



Exporter Questionnaire

Case number: 644

Product: Interchangeable bolted clipping system brackets

From: The People's Republic of China

Investigation period: 1 April 2023 to 31 March 2024 (the period)

Response due by: 1 August 2024
(extension granted to 29 August 2024)

Email enquiries to: investigations@adcommission.gov.au

Anti-Dumping Commission website: www.adcommission.gov.au

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Exporter Questionnaire Response

of

**Cixi Guanhaiwei Qinyan Hardware Factory
("Qinyan")**

in relation to

**Interchangeable Bolted Clipping System
Brackets Originating from the People's
Republic of China (644)**

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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 Company information	<input checked="" type="checkbox"/>
Section B Export sales to Australia	<input checked="" type="checkbox"/>
Section C Exported goods & like goods	<input checked="" type="checkbox"/>
Section D Domestic sales	<input type="checkbox"/>
Section E Due allowance	<input checked="" type="checkbox"/>
Section F Third country sales	<input type="checkbox"/>
Section G Cost to make and sell	<input checked="" type="checkbox"/>
Section H Particular market situation	<input checked="" type="checkbox"/>
Section I Countervailing	<input checked="" type="checkbox"/>
Section J Domestic Market	<input type="checkbox"/>
Section K Australian Market	<input type="checkbox"/>
Exporter's declaration	<input checked="" type="checkbox"/>
Non-confidential version of this response	<input checked="" type="checkbox"/>

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input checked="" type="checkbox"/>
B-2.2 Australian sales source	<input checked="" type="checkbox"/>
B-4 Upwards sales	<input checked="" type="checkbox"/>
B-5 Upwards selling expenses	<input checked="" type="checkbox"/>
D-2 Domestic sales	<input type="checkbox"/>
D-2.2 domestic sales source	<input type="checkbox"/>
F-2 Third country sales	<input type="checkbox"/>
F-2.2 third country sale source	<input type="checkbox"/>
G-3 Domestic CTM	<input type="checkbox"/>
G-3.2 domestic CTM source	<input type="checkbox"/>
G-4.1 SG&A listing	<input checked="" type="checkbox"/>
G-4.2 Dom SG&A calculation	<input type="checkbox"/>
G-5 Australian CTM	<input checked="" type="checkbox"/>
G-5.2 Australian CTM source	<input checked="" type="checkbox"/>

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G-7.2 Raw material CTM	<input type="checkbox"/>
G-7.4 Raw material purchases	<input checked="" type="checkbox"/>
G-8 Upwards costs	<input checked="" type="checkbox"/>
G-10 Capacity Utilisation	<input checked="" type="checkbox"/>
I-1 Company Turnover	<input checked="" type="checkbox"/>
I-2 Raw Material Purchases (if required)	<input type="checkbox"/>
I-3 Income Tax	<input checked="" type="checkbox"/>
I-4 Grants	<input type="checkbox"/>

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GOODS UNDER CONSIDERATION

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

Interchangeable bolted clipping system brackets, whether or not galvanized, whether or not including nut and bolt, including the following brackets:

- *light hanging bracket with elongated slot and square hole for interlocking coach bolt and nut ;*
- *stand-off bracket with elongated slot and square hole for interlocking coach bolt and nut;*
- *adjustable stand-off bracket with elongated slot for interlocking coach bolt and nut;*
- *all-thread bracket with elongated slot and square hole for interlocking coach bolt and nut; and*
- *welded nut bracket with elongated slot and square hole for interlocking coach bolt and nut.*

Further information in relation to the goods:

The interchangeable bolted clipping system brackets are manufactured from galvanised hot rolled coil ('HRC').

The grade of galvanised HRC is Z275 grade and is of varying thicknesses of 1 mm to 4 mm, dependent upon the model of steel bracket.

Model Control Code

Details of the model control code (MCC) structure for the goods are detailed in the table below. Export sales data (Section B-2), domestic sales data (Section D-2) and cost to make and sell data (Section G-3, G-4 & G-5) submitted in this response must follow this MCC structure. At a minimum, the data must report sales and cost data separately for each of the mandatory MCC categories identified by the commission.

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Item	Category	Sub-category	Identifier	Sales data	Cost data	Key category
1	Type	Stand-off bracket	A	Mandatory	Mandatory	Yes
		Adjustable stand-off bracket	B			
		Adjustable stand-off bracket (hanging)	C			
		Light hanging bracket	D			
		Stainless steel hanging bracket	E			
		All thread bracket	F			
		Welded nut bracket	G			
		Welded nut standoff bracket	H			
		V Legs	I			
		Bolted clip shanks	J			
		Other	K			
2	Product code (specific to relevant company)	XXX	XXX	Mandatory	Mandatory	Yes
3	Finish	Galvanised	A	Mandatory	Mandatory	Yes
		Non-galvanised	B			

In constructing a MCC, use a "-" between each category. For example: A-XXX-B

The MCCs will be used to match export models to the identical or comparable domestic models. In addition, the MCCs will be used to determine the profitability of domestic sales in the ordinary course of trade by comparing domestic selling prices to the corresponding cost to make and sell. The MCC may also be used to compare the export price to the cost to make the exported model as part of the constructed normal value.

If there are models manufactured and sold by your company that do not align within the MCC structure above, this should be raised by lodging a submission with the commission as soon as is practicable, but no later than the time this questionnaire is due, otherwise the response may be considered deficient.

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SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name: **Xu Benjun**

Position in the company: **Production Manager**

Telephone: **(86) [CONFIDENTIAL TEXT DELETED - Personal telephone number]**

E-mail address: **[CONFIDENTIAL TEXT DELETED - Personal e-mail address]**

2. If you have appointed a representative, provide their contact details:

Name: **Jiang Liyong, Sun Zhen**

Address: **7/F, Tower B, Gateway Plaza, 18 Xiaguangli, Chaoyang District, Beijing, China**

Telephone: **(8610) 59241159**

E-mail address: jiangliyong@gaopenglaw.com, sunzhen@gaopenglaw.com

In nominating a representative, you are granting authority to the commission to discuss matters relating to the case with the nominated representative, including your company's confidential information.

3. Please provide the location of the where your company's financial records are held.

No. 38 Haitong Road, East Industrial Park, Guanhaiwei Town, Cixi City, Ningbo, Zhejiang Province, China.

4. Please provide the location of the where your company's production records are held.

No. 38 Haitong Road, East Industrial Park, Guanhaiwei Town, Cixi City, Ningbo, Zhejiang Province, China.

5. Please provide the location of your company's production plant manufacturing the goods under consideration.

No. 38 Haitong Road, East Industrial Park, Guanhaiwei Town, Cixi City, Ningbo, Zhejiang Province, China.

A-2 Company information

1. What is the legal name of your business?

Cixi Guanhaiwei Qinyan Hardware Factory (hereinafter referred to as "Qinyan").

2. Does your company trade under a different name and/or brand? If yes, provide details.

Not applicable.

3. Was your company ever known by a different legal and/or trading name? If yes, provide details

Not applicable.

4. Provide a list of your current board of directors and any changes in the last two years.

Not applicable. Qinyan is [CONFIDENTIAL TEXT DELETED - Specific details of Qinyan concerning directors].

5. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:

(a) A diagram showing the complete ownership structure and

(b) A list of all related companies and its functions

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Not applicable. Qinyan did not have related companies during the investigation period.

6. Is your company or parent company publically listed?
If yes, please provide:
 (a) The stock exchange where it is listed and
 (b) Any principle shareholders¹
If no, please provide:
 (a) A list of all principal shareholders and the shareholding percentages.

Qinyan is not publically listed.

Qinyin is [CONFIDENTIAL TEXT DELETED - Informatio of shareholding].

7. What is the overall nature of your company's business? Include details of the products that your company manufactures and sells and the market your company sells into.

Qinyan is a manufacturer of the goods under consideration. In addition to the goods under consideration, Qinyan also produces other products, such as saddles and clips for pipes. For the product sold by Qinyan, please refer to Table B-4 [CONFIDENTIAL TABLE].

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

Qinyan is a manufacturer of the goods under consideration. The unrelated company Ningbo Fenghui Metal Products Co., Ltd. (hereinafter referred to as "Fenghui") is a trader of the goods which purchases the goods from Qinyan and resells the goods to Australia during the investigation period. Fenghui and Qinyan did not sell in the domestic market or export the goods to countries other than Australia during the period.

9. Provide your company's internal organisation chart.

Please refer to Attachment A-2.9 [CONFIDENTIAL ATTACHMENT].

10. Describe the functions performed by each group within the organisation.

Please refer to Attachment A-2.9 [CONFIDENTIAL ATTACHMENT].

11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.

Not applicable. Qinyan does not have any brochers, pamphlets or other promotional materials of the goods.

A-3 General accounting information

1. What is your financial accounting period?

The financial accounting period of Qinyan is from January 1st to December 31st.

2. Are your financial accounts audited? If yes, who is the auditor?

¹ Principal shareholders are those who are 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.

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The financial accounts of Qinyan are not audited.

3. What currency are your accounts kept in?

The currency kept in Qinyan's accounts is CNY.

4. What is the name of your financial accounting system?

The name of the financial accounting system used by Qinyan is [CONFIDENTIAL TEXT DELETED - Name of accounting system].

