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April 7, 2015

**PUBLIC VERSION**

Case No. ADC 239  
Total No. of Pages:  
Type: Investigation

The Director  
Operations 3  
Level 5 Customs House  
Anti-Dumping Commission  
5 Constitution Ave  
Canberra City ACT 2601  
**By email: [Operations3@adcommission.gov.au](mailto:Operations3@adcommission.gov.au)**  
Attn: Mr. Sanjay Sharma

**Re: Anti-dumping Investigation into the Alleged Dumping of Certain  
Crystalline Silicon Photovoltaic Modules or Panels Exported from the People's  
Republic of China:  
Brief of SEF for ET Solar**

Dear Sir:

On behalf of **ET Solar Industry Limited (“TT”)** and its affiliates **ET Solar Energy Co., Limited (“NY”)** and **ET Solar Energy Limited (“EN”)**, we hereby submit the Brief of SEF for ET Solar in the above captioned investigation.

The Anti-Dumping Commission (“the Commission”) published the statement of essential facts (“SEF”) dated on April 7, 2015. In the SEF, the Commission listed ET Solar’s claims as follows:

(i) SG&A data provided to the Commission at the time of the visit for TT and NY included inland transportation and VAT, therefore SG&A adjustments made by the Commission need to be revised using the revised data provided with the submission;

## PUBLIC RECORD

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- (ii) the normal value calculated for TT should not include EN's SG&A expenses;
- (iii) ocean freight and inland transport costs listed in the Australian sales data provided to the Commission during the visit includes VAT, therefore the Commission's export price needs to be revised using the revised data (excluding VAT) provided with the submission; and
- (iv) for the normal value calculation for poly-crystalline PV modules or panels, the CTMS should deduct the weighted average inland freight (per watt, excluding VAT) of the domestic sales on delivered terms first, and then add inland delivery (excluding VAT) to the FOB Point. Please contact the undersigned if you have any questions regarding this submission.

The Commission further stated that in relation to (iii), ET Solar did not provide any evidence to support it; and in relation to (iv), no further evidence was provided that the inland freight included VAT therefore no further adjustment has been made.

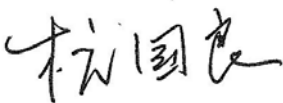
Regarding (iii), during the on-spot verification, ET Solar provided the ocean freight invoices and inland freight invoices for selected export transactions. The VAT rates were clearly listed on the invoices, which proved that VAT was included in inland freight and ocean freight. The officials also allowed ET Solar to revise the ocean freight and inland freight (excluding VAT) in the Australian Sales Data during the verification. Please refer to the subfolder "*Fees Invoice & Export Customs*" under the folder "*Export trans&Port handling charges*" in Exhibit 41 12 Selected Export Transactions which was provided during the verification.

Regarding (iv), during the on-spot verification, ET Solar provided the inland freight invoices for selected domestic transactions. As stated above, the VAT rates shown on the invoices proved that the VAT was included in inland freight. Please refer to Exhibit 42 12 Selected Domestic Transactions which was provided during the verification.

Therefore, the Commission shall make the reasonable adjustments in relation to (iii) and (iv).

Please contact the undersigned if you have any questions regarding this submission

Respectfully submitted,



Frank Hang