



Australian Government
Australian Customs and
Border Protection Service

International Trade Remedies Branch

EXPORTER QUESTIONNAIRE - CHINA

PRODUCT CONCERNED: HOT ROLLED PLATE STEEL FROM THE
PEOPLE'S REPUBLIC OF CHINA, THE
REPUBLIC OF KOREA, THE REPUBLIC
OF INDONESIA, JAPAN AND TAIWAN

INVESTIGATION PERIOD: 1 JANUARY TO 31 DECEMBER 2012

RESPONSE DUE BY: 21 MARCH 2013

ADDRESS FOR RESPONSE: International Trade Remedies Branch
Australian Customs and Border
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Australia
Attention: Director Operations 3

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

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ABBREVIATIONS

the Act	the <i>Customs Act 1901</i>
The applicant	BlueScope Steel Limited
AS	Australian Standard
China	the People's Republic of China
CISA	China Iron and Steel Association
CTMS	cost to make and sell
Customs and Border Protection	the Australian Customs and Border Protection Service
EPZ	Export Processing Zones
FIE*	foreign invested enterprise
FOB	Free-on-board
GOC*	Government of China
the goods	the goods the subject of the application (hot rolled plate steel)
HRC	Hot Rolled Coil
the investigation period	1 January 2012 – 31 December 2012
The Minister	The Minister for Home Affairs
Plate Steel	hot-rolled plate steel
SASAC	the State-owned Assets Supervision and Administration Commission of the State Council
SEF	Statement of essential facts
SEZ*	special economic zone
SIE*	state-invested enterprise
WTO	World Trade Organisation

*Refer to this questionnaire's Glossary of Terms for a definition.

GLOSSARY OF TERMS

Throughout this questionnaire, there are certain words and terminology used that require some clarification. The following are their definitions for purposes of this investigation.

Adjustments

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers.

Examples of adjustments that may be made include: sales occurring at different times (it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); specification differences; packaging; taxes; level of trade; advertising; servicing/warranty; inland freight; warehousing; export charges; credit terms; duty drawback; commissions.

Adjustments may also be required where the normal value is based upon costs to make and sell.

Arms length

Sales are not considered to be at "arms length" on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

Associated Companies

Persons shall be deemed to be associates of each other if, and only if:

(a) both being natural persons:

- (i) they are connected by a blood relationship or by marriage or by adoption; or
- (ii) one of them is an officer or director of a body corporate controlled, directly or indirectly, by the other;

(b) both being bodies corporate:

- (i) both of them are controlled, directly or indirectly, by a third person (whether or not a body corporate); or
- (ii) both of them together control, directly or indirectly, a third body corporate; or
- (iii) the same person (whether or not a body corporate) is in a position to cast, or control the casting of, 5% or more of the maximum number of votes that might be cast at a general meeting of each of them; or

(c) one of them, being a body corporate, is, directly or indirectly, controlled by the other (whether or not a body corporate); or

- (d) one of them, being a natural person, is an employee, officer or director of the other (whether or not a body corporate); or
- (e) they are members of the same partnership.

Constructed value

In cases where domestic prices paid for the GUC in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the GUC plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

Cost of production/manufacturing

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

Cost to make and sell (CTMS)

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

Country of origin

The country in which the last significant process in the manufacture or production of the goods was performed.

Date of sale

Customs and Border Protection will normally use the invoice date as recorded in the exporter or producer's records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information.

Direct labour cost

Direct labour is categorised as a variable cost, i.e. the value varies with the level of production.

Dumping

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

Dumping margin

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

Enterprise

"Enterprise" includes a group of enterprises, an industry and/or a group of industries.

Export price

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

Exporting country

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

Factory overheads

Factory overheads consist of variable costs e.g. power, supplies, and indirect labour and fixed costs e.g. factory rent, factory insurance, factory depreciation etc.

Goods under consideration (GUC)

The goods to which the application for anti-dumping action relates. That is, the goods that you have exported to Australia allegedly at dumped prices.

Incoterms

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs and Border Protection formalities, taxes etc paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance) the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CPT	carriage paid to
CIP	carriage and insurance paid to the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc

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DAF	delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customers disposal)
DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc payable upon exportation, and where necessary for transit through another country)
DDU	delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc payable upon exportation, and where necessary for transit through another country)
DDP	delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc incurred upon importation)

Investigation period

A period defined by Customs and Border Protection over which importations of the goods are examined.

Like goods

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the GUC or that, although not alike in all respects have characteristics closely resembling those of the GUC. The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

Normal value

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based upon all costs to make and sell the goods. Profit may also be included if the sales on the domestic market are profitable. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, Customs and Border Protection will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

Ordinary course of trade

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

Particular market situation

Refers to a situation within the domestic market of exported goods that renders sales within that market of those goods unsuitable for determining normal values under s.269TAC(1) of the Act.

Selling, general and administration expenses (SG&A)

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

- domestic sales of like goods;
- sale of goods of the same general category by the exporter; or
- sales in the industry in the country of export.

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.

Special Economic Zone (SEZ)

Refers to a Special Economic Area, Economic and Technical Development Zone, Bonded Zone, Export Processing Zone, High Technology Industrial Development Zone, or any other designated area where benefits from the GOC (including central, provincial, municipal or county government) accrue to a company because of being located in such an area.

State Owned Enterprises (SOE)

For the purposes of this questionnaire, SOE refers to any company or enterprise that is wholly or partially owned by the GOC as defined above (either through direct ownership or through association).

In previous investigations and correspondence, the GOC has advised that the use of the term 'SOE' is declining in China, and that these enterprises are now referred to with terms such as:

- 'enterprises with state investment'
 - 'state-owned assets'
 - 'state-invested enterprises'
 - 'enterprises under the supervision of SASAC'
- of which there are several types.

For the purposes of this questionnaire, SOE refers to any and all of the above types of enterprises.

BACKGROUND AND GENERAL INSTRUCTIONS

1. BACKGROUND

On 12 February 2013, following an application by BlueScope Steel Limited (BlueScope Steel), an Australian industry member, the Australian Customs and Border Protection Service (Customs and Border Protection and Border Protection) has initiated:

- a dumping investigation in respect of hot rolled plate steel exported to Australia from the People's Republic of China (China), the Republic of Korea (Korea), the Republic of Indonesia, Japan and Taiwan; and
- a countervailing investigation in respect of hot rolled plate steel exported to Australia from China.

BlueScope alleged that the Australian industry has suffered material injury caused by hot rolled plate steel exported to Australia from Korea, Japan, Indonesia and Taiwan at dumped prices and exported from China at dumped and subsidised prices.

The abovementioned dumping investigation involves allegations that there is a situation within the domestic Chinese hot rolled plate market that renders sales within this market unsuitable for determining normal values under s.269TAC(1) of the *Customs Act 1901* (the Act) (i.e. that a 'particular market situation' exists in this market).

A notice advising initiation of the investigation was published in *The Australian* on 12 February 2013. Australian Customs and Border Protection Dumping Notice (ACDN) No. 2013/18 outlining the details of the investigation, and the procedures to be followed during the investigation can be accessed on Customs and Border Protection website at www.customs.gov.au.

2. THE GOODS UNDER CONSIDERATION (GUC)

Description

The goods under consideration (the goods) i.e. the goods exported to Australia, allegedly at dumped prices, are hot rolled plate steel. The applicant provided further details as follows:

General description

The application specifies that the imported goods subject to the hot rolled plate steel application are:

"Flat rolled products of:

- *iron;*
- *non-alloy steel; or*
- *non-heat treated alloy steel of a kind commonly referred to as Quench and Tempered (Q&T) Green Feed;*

of a width greater than 600mm, with a thickness equal to or greater than 4.75mm, not further worked than hot rolled, not in coils, with or without patterns in relief.