5. What is the name of your sales system?

Qinyan does not have a sales system.

6. What is the name of your production system?

Qinyan does not have a production system.

7. If your financial accounting, sales and production systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.

Qinyan only has the financial accounting system for its operation. The interaction between financial accounting system, production and sales is made manually.

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

No, Qinyan's accounting practices do not differ from the generally accepted accounting principles in China.

9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.

No, there have not been any changes to the accounting practices or policies from the establishment of Qinyan.

A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.

Please refer to Attachment A-4.1 [CONFIDENTIAL ATTACHMENT]. It is noted that Qinyan was established in [CONFIDENTIAL TEXT DELETED - Month of establishment].

2. If the financial statements in A-4.1 are audited, provide a copy of the audit management letters from your auditor accompanying the audited financial statements.

Not applicable. The financial statements of Qinyan are not audited.

3. If the financial statements in A-4.1 are unaudited, provide for each company:
(a) the tax returns relating to the same period and
(b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.

Please refer to Attachment A-4.3 [CONFIDENTIAL ATTACHMENT]. It is noted that Qinyan is [CONFIDENTIAL TEXT DELETED - Specific details of Qinyan concerning tax returns]. The revenue between the financial statements and tax returns for the same period are the same.

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4. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
- (a) the most recent financial year and
 - (b) the period.

Not applicable. Qinyan does not maintain different profit centres.

5. If the period is different to your financial period, please provide:
- (a) Income statements directly from your accounting information system covering the most recent financial period and the period or
 - (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.

Please refer to Attachment A-4.1 [CONFIDENTIAL ATTACHMENT].

6. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.

Please refer to Attachment A-4.6 [CONFIDENTIAL ATTACHMENT].

7. Please provide your company's chart of accounts (in Excel).

Please refer to Attachment A-4.7 [CONFIDENTIAL ATTACHMENT].

If any of the documents are not in English, please provide a complete translation of the documents.

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SECTION B EXPORT SALES TO AUSTRALIA

B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and representatives (e.g. agents) including:
 - (a) Marketing and advertising activities
 - (b) Price determination and/or negotiation process
 - (c) Order placement process
 - (d) Order fulfilment process and lead time
 - (e) Delivery terms and process
 - (f) Invoicing process
 - (g) Payment terms and process

The export sales process to Australia is as follows:

[CONFIDENTIAL TEXT DELETED - Australian export sales process]

2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
 - (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details

The trading company pays to Qinyan in CNY. The trading company Fenghui arranges the exports of the goods sourced from Qinyan to Australia. Please refer to Fenghui's responses for the details of accounts receiving the payments from Australian customers.

- (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details

Not applicable.

- (c) How is the exchange rate determined in your accounting system and how often is it updated?

Not applicable. Qinyan only receives CNY and uses CNY in its accounting system.

3. Are there any customers of the goods exported to Australia related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

Not applicable. Qinyan is not related to any customers of the goods exported to Australia.

4. If sales are in accordance with price lists or price extras list, provide copies of these lists.

Not applicable.

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

Not applicable.

6. Did you provide on-invoice discounts and/or off-invoice rebates to any customer or an associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount and/or rebate.

Not applicable.

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7. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

Not applicable.

8. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
- (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflect the material terms of sale? Any claim for an adjustment would need to substantively address:
 - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
 - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
 - whether contracts were entered into for the materials purchases, and materials inventory valuation.

Not applicable. Qinyan uses the date of invoice as the date of sale for the goods exported to Australia.

B-2 Australian sales listing

1. Complete the worksheet named "B-2 Australian sales"
- This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, 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.

Please refer to Table B-2 [CONFIDENTIAL TABLE].

2. Complete worksheet "B-2.2 Australian sales source" showing the relevant source of the data used for each column of worksheet "B-2 Australian sales".

Please refer to Exhibit B-2.2 [CONFIDENTIAL TABLE].

B-3 Sample export documents

1. Select the two largest invoices by value and provide the following documentation:
- Contracts
 - Purchase order and order confirmation
 - Commercial invoice and packing list
 - Proof of payment, remittance advice and accounts receivable ledger
 - Documents showing bank charges
 - Invoices for inland transport
 - Invoices for port handling and other export charges
 - Bill of lading
 - Invoices for ocean freight & marine insurance (if applicable)
 - Country of origin certificates (if applicable)

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If the documents are not in English, please provide a translation of the documents.

Please refer to Attachment B-3.1 [CONFIDENTIAL ATTACHMENT].

2. For each document, please annotate the documents or provide a table reconciling the details in the “B-2 Australian sales” listing to the source documents in B-3.1.

Please refer to Attachment B-3.1 [CONFIDENTIAL ATTACHMENT].

B-4 Reconciliation of sales to financial accounts

1. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listings in B-2, D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to Table B-4 [CONFIDENTIAL TABLE].

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.

Please refer to Attachment B-4.2 [CONFIDENTIAL ATTACHMENT].

3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet and
 - highlight or annotate the amount shown in the source document and
 - provide the account code and sub-account code (if applicable) at column E of the worksheet.

Please refer to Table B-4 [CONFIDENTIAL TABLE] and Attachment B-4.2 [CONFIDENTIAL ATTACHMENT].

B-5 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named “B-5 Upwards selling expense” to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to Table B-5 [CONFIDENTIAL TABLE]. Qinyan did not directly export the goods to Australia but indirectly export the goods to Australia through the trading company. [CONFIDENTIAL TEXT DELETED – Details of expense borne].

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-5 Upwards selling expense” worksheet. If the documents include spreadsheets, all formulas used must be retained.

Not applicable. There are no documents other than those in A-4 and B-2.

3. For any amount in the “B-5 Upwards selling expense” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column C of the worksheet and
 - highlight or annotate the amount shown in the source document and
 - provide the account code and sub-account code (if applicable) at column D of the worksheet.

Please refer to Table B-5 [CONFIDENTIAL TABLE].

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SECTION C EXPORTED GOODS & LIKE GOODS

The commission considers the MCC structure in and of itself is not likely to be commercially sensitive information. Any claim that disclosing the MCC information is confidential or would adversely affect your business or commercial interests must be raised by lodging a submission as soon as practicable, but no later than the time this questionnaire is due.

C-1 Models exported to Australia

1. Fully describe all of the goods your company exported to Australia during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the goods exported to Australia.

The goods under consideration indirectly exported by Qinyan to Australia during the period were interchangeable bolted clipping system brackets. Please refer to Table B-2 [CONFIDENTIAL TABLE] for the specification details.

2. Provide a list of MCCs of the goods exported to Australia. This must cover all MCCs listed in the Australian sales listing in B-2.
 - This list must be disclosed in the public record version of the response.

Please refer to Table B-2 [CONFIDENTIAL TABLE] for the list of MCCs of the goods exported to Australia.

C-2 Models sold in the domestic market

This section is not applicable to Qinyan as it did not sell the goods under consideration in the domestic market during the investigation period.

1. Fully describe all like goods your company sold on the domestic market during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the like goods sold on the domestic market.
2. Provide a list of MCCs of like goods sold on the domestic market. This must cover all MCCs listed in the domestic sales listing in D-2.
 - This list must be disclosed in the public record version of the response.

C-3 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes?

If yes:

- (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.
- (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
- (c) Provide a table of showing the product or SKU codes for each MCC.

Please refer to Table C-3 [CONFIDENTIAL TABLE] for the detailed information on the correspondence between the product code, specification and MCC.

If no:

- (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.

Please refer to the response above.

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SECTION D DOMESTIC SALES

This section is not applicable to Qinyan as it did not sell the goods under consideration in domestic market during the investigation period.

D-1 Domestic sales process

1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:
 - (a) Marketing and advertising activities
 - (b) Price determination and/or negotiation process
 - (c) Order placement process
 - (d) Order fulfilment process and lead time
 - (e) Delivery terms and process
 - (f) Invoicing process
 - (g) Payment terms and process
2. Are any domestic customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
3. If sales are in accordance with price lists or price extras list, provide copies of these lists.
4. Do your domestic selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.
5. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods during the period? If yes, provide a description; and explain the terms and conditions that must be met by the customer to obtain the discount and/or rebate.
6. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
7. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflect the material terms of sale? You would need to substantively address:
 - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
 - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
 - whether contracts were entered into for the materials purchases, and materials inventory valuation.

D-2 Domestic sales listing

1. Complete the worksheet named "D-2 Domestic sales"
 - This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia
 - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.

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- If you have used formulas to complete this worksheet, these formulas must be retained.
 - 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-2 above, add a column for each item. For example, certain other selling expenses incurred.
2. Complete worksheet “D-2.2 domestic sales source” listing the source of the data used for each column in worksheet “D-2 domestic sales”.

D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
- Contracts
 - Purchase order and order confirmation
 - Commercial invoice and packing list
 - Proof of payment, remittance advice and accounts receivable ledger
 - Documents showing bank charges
 - Delivery invoices

If the documents are not in English, please provide a translation of the documents.

2. For each document, please annotate the documents or provide a table reconciling the details in the “D-2 Domestic sales” listing to the source documents in D-3.1.

D-4 Reconciliation of sales to financial accounts

This section is not required if you have completed B-4.

