable

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 quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

* You should provide separate costs for at least untreated and treated structural timber. Costs should be provided for lower levels of product type if these are normally calculated by your company.

Answer:

【Please see spreadsheet】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

Answer:

【Please see spreadsheet】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

² Customs 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.

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

¹ Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.

² Relating to costs of production only; identify each cost separately.

³ Identify each cost separately. Please ensure non-operating expenses that relate to the goods under consideration are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

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

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

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

Please specify unit of currency.

Answer:

【Please see spreadsheet】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

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

- ¹ Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.
- ² Relating to costs of production only; identify each cost separately.
- ³ Identify each cost separately. Please ensure non-operating expenses that relate to the goods are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

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

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

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

Please specify unit of currency.

Answer:

【Please see spreadsheet】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

- 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.

Answer:

Not applicable

- 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.

Answer:

Not applicable

- 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.

Answer:

Not applicable.

G-6 Major raw material costs

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

Answer:

The major raw material costs, which individually account for 10% or more of the total production cost is aluminium

For these major inputs:

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

Answer:

[]

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

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

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

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

SECTION H – PARTICULAR MARKET SITUATION

The applicants claim that a 'market situation' exists in respect of ARWs from China due to government influence on both the prices of the goods and the major raw material inputs (aluminium) used in the manufacture of the goods.

The existence of a 'market situation' could affect Customs and Border Protection's approach to calculating normal value within its dumping assessment.

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

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

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

It may be necessary for Customs and Border Protection to request additional information following receipt and review of your response.

There are three parts to this section:

PART H-1 - Requests information concerning the organisation of your company and the GOC's involvement in the business of your company.

PART H-2 - Requests information concerning the GOC's measures with respect to the aluminium industry in China.

PART H-3 - Requests information concerning the ARWs sector in the region where your company is located.

PART H-1 GENERAL INFORMATION

The information requested in this part will provide an overview of your corporate organisation and the GOC's involvement in your business. In addition to your response to each of the questions, all necessary supporting documentation is requested.

1. Specific questions are asked throughout this questionnaire in relation to the GOC's interaction with your businesses.

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

- a) reporting requirements;

Answer:

The Company need to do industry and commerce annual inspection every year

- b) payment of taxes;

Answer:

The Company should pay taxes in accordance with the regulation

- c) senior management representation within your business;

Answer:

Not applicable.

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

Answer:

The Company make business decisions by its own

- e) licensing;

Answer:

Not applicable

- f) restrictions on land use;

Answer:

The Company use land as industry land.

- g) provision of loans; or

Answer:

Not applicable

- h) provision of grants, awards or other funds.

Answer:

The details of the question are provided in Section I

2. Business structure, ownership and management

- a) Indicate whether your company is an SOE (refer to the Glossary of Terms for definition).

Answer:

The Company is a private company.

- b) List the Board of Directors and Board of Shareholders of your business and all other entities/businesses your business is related to
Indicate the names of common directors and officers between yours and related businesses, where applicable.

Answer:

The member of the Board of Directors of the company are: You Feijun, You Juanhong, Tu Weiqing, Calvin Wang, Peter Chieh

- c) Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the GOC (at any

level, from any agency, party, or otherwise associated entity, including SASAC)?

If so, identify the individuals, their role on that Board and their affiliation with the GOC.

Answer:

Not applicable.

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

Answer:

Not applicable

- e) Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders appointed, managed or recommended by the GOC? If so, identify the government department(s) they represent.

Answer:

Not applicable

- f) Indicate who owns what percentage of all shares in your business and identify whether they are:

- an affiliate, representative, agency or otherwise representative of the GOC;
- employees of your business;
- foreign investors; or
- other (please specify).

Answer:

The shareholders of the company are:

Name of the shareholder	Percentage of share
You Feijun	50%
You Juanhong	5%
Ningbo Jeosun Technology Company Limited	15%
Pilot Automotive Inc	20%
Best International Business Group Corporation	10%

You Feijun and You Juanhong are the employees of the Company, the others are the foreign investors

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

Answer:

Not applicable

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

Answer:

Not applicable

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

Answer:

Not applicable

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

Answer:

Not applicable

- k) Provide the monthly trading volume and average monthly trading price of your listed security between 01 July 2010 to 30 June 2011.

Answer:

Not applicable

- l) Who has the ability to reward fire or discipline your business' senior managers?

Answer:

The general manager has the ability to reward fire or discipline your business' senior managers

- m) Do any of your company's senior managers hold positions in any GOC departments or organisations, associations or Chambers of Commerce? If so describe the nature of these positions.