Goods excluded from this application are:

- 250 grades of plate steel with a thickness greater than 150mm
- 350 grades of plate steel with a thickness greater than 100mm
- Q & T Green Feed grades of plate steel with a thickness greater than 105mm
- Heat treated Q & T grades of plate steel. □

Tariff classification

The application stated that the GUC are classified to the following tariff subheadings:

- 7208.40.00 statistical code 39;
- 7208.51.00 statistical code 40;
- 7208.52.00 statistical code 41;
- 7225.40.00 statistical codes 22 and 24.

For tariff subheadings:

- 7208.40.00 statistical code 39;
- 7208.51.00 statistical code 40; and
- 7208.52.00 statistical code 41;

the general rate of duty is currently five per cent for goods imported from Japan and free for imports from China, Indonesia, Korea and Taiwan.

For goods imported under the tariff subheading 7225.40.00 statistical codes 22 and 24; the general rate of duty for goods imported from Japan, Korea and Taiwan is five per cent and four per cent for imports from China and Indonesia.

3. INVESTIGATION PERIOD

The existence and amount of any dumping and subsidisation in relation to hot rolled plate steel exported to Australia from China will be determined on the basis of an investigation period from *1 January 2012 – 31 December 2012* (hereinafter referred to as 'the investigation period').

Customs and Border Protection will examine details of the Australian market from 1 January 2008 for injury analysis purposes.

4. WHY YOU HAVE BEEN ASKED TO FILL OUT THIS QUESTIONNAIRE?

Either; the application, an importer of hot rolled plate steel or data contained within Customs and Border Protection's commercial database has identified you as a potential exporter of hot rolled plate steel to Australia during the investigation period.

Consequently, Customs and Border Protection has forwarded you this questionnaire and the associated spreadsheet '*Exporter questionnaire – Hot Rolled Plate Steel – CHINA*' to provide you with the opportunity to participate and cooperate with its investigation.

Customs and Border Protection may use information provided by exporters to determine:

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- the normal values and export prices of the GUC over the investigation and review periods
- whether a countervailable subsidy has been received from the Government of China (GOC) in respect of the goods.

Customs and Border Protection may use the information you provide to determine whether hot rolled plate steel exported by your company to Australia were dumped and/or subsidised.

You may make separate submissions concerning any other matter relevant to Customs and Border Protection inquiries.

Customs and Border Protection's investigation will be carried out under the provisions of Part XVB of the Act. These provisions reflect the World Trade Organisation (WTO) *Anti-Dumping Agreement* and the *Agreement on Subsidies and Countervailing Measures*.

Please note that the subsidy sections of this questionnaire focus on 30 identified programs that Customs and Border Protection is specifically investigating at this stage. However, Customs and Border Protection may also investigate any additional subsidy program(s) that it considers may warrant investigation if additional information comes to light.

Any additional questions may be posed to participating exporters in the form of supplementary questionnaires.

A separate questionnaire will be forwarded to the GOC. That questionnaire will focus on gathering information from the GOC in relation to subsidies and the market situation allegation.

5. 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 in making its assessments as to whether hot rolled plate steel exported to Australia were dumped and/or subsidised (this may include 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 you provide (see below), we may deem that you did not cooperate with the investigation.

It is Customs and Border Protection's objective to arrive at a recommendation to the Minister based on a full knowledge of all relevant facts. This can only be achieved if exporters cooperate. Customs and Border Protection considers that your interests would be best served by fully completing the questionnaire.

6. IF YOU DECIDE TO RESPOND

Should you choose provide a response to this questionnaire, please note the following.

For Official Use Only and Public Record versions

FOR OFFICIAL USE ONLY/PUBLIC RECORD VERSION
(identify which version – see 'BACKGROUND AND GENERAL INSTRUCTIONS' POINT 6)

If you choose to respond to this questionnaire, you are required to lodge both For Official Use Only (confidential) version and Public Record version of your submission by the due date (due date is specified on front cover).

In submitting these versions, please ensure that each page of the information you provide is clearly marked either 'For Official Use Only' or 'Public Record' version.

All information provided to Customs and Border Protection in For Official Use Only will be treated in confidence. The Public Record version of your submission will be placed on the public record, which all interested parties can access.

The public-record version of your submission will be placed on the public record. The public record is available to all interested parties who may comment on the material on the public record. Other interested parties have the opportunity to comment on issues you have raised.

It is not expected that the public record version of your submission would include commercially sensitive information. However it must contain sufficient detail to allow a reasonable understanding of the substance of the 'for official use only' version. If, for some reason, you cannot produce a public record version, please contact the investigation Case Manager.

You can access the public record electronically online at www.customs.gov.au (follow the sub links to anti-dumping, current cases and public record).

Declaration

You are required to make a declaration that the information contained in your submitted questionnaire is complete and correct. You must return the signed declaration of an authorised official at Section J of this questionnaire with your response.

Consultants/parties acting on your behalf

If you intend to have another party acting on your behalf please advise Customs and Border Protection of the relevant details.

Customs and Border Protection will generally require written authorisation from exporters and manufacturers for any party acting on its behalf.

7. 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.

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 to do so would prevent meeting the statutory reporting requirements.

Customs and Border Protection would encourage you to make contact with the Case Manager (see contact details on front cover) if you need any assistance in completing the questionnaire.

If you intend to lodge a submission but cannot do so by the due date please advise the Case Manager as soon as possible.

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(identify which version – see 'BACKGROUND AND GENERAL INSTRUCTIONS' POINT 6)

In considering whether or not to grant an extension of time, regard is given to the following:

- a) difficulties in translation of documentation, including the exporter questionnaire;
- b) availability of key staff;
- c) public holidays; or
- d) any circumstance outside the company's control.

Customs and Border Protection may consider granting a small extension of time for lodgement of your submission if you provide a sufficient reason as outlined above.

You may lodge your response by mailing it to the address for lodgement shown on the front cover of this questionnaire, with data requested in electronic format.

Alternatively you are welcome to lodge your response by email. The email address for lodgement is shown on the front cover of this questionnaire. If you lodge by email you are still required to provide for official use only and a public record version of your submission by the due date.

8. VERIFICATION OF THE INFORMATION THAT YOU SUPPLY

After you have submitted the questionnaire and Customs and Border Protection is satisfied that the information you have provided is sufficiently complete and warrants verification, Customs and Border Protection may seek to visit your company to verify the information provided.

Once the information you have provided is verified, Customs and Border Protection can rely on that information in forming its conclusions in relation to the inquiry.

Verification visits may take several days.

During this verification, we will seek 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. You will need to ensure that any supplementary material such as spreadsheets, calculations etc that you used to prepare or compile your response are available. We will need to consult with your staff, particularly your financial controller (or accountant) and your domestic and export sales people. We may also need to see your factory, in which case we will need to consult with your operational managers.

After gathering the information we will prepare a report of the visit.

We will provide you with a draft of the report and then respond to any questions that you may want to ask. We will also ask you to assist in the preparation of a public record copy for the public file.

9. 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.

- All documents and source material submitted in response to this questionnaire, including financial statements, must be translated into English.
- 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 to verify the information.
- Clearly identify all units of measurement and currencies used. Apply the same measurement consistently throughout your response to the questionnaire.