1. Please complete the worksheet named “B-4 Upwards sales” to demonstrate that the sales listings in D-2 and F-2 are complete.
- You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide all documents, other than those in A-4, D-2 and F-2, required to complete the “B-4 Upwards sales” worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the “B-4 Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
- the name of the source document, including the relevant page number, in column D of the worksheet and
 - highlight or annotate the amount shown in the source document and
 - provide the account code and sub-account code (if applicable) at column E of the worksheet.

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SECTION E DUE ALLOWANCE

E-1 Credit expense

1. Do you provide credit to any domestic customers in relation to sales of like goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
 - (a) Do you provide a rolling credit facility to your domestic customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
 - (b) Do you have short term borrowings or an overdraft facility denominated in your local currency? If yes, what is the interest rate, or average of interest rates?
 - (c) Do you have term deposits or other cash product (e.g. bonds) denominated in your local currency? If yes, what is the interest rate, or average of interest rates?

Not applicable. Qinyan did not sell the goods under consideration in domestic market during the investigation period.

2. Do you provide credit to any Australian customers in relation to sales of the goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
 - (a) Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - i. Calculate the accounts receivable turnover for each Australian customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each Australian customer by dividing 365 by the accounts receivable turnover

Not applicable. Qinyan did no provide a rolling credit facility to the trading company which resells the goods manufactured by Qinyan to Australia. The payment terms for each transaction are reported in Table B-2 [CONFIDENTIAL TABLE].

- (b) If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
 - i. Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?
 - ii. Do you have term deposits or other cash product (e.g. bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

Not applicable.

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?

Not applicable. Qinyan did not sell the goods under consideration in domestic market during the investigation period.

2. What is the packaging used for your export sales of the goods to Australia?

Please refer to the responses to Section G.

3. If there are distinct differences in packaging between your domestic and export sales:
 - (a) Provide details of the differences
 - (b) Calculate the weighted average packaging cost for each model sold on the domestic market

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(c) Calculate the weighted average packaging cost for each model exported to Australia

Not applicable.

E-3 Delivery

1. Are any domestic sales of like goods delivered to the customer? If yes, how were the transportation costs calculated in the domestic sales listing in D-2?

Not applicable. Qinyan did not sell the goods under consideration in domestic market during the investigation period.

2. What are the delivery terms of the export sales of the goods to Australia?

Fenghui used CFR as the delivery terms of the export sales of the goods to Australia during the period.

[CONFIDENTIAL TEXT DELETED - Details of expenses borne].

3. If the delivery terms of the Australian sales includes delivery to the port, how was the inland transport calculated in the Australian sales listing in B-2?

Not applicable. Please refer to the response to question E-3.2.

4. If the delivery terms of the Australian sales includes port handling and other export charges, how were these expenses calculated in the Australian sales listing in B-2?

Not applicable. Please refer to the response to question E-3.2.

5. If the delivery terms of the Australian sales includes ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?

Not applicable. Please refer to the response to question E-3.2.

6. If the delivery terms of the Australian sales includes marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?

Not applicable.

7. If the delivery terms of the Australian sales includes delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?

Not applicable.

E-4 Other direct selling expenses

1. Do you provide sales commissions for domestic sales of like goods and/or export sales of the goods? If yes, provide details.

Not applicable.

2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:
 - What is the rate of value-added tax (VAT) on sales of the goods and like goods?
 - How is VAT accounted for in your records in relation to sales of the goods and like goods?
 - Do you receive a VAT refund in relation to sales of the goods and/or like goods?
 - Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

Not applicable. It is noted that the sales value reported are excluding VAT.

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3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

Not applicable.

4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

Not applicable.

E-5 Other adjustment claims

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.
 - An adjustment will only be made where there is evidence that the difference affects price comparability.
 - Refer to Chapter 15 of the *Dumping and Subsidy Manual (December 2021)*² for more information.

Not applicable.

² Available on the commission website

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SECTION F THIRD COUNTRY SALES

This section is not applicable to Qinyan as it did not sell the goods under consideration to any third countries during the investigation period.

F-1 Third country sales process

1. Are your sales processes to any third country (i.e. exports to countries other than Australia) different to the sales process described in B-1.1? If yes, provide details of the differences.
2. Are there any third country customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
3. In establishing the date of sale, the commission will normally use the date of invoice as it best reflects the material terms of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflect the material terms of sale? Any claim for an adjustment would need to substantively address:
 - whether, why, and to what degree, the considerations in determining price differed between export and domestic sales
 - whether the materials cost differs at the time of subsequent invoicing of that export sale (compared to domestic sale invoices in the same invoice month of that export sale) having regard to factors such as the production schedules for domestic and export; and lead times for purchasing main input materials
 - whether contracts were entered into for the materials purchases, and materials inventory valuation.

F-2 Third country sales listing

1. Complete the worksheet named "F-2 Third country sales"
 - This worksheet lists all export sales, summarised by country, customer and MCC, to third countries of like goods invoiced within the period.
 - While sales may be made in different currencies and on different shipping terms the sales listing also seeks to record an Ex-works value of these sales in your local currency.
 - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Complete worksheet "F-2.2 third country sales source" listing the source of the data for each column in the worksheet "F-2 third country sales".

F-3 Differences in sales to third countries

1. Are there any differences in sales to third countries which may affect their comparison to export sales to Australia? If yes, provide details.

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SECTION G COST TO MAKE AND SELL

G-1. Production process

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

Please refer to Attachment G-1.1 [CONFIDENTIAL ATTACHMENT].

2. Are any of your suppliers related to your company (regardless of whether it is relevant to the manufacture of the goods)? If yes, please provide details including the product or services supplied by the related company.

Not applicable.

G-2. Cost accounting practices

1. Is your company's cost accounting system based on actual or standard costs (budgeted)?

The cost accounting system is based on actual costs.

2. If your company uses standard costs:
 - (a) Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?
 - (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
 - (c) How were those variances allocated?
 - (d) Provide details of any significant or unusual cost variances that occurred during the period.

Not applicable. Qinyan does not use standard costs.

3. Briefly explain your cost accounting practices (e.g. job costing, process costing).

Qinyan adopts process costing.

4. Do you have different cost centres in your company's cost accounting system? If yes, list the cost centres, provide a description of each cost centre and the allocation methodology used in your accounting system.

Not applicable.

5. To what level of product specificity (models, grades etc.) does your company's cost accounting system normally record production costs?

The cost accounting system records the production costs at the model level.

6. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.

Not applicable.

7. Has your company engaged in any start-up operations in relation to the goods? If yes:
 - (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
 - (b) 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.

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

The method of valuation is weighted average.

9. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?

Not applicable. Qinyan does not record value for damaged or sub-standard goods.

10. What are the valuation methods for scrap, by products, or joint products?

Not applicable. Qinyan does not record value for scrap. Qinyan does not produce by product or joint product.

11. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details

Not applicable.

G-3 Cost to make on domestic market

This section is not applicable to Qinyan as it did not sell the goods in domestic market during the investigation period.

1. Complete the worksheet named "G-3 Domestic CTM".
 - This worksheet lists the quarterly cost to make the domestic models of like goods by MCC manufactured within the period, even if they are models not exported to Australia.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.
2. Complete worksheet titled "G-3.2 domestic CTM source" listing the source of the data for each column of the worksheet "G-3 domestic CTM".

G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
 - This worksheet lists all selling, general and administration expenses, including finance expenses, by account code for the most recent accounting period and the period.
 - Exclude any SG&A amount in respect of:
 - unrealised foreign exchange gains/loss
 - provision for doubtful debt
 - any other income/expense not directly/indirectly related to the manufacture or sale of the goods or like goods
 - The SG&A listing should reconcile to the trial balance and/or income statement.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to Table G-4.1 [CONFIDENTIAL TABLE].

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2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".
 - This worksheet calculates the unit domestic SG&A for each MCC.
 - You must provide this list in electronic format using the template provided.
 - Please use the formulas provided.

Not applicable. Qinyan did not sell the goods in domestic market during the period.

G-5 Cost to make the goods exported to Australia

1. Complete the worksheet named "G-5 Australian CTM".
 - This worksheet lists the quarterly cost to make the Australian models of the goods under consideration by MCC manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

Please refer to Table G-5 [CONFIDENTIAL TABLE].

2. Complete worksheet titled "G-5.2 Australian CTM source" listing the source of the data for each column of worksheet "G-5 Australian CTM".

Please refer to Exhibit G-5.2 [CONFIDENTIAL TABLE].

G-6 Cost allocation method

1. What is the allocation method used to complete in G-3 domestic CTM and G-5 Australian CTM for:
 - (a) Raw materials
 - (b) Labour
 - (c) Manufacturing overheads

Raw materials, labour and manufacturing overheads in Table G-5 [CONFIDENTIAL TABLE] are allocated based on the production quantity (kg).

2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the allocation method described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

Please refer to Attachment G-6.2 [CONFIDENTIAL ATTACHMENT] for the cost allocation sheet for sample export model.

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?

The major raw materials used in the manufacture of the goods are galvanised hot rolled coils.

2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.

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- This worksheet lists the quarterly cost to make the raw material manufactured within the period.
- The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
- If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.

Not applicable.

3. Using the domestic cost data in "G-3 Domestic CTM" (use "G-5 Australian CTM" if you have no domestic production of like goods), calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.