Answer:

Not applicable

- n) Provide the names and positions of your company's pricing committee.

Answer:

Not applicable

3. Licensing

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

Answer:

【Please see Exhibit 12-Business License】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

- b) Identify the GOC departments or offices responsible for issuing the license(s).

Answer:

The Issuing Unit is Zhejiang Province Ningbo City Industrial and Commercial Administration Bureau

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

Answer:

The Company applied the business license according to Company Law of P.R. China and Regulation of the P.R.China on the Administration of Company Registration. Items for company registration include: (1) name; (2) residence; (3) name of the legal representative; (4) registered capital; (5) type of enterprise; (6) business scope; (7) term of operation; and (8) names of the shareholders of limited liability companies or names of promoters of joint stock limited companies as well as the amount, time and form of contributions as subscribed and actually paid.

- d) Describe any requirements or conditions that must be met in order to obtain the license(s).

Answer:

In establishing a limited liability company, a representative designated by all the shareholders or an agent jointly entrusted shall file an application for the pre-approval of its name with the company registration organ. (1) An application for the pre-approval of the name of the company signed by all the shareholders of a limited liability company or by all the promoters of a joint stock limited company; (2) The certificates for the capacities of the shareholders or promoters as legal entities or their identification certificates as natural persons. (3) Any other document as required for submission by the company registration organ.

- e) Describe and explain any restrictions imposed on your business by the business license(s).

Answer:

There was no restriction imposed on our company by business license except the restrictions specified in Company Law of P.R. China and Regulation of the P.R.China on the Administration of Company Registration.

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

Answer:

In altering the scope of business, a company shall file an application for registering the change within 30 days starting from the date when the resolution or decision on the change is taken. If a company fails to go through the prescribed procedures for registering changes, there is no sanctions imposed on the company.

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

Answer:

There was no right or benefit conferred to our company under the license except the right specified in Company Law of P.R. China and Regulation of the P.R.China on the Administration of Company Registration.

- h) Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).

Answer:

1) If the registration of a company is acquired through falsification of the registered capital, the company registration organ shall order it to correct

and impose a fine of anywhere from more than five percent to less than 10 percent of the registered capital falsified. If the case is very serious, the company registration organ shall cancel the registration and revoke its business license.

2) If registration of a company is acquired through a false certificate or other deceptive means, the company registration organ shall order it to correct and impose a fine of anywhere between more than RMB 50,000 and less than RMB 500,000. If the case is very serious, it shall cancel its registration and revoke its business license.

3) If a company fails to open business after six months of its establishment without justifiable reasons or ceases to operate for more than six months in succession after it opens business, the company registration organ shall revoke its business license.

4) If a company refuses annual checking according to regulations, the company registration organ shall impose a fine of anywhere from more than RMB 10,000 to less RMB 100,000 and order it to accept annual checking within the prescribed time limit. If it still refuses to accept annual checking within the prescribed time limit, its business license shall be revoked. If a company is found to have concealed facts in its annual checking or resorted to deception, the company registration organ shall impose a fine of anywhere from more than RMB 10,000 to less than RMB 100,000 and order it to correct within the prescribed time limit. If the case is very serious, its business license shall be revoked.

5) If a company is found to have forged, altered, rented out, lent or transferred its business license, the company registration organ shall impose a fine of anywhere from more than RMB 10,000 to less RMB 100,000. If the case is very serious, its business license shall be revoked. If the case is serious enough to constitute a crime, criminal responsibility shall be affixed.

4. Decision-making, planning and reporting

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

Answer:

Above-mentioned decisions are all made by the Company itself

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

Answer:

GOC can not influence the decision-making process respecting the Company's manufacture, marketing and sale of aluminium products

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

Answer:

Not applicable

List and describe all reports that must be submitted to the GOC periodically by your company, and identify the government **Answer:**

Not applicable

- d) department/office where each report is filed.

Answer:

Not applicable

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

Answer:

Not applicable

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

Answer:

Not applicable

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

Answer:

Not applicable

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

Answer:

Not applicable

PART H-2 GOC MEASURES IN THE ALUMINIUM SECTOR

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

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

If yes, please provide a copy of that documentation and a translation as well. Also provide documentation concerning the GOC or any association of the GOC's notification of the measures concerning aluminium to your company over the investigation period.

Answer:

Not applicable

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

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

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

Answer:

Not applicable

3. Other government approvals

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

- a) Explain whether your company has undertaken an approval process through the GOC for any aluminium or aluminium related investments in the last 10 years.