10. INSTRUCTIONS ON PROVIDING ELECTRONIC DATA

- It is important that, where requested, information is submitted in electronic format on a CD-ROM.
- Alternatively electronic data can be submitted directly by email to the email address shown on the front cover of this questionnaire.
- The data must be created as spreadsheet files, preferably in Microsoft Excel 2010 or 2007, 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 Manager as soon as possible.
- Responses to questions should be as accurate and complete as possible, and attach all relevant supporting documents, even where not specifically requested in this questionnaire.

Please note that answers such as: "Not Applicable" or an answer that only refers to an exhibit or an attachment may not be considered by Customs and Border Protection to be adequate. We therefore suggest that in answering the questions you outline the key elements of your response in the primary submission document, rather than merely pointing to supporting documents of varying degrees of relevance and reliability as your answer.

11. FURTHER INFORMATION

Before you respond to the questionnaire you should read all the documentation that we have included with this questionnaire, including:

- the booklet *Australia's Anti-Dumping and Countervailing Administration*;
- Australian Customs Dumping Notice 2013/18 notifying the initiation of the investigation; and
- the Glossary of Terms within this questionnaire.

It is also recommended that you access and read the Public Record version of BlueScope's application which is available online on the Electronic Public Record at www.customs.gov.au (follow the sub-links to anti-dumping, current cases and public record).

If you require further assistance, or you are having difficulties completing your submission, please contact the investigation Case Manager.

Please note that Customs and Border Protection may send you a supplementary questionnaire if it needs to clarify matters provided by you in response to this questionnaire or to seek new information.

12. 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 GUC.
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. This may be particularly relevant if you have not exported to Australia in significant volumes in more recent times.
Section G	Costs to make and sell, for exports to Australia and for the domestic market.
Section H	Information on any subsidies or grants you receive from the GOC
Section I	Information to allow an assessment of Market Situation
Section J	Your declaration
Section K	Submission checklist

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: Mr. Young Yang
Position in the company: Director
Address: 12F.-6, No.31, Haibian Rd., Lingya District, Kaohsiung City 80248,
Taiwan (R.O.C.)
Telephone: 886-7-3344886
Facsimile number: 886-7-3321886
E-mail address of contact person: choyuan.yang@gmail.com

Factory:

Address:
Telephone:
Facsimile number:
E-mail address of contact person:

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:
Organisation:
Position:
Address: Telephone:
Facsimile/Telex number:
E-mail address of contact person:

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 (e.g. company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.
PIN WAN ENTERPRISE CO., LTD.
Company.

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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).
Submitted in Confidential Petition
3. If your company is a subsidiary of another company, list the principal shareholders of that company.
NOT APPLICABLE
4. If your parent company is a subsidiary of another company, list the principal shareholders of that company.
NOT APPLICABLE
5. Provide a diagram showing all associated or affiliated companies and your company's place within that corporate structure.
Submitted in Confidential Petition
6. Are any management fees/corporate allocations charged to your company by your parent or related company?
NOT APPLICABLE
7. Describe the nature of your company's business. Explain whether you are a producer or manufacturer, distributor, trading company, etc.
We are trading company: PLACING ORDER → UPDATE THE OUTPUT SCHEDULE FROM THE MILL TO THE CLIENT → MILL INFORM THE OUTPUT → CHECK THE SHIPMENT → T/T OR L/C PAYMENT TO THE MILL → REPORT TO THE CLIENT AND PUSH THE PAYMENT ARRANGEMENT → SHIPPING
8. If your business does not perform all of the following functions in relation to GUC, then please provide names and addresses of the companies which perform each function:
 - produce or manufacture:
 - *China Steel Corporation: Sales Section-4 Marketing Dept/ Mr. Robert K.F. Cheng (Tel:886-7-802-1834 Fax:886-7-805-1197)*
 - sell in the domestic market
 - export to Australia, and
 - export to countries other than Australia.
9. Provide your company's internal organisation chart. Describe the functions performed by each group within the organisation.
Submitted in Confidential Petition
10. Provide a list of your business' Board of Directors, Managing Director (or CEO) and Senior Executives.
Submitted in Confidential Petition
11. Provide a copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities.
See attachment
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? *No.*
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;

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- 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).

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.

NOT APPLICABLE

A-4 GENERAL ACCOUNTING/ADMINISTRATION INFORMATION

1. Indicate your accounting period. CPA AUDIT

2. Indicate the address where the financial records are held.
12F.-6, No.31, Haibian Rd., Lingya District, Kaohsiung City 80248,
Taiwan (R.O.C.)

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

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

These documents should relate to:

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

See attachment

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

NOT APPLICABLE

4. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If so, provide details. NO.

5. 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 (e.g. last in first out –LIFO, first in first out- FIFO, weighted average);
- costing methods, including the method (e.g. by tonnes, units, revenue, direct costs etc) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc);
- valuation methods for damaged or sub-standard goods generated at the various stages of production;

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- valuation methods for scrap, by products, or joint products;
- valuation and revaluation methods for fixed assets;
- average useful life for each class of production equipment and depreciation method and rate used for each;
- treatment of foreign exchange gains and losses arising from transactions;
- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;
- inclusion of general expenses and/or interest;
- provisions for bad or doubtful debts, and treatment thereof in your accounts;
- expenses for idle equipment and/or plant shut-downs;
- costs of plant closure;
- restructuring costs;
- by-products and scrap materials resulting from your company's production process; and
- effects of inflation on financial statement information.

NOT APPLICABLE

6. 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.

NO.

A-5 INCOME STATEMENT

Complete the spreadsheet entitled '**Income statement**' within the Exporter questionnaire – *Hot Rolled Plate Steel – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

Explain how costs have been allocated between all products and the GUC within these calculations.

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.

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.

NOT APPLICABLE

A-6 SALES

Complete the spreadsheet entitled '**Turnover**' within the *Hot Rolled Plate Steel Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

In completing the sheet, use the currency in which your accounts are kept. This information will be used to verify the cost allocations to the GUC 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.

NOT APPLICABLE

A-7 PRODUCTION PROCESS AND CAPACITY

1. In addition to manufacturing hot rolled plate steel, does your company manufacture any of the raw materials used in the production of the plate steel? (e.g. HRC, steel slab) Please list all raw materials manufactured by your company.

NOT APPLICABLE

2. Describe the production process for the GUC. If there is more than one production process, describe each production process. Provide a flowchart of the process/es. 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.

NOT APPLICABLE

3. Complete the spreadsheet entitled '**Production**' within the *Hot Rolled Plate Steel Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.'

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

NOT APPLICABLE

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 another level (e.g. ex factory).

*You should report prices of **all GUC 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 explanation 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.*

In addition, if you have reported that the date of sale is not the invoice date, you should provide information on the lead times for domestic and export sales (from order confirmation to fulfilment), lead-time differences in raw material purchasing and delivery and/or in the production rolling schedules, so far as those differ between export and domestic sales.

- B-1** For each customer in Australia to whom you shipped goods in the investigation period list:
- name;
 - address;
 - contact name and phone/fax number where known; and
 - trade level (for example: distributor, wholesaler, retailer, end user, original equipment).

Submitted in confidential petition

- 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.

Submitted in confidential petition

- (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. *No*

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

Submitted in confidential petition

- (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).

NOT APPLICABLE

- (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.

Submitted in confidential petition

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

No

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

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.

No

- B-4** Complete the spreadsheet entitled '**Australian sales**' within the *Hot Rolled Plate Steel Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

This spreadsheet is to list **all** shipments (*i.e. transaction by transaction*) to Australia **of the GUC** (do not include non-GUC items) in the investigation period.

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

The below table provides information as to what is meant by each column heading within the spreadsheet.