The cost of raw materials listed in G-7.1 accounts for [CONFIDENTIAL TEXT DELETED - Percentage]% of total cost.

4. For each raw material identified in G-7.3 which individually account for 10% or more of the total cost to make, complete the worksheet named "G-7.4 Raw material purchases"
 - This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to Table G-7.4 [CONFIDENTIAL TABLE].

5. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing.

Please refer to Table G-7.4 [CONFIDENTIAL TABLE].

6. For each raw material:
 - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
 - (b) Reconcile the total value listed in "G-7.4 Raw material purchases" listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

Please refer to Attachment G-7.6 [CONFIDENTIAL ATTACHMENT] for the two largest invoice by value.

The total value in Tabel G-7.4 can be reconciled with the debit amount of the corresponding accounting subject recorded during the investigation period in Attachment A-4.6 [CONFIDENTIAL ATTACHMENT].

7. Are any of the suppliers in "G-7.4 Raw material purchases" listing related to your company? If yes, please provide details on how the price is set.

Not applicable.

G-8 Reconciliation of cost to make to audited financial statements

1. Please complete the worksheet named "G-8 Upwards costs" to demonstrate that the cost listings in G-3 and G-5 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

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Please refer to Table G-8 [CONFIDENTIAL TABLE].

2. Please provide any documents, other than those in A-4, G-3 and G-5, required to complete the "G-8 Upwards costs" worksheet.

Not applicable. There are no documents other than those in A-4 and G-5.

3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet and
 - highlight or annotate the amount shown in the source document and
 - provide the account number and sub-account number (if applicable) at column E of the worksheet.

Please refer to Table G-8 [CONFIDENTIAL TABLE] and Attachment A-4.6 [CONFIDENTIAL ATTACHMENT] for the amount of sales of cost and inventory.

G-9 Production of the goods under consideration

1. Describe your company's practices for capturing the production quantities reported at worksheets "G-3 domestic CTM" and "G-5 Australian CTM". Consider using a flowchart in answering this question.

Qinyan records production quantities based on manual reports from the production department.

2. Outline the types of source documents kept by the company in relation to production quantities and how the production quantities are entered into the accounting system. Consider using a flowchart in answering this question.

The production department keeps the record of the production quantities and then the production quantities are entered into the accounting system manually by the financial staff.

3. Briefly explain the reasons for any differences between:
 - (a) the production quantities reported at worksheet "G-3 domestic CTM" and the sales volumes reported at worksheet "D-2 domestic sales" and

Not applicable as Qinyan did not sell the goods in domestic market during the period.

- (b) the production quantities reported at worksheet "G-5 Australian CTM" and the sales volumes reported at worksheet "B-2 Australian sales".

Due to the time lag between production and sales, some goods produced during the period may have been sold during the same period, while others may still be in inventory.

4. Describe how your company determines its volume of production for the goods, product mix of production and the factors that contribute to these decisions. How frequently are production volumes determined for the goods? How frequently is the product mix determined for the goods?

The production volumes of the goods are mainly determined by the orders received by Qinyan.

5. What lead times are typically needed to adjust volumes of production for the goods?

At any time, the production volumes are determined based on the orders received.

G-10 Capacity Utilisation

1. Please complete the worksheet named "G-10 Capacity Utilisation".
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

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Please refer to Table G-10 [CONFIDENTIAL TABLE].

2. Explain how the production capacity and capacity utilisation has been calculated.

Production capacity is estimated by using [CONFIDENTIAL TEXT DELETED - Production data] to calculate the production capacity

Capacity utilisation (%) = Production quantity / Production capacity

3. Do you have warehousing facilities for the goods? If no, what do you do with excess inventory? If yes:
- (a) What is the capacity of these facilities?
 - (b) What was the monthly amount of inventory maintained during the investigation period?
 - (c) What is the average period of time that inventory is retained (describe how this is calculated)?

Qinyan has warehousing facilities in its factory.

4. Have there been any changes to the type of capital or technology utilised by your company in the manufacturing of the goods in the last five years? If yes, provide details.

No.

5. For each plant capable of producing inputs that could be utilised to make the goods, provide the date that production facility came into operation and the production capacity of the plant over the past five years. The production capacity should be based on an actual production capacity, not a budgeted production capacity.

It is noted that Qinyan was established in [CONFIDENTIAL TEXT DELETED - Month of establishment]. There is no change of the production capacity.

6. List any significant investments in the past five years to either upgrade, refurbish or build any of the plants used in the production of the goods.

Not applicable. It is noted that Qinyan was established in [CONFIDENTIAL TEXT DELETED - Month of establishment].

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SECTION H PARTICULAR MARKET SITUATION

H-1 Reporting requirements

1. Describe generally all interaction that your business has with the Government of China at all levels, including (but not limited to):
 - (a) reporting requirements

Qinyan submits the VAT tax returns to the tax authority every quarter. It is noted that Qinyan is [CONFIDENTIAL TEXT DELETED – Specific details of Qinyan concerning tax returns].

Qinyan submits its annual report for previous year to the Administration for Market Regulation every year.

- (b) payment of taxes

Qinyan pays taxes to the state taxation authority in Ningbo.

- (c) senior management representation within your business

Not applicable.

- (d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC

Not applicable.

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

Not applicable.

- (f) licensing

The business license was issued by the Administration for Market Regulation of Cixi City.

- (g) restrictions on land use

Not applicable.

- (h) provision of loans or

Not applicable.

- (i) provision of grants, awards or other funds

Not applicable.

H-2 Business structure, ownership and management

1. Indicate whether your company is a state-owned or state-invested enterprise (SIE)
 - A state owned enterprise refers to any company or enterprise that is wholly or partially owned by the GOC (either through direct ownership or through association).

Qinyan is not a state-owned or state-invested enterprise.

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2. List the Board of Directors and Board of Shareholders of your business and all other entities/businesses your business is related to.

Qinyan is [CONFIDENTIAL TEXT DELETED – Specific details of Qinyan concerning directors]. Qinyan did not have related companies during the investigation period.

3. Indicate the names of common directors and officers between your business and related businesses, where applicable.

Not applicable.

4. Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the Government of China (at any level, from any agency, party, or otherwise associated entity, including SASAC)? If yes, identify the individuals, their role on that Board and their affiliation with the Government of China.

Not applicable.

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

Not applicable.

6. Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders appointed, managed or recommended by the Government of China? If yes, identify any relevant government department(s) they are affiliated with.

Not applicable.

7. Indicate who owns what percentage of all shares in your business and identify whether they are:
- an affiliate, representative, agency or otherwise representative of the Government of China
 - employees of your business
 - foreign investors or
 - other (please specify)

Mr. [CONFIDENTIAL TEXT DELETED - Name of operator] has no any identity mentioned in the question.

8. Provide the details of any significant changes in the ownership structure of your business during the period.

Not applicable. Qinyan did not have any changes in the ownership during the period.

9. Identify any positions within your business that are appointments or designated to act on behalf of Government of China authorities.

Not applicable.

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

Not applicable.

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

Not applicable. Qinyan is not a publicly-traded company.

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12. Provide the monthly trading volume and average monthly trading price of your listed security over the period.

Not applicable.

13. Who has the ability to reward, fire or discipline your business' senior managers?

The operator/boss has the ability to reward, fire or discipline the senior managers.

14. Do any of your company's senior managers hold positions in any Government of China departments or organisations, associations or Chambers of Commerce? If yes, describe the nature of these positions.

Not applicable.

15. Provide the names and positions of your company's pricing committee.

Not applicable. Qinyan has no pricing committee.

H-3 Licensing

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

Please refer to Attachment H-3.1 [CONFIDENTIAL ATTACHMENT] for the business license.

2. Identify the Government of China departments or offices responsible for issuing the license(s).

The business license was issued by the Administration for Market Regulation of Cixi City.

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

The following documents shall be submitted in applying for a business license:

- a. an application form;
- b. articles of association;
- c. identification of shareholders;
- d. relevant documents on its domicile or main business premise;
- e. other documents to be submitted as required by laws, administrative regulations and the market regulation department.

Business license is issued by government department after reviewing the above documents.

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

Following requirements or conditions must be met in order to obtain the license:

- a. a company name that meets the requirements of laws;
- b. shareholders or investors who meet the requirements of laws;
- c. capital contributions that meet the requirements of laws;
- d. articles of association that meet the requirements of laws;
- e. a registered address that meets the requirements of laws;
- f. business activities should comply with national regulations.

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

The business license imposes restrictions requiring the company to conduct its activities within the specified business scope.

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

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Acting outside the scope of the business license may lead to the following sanctions:

- a. administrative penalties including warnings, fines, confiscation of illegal earnings, or even revocation of the business license.
- b. criminal liability: if the activities breach criminal laws, the company's legal representatives and responsible individuals may face criminal charges.

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

Business license is a legitimate permission given by government to open and run business. Only the business conducted with business licenses is lawful and under protected by law.

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

If a company is involved in any of the following activities, the registration authority issuing the business license has the authority to order corrections, fine, confiscate illegal earnings, and/or revoke the license:

- a. submitting false documents or using fraudulent means to obtain registration;
 - b. providing false information about registered capital;
 - c. not completing required change registrations;
- forging, altering, leasing, or transferring the business license.**

H-4 Decision-making, planning and reporting

1. Provide a description of your business' decision-making structure in general and in respect of the goods. This should identify the persons or bodies primarily responsible for deciding:
- a. what goods are produced

The operator/boss has the power to make decision on business plans including what goods are produced. The management and staff carry out the plans.