Answer:

Not applicable

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

Answer:

Not applicable

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

Answer:

Not applicable

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

Answer:

Not applicable

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

Answer:

Not applicable

- f) Identify the office that sent communication of these requirements to your company along with the office address, contact names, phone numbers and fax numbers.

Answer:

Not applicable

4. Accelerating the Restructure of Aluminium Industry

Customs and Border protection is aware of the GOC's *guidelines for the restructuring of the Aluminium Industry*. The following questions relate to these guidelines:

- a) Explain in detail if there were any directives or measures from GOC that have been communicated to your business since the inception of these guidelines?

Answer:

Not applicable

- b) Identify the Government department, association or company official that communicated these guidelines or any related measures to your business.

Answer:

Not applicable

- c) Identify the Government department, association or company and names of officials who are responsible for the administration of these guidelines.

Answer:

Not applicable

- d) Explain in detail how has these guidelines impacted your business investment plans. This may include reference to specific measures considered or taken by your business. Such items may include but are not limited to items such as project approval process, credit and loans terms (including any preferential interest rates), the environmental issues, discounted rate of energy and raw materials (aluminium, pre-alloyed product etc).

Answer:

Not applicable

- e) Explain the on-going mechanism used by the GOC to measure your business compliance with the policy directives and/or guidelines.

Answer:

Not applicable

PART H-3 THE ARW SECTOR

The information requested in this part will assist in providing a better understanding of the GOC measures and your business' sales and production of ARWs.

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

1. Export quotas and licensing

- a) Are ARWs sold by your company subject to any export quotas?

If so, explain why ARWs are subject to quotas and the method by which the quotas are allocated.

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

Answer:

Not applicable

- b) If ARWs is not presently subject to export quotas, indicate if quotas existed during the investigation period and when and why they were removed.

Answer:

Not applicable

- c) Identify which GOC agency legislates and monitors any such quotas.

Answer:

Not applicable

- d) Has the GOC set any targets or limits regarding the quantity of ARWs that you may sell on the domestic or export markets? If so, provide details.

Answer:

Not applicable

- e) Are there any export licence requirements for ARWs? If so, provide details.

Answer:

Not applicable

2. Taxation

- a) Were there any export taxes on the exports of ARWs during the investigation period?

Answer:

Not applicable

- b) What was the VAT rebate applicable to ARWs exports during the investigation period?

Answer:

The VAT rebate applicable to ARWs exports during the investigation period is 17%.

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

- i. a detailed chronological history of the value-added tax rebate rates;
- ii. products affected;
- iii. the effective dates of the rate changes;
- iv. fully translated copies of any GOC notices regarding these changes, including the relevant appendices.

Answer:

Not applicable

- d) Are you aware of any tax changes being planned that would impact the ARWs sector?

Answer:

The company has no idea about the question

3. Sales terms

- a) Identify the person who authorises the sales terms, prices and other contract provisions for the sale of ARWs by your business.

Answer:

The sales manager authorises the sales terms, prices and other contract provisions for the sale of ARWs by our business

- b) Explain how the selling prices of ARWs by your business are determined, including any GOC involvement in your business' pricing decisions, and indicate if the goods are subject to GOC direct or indirect pricing or government guidance pricing.

Answer:

The selling prices of ARWs are determined by negotiating with the clients. The goods are not subject to GOC direct or indirect pricing or government guidance pricing.

- c) Does your business coordinate the selling prices or supply of ARWs with other domestic aluminium and aluminium product producers, any GOC departments, or the China Iron and Aluminium Association? If so, provide details.

Answer:

Not applicable

- d) Explain whether your business provides ARWs price information/data to the GOC, other government officials or commercial/industry organisations, including those outside of China, which report on the aluminium sector.

Answer:

Not applicable

- e) Explain whether your business provides ARWs price data to any other person at the provincial, regional or special economic zone level of government.

Answer:

Not applicable

5. Industry associations

- a) Is your business a member of any industry associations? If so, explain your business' relationship with the association and the involvement of the GOC with the association.

Answer:

The Company is a member of Ningbo City Autoparts Association and the Association is a Autonomous Organization and there is no any relationship between the association and the GOC.

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

Answer:

The membership is voluntary, the function that the association provides for the Company is as follows: providing the market information, providing the law consult, providing business training etc.

6. Statistics submission/recording

- a) Indicate if your business makes submissions³ to the Chinese Bureau of Statistics and/or any other government organisation. If yes, explain the purpose of these submissions and the type of information submitted.

Answer:

Not applicable. The Company do not makes submissions to the Chinese Bureau of Statistics and/or any other government organisation.

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

Answer:

Not applicable.

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

Answer:

Not applicable.

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

Answer:

Not applicable.