Column heading	Explanation
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Model/type	commercial model or type
Plate surface	Surface of the plate - patterns in relief Yes/No
Product code	code used in your records for the model/grade/type identified. Explain all product codes in your submission.
Thickness (mm)	Thickness measured in millimetres of the steel plate
Width (mm)	Width measured in millimetres of the steel plate
Length (mm)	Length of the steel plate
Trimmed edge or untrimmed edge	Identify if the edges of the steel plate are trimmed or untrimmed

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Grade	Identify the grade of the steel plate, e.g. 250/350/450 MPa
Low temperate tested	Low temperature (Charpy) tested, and if so, tested to what temperature.
High temperature (tensile) tested	Indicate if the steel plate has undergone high temperature (tensile) testing.
Through thickness (tensile) tested	Indicate if the steel plate has undergone through thickness (tensile) testing.
Ultrasonic tested	Indicate if the steel plate has undergone ultrasonic testing and if yes to what quality level.
Prime or non-prime	Identify if the steel plate is prime product or non-prime
Standard	Identify the standard that the steel plate has been produced to (e.g. Australian Standard, Japanese Standard, British Standard)
Order number	Order number
Date of order confirmation	Date order is confirmed
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Shipping terms	Delivery terms e.g. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms e.g. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis e.g. kg.
Gross invoice value	gross invoice value shown on invoice <i>in the currency of sale, excluding taxes</i> .
Discounts	if applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Rebates	The amount of any deferred rebates or allowances paid to the importer in the currency of sale.
Other charges	any other charges, or price reductions, that affects the net invoice value. Insert additional columns and provide a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Other discounts	The actual amount of discounts not deducted from the invoice. Show a separate column for each type of discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.

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Marine insurance	Amount of marine insurance
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other factors*	any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

Notes

** FOB export price and Ocean Freight:

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

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

Freight allocations must be checked for consistency.

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

NOT APPLICABLE

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 within the 'Australian sales' spreadsheet (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. **NOT APPLICABLE**

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B-6 For each type of discount, rebate, or 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. **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.
NOT APPLICABLE

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

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

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.

NOT APPLICABLE

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.
- C-2** List each model/type of the good exported to Australia (these models should cover all models listed in spreadsheet “**Australian Sales**” – See section B of this questionnaire).
- C-3** If you sell like goods on the domestic market, for each model/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 (i.e. the like goods – see explanation in glossary) are not identical to the goods exported to Australia.

This should be done by completing the spreadsheet entitled ‘**Like goods**’ within the *Hot Rolled Plate Steel Exporter Questionnaire – CHINA* – accompanying spreadsheet provided alongside this questionnaire, detailing as follows:

EXPORTED MODEL	DOMESTIC MODEL	IDENTICAL?	DIFFERENCES
Product code of each model of the goods exported to Australia	Product code of comparable model sold on the domestic market of the country of export	If goods are identical indicate “YES”. Otherwise “NO”	Where the good exported to Australia is not identical to the like goods, describe the specification differences. If it is impractical to detail specification differences in this table refer to documents which outline differences

NOT APPLICABLE

- 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. NOT APPLICABLE

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 of like goods to the GUC 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 Manager **before** completing the questionnaire.*

If the Case Manager 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 Manager who will explain the information Customs and Border Protection requires for determining a normal value using alternative methods.

In addition, if you have reported that the date of sale is not the invoice date, you should provide information on the lead times for domestic and export sales (from order confirmation to fulfilment), lead-time differences in raw material purchasing and delivery and/or in the production rolling schedules, so far as those differ between export and domestic sales.

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.

NOT APPLICABLE

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.

NOT APPLICABLE

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

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

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

NOT APPLICABLE

D-4 Complete the spreadsheet entitled '**Domestic sales**' within the *Galvanised Hot Rolled Plate Steel Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

This spreadsheet is to list **all domestic sales of like goods** (i.e. transaction by transaction) in the investigation period (do not include non-GUC items).

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

The below table provides information as to what is meant by each column heading within the spreadsheet.

Column Heading	Explanation
Customer name	names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	the level of trade of your domestic customer
Model/type	commercial model or type
Plate surface	Surface of the plate - patterns in relief Yes/No
Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Thickness (mm)	Thickness measured in millimetres of the steel plate
Width (mm)	Width measured in millimetres of the steel plate
Length (mm)	Length of the steel plate
Trimmed edge or untrimmed edge	Identify if the edges of the steel plate are trimmed or untrimmed
Grade	Identify the grade of the steel plate, e.g. 250/350/450 MPa
Low temperate tested	Low temperature (Charpy) tested, and if so, tested to what temperature.
High temperature (tensile) tested	Indicate if the steel plate has undergone high temperature (tensile) testing.
Through thickness (tensile) tested	Indicate if the steel plate has undergone through thickness (tensile) testing.
Ultrasonic tested	Indicate if the steel plate has undergone ultrasonic testing and if yes to what quality level.
Prime or non-prime	Identify if the steel plate is prime product or non-prime
Standard	Identify the standard that the steel plate has been produced to (e.g. Australian Standard, Japanese Standard, British Standard)

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Order number	show order confirmation number
Date of order confirmation	Date order is confirmed
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Delivery terms	e.g. ex factory, free on truck, delivered into store
Payment terms	payment terms agreed with the customer e.g. 60 days=60 etc
Quantity	quantity in units shown on the invoice e.g. kg.
Gross Invoice value	gross value shown on invoice <i>in the currency of sale</i> , net of taxes.
Discounts	the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Rebates	The amount of any deferred rebates or allowances paid to the importer in the currency of sale.
Other charges	Any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.
Net invoice value	the net invoice value expressed in your domestic currency as recorded in your accounting system
Other discounts	The actual amount of discounts not deducted from the invoice. Show a separate column for each type of discount.
Packing*	packing expenses
Inland transportation Costs*	amount of inland transportation costs included in the selling price.
Handling, loading And ancillary Expenses*	handling, loading & ancillary expenses.
Warranty & Guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services such as technical assistance or installation costs.
Commissions*	commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

Notes

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

NOT APPLICABLE

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- 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.

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.

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.

NOT APPLICABLE

SECTION E - FAIR COMPARISON

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

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

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

To be able to quantify the level of any adjustment it will usually be necessary to examine cost differences between sales in different markets. 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.*

NOT APPLICABLE

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.

NOT APPLICABLE

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 e.g., short term borrowing in the currency concerned.

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

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**’.

NOT APPLICABLE

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.

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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.

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.

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 investigation period (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.

NOT APPLICABLE

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.

NOT APPLICABLE

2. Import charges and indirect taxes

If exports to Australia:

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

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

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

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

In substantiating the drawback claim the following information is required:

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

Substitution drawback systems

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

If such a scheme operates in the country of export please provide **full** details about the operation of the scheme as well as providing the information requested above.

NOT APPLICABLE

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 manufacturer.

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.

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 system,¹ the average credit period may be determined as follows:

1. Calculate an accounts receivable turnover ratio

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

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.

NOT APPLICABLE

2. Calculate the average credit period

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

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

NOT APPLICABLE

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

5. Transportation

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

NOT APPLICABLE

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.

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.

NOT APPLICABLE

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**”.

NOT APPLICABLE

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.

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.

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.

NOT APPLICABLE

E-3 DUPLICATION

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

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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.

NOT APPLICABLE

SECTION F - EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA

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** Complete the spreadsheet entitled '**Third country sales**' within the *Hot rolled plate steel Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

This spreadsheet is to list **all export sales of like goods** (i.e. transaction by transaction) to countries other than Australia in the investigation period (do not include non-GUC items).

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

The below table provides information as to what is meant by each column heading within the spreadsheet.