- b. how the goods are produced

The operator/boss has the power to make decision on how the goods are produced.

- c. how levels of inputs such as raw materials, labour and energy are set and secured

The operator/boss has the power to make decision on how levels of inputs are set and secured.

- d. how the use of your outputs, such as product mix, is determined and

The operator/boss has the power to make decision on how the use of the outputs.

- e. how your business' profit is distributed.

Qinyan is [CONFIDENTIAL TEXT DELETED - Specific details of Qinyan concerning profit distribution].

2. Provide a description of any Government of China input into the decision-making process respecting your manufacture, marketing and sale of the goods.

Not applicable.

3. Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of the goods.

Not applicable.

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4. List and describe all reports that must be submitted to the Government of China periodically by your company, and identify the government department/office where each report is filed.

Please refer to the response to question H-1.1.a.

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

Qinyan is not aware of such plans.

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

Not applicable.

7. Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the period.

Not applicable. Please refer to the response to questions A-2.4 and A-2.6.

8. Provide copies of the notes to company meetings where pricing decisions on the goods under consideration have been made over the period.

Not applicable.

H-5 Financial and investment activities

1. Is your business debt funded? If yes, provide a list of all major lenders.

Not applicable.

2. What is the rate of interest paid by your business on all debt instruments over the last 5 years?

Not applicable.

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

Not applicable.

4. 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 yes:
 - a. explain what instruments were used
 - b. identify the type (e.g government guarantee) and provider of the security and
 - c. explain the reasons for raising the capital.

Not applicable.

5. Does your business have policies on how cash reserves are to be invested? If yes, provide details.

Not applicable.

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

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Not applicable.

H-6 Government policy on the industry

1. Are there any Government of China opinions, directives, decrees, promulgations, measures, etc. concerning industry of the goods that were put in place or operating during the period? If yes, please provide:
 - a. copy of the documentation and a translation in English
 - b. documentation concerning the Government of China or any association of the Government of China's notification of the measures concerning the goods to your company during the period.

Qinyan is not aware of any of the above during the period.

2. Provide information concerning the name of any Government of China departments, bureaus or agencies responsible for the administration of all Government of China measures concerning the industry of the goods in the regions, provinces or special economic zones where your company is located, including contact information regarding the following areas:
 - industrial policy and guidance on the industry

Not applicable.

- market entry criteria for the industry

Not applicable.

- environmental enforcement for the industry

Not applicable.

- management of land utilization

Not applicable.

- the China Banking Regulatory Commission for the industry

Not applicable.

- investigation and inspection of expansion facilities

Not applicable.

- the section in the National Development and Reform Commission that is responsible for the industry and

Not applicable.

- import licensing for raw materials relating to the goods under consideration.

Not applicable.

3. Describe any role your company plays in the development of government's industrial plans and/or policies at all levels of government. For example, does your company provide information for, or request inclusion in, any plans, policies, or measures?

Qinyan is not involved in government's policy making.

4. Does your company provide information relating to assessments of the implementation of the plan, policy or measure?

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Not applicable.

5. Has the Government of China designated your company and/or industry as “pillar,” “encouraged,” “honourable,” or any other designation? If yes, please answer the following questions.
 - a. Explain the purpose of these designations, the criteria for receiving any such designation, and the benefits or obligations that arise from each such designation.
 - b. Is there any connection between these designations and five-year plans or other industrial and/or economic policies or administrative measures?
 - c. Describe any instances in which your company cited Government of China plans, policies, or measures as support for receiving the financing that you report.

Not applicable.

H-7 Taxation

1. Were there any export taxes on the exports of the goods during the period?

Not applicable.

2. What was the value-added tax rebate applicable to exports of the goods during the period?

Not applicable. Qinyan did not directly export the goods during the period.

3. Have there been any changes to the value-added tax rebate applicable to exports of the goods in the last 5 years? If yes, provide:
 - a. a detailed chronological history of the value-added tax rebate rates
 - b. products affected
 - c. the effective dates of the rate changes
 - d. fully translated copies of any Government of China notices regarding these changes, including the relevant appendices.

Not applicable. Qinyan did not directly export the goods during the period.

4. Are you aware of any tax changes being planned that would impact the industry?

Not applicable.

H-8 Sales Terms

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

The operator/boss.

2. Explain how the selling prices of the goods under consideration by your business are determined, including any Government of China involvement in your business' pricing decisions, and indicate if the goods are subject to Government of China direct or indirect pricing or government guidance pricing.

The selling prices of the goods under consideration are determined based on the cost of raw materials, market price of the goods and negotiation with the customers. There is no any government of China involved in the business's pricing decisions.

3. Does your business coordinate the selling prices or supply of the goods with other domestic producers or any Government of China departments? If yes, provide details.

Not applicable.

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4. Explain whether your business provides information or data to the Government of China, other government officials or commercial/industry organisations, including those outside of China, which report on the industry.

Please refer to the response to question H-1.1.a.

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

Not applicable.

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

Not applicable.

7. Explain whether your business has encountered any other restrictions, limitations, or other considerations imposed on your business.

Not applicable.

8. Which organisation/business entity do you consider as the price leader of the goods?

Qinyan is not aware of that.

9. Does your business have a pricing committee in respect of the goods? If yes, provide the names and positions of all members of the committee.

Not applicable.

10. 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 period.

Not applicable.

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

The operator/boss.

12. 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 no, provide details on the differences.

Not applicable. The production facilities of the goods are located at one place. Please refer to the response to question A-1.5.

H-9 Industry associations

1. Is your business a member of any business or industry associations? If yes, explain your business' relationship with the association and the involvement of the Government of China with the associations.

Not applicable.

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

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Not applicable.

H-10 Statistics submission/recording

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

No.

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

Not applicable.

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

Not applicable.

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

Not applicable.

H-11 Production/output

1. Is any part of your production subject to any national/regional industrial policy or guidance? If yes, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance. To what extent are any of the policies/guidelines applicable to your business?

Not applicable.

2. Where applicable, how did your business respond to the policies/guidelines?

Not applicable.

3. Provide details regarding any other restrictions (e.g. geographic/regional, downstream, end use, etc.) to the sale of the goods and/or like goods that has been placed upon, or may be imposed, by the Government of China on your business.

Not applicable.

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

Not applicable as Qinyan did not sell in the domestic market during the period.

5. 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 yes, provide details.

Not applicable.

6. Does your business require an export licence? If yes, provide details.

Not applicable.

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

Not applicable.

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8. Have there been any changes to your production capacity over the last 5 years? If yes, provide details.

Not applicable.

9. Does your business benefit from any concession on the purchase of any utility services (e.g. electricity, gas, etc.)? If yes explain the nature and the amount of the concession?

Not applicable.

H-12 Adding capacity and/or joint ventures

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

Not applicable. Qinyan has not adding capacity since its establishment.

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

Not applicable.

H-13 Raw materials

1. Are any of the suppliers related or affiliated with you? If yes, provide details.

Not applicable.

2. Do you purchase from State Invested Enterprises? If yes, provide a details.

Qinyan has report suppliers of major raw materials in Table G-7.4 [CONFIDENTIAL TABLE]. No supplier thereof is a SIE.

3. If your supplier is based outside China, what import duty rate is applied on the raw materials?

Not applicable.

4. Is there a price difference in purchase price for raw materials between your suppliers? If yes, provide a detailed explanation.

The purchase price of the raw materials can be changed based on the specification and market price of the raw materials.

5. Describe in detail your business' purchase procedures of the raw materials, the considerations in selecting a supplier and how the price of the raw materials is determined between you and your suppliers. If it is by tenders, provide details of the criterions/conditions.

Qinyan sends enquiries to suppliers and considers the factors of the raw materials concerning quality, price and delivery period comprehensively and place the order to selected supplier.

6. Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of China during the period, with respect to raw material inputs.

Not applicable.

7. If any of your raw materials for the goods and/or like goods are imported by your business, or related businesses:
- Provide details including a description of the raw material imported, the supplier and country of origin.

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

Not applicable.

- 8. Do you, or a business associated with you, sell any of the raw materials used to manufacture the goods and/or like goods, or sell the semi-processed goods?
 - a. Please provide a description of the raw material or semi-processed goods which are sold, including whether they are domestic or export transactions, to related or unrelated parties, and how the selling price is determined.
 - b. If there is a difference in selling prices between related and unrelated parties, please provide reasons as to why.

Not applicable.