7. Manufacturing inputs

- a) Is there a price difference in purchase price for raw materials (i.e. aluminium or other raw material) between your suppliers?

³For example, monthly data relating to sales, production and costs.

Answer:

There is a little difference in purchase price for raw materials depending on different supplier.

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

Note: the applicant alleges that producers in China of ARWs have benefited from the provision of primary aluminium by the GOC at less than fair market value (see Program 1 in Section I of this questionnaire).

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

Answer:

Not applicable.

- c) If your supplier is based outside China, what import duty rate is applied on the raw materials (i.e. aluminium or other raw material)?

Answer:

Not applicable.

- d) Does your business benefit from any concession on the purchase of any utility services (e.g. electricity, gas, etc.)? If so what is the rate of concession?

Answer:

Not applicable.

8. Regional differences

- e) If you have production facilities in more than one region/province, are the laws and regulations in each region the same with respect to pricing? Provide details on any regional differences.

Answer:

Not applicable.

9. ARWs production/output during the investigation period

- a) Is any part of your production of ARWs subject to any national/regional industrial policy or guidance? If so, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance.

Answer:

Not applicable. Our production of ARWs do not subject to any national/regional industrial policy or guidance.

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

Answer:

Not applicable.

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

Answer:

Not applicable.

- d) Provide details regarding any other restrictions (e.g., geographic/regional, downstream, use, etc.) to the sale of ARWs that may be imposed by the GOC.

Answer:

Not applicable.

10. Sales price during the investigation period

- a) Explain whether your business has been subjected to any direct or indirect price guidance or controls by the GOC during the investigation period, with respect to domestic aluminium prices.

Answer:

Not applicable.

- b) Explain whether your business has been subjected to any direct or indirect price guidance or controls by the GOC during the investigation period, with respect to raw material inputs (i.e. aluminium, etc.).

Answer:

Not applicable.

- c) Explain whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.

Answer:

Not applicable.

11. Adding capacity and/or joint ventures

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

Answer:

Not applicable. There do not need the government approval on adding capacity and/or joint ventures in relation to our business.

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

Answer:

Not applicable. The government do not have the right to request modifications in the terms of adding capacity and/or joint ventures.

SECTION I – COUNTERVAILING

The applicant alleges that producers in China of ARWs and upstream suppliers have benefited from a number of subsidies granted by the GOC (meaning any level of government – refer to the Glossary of Terms for further information), and that these subsidies are countervailable.

INVESTIGATED PROGRAMS

The following are programs that Customs and Border Protection is currently investigating:

Program 1: Aluminium provided by government at less than fair market value

Program 2: Transitional preferential tax policies for tax resident enterprise

Program 3: Preferential policies on Enterprise Income Tax

Program 4: Preferential income tax for hi-tech enterprises

Program 5: "Go west" strategy

Program 6: Preferential tax policies for FIEs established in the coastal economic open areas and in the economic and technological development zones

Program 7: Reduced tax rate for productive FIEs scheduled to operate for a period not less than 10 years: *"two years of exemption and three years fifty per cent reduction"*

Program 8: Preferential tax policies for FIE export enterprises whose annual output value of all export products amounted to 70% or more

Program 9: Preferential tax policies for FIEs which are technology-intensive and knowledge-intensive

Program 10: Preferential tax policies for enterprises which provide employment to unemployed people

Program 11: Preferential tax policies for FIEs in State high- or new-technology industrial development zones, and for advanced technology enterprises invested in and operated by FIEs

Program 12: 100% refund of income tax paid on direct reinvestment

Program 13: Preferential tax policies for enterprises transferring technology

Program 14: Preferential tax policies for enterprises making little profits

Program 15: Preferential tax policies for enterprises with foreign investment in the border cities

Program 16: Preferential tax policies for FIEs in central and western China

Program 17: Preferential tax policies for FIEs established in the Pudong area of Shanghai

Program 18: Preferential tax policies for domestic companies and FIEs in the western regions

Program 19: Preferential tax policies for FIEs in the *Three Gorges of Yangtze River Economic Zone*

Program 20: Preferential tax policies for enterprises established in poverty stricken areas

Program 21: Grants for encouraging the establishment of headquarters and regional headquarters with foreign investment

Program 22: Preferential tax treatments for new hi-tech enterprises (NHTEs) in special zones

Program 23: Preferential policies in industrial zones in China including Economic & Technological Development Zones (ETDZ), High & New Technological Development Zones (High Tech Parks), Export Processing Zones (EPZ), Special Economic Zones (SEZ), Free Trade Cooperation Zones (FTZ), Industrial Zones (IZ) and Export Processing Zones (EPZ) - Provinces include Beijing, Dalian, Fujian, Guangdong, Guangzhou, Lianyungang, Nantong, Ningbo, Qingdao, Qinhuaungdao, Shanghai