Column heading	Explanation
Country	Name of the country that you exported like goods to over the investigation period.
Number of customers	The number of different customers that your company has sold like goods to in the third country over the investigation period.
Level of trade	The level of trade that you export like goods to in the third country.
Model/grade/type	Commercial model/grade or type
Thickness (mm)	Thickness measured in millimetres of the steel plate
Width (mm)	Width measured in millimetres of the steel plate
Length (mm)	Length of the steel plate
Trimmed edge or untrimmed edge	Identify if the edges of the steel plate are trimmed or untrimmed
Grade	Identify the grade of the steel plate, e.g. 250/350/450 MPA
Prime or non-prime	Identify if the steel plate is prime product or non-prime
Standard	Identify the standard that the steel plate has been produced to (e.g. Australian Standard, Japanese Standard, British Standard)
Quantity	Indicate quantity, in units, exported to the third country over the investigation period.
Unit of quantity	Show unit of quantity e.g. kg
Value of sales	Show net sales value to all customers in third country over the investigation period

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Currency	Currency in which you have expressed data in column SALES
Payment terms	Typical payment terms with customer(s) in the country e.g. 60 days=60 etc
Shipment terms	Typical shipment terms to customers in the third country e.g. CIF, FOB, ex-factory, DDP etc.

NOT APPLICABLE

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

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 GUC - i.e. of the goods exported to Australia; and
- making certain adjustments to the normal value.

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

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

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

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

you must provide cost data over the same period as these sales even if doing so means that such cost data predates the commencement of the 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-2. COST ACCOUNTING PRACTICES

1. Outline the management accounting system that you maintain and explain how that cost accounting information is reconciled to your audited financial statements.
NOT APPLICABLE
2. Is your company's cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were state whether all variances (i.e. differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.
NOT APPLICABLE
3. Provide details of any significant or unusual cost variances that occurred during the investigation period.
NOT APPLICABLE
4. Describe the profit/cost centres in your company's cost accounting system.
NOT APPLICABLE
5. For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the GUC. 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.
NOT APPLICABLE

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6. Describe the level of product specificity (models, grades etc) that your company's cost accounting system records production costs.
NOT APPLICABLE
7. List and explain all production costs incurred by your company which are valued differently for cost accounting purposes than for financial accounting purposes.
NOT APPLICABLE
8. State whether your company engaged in any start-up operations in relation to the GUC. Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
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.
NOT APPLICABLE

G-3 COST TO MAKE AND SELL ON DOMESTIC MARKET

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

1. Complete the spreadsheet entitled '**Domestic CTMS**' within the *Hot rolled plate steel Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

In doing so, provide 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.

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.

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

Please specify unit of currency.

NOT APPLICABLE

G-4 COST TO MAKE AND SELL GOODS UNDER CONSIDERATION (GOODS EXPORTED TO AUSTRALIA)

Complete the spreadsheet entitled '**Australian CTMS**' within the *Hot rolled plate steel Exporter Questionnaire – CHINA – accompanying spreadsheet* provided alongside this questionnaire.

Provide the completed spreadsheet in electronic format on CD-ROM (or via email) with your response. If formulas are used to calculate the field within this sheet, please ensure they remain included in the submitted version.

² Customs and Border Protection applies the tests set out in s.269TAA of the *Customs Act 1901* to determine whether goods are in ordinary course of trade. These provisions reflect the WTO Anti-Dumping Agreement – see Article 2.2.1.

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In doing so, provide 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.

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.

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

Please specify unit of currency.

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

NOT APPLICABLE

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

NOT APPLICABLE

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

NOT APPLICABLE

- G-7 In calculating the unit cost to make and sell, provide an explanation if the allocation method used (e.g. number, or weight etc) to determine the unit cost differs from the prior practice of your company.

NOT APPLICABLE

- G-8 List major raw material costs, which individually account for 10% or more of the total production cost.

For these major inputs:

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

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

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

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

NOT APPLICABLE

SECTION H – COUNTERVAILING

The applicant alleges that producers in China of hot rolled plate steel, 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 Number	Program Name
RAW MATERIAL PROVIDED BY GOVERNMENT AT LESS THAN ADEQUATE REMUNERATION	
1	Hot rolled steel coil provided by government at less than adequate remuneration
2	Steel slab provided by government at less than adequate remuneration
3	Coking coal provided by government at less than adequate remuneration
4	Coke provided by government at less than adequate remuneration
PREFERENTIAL INCOME TAX PROGRAMS	
5	Preferential Tax Policies for Enterprises with Foreign Investment Established in the Coastal Economic Open Areas and Economic and Technological Development Zones
6	Preferential Tax Policies for Foreign Invested Enterprises (FIEs) – Reduced Tax Rate for Productive FIEs scheduled to operate for a period of not less than 10 years
7	Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)
8	Preferential Tax Policies for Enterprises with Foreign Investment Established in Pudong area of Shanghai
9	Preferential Tax Policies in the Western Regions
10	Land Use Tax Deduction
11	Preferential Tax Policies for High and New Technology Enterprises
TARIFF AND VAT EXEMPTIONS ON IMPORTED MATERIALS AND EQUIPMENT	
12	Tariff and value-added tax (VAT) Exemptions on Imported Materials and Equipment

GRANTS	
13	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'
14	Matching Funds for International Market Development for Small and Medium Enterprises
15	Superstar Enterprise Grant
16	Research & Development (R&D) Assistance Grant
17	Patent Award of Guangdong Province
18	Innovative Experimental Enterprise Grant
19	Special Support Fund for Non State-Owned Enterprises
20	Venture Investment Fund of Hi-Tech Industry
21	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment.
22	Grant for key enterprises in equipment manufacturing industry of Zhongshan
23	Water Conservancy Fund Deduction
24	Wuxing District Freight Assistance
25	Huzhou City Public Listing Grant
26	Huzhou City Quality Award
27	Huzhou Industry Enterprise Transformation & Upgrade Development Fund
28	Wuxing District Public List Grant
29	Anti-dumping Respondent Assistance
30	Technology Project Assistance

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PART C-1 RAW MATERIAL PROVIDED BY GOVERNMENT AT LESS THAN ADEQUATE REMUNERATION (PROGRAMS 1-4)

The applicant claims that public bodies (in the form of state-invested enterprises (SIEs)) are supplying hot rolled coil, steel slab, coking coal and coke directly or indirectly, to manufacturers of hot rolled steel plate at less than adequate remuneration.

Please answer the following questions in relation to your purchases of hot rolled coil, steel slab, coking coal and coke from 1 January 2012 to 31 December 2012.

1. Describe the nature of your production process for hot rolled steel plate, including an itemised list of all raw materials used by your company in the process.

NOT APPLICABLE

2. Does your business or related business purchase hot rolled coil, steel slab, coking coal or coke in the manufacture of hot rolled steel plate?

YES

3. Provide a list, including a contact name and address, of all your suppliers and manufacturers of hot rolled coil, steel slab, coking coal and coke, including those purchased through related businesses. Indicate whether the supplier and manufacturer is a SIE and evidence supporting this.

- several stockiest in the market, therefore, we can't offer you the contact information of stockiest;
- China Steel Corporation: Sales Section-4 Marketing Dept/ Mr. Robert K.F. Cheng (Tel:886-7-802-1834 Fax:886-7-805-1197)

4. Complete the attached spreadsheet entitled '**Raw Material Purchases**' within the *Hot rolled plate steel Exporter Questionnaire – CHINA – accompanying spreadsheet* – provided alongside this questionnaire (i.e. transaction by transaction) for all purchases of hot rolled coil, steel slab, coking coal and coke. Provide the completed spreadsheet in electronic format with your response.

(NB if your company is purchasing more than one material type (HRC, steel slab, coking coal and coke), please provide your responses in separate spreadsheets).