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SECTION I COUNTERVAILING

The following programs are being investigated

Category	Program number	Program name
Provision of goods at less than adequate remuneration	20	Hot rolled steel provided by government at less than market value
Preferential tax policies	1	Preferential Tax Policies for Enterprises with Foreign Investment established in the Coastal Economic Open Areas and Economic and Technological Development Zones
	10	Preferential Tax Policies for Foreign Invested Enterprises – Reduced Tax Rate for Productive Foreign Invested Enterprises scheduled to operate for a period of not less than 10 years
	11	Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)
	14	Tariff and VAT Exemptions on imported materials and Equipment
	29	Land Use Tax Deduction
	35	Preferential Tax Policies for High and New Technology Enterprises
	36	Local Tax Bureau Refund
	37	Return of Farmland Use Tax
Financial grants	2	One-time Awards to Enterprises Whose products Qualify for ‘Well-Known Trademarks of China’ and ‘Famous Brands of China’
	5	Matching Funds for International Market Development for Small and Medium Enterprises
	6	Superstar Enterprise Grant
	7	Research & Development (R&D) Assistance Grant
	15	Innovative Experimental Enterprise Grant
	21	Water Conservancy Fund Deduction
	32	Technology Project Assistance
	38	Return of Land Transfer Fee
	54	Government Subsidy for Job Stability
	55	Commercial Committee Support Fund
	57	Aiding Fees for cases of Technology Information Collection
	63	Technical innovation subsidy for deducting equipment and boiler
	66	Grant for Technology ERP

I-1 General

- Complete the worksheet named “I-1 Company turnover”
 - This worksheet is a table of the total company revenue over the period and split into:
 - Total revenue for Australian sales, domestic sales and third country sales
 - Revenue of the goods for Australian sales, domestic sales and third country sales
 - You must provide this table in electronic format using the template provided.

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- If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to Table I-1 [CONFIDENTIAL TABLE].

I-2 Provision of goods at less than adequate remuneration

1. For all suppliers and manufacturers of raw materials listed in “G-7.4 Raw material purchases”, provide an explanation and any evidence to support your categorisation of whether the company is a State Invested Enterprise (SIE)

Please refer to Table G-7.4 [CONFIDENTIAL TABLE]. To the best knowledge of Qinyan, the shareholders of its suppliers are not GOC.

2. Provide copies of all contractual agreements that detail the obligations of the State Invested Enterprise (SIE) and your business, including details of the granting process and any receipt of any assistance/benefits.

Not applicable.

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

Not applicable.

I-3 Preferential tax policies

1. Complete the worksheet named “I-3 Income Tax”
 - This worksheet is a table of your company's income tax liability over the last three financial years.
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Please refer to Table I-3 [CONFIDENTIAL TABLE].

2. Provide a copy of your company's annual tax return for the last three financial years. If the documents are not in English, please provide a translation of the documents.

Please refer to Attachment A-4.3 [CONFIDENTIAL ATTACHMENT].

3. Provide proof of your company's tax payments to your tax authority over the last three financial years, including any progress payments made and related forms submitted to reconcile the annual tax return.

Please refer to Attachment I-3.3 [CONFIDENTIAL ATTACHMENT].

4. What is the general tax rate for enterprises (also referred to as the company or corporate tax rate) during the previous two financial years?

It is noted that Qinyan is [CONFIDENTIAL TEXT DELETED - Specific details of Qinyan concerning tax returns]. The general tax rate thereof is [CONFIDENTIAL TEXT DELETED – Tax rate].

5. Did your company pay less than the general tax rate for enterprises referred to in question I-3.4?
If yes:
 - a. What tax rate did your company pay?

The tax rate Qinyan pay is [CONFIDENTIAL TEXT DELETED – Tax rate].

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- b. Was the reduction in the tax paid or payable related to any of the preferential income tax programs in the table at the top of Section I Countervailing above?

No.

- c. What is the name of the program?

Qinyan provides the regulation for the program in Attachment I-3.5. Please refer to Attachment I-3.5 for the name of the program.

- d. What is the name of the authority granting your company the reduced tax rate?

The reduced tax rate is automatically granted when meeting the eligibility criteria.

- e. What is the eligibility criteria to benefit from the reduced tax rate?

Please refer to Article I of Attachment I-3.5 for the eligibility criteria to benefit from the reduced tax rate.

- f. Provide details of the application process

No application is needed. It is automatically granted when meeting the eligibility criteria.

- g. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.

Not applicable.

- h. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.

Not applicable.

- i. Provide a copy of any confirmation or other correspondence from the authority approving your company for the reduction in tax rate. If the documents are not in English, please provide a translation of the documents.

Not applicable.

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

Not applicable. No fees are incurred by Qinyan's business for purposes of receiving the program

I-4 Financial grants

1. Complete the worksheet named "I-4 Grants"
 - This worksheet is a table of the grants received by company over the period plus the two preceding years.
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Not applicable.

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2. Provide a copy of your company's non-operating income and/or other business income ledgers, extracted directly from your accounting system, for the period covering the period plus the 2 preceding years.

Please refer to Attachment I-4.2 [CONFIDENTIAL ATTACHMENT].

3. Did your company receive any grants (or any other financial contribution) from any level of government during the period plus the two preceding years?
If yes:
 - a. Were any of the grants related to any program listed in the table at the top of Section I above? If yes, identify the program.
 - b. Were any of the grants related to programs not listed in the table at the top of Section I above? If yes, provide the names of the programs.

Not applicable.

4. For each of the grants listed in I-4.3:
 - a. What is the name of the grant?
 - b. What is the name of the authority providing the grant?
 - c. What is the eligibility criteria to receive the grant?
 - d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?
 - e. Provide details of the application process.
 - f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
 - g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
 - h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.
 - i. Provide proof of payment of your company receiving the grant (e.g. bank statements).
 - j. Provide a copy of the accounting journal entries relating to the grant.
 - k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

Not applicable.

I-5 Other Programs

1. Provide a list of all the provinces in which you have business operations (including locations of factories, sales offices, or other places of business).

Qinyan has only one business operations in Zhejiang province.

2. Are you aware of any programs of the Government of China, any of its agencies or any other authorised body, that benefits manufacturers of the goods that have not been accounted for in this questionnaire? Provide the name of those programs you are aware of (even if your company is not eligible to receive benefit under the program.)

Qinyan is not aware of any other programs.

3. Indicate the location of the program by region, province or municipal level.

Not applicable.

4. Indicate the type of program, for example:
 - the provision of grants, awards or prizes
 - the provision of goods or services at a reduced price (e.g. electricity, gas, transport)
 - the reduction of tax payable including income tax and VAT
 - reduction in land use fees

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- loans from Policy Banks at below-market rates or
- any other form of assistance.

Not applicable.

For each program that you have identified, answer the following.

5. Indicate whether your company benefited from any of the listed programs during the period.

Not applicable.

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

Not applicable.

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

Not applicable.

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

Not applicable.

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

Not applicable.

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

Not applicable.

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

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

Not applicable.

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

Not applicable.

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

Not applicable.

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

Not applicable.

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

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part I-5 in relation to this programme.

Not applicable.

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SECTION J DOMESTIC MARKET

This section is not applicable to Qinyan as it did not compete in the domestic market for interchangeable bolted clipping system brackets during the period. Therefore, Qinyan is not informed enough to comment on the questions below.

J-1 Prevailing conditions of competition in the domestic market

1. Describe the domestic market for the goods and the prevailing conditions of competition within the market, including:
 - (a) Provide an overall description of the domestic market which explains its main characteristics and trends over the past five years
 - (b) Provide the sources of demand for the goods in the domestic market, including the categories of customers, users or consumers of the product
 - (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b)
 - (d) Describe the factors that influence consumption/demand variability in the domestic market, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production
 - (e) Describe any market segmentations in the domestic market; such as geographic or product segmentations
 - (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e)
 - (g) Describe the way in which domestically produced goods and imported goods compete in the domestic market
 - (h) Describe the ways that the goods are marketed and distributed in the domestic market and
 - (i) Describe any other factors that are relevant to characteristics or influences on the domestic market for the goods.

Provide documentary evidence to support the responses made to questions 1(a) to (i).

2. Provide a diagram which describes the domestic market structure for the goods, ensuring that all categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the domestic market.
3. Describe the commercially significant market participants in the domestic market for the goods at each level of trade over the investigation period. Include in your description:
 - names of the participants
 - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.)
 - a description of the degree of integration (either vertical or horizontal) for each market participant and
 - an estimation of the market share of each participant.
4. Identify the names of commercially significant importers in the domestic market for the goods over the investigation period and estimate their market share. Specify the country each importer imports from and their level of trade in the domestic market, if known.
5. Describe the regulatory framework of the domestic market for the goods as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.

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6. Describe any entry restrictions for new participants into the domestic market for the goods. Your response could include information on:
 - resource ownership
 - patents and copyrights
 - licenses
 - barriers to entry
 - import restrictions and
 - government regulations(including the effect of those government regulations).

In responding to question 6 ensure that relevant regulations are referenced.

J-2 Goods in the domestic market

1. Generally describe the range of goods offered for sale in the domestic market. The description should include all like goods, including those produced by your company. Your description could include information about:
 - quality differences
 - price differences
 - supply/availability differences
 - technical support differences
 - the prevalence of private labels/customer brands
 - the prevalence of generic or plain labels
 - the prevalence of premium labels and
 - product segmentation.
2. Describe the end uses of the goods in the domestic market from all sources.
3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the domestic market. Rank these preferences or purchasing influencers in order of importance.
4. Identify if there are any commercially significant market substitutes in the domestic market for the goods.
5. Have there been any changes in market or consumer preferences in the domestic market for the goods in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.