Program 24: Preferential Policies in Xinzhuang Industrial Zone, Shanghai

Program 25: Preferential policies in Shanghai

Program 26: Preferential policies in Weihai Economic Development, High-tech Industry Development and Export Processing zones, Shandong province

Program 27: Tax incentives for manufacturing FIEs in Jiangsu province

Program 28: Preferential tax rates in Guangzhou, Guangdong province

Program 29: Patent award of Guangdong Province

Program 30: Termination of tax refund policies for FIEs on their purchase of domestically manufactured equipment

Program 31: Exemption of tariff and import VAT for imported technologies and equipments

Program 32: Full refund of VAT to FIEs on purchasing unused domestic equipment with currency in China

Program 33: Preferential tax treatment for casting and forging products

Program 34: Preferential tax treatment to dies product

Program 35: Matching funds for international market development for SMEs

Program 36: *"Innovative Experimental Enterprise Grant"*

Program 37: Special Support Fund for non-State-owned enterprises (NSOEs)

Program 38: *"Venture Investment Fund for Hi-Tech Industry"*

Program 39: Superstar Enterprise Grant

Program 40: One-time awards to enterprises whose products qualify for *"Well-Known Trademarks of China"* or *"Famous Brands of China"*

Please answer the questions within parts I-1 to I-3 in relation to these programs.

PART I-1 PREFERENTIAL INCOME TAX PROGRAMS (PROGRAMS 2,3,4, 6-20,22,28,33 AND 34)PUBLIC
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1. Did your business or any company/entity related to your business receive any benefit⁴ under the following programs during the investigation period (1 July 2010 to 30 June 2011):

Program 2: Transitional preferential tax policies for tax resident enterprise

Program 3: Preferential policies on Enterprise Income Tax

Program 4: Preferential income tax for hi-tech enterprises

Program 6: Preferential tax policies for FIEs established in the coastal economic open areas and in the economic and technological development zones

Program 7: Reduced tax rate for productive FIEs scheduled to operate for a period not less than 10 years: *"two years of exemption and three years fifty per cent reduction"*

Program 8: Preferential tax policies for FIE export enterprises whose annual output value of all export products amounted to 70% or more

Program 9: Preferential tax policies for FIEs which are technology-intensive and knowledge-intensive

Program 10: Preferential tax policies for enterprises which provide employment to unemployed people

Program 11: Preferential tax policies for FIEs in State high- or new-technology industrial development zones, and for advanced technology enterprises invested in and operated by FIEs

Program 12: 100% refund of income tax paid on direct reinvestment

Program 13: Preferential tax policies for enterprises transferring technology

Program 14: Preferential tax policies for enterprises making little profits

Program 15: Preferential tax policies for enterprises with foreign investment in the border cities

Program 16: Preferential tax policies for FIEs in central and western China

Program 17: Preferential tax policies for FIEs established in the Pudong area of Shanghai

Program 18: Preferential tax policies for domestic companies and FIEs in the western regions

⁴ Refer to the Glossary of Terms for a definition of benefit in this context.

Program 19: Preferential tax policies for FIEs in the *Three Gorges of Yangtze River Economic Zone*

Program 20: Preferential tax policies for enterprises established in poverty stricken areas

Program 22: Preferential tax treatments for new hi-tech enterprises (NHTEs) in special zones

Program 28: Preferential tax rates in Guangzhou, Guangdong province

Program 33: Preferential tax treatment for casting and forging products

Program 34: Preferential tax treatment to dies product

Answer:

Our company had not received any benefits from above programs.

2. It is our understanding that the general tax rate for enterprises in China from 1 July 2010 was 25%. Confirm whether this is correct and if not, please identify the general tax rate for enterprises in China from 1 July 2010.

Answer:

The general tax rate for enterprises in China from 1 July 2010 is 25%

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

Answer:

The Company apply for the program of "two years of exemption and three years fifty per cent reduction". The company now apply for a income tax rate of 12.5%.

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

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

Answer:

Because the Company apply for the program of "two years of exemption and three years fifty per cent reduction" . The year 2010 was the third year of this program.

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

Answer:

Not applicable. The Company was in a loss in the previous two years and the profit of year 2010 shall cover the deficit.

6. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).

Answer:

All goods the Company produced may have benefited from the program.

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

Answer:

Not applicable.

8. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:

Not applicable.

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

Answer:

Not applicable.

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

Answer:

Not applicable.