NOT APPLICABLE

5. Did your business receive any reduction/reduced price for the purchase of these raw materials during the investigation period? If so, provide details of the reduction/reduced price (including which raw material it related to) and describe the eligibility criteria that your business had to meet in order to qualify for any reduction in the price paid for the raw material.

NOT APPLICABLE

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

NOT APPLICABLE

7. Did your business import any raw materials during the investigation period? If yes, please provide details of all such imports, including date, source, type, amount, price and name of country.

NOT APPLICABLE

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

NOT APPLICABLE

PART C-2 PREFERENTIAL INCOME TAX PROGRAMS (PROGRAMS 5-11)

1. Did your business or any company/entity related to your business receive any benefit³ under the following five programs during the investigation period (1 July 2011 to 30 June 2012):

Program 5: Preferential Tax Policies for Enterprises with Foreign Investment Established in the Coastal Economic Open Areas and in Economic and Technological Development Zones

NOT APPLICABLE

Program 6: Preferential Tax Policies for Foreign Invested Enterprises - Reduced Tax Rate for Productive Foreign Invested Enterprises scheduled to operate for a period not less than 10 years

NOT APPLICABLE

Program 7: Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)

NOT APPLICABLE

Program 8: Preferential Tax Policies for Enterprises with Foreign Investment Established in Pudong area of Shanghai

NOT APPLICABLE

Program 9: Preferential Tax Policies in the Western Regions

NOT APPLICABLE

Program 10: Land Use Tax Deduction

NOT APPLICABLE

Program 11: Preferential Tax Policies for High and New Technology Enterprises

NOT APPLICABLE

2. It is our understanding that the general tax rate for enterprises in China from 1 January 2012 was 25%. Confirm whether this is correct and if not, please identify the general tax rate for enterprises in China from 1 January 2012.

NOT APPLICABLE

3. For each taxation year since 2008, complete the attached spreadsheet entitled 'Income Tax' 'Hot rolled plate steel Exporter Questionnaire – CHINA – accompanying spreadsheet' - provided alongside this questionnaire

NOT APPLICABLE

4. 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 since 2008; and
- income tax instalment payment receipts, and all applicable income tax forms and schedules since 2008.

Note: If your company did not file an income tax return since 2008, 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.

NOT APPLICABLE

5. If your business currently pays corporate income tax at a rate less than the general tax rate, 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.

NOT APPLICABLE

³ Refer to the Glossary of Terms for a definition of benefit in this context.

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6. 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.

NOT APPLICABLE

7. Please answer the following questions for each program identified at questions 5 and 6 above:

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

NOT APPLICABLE

- ii. 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).

NOT APPLICABLE

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

NOT APPLICABLE

- iv. 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.

NOT APPLICABLE

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

NOT APPLICABLE

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

NOT APPLICABLE

- vii. 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.

NOT APPLICABLE

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

NOT APPLICABLE

- ix. 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.

NOT APPLICABLE

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

NOT APPLICABLE

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

NOT APPLICABLE

- xii. 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?

NOT APPLICABLE

If the program terminated has been substituted for by another program, identify the program.

NOT APPLICABLE

PART C-3 TARIFF AND VAT EXEMPTIONS ON IMPORTED MATERIALS AND EQUIPMENTS (PROGRAM 12)

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 machinery.

If your business or any company/entity related to your business received benefits under any such program during the period 1 January 2008 to 31 December 2012, please answer the following questions.

1. Provide complete details involving the amount of the VAT refund received, including whether the refund was received in a lump sum or multiple instalments.
NOT APPLICABLE
2. Describe the application and approval procedures for obtaining a benefit under the program.
NOT APPLICABLE
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.
NOT APPLICABLE
4. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
NOT APPLICABLE
5. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
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.**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.
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.
NOT APPLICABLE
9. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
NOT APPLICABLE
10. To your knowledge, does the program still operate or has it been terminated?
NOT APPLICABLE
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?
NOT APPLICABLE
12. If the program terminated has been substituted for by another program, identify the program.

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NOT APPLICABLE

13. 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.

NOT APPLICABLE

14. Has your company received exemption from payment of or refunds of import duty and import VAT for imported material inputs (e.g. hot rolled coil, steel slab, coking coal and coke) 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 (e.g. FOB, CIF);
- (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.

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).

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.

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.

NOT APPLICABLE

18. In addition to the import entry documents, 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.

NOT APPLICABLE

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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.

NOT APPLICABLE

PART C-4 GRANTS (PROGRAMS 13-30)

Customs and Border Protection understands that the GOC may be providing grants to enterprises in China including the following identified programs:

Program 13: One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'

Program 14: Matching Funds for International Market Development for Small and Medium Enterprises

Program 15: Superstar Enterprise Grant

Program 16: Research & Development (R&D) Assistance Grant

Program 17: Patent Award of Guangdong Province

Program 18: Innovative Experimental Enterprise Grant

Program 19: Special Support Fund for Non State-Owned Enterprises

Program 20: Venture Investment Fund of Hi-Tech Industry

Program 21: Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment.

Program 22: Grant for key enterprises in equipment manufacturing industry of Zhongshan

Program 23: Water Conservancy Fund Deduction

Program 24: Wuxing District Freight Assistance

Program 25: Huzhou City Public Listing Grant

Program 26: Huzhou City Quality Award

Program 27: Huzhou Industry Enterprise Transformation & Upgrade Development Fund

Program 28: Wuxing District Public List Grant

Program 29: Anti-dumping Respondent Assistance

Program 30: Technology Project Assistance

1. Did your business or any company/entity related to your business receive any benefit under the above programs during the period 1 January 2008 to 31 December 2012?
NOT APPLICABLE
2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period 1 January 2008 to 31 December 2012?
NOT APPLICABLE
3. Provide copies of management reports showing your business' non-operating income (or another ledger account) during the period 1 January 2008 to 31 December 2012 and highlight the entry referring to income from the grants identified above.
NOT APPLICABLE

For each program identified in your answers above:

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- i. Provide complete details involving the amount of the grant received, including whether the grant was received in a lump sum or multiple instalments.
NOT APPLICABLE
- ii. 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).
NOT APPLICABLE
- iii. Describe the application and approval procedures for obtaining a benefit under the program.
NOT APPLICABLE
- iv. 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.
NOT APPLICABLE
- v. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
NOT APPLICABLE
- vi. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
NOT APPLICABLE
- vii. 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.**NOT APPLICABLE**
- viii. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
NOT APPLICABLE
- ix. 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.
NOT APPLICABLE
- x. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
NOT APPLICABLE
- xi. To your knowledge, does the program still operate or has it been terminated?
NOT APPLICABLE
- xii. 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.
NOT APPLICABLE
- xiii. Identify the body responsible for administering the grant.
NOT APPLICABLE
- xiv. Identify the date of approval of the grant and the date the grant was received.
NOT APPLICABLE
- xv. Indicate where the grant was accounted for on your business' financial statements.
NOT APPLICABLE

SECTION I - PARTICULAR MARKET SITUATION

The applicant claims that a 'particular market situation' exists in respect of hot rolled plate steel (the goods) from China due to government influence on both the prices of the goods and the major raw material inputs including steel slab, hot rolled coil (HRC), iron ore, coal and coking coal used in the manufacture of the goods.

The existence of a 'particular market situation' could affect Customs and Border Protection's approach to calculating the 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 is 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).

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

Through this supplementary questionnaire, Customs and Border Protection is seeking information from your business, supported by evidence, in assessing the market situation claims made by the applicant. All document provided must be accompanied with a translated English version as well as the original version.