J-3 Relationship between price and cost in the domestic market

1. Describe the importance of the domestic market to your company's operations. In your response describe:
 - (a) The proportion of your company's sales revenue derived from sales of the goods in the domestic market and
 - (b) The proportion of your company's profit derived from sales of the goods in the domestic market.

In responding to question 1 please provide evidence supporting calculations.

2. Is your organisation/business entity the price leader for the goods in the domestic market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.
3. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in the domestic market. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.

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4. Explain the process for how the selling prices of the goods for the domestic market by your business are determined. Provide copies of internal documents which support how pricing is determined.
5. How frequently are your domestic selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.
6. Rank the following factors in terms of their influence on your pricing decisions in the domestic market, with the most important factor ranked first and the least important factor ranked last:
 - Competitors' prices
 - Purchase price of raw materials
 - Cost to make and sell the goods
 - Level of inventory
 - Value of the order
 - Volume of the order
 - Value of forward orders
 - Volume of forward orders
 - Customer relationship management
 - Supplier relationship management
 - Desired profit
 - Brand attributes
 - Other [please define what this factor is in your response]
7. Describe the relationship between selling price and costs to make and sell in the domestic market. Does your company maintain a desired profit margin for the goods?
8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the domestic market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.
9. Do you offer bundled pricing in the domestic market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.
10. Does the volume of sales to a customer or the size of an order influence your selling price in the domestic market? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.
11. Does your organisation/business entity use sales contracts in the domestic market? If yes:
 - (a) What proportion of your sales revenue would come from contracted sales versus uncontracted sales?
 - (b) Do you offer exclusivity contracts? If yes, what proportion of your sales revenue would come from exclusivity contracts?
 - (c) How frequently are sales contracts renegotiated?
 - (d) How frequently are price reviews conducted between contracts?
 - (e) Do you provide opportunities for price reviews for customers within contracts? If yes, provide a description of the process and an explanation of the circumstances that might lead to a price review.
 - (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
 - (g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue. Provide a complete translation of the documents.

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12. Provide copies of any price lists for the goods used in the domestic market during the investigation period. If you do not use price lists, describe the transparency of your prices in the domestic market.
13. How do you differentiate pricing for different products/models of the goods in the domestic market? Describe how your products are grouped for price differentiation and the methodology used. Describe any cost to make or selling cost differences between differentiated products. Describe how these cost differences (if any) influence pricing decisions. Provide copies of internal documents which support your claims in response to this question.
14. Do you tier or segment your domestic customers for the goods in terms of pricing? If yes, provide:
 - (a) a general description of how this is done
 - (b) list the factors that influence pricing differentiation in different tiers or segments and
 - (c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

Provide copies of internal documents which support your claims in response to this question.

15. Do you sell the goods to related entities in the domestic market? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide a copy of any internal document relevant to establishing pricing to related parties.

J-4 Marketing and sales support in the domestic market

1. How does your company market the goods in the domestic market? Include in your response the value proposition used (e.g., competitive price, superior quality, reliability, availability, etc.).
2. Does your company conduct brand segmentation in the domestic market for the goods? If yes, describe the brand segmentation used and provide the proportion of sales revenue derived from each brand segment.
3. Provide examples of your domestic advertising of the goods over the past five years. If you have not used advertising provide examples of any other promotion campaigns for the goods you have conducted over the investigation period.
4. How many people are in your domestic market sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents which support your claims in response to this question.
5. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.

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SECTION K AUSTRALIAN MARKET

This section is not applicable to Qinyan as it did not directly compete in the Australian market for interchangeable bolted clipping system brackets during the period. Therefore, Qinyan is not informed enough to comment on the questions below.

K-1 Prevailing conditions of competition in the Australian market

1. Describe the Australian market for the goods and the prevailing conditions of competition within the market, including:
 - (a) Provide an overall description of the Australian market for the goods which explains its main characteristics and trends over the past five years
 - (b) Provide the sources of demand for the goods in Australia, including the categories of customers, users or consumers of the product
 - (c) Provide an estimated proportion (%) of sales revenue from each of those sources of demand listed in (b)
 - (d) Describe the factors that influence consumption/demand variability in Australia, such as seasonal fluctuations, factors contributing to overall market growth or decline, government regulation, and developments in technology affecting either demand or production
 - (e) Describe any market segmentations in Australia; such as geographic or product segmentations
 - (f) Provide an estimated proportion of sales revenue from each of the market segments listed in (e)
 - (g) Describe the way in which Australian manufactured and other imported goods compete in the Australian market
 - (h) Describe the ways that the goods are marketed and distributed in the Australian market and
 - (i) Describe any other factors that are relevant to characteristics or influences on the market for the goods in Australia.

Provide documentary evidence to support the responses made to questions 1(a) to (i).

2. Provide a diagram which describes the Australian market structure for the goods, ensuring that all the categories of participants are included. In this diagram use linkages to illustrate the different levels of trade and distribution channels within the Australian market.
3. Describe the commercially significant market participants in the Australian market for the goods at each level of trade over the investigation period. Include in your description:
 - names of the participants
 - the level of trade for each market participant (e.g., manufacturer, reseller, original equipment manufacturer (EOM), retailer, corporate stationer, importer, etc.)
 - a description of the degree of integration (either vertical or horizontal) for each market participant and
 - an estimation of the market share of each participant.
4. Identify the names of commercially significant importers in the Australian market for the goods over the investigation period and estimate their market share. Specify the country each importer imports from and their level of trade in the Australian market, if known.
5. Describe the regulatory framework of the Australian market for the goods as it relates to competition policy, taxation, product standards and the range of the goods. Provide a copy of any regulation described, if available.
6. Describe any entry restrictions for new participants into the Australian market for the goods. Your response could include information on:

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- resource ownership
- patents and copyrights
- licenses
- barriers to entry
- import restrictions and
- government regulations (including the effect of those government regulations).

In responding to question 6 ensure that relevant regulations are referenced.

K-2 Goods in the Australian market

1. Generally describe the range of the goods offered for sale in the Australian market. The description should include all goods under consideration including those produced by your company. Your description could include information about:
 - quality differences
 - price differences
 - supply/availability differences
 - technical support differences
 - the prevalence of private labels/customer brands
 - the prevalence of generic or plain labels
 - the prevalence of premium labels and
 - product segmentation.
2. Describe the end uses of the goods in the Australian market from all sources.
3. Describe the key product attributes that influence purchasing decisions or purchaser preferences in the Australian market. Rank these preferences or purchasing influencers in order of importance.
4. Identify if there are any commercially significant market substitutes in the Australian market for the goods.
5. Identify if there are any commercially significant market complements in the Australian market for the goods.
6. Have there been any changes in market or consumer preferences in the Australian market for the goods in the last five years? If yes, provide details including any relevant research or commentary on the industry/sector that supports your response.

K-3 Relationship between price and cost in Australia

1. Describe the importance of the Australian market to your company's operations. In your response describe:
 - (a) The proportion of your company's sales revenue derived from sales of the goods in Australia and
 - (b) The proportion of your company's profit derived from sales of the goods in Australia.

In responding to question 1 please provide evidence supporting calculations.

2. Is your organisation/business entity the price leader for the goods in the Australian market? If no, please explain the reasons behind your response and specify the name(s) of the price leaders.
3. Describe the nature of your product pricing (e.g., market penetration, inventory clearance, product positioning, price taker, price maker, etc.) and your price strategies (e.g., competition-based pricing, cost-plus pricing, dynamic pricing, price skimming, value pricing, penetration pricing, bundle pricing, etc.) in Australia. If there are multiple strategies applied, please rank these by importance. If there are different strategies for different products, please specify these. Provide copies of internal documents which support the nature of your product pricing.

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4. Explain the process for how the selling prices of the goods for the Australian market by your business are determined. Provide copies of internal documents which support how pricing is determined.
5. How frequently are your Australian selling prices reviewed? Describe the process of price review and the factors that initiate and contribute to a review. Provide the names and positions of all persons involved.
6. Rank the following factors in terms of their influence on your pricing decisions in the Australian market, with the most important factor ranked first and the least important factor ranked last:
 - Competitors' prices
 - Purchase price of raw materials
 - Cost to make and sell the goods
 - Level of inventory
 - Value of the order
 - Volume of the order
 - Value of forward orders
 - Volume of forward orders
 - Customer relationship management
 - Supplier relationship management
 - Desired profit
 - Brand attributes
 - Other [please define what this factor is in your response]
7. Describe the relationship between selling price and costs to make and sell in the Australian market. Does your company maintain a desired profit margin for the goods? If not, does your company seek to maintain a desired profit margin for the goods? Provide copies of internal documents which support your response to this question.
8. Do you offer price reductions (e.g., commissions, discounts, rebates, allowances or credit notes) in the Australian market? If yes, provide a description and explain the terms and conditions that must be met by the customer to qualify. Explain how the cost to make and sell are considered in establishing these price reductions. Provide copies of internal documents which support your claims in response to this question.
9. Do you offer bundled pricing in the Australian market? If yes, explain how the pricing for bundled sales is determined. Explain how the costs to make and sell are considered in establishing these bundled prices for the goods. Provide copies of internal documents which support your claims in response to this question.
10. Does the volume of sales to a customer or the size of an order influence the selling price? If yes, advise how volume is used to determine selling prices. Explain how the costs to make and sell are considered in establishing volume based prices for the goods. Provide copies of internal documents which support your claims in response to this question.
11. Does your organisation/business entity use sales contracts in the Australian market? If yes:
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 - (f) Do changes in your costs to make and sell enable you to review prices for customers within contracts?
 - (g) Provide a list of the customers under contract during the investigation period and copies of the two largest contracts in terms of sales revenue.