11. State whether your eligibility for the program was conditional on one or more of the following criteria:

- a) whether or not your business exports or has increased its exports;
- b) the use of domestic rather than imported inputs;
- c) the industry to which your business belongs; or
- d) the region in which your business is located.

Answer:

Not applicable.

12. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

Answer:

Not applicable.

13. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.

Answer:

There is no records that the Company keep regarding each of the benefits received under this program.

14. Indicate where benefits under this program can be found in your accounting system (i.e. specify the ledgers or journals) and financial statements.

Answer:

The benefits under this program can be found in the income statements.

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

Answer:

The program the company received will be terminated on 31 December 2011.

16. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

Answer:

The program the company received will be terminated on 31 December 2011.

17. For each taxation year, complete the table below.

Prepare this information in the attached spreadsheet named "Income Tax" included as part of the *ARWS Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

Answer:

【Please see spreadsheet】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

18. Provide a copy, bearing the official stamp of the appropriate level of the GOC of all

- corporate income tax acknowledgement form(s) and the income tax return(s) that your company filed for the 2008, 2009 and 2010 tax years; and
- income tax instalment payment receipts, and all applicable income tax forms and schedules for the 2008, 2009 and 2010 tax years.

Answer:

【Please see Exhibit 13- income tax return】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

PART I-2 GRANTS AND PREFERENTIAL POLICIES (PROGRAMS 5,21,23,24,25,26,28,35,36,37,38,39 AND 40)

It is Customs and Border Protection's understanding that the GOC may be providing grants to enterprises in China including the following identified programs:

Program 5: "Go west" strategy

Program 21: Grants for encouraging the establishment of headquarters and regional headquarters with foreign investment

Program 23: Preferential policies in industrial zones in China including Economic & Technological Development Zones (ETDZ), High & New Technological Development Zones (High Tech Parks), Export Processing Zones (EPZ), Special Economic Zones (SEZ), Free Trade Cooperation Zones (FTZ), Industrial Zones (IZ) and Export Processing Zones (EPZ) - Provinces include Beijing, Dalian, Fujian, Guangdong, Guangzhou, Lianyungang, Nantong, Ningbo, Qingdao, Qinhuangdao, Shanghai

Program 24: Preferential Policies in Xinzhuang Industrial Zone, Shanghai

Program 25: Preferential policies in Shanghai

Program 26: Preferential policies in Weihai Economic Development, High-tech Industry Development and Export Processing zones, Shandong province

Program 28: Preferential tax rates in Guangzhou, Guangdong province

Program 35: Matching funds for international market development for SMEs

Program 36: "Innovative Experimental Enterprise Grant

Program 37: Special Support Fund for non-State-owned enterprises (NSOEs)

Program 38: "Venture Investment Fund for Hi-Tech Industry"

Program 39: Superstar Enterprise Grant

Program 40: One-time awards to enterprises whose products qualify for "Well-Known Trademarks of China" or "Famous Brands of China"

1. Did your business or any company/entity related to your business receive any benefit under the above programs during the period **1 July 2006 to 30 June 2011**?

Answer:

The Company has not received benefit under the above programs during the period 1 July 2006 to 30 June 2011.

2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period **1 July 2006 to 30 June 2011**?

Answer:

The Company has not received other benefit during the period 1 July 2006 to 30 June 2011.

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

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

Answer:

Not applicable.

4. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).

Answer:

Not applicable.

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

Answer:

Not applicable.

6. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:

Not applicable.

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

Answer:

Not applicable.

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

Answer:

Not applicable.

9. State whether your eligibility for the program was conditional on one or more of the following criteria:
- a) whether or not your business exports or has increased its exports;
 - b) the use of domestic rather than imported inputs;
 - c) the industry to which your business belongs; or
 - d) the region in which your business is located.

Answer:

Not applicable.

10. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

Answer:

Not applicable.

11. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.

Answer:

Not applicable.

12. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.

Answer:

Not applicable.

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

Answer:

Not applicable.

14. If the program has been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

Answer:

Not applicable.

15. Identify the body responsible for administering the grant.

Answer:

Not applicable.

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

Answer:

Not applicable.

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

Answer:

Not applicable.

**PART I-3 TARIFF AND VAT EXEMPTIONS ON IMPORTED MATERIALS
AND EQUIPMENTS (PROGRAMS31 AND 32)**

It is our understanding that certain enterprises in China are eligible for exemption from the payment of import duty and import VAT on imported inputs, technologies and equipments including the following identified programs

Program 31:Exemption of tariff and import VAT for imported technologies and equipments

Program 32:Full refund of VAT to FIEs on purchasing unused domestic equipment with currency in China

If your business or any company/entity related to your business received benefits under any such program during the period **1 July 2001 to 30 June 2011**, please answer the following questions.