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

H1 GENERAL INFORMATION

1. Ownership and management

- a) Has the Government of China (GOC)⁴ anytime in the previous 5 years been a shareholder (or invested either directly or indirectly) in your business? If so, provide details of shareholding and/or investments.

NOT APPLICABLE

List all the directors and major shareholders of your business and identify any common directors and executive officers between your business and related businesses.

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- b) Are any directors or major shareholders, employees, or otherwise affiliated with the GOC? If so, identify the individuals, their role and their affiliation with the GOC.

NOT APPLICABLE

- c) Are any directors or employees of your business appointed, managed or recommended by the GOC? If so, identify the government department(s) they were recommended by.

NOT APPLICABLE

- d) Provide details of any significant changes in the ownership structure of your business over the last 5 years.

⁴ References to the GOC include any government authorities at any level (e.g. National, Provincial, Regional, Local), agency, party, or otherwise associated entity, including the State-owned Assets Supervision and Administration Commission of the State Council (SASAC).

NOT APPLICABLE

- e) Identify all positions within your business that are appointed or designated to act on behalf of GOC authorities.

NOT APPLICABLE

- f) Explain whether there are any GOC requirements by law and/or any internal business policy to have GOC representation in your business. If so explain their role.

NOT APPLICABLE

- g) Does the GOC representative(s) or the person(s) appointed by the GOC have any VETO rights for any decisions made by the Board and/or the senior executives of your business? If so explain how and when such powers are exercised.

NOT APPLICABLE

- h) Who has the ability to reward, hire, fire or discipline your business' senior managers and executives?

NOT APPLICABLE

- i) Do any of your business' senior managers hold positions in any GOC departments or organisations, associations or Chambers of Commerce? If so describe the nature of their positions.

NOT APPLICABLE

- j) Is your business publicly listed and traded on a securities exchange?

NOT APPLICABLE

- k) If so, identify all types of securities listed and name all securities exchange's on which they are traded.

NOT APPLICABLE

- l) Are there any restrictions to trade these securities (e.g. restricted only to Chinese nationals etc.)?

NOT APPLICABLE

2. Business planning

- a) Explain your business' decision-making process in general and in respect of steel products in relation to:
- i. what goods are produced;
 - ii. how the goods are produced;
 - iii. how much is produced;
 - iv. the quantity of inputs (such as raw materials and energy) purchased and how it is allocated to the manufacture of different products;

- v. the location of your production facility;
- vi. how your business' profit is distributed (e.g. dividends, share buyback etc); and
- vii. how you make decisions regarding your companies' growth target and other strategic decisions (e.g. expansions, mergers, acquisitions, restructures).

NOT APPLICABLE

- b) Provide a description of any GOC input/guidance into the decision-making process regarding your manufacturing, marketing and sale of steel products.

NOT APPLICABLE

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

NOT APPLICABLE

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

NOT APPLICABLE

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

NOT APPLICABLE

- f) Provide the copies of your Business and/or Corporate Plan that were effective during the Investigation period.

NOT APPLICABLE

- g) Has your business been involved in any mergers and/or acquisitions in the last 5 years? Is so, provide details.

NOT APPLICABLE

- h) Has your business undergone any major restructuring in the last 5 years? Is so, provide details.

NOT APPLICABLE

- i) Is your business currently, or in the last 5 years, been involved in a joint venture? If so, provide details.

NOT APPLICABLE

3. Licensing

- a) Provide a copy of your business license(s). [see attachment](#)
- b) Identify the GOC departments or offices responsible for issuing the license(s).

NOT APPLICABLE

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

NOT APPLICABLE

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

NOT APPLICABLE

- e) Describe any sanctions and/or restrictions imposed on your business if you act outside the scope of your business license(s).

NOT APPLICABLE

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

NOT APPLICABLE

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

NOT APPLICABLE

- h) What are the on-going conditions and/or requirements of your business license? Name the authority that manages the compliance of these conditions and/or requirements?

NOT APPLICABLE

4. Capital investment activities

- a) List all capital investment activities (e.g. new production line, upgrades) your business has undertaken in the last 5 years and provide details of the approval process and any conditions placed upon the approval. Provide all relevant documentation, including copies of application forms and approval letters.

NOT APPLICABLE

- b) If an application for your capital investment activity was not approved, provide details and documentation for the refusal.

NOT APPLICABLE

- c) Identify all relevant authorities responsible for approving capital investments including the office address, phone and fax numbers. Also provide a brief description of the role of the authority in the approval process.

NOT APPLICABLE

5. Financing and investment activities

- a) How is your business debt funded? Provide a list of all major lenders.

NOT APPLICABLE

- b) What is the rate of interest paid by your business on all debt instruments over the last 5 years?

NOT APPLICABLE

- c) Has your business benefited from any concessional interest rates for your loans/debts in the last 5 years? If so, provide details.

NOT APPLICABLE

- d) Has your business raised any capital using issuance of shares, preferential shares, rights issue, bonds, warrants, debentures, sub-ordinate loans or any other debt and/or equity instruments in the last 5 years? If so:

- i. explain what instruments were used;
- ii. identify the type (e.g government guarantee) and provider of the security; and
- iii. explain the reasons for raising the capital.

NOT APPLICABLE

- e) Does your business have policies on how cash reserves are to be invested? If so, provide details.

NOT APPLICABLE

- f) Has your business invested in either government or non-government debt securities (such as bonds, quasi-government bonds)? If so provide details (e.g. type of instrument, amount invested and the expected rate of return).

NOT APPLICABLE

6. Industry associations

- a) Are you a member of any industry association (either governmental or non-governmental)? If so, for each association provide details including:

- i. The name of the association. *International Steel Management Society of Kaohsiung*
- ii. When your business joined the association. *Around 2008*
- iii. Whether there are any membership fees. *NTD20,000/year*
- iv. The purpose of the association. *Communicate with other steel industries.*
- v. The benefits of the association.
- vi. Any restrictions or conditions placed on your business by being a member of the association.
- vii. Any other on-going requirements for the association.

7. Interaction with the GOC

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- a) Provide details of all interactions that your business has with the GOC including reporting requirements to the GOC.

NOT APPLICABLE

- b) Provide contact details of any GOC departments, bureaus or agencies that your business has had any dealings with that are responsible for the administration of measures in the steel industry.

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

- i. industrial policy and guidance on the steel industry sector;
- ii. market entry criteria for the steel industry sector;
- iii. environmental enforcement for the steel industry sector;
- iv. management of land utilization;
- v. the China Banking Regulatory Commission for the steel industry sector;
- vi. investigation and inspection of new steel expansion facilities;
- vii. the section in the National Development and Reform Commission that is responsible for the steel industry sector; and
- viii. import licensing for iron ore, steel and other steel raw materials.

NOT APPLICABLE

- c) How has the GOC's National Steel Policy⁵ impacted on your business and how do you ensure compliance with this policy?

NOT APPLICABLE

- d) Have you had dealings or communications with the National Development and Reform Commission (NDRC) and/or the Ministry of Industry and Information Technology (MIIT) in the last 5 years? If so, provide details.

NOT APPLICABLE

- e) Provide details of all the taxes paid by your business in the last 5 years (e.g company tax, sales tax, levies, royalties). Ensure that you include the tax rate, whether it is a reduced rate and the name of the authority that it is paid to.

NOT APPLICABLE

- f) List and describe all reports that are required to be submitted to the GOC? How often such reports are required? Identify the government department/office where each report is filed.

NOT APPLICABLE

- g) Does your business provide selling price information or participate in surveys to an external agency? If so, provide details.