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12. Provide copies of any price lists for the goods used in the Australian market during the investigation period. If you do not use price lists, describe the transparency of your prices in the Australian market.
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 - (a) a general description of how this is done
 - (b) list the factors that influence pricing differentiation in different tiers or segments and
 - (c) explain how cost to make and selling costs are considered in making pricing decisions for different tiers or segments.

Provide copies of internal documents which support your claims in response to this question.

15. Do you sell the goods to related entities in Australia? If yes, describe how prices are set for related party transactions and specify what proportion of your sales in terms of sales revenue are to related party entities. If available, provide copies of any internal documents relevant to establishing pricing to related parties.

K-4 Marketing and sales support in the Australian market

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3. Provide examples of your Australian advertising of the goods over the past five years. If you have not used advertising in Australia, provide examples of any other promotion campaigns you have conducted over the investigation period.
4. How many people are in your Australian sales team and where are they located? In general terms, how are they remunerated? If they are offered performance pay based on sales, describe the performance indicators used to establish the performance pay. Provide copies of internal documents which support your claims in response to this question.
5. Describe what parameters are provided to sales staff to assist in establishing pricing for the goods when negotiating sales with customers. Provide copies of internal documents which support your claims in response to this question.

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TABLE B-2

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EXHIBIT B-2.2

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TABLE B-4

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TABLE C-3

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TABLE G-4.1

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TABLE G-5

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EXHIBIT G-5.2

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TABLE G-7.4

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TABLE G-8

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TABLE G-10

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TABLE I-1

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ATTACHMENT A-2.9

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ATTACHMENT I-3.5

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关于进一步支持小微企业和个体工商户发展有关税费政策的公告

发 文 机 关：	财政部, 国家税务总局	Promulgated by:	Ministry of Finance, State Administration of Taxation
发 布 日 期：	2023. 08. 02	Promulgation Date:	2023.08.02
生 效 日 期：	2023. 01. 01	Effective Date:	2023.01.01
时 效 性：	现行有效	Validity Status:	valid
文 号：	财政部税务总局公告2023年第12号	Document No.:	Announcement [2023] No. 12 of the Ministry of Finance and the State Taxation Administration

关于进一步支持小微企业和个体工商户发展有关税费政策的公告

财政部 税务总局公告2023年第12号

为进一步支持小微企业和个体工商户发展，现将有关税费政策公告如下：

一、自2023年1月1日至2027年12月31日，对个体工商户年应纳税所得额不超过200万元的部分，减半征收个人所得税。个体工商户在享受现行其他个人所得税优惠政策的基础上，可叠加享受本条优惠政策。

二、自2023年1月1日至2027

Announcement on Relevant Tax Policies for Further Supporting the Development of Micro and Small-sized Enterprises and Individually Owned Businesses

Announcement [2023] No. 12 of the Ministry of Finance and the State Taxation Administration

For the purposes of further supporting the development of micro and small-sized enterprises and individually owned businesses, announcement is hereby made on the relevant tax policies as follows:

I. During the period from 1 January 2023 to 31 December 2027, the portion of annual taxable income amount of individually owned businesses which does not exceed CNY 2 million is entitled to 50% reduction of individual income tax. Individually owned businesses may, on the basis of their entitlement to other prevailing individual income tax incentive policies, enjoy additional incentive policies stipulated in this Article.

II. During the period from 1 January 2023 to 31 December 2027, small-scale VAT payers, small enterprises with meager profit and i

年12月31日，对增值税小规模纳税人、小型微利企业和个体工商户减半征收资源税（不含水资源税）、城市维护建设税、房产税、城镇土地使用税、印花税（不含证券交易印花税）、耕地占用税和教育费附加、地方教育附加。

individually owned businesses are entitled to 50% reduction of resource tax (excluding water resource tax), urban maintenance and construction tax, property tax, urban land use tax, stamp duty (excluding stamp duty on securities transactions), arable land occupation tax, education surcharge and local education surcharge.

三、对小型微利企业减按25%计算应纳税所得额，按20%的税率缴纳企业所得税政策，延续执行至2027年12月31日。

III. The policy of computing taxable income amount at a reduced rate of 25% for small enterprises with meager profit and paying corporate income tax at a tax rate of 20% continues to apply until 31 December 2027.

四、增值税小规模纳税人、小型微利企业和个体工商户已依法享受资源税、城市维护建设税、房产税、城镇土地使用税、印花税、耕地占用税、教育费附加、地方教育附加等其他优惠政策的，可叠加享受本公告第二条规定的优惠政策。

IV. Where small-scale VAT payers, small enterprises with meager profit and individual businesses have been entitled to other preferential policies in respect of resource tax, urban maintenance and construction tax, real estate tax, urban land use tax, stamp tax, farmland occupation tax, education surcharge and local education surcharge in accordance with the law, they may be entitled to all of the preferential policies specified in Article 2 hereof at the same time.

五、本公告所称小型微利企业，是指从事国家非限制和禁止行业，且同时符合年度应纳税所得额不超过300万元、从业人数不超过3

V. For the purposes of this Announcement, "small enterprises with meager profit" refer to enterprises engaging in industries which are not restricted or prohibited by the State and satisfying three conditions, namely, the annual taxable income amount does not exceed CNY3 million, the staff headcount does not exceed 300 and the total amount of assets does not exceed CNY50 million.

00人、资产总额不超过5000万元等三个条件的企业。

从业人数，包括与企业建立劳动关系的职工人数和企业接受的劳务派遣用工人数。所称从业人数和资产总额指标，应按企业全年的季度平均值确定。具体计算公式如下：

季度平均值 = (季初值 + 季末值) ÷ 2

全年季度平均值 = 全年各季度平均值之和 ÷ 4

年度中间开业或者终止经营活动的，以其实际经营期作为一个纳税年度确定上述相关指标。

小型微利企业的判定以企业所得年度汇算清缴结果为准。登记为增值税一般纳税人新设立的企业，从事国家非限制和禁止行业，且同时符合申报期上月末从业人数不超过300人、资产总额不超过5000万元等两个条件的，可在首次办

Staff headcount shall include the number of employees who have established employment relationship with an enterprise and the number of secondment workers accepted by the enterprise. "Staff headcount and total assets amount" referred to herein shall be determined based on the enterprise's quarterly average value for a year. The computation formula is as follows:

Quarterly average value = (value at beginning of a quarter + value at end of a quarter) ÷ 2

Quarterly average value for a year = sum of quarterly average values for the year ÷ 4

Where an enterprise commences or terminates business operation in the middle of a year, the actual business period shall be deemed as a tax year for determination of the aforesaid indicators.

Determination of a small enterprise with meager profit shall be based on the result of annual final settlement of corporate income tax. Where a newly established enterprise registered as a VAT general taxpayer engages in a non-restricted or non-prohibited industry, and satisfies two criteria, namely, the staff headcount does not exceed 300 as at end of the preceding month of the declaration period and the total assets do not exceed CNY50 million, it may, prior to its first-time formalities of final settlement, enjoy the incentive policies stipulated in Article 2 as per a small enterprise with meager profit.

理汇算清缴前按照小型微利企业申报享受第二条规定的优惠政策。

六、本公告发布之日前，已征的相关税款，可抵减纳税人以后月份应缴纳税款或予以退还。发布之日前已办理注销的，不再追溯享受。

《财政部 税务总局关于进一步实施小微企业“六税两费”减免政策的公告》（财政部 税务总局公告2022年第10号）及《财政部 税务总局关于小微企业和个体工商户所得税优惠政策的公告》（财政部 税务总局公告2023年第6号）中个体工商户所得税优惠政策自2023年1月1日起相应停止执行。

特此公告。

财政部 税务总局

2023年8月2日

VI. The relevant taxes levied from a taxpayer prior to promulgation of this Announcement may be offset against tax payable amount for or subsequent months or refunded to the taxpayer. Where deregistration is completed prior to promulgation, retrospective claims is not allowed.

The preferential income tax policies for individually owned businesses prescribed in the Announcement of the Ministry of Finance and the State Taxation Administration on Further Implementing the "Six Taxes and Two Surcharges" Relief Policy for Small Enterprises with Meager Profit (Announcement [2022] No.10 of the Ministry of Finance and the State Taxation Administration) and the Announcement of the Ministry of Finance and the State Taxation Administration on the Preferential Income Tax Policies for Micro and Small-sized Enterprises and Individually Owned Businesses (Announcement [2023] No.6 of the Ministry of Finance and the State Taxation Administration) shall cease to be implemented as of January 1, 2023 accordingly.

Ministry of Finance

State Taxation Administration

August 2, 2023



扫一扫，手机阅读更方便

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ATTACHMENT I-4.2

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EXPORTER'S DECLARATION

I hereby declare that CIXI GUANHAIWEI QINYAN HARDWARE FACTORY has 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: Xu Benjun

Signature: 徐本军

Position in Company: Production Manager

Date: 28 August 2024