1. Provide complete details involving the exemption of tariff and import VAT received, for any imported technologies and equipments.

Answer:

【Please see Exhibit 14- Exemption of tariff and VAT for imported technologies and equipments, Exhibit 15-Refund of VAT to FIEs on purchasing domestic equipment】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company, This information has been provided to the Authority in the confidential response.

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

Answer:

Not applicable.

3. Describe the application and approval procedures for obtaining a benefit under these programs.

Answer:

There were no any application and approval procedures for obtaining a benefit under the program

4. Where applicable, provide copies of the application form or other documentation used to apply for these programs, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:

Not applicable.

5. Outline the fees charged to, or expenses incurred by your business for purposes of receiving these programs.

Answer:

Not applicable.

6. Outline the eligibility criteria your business had to meet in order to receive benefits under these programs.

Answer:

Not applicable.

7. State whether your eligibility for these programs was conditional on one or more of the following criteria:

- a) whether or not your business exports or has increased its exports;
- b) the use of domestic rather than imported inputs;
- c) the industry to which your business belongs; or
- d) the region in which your business is located.

Answer:

Not applicable.

8. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

Answer:

Not applicable.

9. What records does your business keep regarding each of the benefits received under these programs? Provide copies of any records kept in relation to the program.

Answer:

There is no records that the Company keep regarding each of the benefits received under this program.

10. Indicate where benefits under these programs can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.

Answer:

The benefits under this program can be found in the list of fixed assets.

11. To your knowledge, do these programs still operate or have they been terminated?

Answer:

The company has no idea about the question.

12. If these programs have been terminated, please provide details (when, why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

Answer:

The company has no idea about the question.

13. If any of these programs has been terminated and is being substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

Answer:

The company has no idea about the question.

14. Were the materials and/or equipment that were entitled to a refund of VAT used in the production of the goods during the investigation period? If yes, provide the following information:

- (a) type of inputs;
- (b) cost of inputs;
- (c) quantity of inputs; and
- (d) amount of VAT refunded.

Answer:

Not applicable.

Has your company received exemption from payment of or refunds of import duty and import VAT for imported material inputs including technologies and equipments at any time that were used in the production of the goods during the investigation period? If yes, provide the following information:

- (a) description of imported product;
- (b) country of origin;
- (c) quantity of imported product;
- (d) purchase price;
- (e) terms of purchase (f.o.b., c.i.f., etc);
- (f) ocean freight;
- (g) value for duty of imported product;
- (h) regular rate of taxes and duties;
- (i) concessionary rate of taxes and duties;
- (j) amount of duties and taxes normally applicable;
- (k) amount of duties and taxes paid;
- (l) amount of duties and taxes exempt;
- (m) date of importation;
- (n) tariff classification number;
- (o) customs entry number; and
- (p) application fee.

Answer:

Not applicable.

15. Explain if (and how) the GOC determines which imported inputs are consumed by your business in the production of the subject goods and in what amounts, and the amount of duty paid or payable on the inputs (including any allowance for waste).

Answer:

Not applicable.

16. Explain how the GOC determined the percentage rate of duty exemption.

Please note that goods consumed in the production of exported goods (inputs) include:

- (a) goods incorporated into the exported goods; and

- (b) energy, fuel, oil and catalysts that are used or consumed in the production of the exported goods.

Answer:

Not applicable

17. Provide a representative sample of copies of import entry documents (for example: bill of entry, invoice from supplier, etc.) for each type of importation covering duty-exempt inputs and duty-paid inputs imported for use in the manufacturing of the subject goods.

Answer:

【Please see Exhibit 16- sample of copies of import entry documents】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

18. In addition to the import entry documents, you must also provide copies, if applicable, of any applications submitted to and/or approval document received from the GOC relating to the exemption from the payment of import duty and import VAT on imported inputs and in relation to the VAT that is refunded on the exportation of the subject goods.

Answer:

Not applicable

19. Provide copies of reports and audits by the GOC authority responsible for administering the duty rebate or duty drawback scheme with respect to the verification of the importation and use of inputs and the remittance or drawback of the related duty paid or payable.

Answer:

Not applicable

PART I-4 ALUMINIUM PROVIDED BY GOVERNMENT AT LESS THAN FAIR MARKET VALUE (PROGRAM 1)

The applicant claims that public bodies (in the form of state-owned enterprises (SOEs)) are supplying aluminium, directly or indirectly, to manufacturers of ARWs at less than fair value. Aluminium is defined as all forms of aluminium, whether in pure form or alloyed.