NOT APPLICABLE

⁵ also referred to as the Steel and Iron Industry Development Policy, as well as by several other titles

PART 2 THE HOT ROLLED PLATE STEEL

1. Sales and production

- a) Provide a list of all your domestic customers of the goods, include the location (city and province) of the customer and indicate whether each customer is an SIE.

NOT APPLICABLE

- b) Does your business need to obtain approval or a licence to manufacture and sell the goods? If so, provide details.

NOT APPLICABLE

- c) Are there any restrictions and/or conditions in relation to the quality or quantity of the production of the goods placed upon your business? If so, provide details.

NOT APPLICABLE

- d) Does your business require an export licence? If so, provide details.

NOT APPLICABLE

- e) Are the goods sold by your business subject to any export restrictions and/or limits during the previous 5 year? If so, provide details.

NOT APPLICABLE

- f) Provide details regarding any other restrictions (e.g., geographic/regional, downstream, end use) placed upon your business on the sale of the goods.

NOT APPLICABLE

- g) Have there been any changes to your production capacity of the goods over the last 5 years? If so, provide details.

NOT APPLICABLE

2. Selling price

- a) Describe in detail how the selling price of the goods is determined. In particular, provide details of any restrictions, limitations, or other considerations imposed on your business.

NOT APPLICABLE

- b) Which organisation/business entity do you consider as the price leader of the goods?

NOT APPLICABLE

- c) Does your business have a pricing committee in respect of the goods? If so

provide the names and positions of all members of the Committee.

NOT APPLICABLE

- d) How often does the pricing committee meet to discuss selling prices of the goods? Provide the minutes or any other relevant documents of all meetings of the pricing committee during the investigation period.

NOT APPLICABLE

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

NOT APPLICABLE

- f) If you have production facilities of the goods in more than one region and/or province, are the laws and regulations in each region the same with respect to pricing of the goods? If not, provide details on the differences.

NOT APPLICABLE

3. HRC and steel slab purchases

Only answer the following questions if your business, or related businesses, purchase HRC or steel slab

- a) Provide a detailed listing of your HRC and steel slab purchases by completing the HRC and steel slab Purchases tab of the attached spreadsheet).

NOT APPLICABLE

- b) Do you have more than one supplier of HRC or steel slab? If so, provide an explanation of the reasons of price differences between these suppliers?

NOT APPLICABLE

- c) Describe in detail your business' purchase procedures of HRC and steel slab and the considerations in selecting a supplier. If it is by tenders, provide details of the criteria/conditions.

NOT APPLICABLE

- d) If HRC and steel slab is imported by your business, or related businesses:
- i. Provide details including a description of the HRC/steel slab imported, the supplier and country of origin.
 - ii. Explain the process required to import HRC/steel slab (e.g. obtaining an import licence, import declarations).
 - iii. Provide details of any conditions to importing the HRC/steel slab (e.g. customs and/or quarantine).

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iv. Is your business eligible for a duty drawback? If so, provide details.
NOT APPLICABLE

PART 3 STEEL SLAB AND HOT ROLLED COIL STEEL (HRC)

1. Sales and production

Only answer the following questions if your business, or related businesses, sell steel slab and/or HRC

- a) Provide a list of all your domestic customers of steel slab and HRC and indicate whether each customer is an SIE.

NOT APPLICABLE

- b) Are you required to obtain approval or a licence to sell steel slab or HRC? If so, provide details.

NOT APPLICABLE

- c) Are there any restrictions and/or conditions in relation to the quality or quantity of the production of steel slab or HRC placed upon your business? If so, provide details.

NOT APPLICABLE

- d) Do you have an export licence for exports of steel slab or HRC? If so, provide details.

NOT APPLICABLE

- e) Is steel slab or HRC sold by your business subject to any export restrictions and/or limits during the previous 5 year? If so, provide details.

NOT APPLICABLE

- f) Provide details regarding any other restrictions (e.g., geographic/regional, downstream, end use) placed upon your business on the sale of steel slab or HRC.

NOT APPLICABLE

- g) Have there been any changes to your production capacity of steel slab or HRC over the last 5 years? If so, provide details.

NOT APPLICABLE

2. Selling price

Only answer the following questions if your business, or related businesses, sell steel slab or HRC

- a) Describe in detail how the selling price of steel slab/HRC is determined. In particular, provide details of any restrictions, limitations, or other considerations faced by your business.

NOT APPLICABLE

- b) Which organisation/business entities do you consider as the price leader of steel slab and HRC?

NOT APPLICABLE

- c) Does your business have a pricing committee in respect of steel slab or HRC? If so provide the names and positions of all members of the Committee.

NOT APPLICABLE

- d) How often does the pricing committee meet to discuss selling prices of steel slab or HRC? Provide the minutes or any other relevant documents of all meetings of the pricing committee during the investigation period.

NOT APPLICABLE

- e) Identify the person who authorises the sales terms, prices and other contract provisions for the sale of steel slab or HRC by your business.

NOT APPLICABLE

- f) If you have production facilities of steel slab or HRC in more than one region and/or province, are the laws and regulations in each region the same with respect to pricing of steel slab/HRC? If not, provide details on the differences.

NOT APPLICABLE

- g) If you have customers of steel slab/HRC located in more than one region and/or province, are the selling prices of these products different? If so, explain the reasons on the differences.

NOT APPLICABLE

3. Raw material purchases

Only answer the following questions if your business, or related businesses, manufacture steel slab and/or HRC

- a) Provide a detailed listing of you raw material purchases (e.g. iron ore, coking coal, lime) by completing the Raw Material Purchases tab of the attached spreadsheet).
- b) Do you have more than one supplier of the raw materials? If so, provide an explanation of the reasons of price differences between these suppliers?
- c) Describe in detail your business' purchase procedures of the raw materials and the considerations in selecting a supplier. If it is by tenders, provide details of the criterions/conditions.
- d) If any of your raw materials for the production of steel slab or HRC are imported by your business, or related businesses :
- i. Provide details including a description of the raw material imported, the

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supplier and country of origin.

- ii. Explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations).
- iii. Provide details of any conditions to importing the raw materials (e.g. customs and/or quarantine).
- iv. Are you eligible for a duty drawback? If so, provide details.

SECTION J – EXPORTER/PRODUCER'S DECLARATION

I hereby declare that Pin Wan Enterprise Co., Ltd.
did, during the investigation period export the GUC and have completed the
attached questionnaire and, having made due inquiry, certify that the
information contained in this submission is complete and correct to the best of
my knowledge and belief.

or

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

Name : Reimi Chou

Signature:



Position in

Company : Assistant of Sales

Date : Apr 3 2013

SECTION K - CHECKLIST

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

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

Electronic Data	Please tick if you have provided spreadsheet
HRC & STEEL SLAB PURCHASES – purchase cost of Hot Rolled Coil and Steel Slab during the investigation period	<input checked="" type="checkbox"/>
RAW MATERIAL PURCHASES – purchase cost of raw materials during the investigation period	<input checked="" type="checkbox"/>
INCOME STATEMENT	<input checked="" type="checkbox"/>
TURNOVER – sales summary	<input checked="" type="checkbox"/>
AUSTRALIAN SALES – list of sales to Australia	<input checked="" type="checkbox"/>
DOMESTIC SALES – list of all domestic sales of like goods	<input checked="" type="checkbox"/>
THIRD COUNTRY – third country sales	<input checked="" type="checkbox"/>
PRODUCTION – production figures	<input checked="" type="checkbox"/>
DOMESTIC COST TO MAKE & SELL – costs of goods sold domestically	<input checked="" type="checkbox"/>
AUSTRALIAN COST TO MAKE & SELL – costs of goods sold to Australia	<input checked="" type="checkbox"/>