The term SOE defined in the glossary of this questionnaire.

In relation to this program, provide the following information.

1. Did your business or any company/entity related to your business receive any benefit under the above program during the period 1 July 2010 to 30 June 2011?

Answer:

Not applicable. Our business or any company/entity related to our business have not receive any benefit under the above program during the period 1 July 2010 to 30 June 2011

2. Does your business purchase any goods/services from SOEs, e.g., raw materials (energy, water, other utilities, etc) ?

Answer:

The Company purchased some raw material with market price from Shandong Branch, Aluminum Corporation of China Limited, which is a SOE.

3. Provide a list, including a contact name and address, of all your suppliers of aluminium. Indicate whether the supplier is a SOE and whether they supply pure aluminium, aluminium alloy, or both.

Answer:

【Please see spreadsheet- Aluminium Purchases】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company, This information has been provided to the Authority in the confidential response.

4. Provide a listing showing the purchase price of aluminium from each supplier during each month of the investigation period.

Prepare this information in the attached spreadsheet named "Aluminium Purchases" included as part of the ARWS Exporter Questionnaire – CHINA – accompanying spreadsheet provided alongside this questionnaire.

Please add more space for additional suppliers and aluminium categories as required.

Answer:

【Please see spreadsheet- Aluminium Purchases】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company, This information has been provided to the Authority in the confidential response.

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

Answer:

Not applicable

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

Answer:

Not applicablePUBLIC
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7. Did your business import any raw material during the investigation period? If yes, please provide details of all such imports, including date, source, type, amount and price.

Answer:**Not applicable**

8. Explain the reason/s for your business' decision to purchase imported over domestic raw materials, including the key factors affecting the decision such as price, availability etc.

Answer:**Not applicable****PART I-5 ANY OTHER PROGRAMS**

If the GOC, any of its agencies or any other authorised body has provided any other benefit⁵ under any other assistance programs to your entity not previously addressed, identify the program(s).

This may have included:

- the provision of grants, awards or prizes;
- the provision of goods or services at a reduced price (e.g. electricity, gas, raw materials (including, for example, transport, etc));
- the reduction of tax payable including income tax and VAT;
- reduction in land use fees;
- loans from Policy Banks at below-market interest rates; or
- any other form of assistance.

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

Answer:

【Please see Exhibit 17- List of other grant received and Exhibit 18- sample of other grant received documents】

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

1. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).

⁵ Refer to the Glossary of Terms for a definition of benefit in this context.

Answer:

All products the Company produced that benefited from the program.

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

Answer:

There were no any application and approval procedures for obtaining a benefit under the program.

3. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the GOC in relation to the program.

Answer:

Not applicable.

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

Answer:

Not applicable.

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

Answer:

Not applicable.

6. State whether your eligibility for the program was conditional on one or more of the following criteria:

- a) whether or not your business exports or has increased its exports;
- b) the use of domestic rather than imported inputs;
- c) the industry to which your business belongs; or
- d) the region in which your business is located.

Answer:

Not applicable.

7. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.

Answer:

Not applicable.

8. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.

Answer:

There is no records that the Company keep regarding each of the benefits received under this program.

9. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.

Answer:

The benefits under this program can be found in income statement.

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

Answer:

The company has no idea about the question.

11. If the program has been terminated, please provide details (when, why).
When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-1 in relation to this programme.

Answer:

The company has no idea about the question.

SECTION J

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EXPORTER'S DECLARATION

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

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

Name: Cao Liang

Signature

Position in

Company : Sales Manager



Date: December 17, 2011

SECTION K CHECKLIST

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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	☐
Section B – export price	☐
Section C – like goods	☐
Section D – domestic price	☐
Section E – fair comparison	☐
Section F – exports to third countries	☐
Section G – costing information	☐
Section H – particular market situation	☐
Section I – countervailing	☐
Section J – declaration	☐

Electronic Data	Please tick if you have provided spreadsheet
INCOME STATEMENT	☐
TURNOVER – sales summary	☐
AUSTRALIAN SALES – list of sales to Australia	☐
DOMESTIC SALES – list of all domestic sales of like goods	☐
THIRD COUNTRY – third country sales	☐
PRODUCTION – production figures	☐
DOMESTIC COSTS – costs of goods sold domestically	☐
AUSTRALIAN COSTS – costs of goods sold to Australia	☐
ALUMINIUM PURCHASES – purchase cost of aluminium during the investigation period	☐
INCOME TAX – details of income tax paid for the last 3 financial years	☐