



*CUSTOMS ACT 1901 - PART XVB*

**STATEMENT OF ESSENTIAL FACTS  
NO 684**

**REVIEW OF ANTI-DUMPING MEASURES APPLYING TO  
PVC FLAT ELECTRICAL CABLES  
EXPORTED TO AUSTRALIA FROM  
THE PEOPLE'S REPUBLIC OF CHINA**

7 April 2026

# CONTENTS

ABBREVIATIONS.....	3
<b>1 SUMMARY AND RECOMMENDATIONS .....</b>	<b>5</b>
1.1 PROPOSED RECOMMENDATIONS .....	5
1.2 INTRODUCTION .....	5
1.3 BACKGROUND TO THE REVIEW (CHAPTER 2) .....	6
1.4 SUMMARY OF PRELIMINARY FINDINGS .....	6
1.5 RESPONDING TO THIS SEF.....	8
1.6 FINAL REPORT TO THE MINISTER .....	8
<b>2 BACKGROUND.....</b>	<b>9</b>
2.1 LEGISLATIVE FRAMEWORK .....	9
2.2 APPLICATION AND INITIATION .....	9
2.3 CURRENT MEASURES .....	10
2.4 CONDUCT OF THE REVIEW .....	11
<b>3 THE GOODS AND LIKE GOODS.....</b>	<b>13</b>
3.1 THE GOODS SUBJECT TO THE MEASURES.....	13
3.2 MODEL CONTROL CODES .....	14
<b>4 VARIABLE FACTORS – EXPORT PRICE AND NORMAL VALUE .....</b>	<b>15</b>
4.1 PRELIMINARY FINDING .....	15
4.2 LEGISLATIVE FRAMEWORK .....	15
4.3 VARIABLE FACTORS – DONGGUAN MINXING.....	15
<b>5 VARIABLE FACTORS – COUNTERAVAILABLE SUBSIDIES.....</b>	<b>21</b>
5.1 PRELIMINARY FINDING .....	21
5.2 LEGISLATIVE FRAMEWORK .....	21
5.3 INFORMATION CONSIDERED BY THE COMMISSIONER .....	21
5.4 SUBSIDY PROGRAMS IN THIS REVIEW .....	22
5.5 CALCULATION OF SUBSIDY MARGINS .....	24
<b>6 VARIABLE FACTOR – NON-INJURIOUS PRICE .....</b>	<b>26</b>
6.1 PRELIMINARY FINDING .....	26
6.2 FRAMEWORK .....	26
6.3 COMMISSION’S APPROACH AND FINDINGS .....	27
<b>7 DUTY METHOD.....</b>	<b>29</b>
7.1 PRELIMINARY FINDINGS AND RECOMMENDATIONS .....	29
7.2 LEGISLATIVE FRAMEWORK .....	29
7.3 DUTY METHODS AND EFFECTIVE RATES OF DUTY .....	29
<b>8 PROPOSED RECOMMENDATIONS .....</b>	<b>31</b>
<b>9 APPENDICES AND ATTACHMENTS.....</b>	<b>32</b>
<b>APPENDIX A: ASSESSMENT OF SUBSIDY PROGRAMS.....</b>	<b>33</b>

## ABBREVIATIONS

Abbreviation	Full text
ADN	Anti-Dumping Notice
ABF	Australian Border Force
China	the People's Republic of China
the commission	the Anti-Dumping Commission
the Commissioner	the Commissioner of the Anti-Dumping Commission
CTMS	cost to make and sell
Dongguan Minxing	Dongguan Minxing Cables Co., Ltd
Dumping Duty Act	<i>Customs Tariff (Anti-Dumping) Act 1975</i>
EPR	electronic public record
FOB	free on board
GOC	Government of China
the goods	PVC flat electric cables
ICD	interim countervailing duties
IDD	interim dumping duty
LME	London Metals Exchange
LTAR	less than adequate remuneration
the measures	anti-dumping measures applying to the goods
Minister	the Minister for Industry and Innovation and Minister for Science
NIP	non-injurious price
the notices	the dumping duty notice and countervailing duty notice which imposed the anti-dumping measures
OCOT	ordinary course of trade
PVC	polyvinyl chloride
REP 469	<i>Anti-Dumping Commission Report No 469</i>
REP 626	<i>Anti-Dumping Commission Report No 626</i>
REQ	response to the exporter questionnaire
review period	1 April 2024 to 31 March 2025
RMB	Chinese Renminbi
SEF	statement of essential facts
SG&A	selling, general and administrative
SIE	State-invested enterprises
the subsidy notification	<i>China's New and Full Notification Pursuant to Article XVI:1 of the GATT 1994 and Article 25 of the Agreement on Subsidies and Countervailing Measures, 26 August 2025</i>
Tariff Regulation	<i>(Anti-Dumping) Regulation 2013</i>
USP	unsuppressed selling price

<b>Abbreviation</b>	<b>Full text</b>
WTO	World Trade Organization
WWC	World Wide Cable

# 1 SUMMARY AND RECOMMENDATIONS

## 1.1 Proposed recommendations

The Commissioner of the Anti-Dumping Commission (the Commissioner) has preliminarily found that the variable factors<sup>1</sup> relevant to the determination of dumping and countervailing duty payable under the *Customs Tariff (Anti-Dumping) Act 1975* (Dumping Duty Act) have changed in respect of the anti-dumping measures (the measures)<sup>2</sup> applying to PVC flat electrical cables (the goods) exported to Australia from the People's Republic of China (China) by Dongguan Minxing Cables Co., Ltd (Dongguan Minxing, the applicant).

Table 1 outlines the current measures applying to Dongguan Minxing.

Country	Exporter	IDD and method		ICD and method	
		Rate	Method	Rate	Method
China	All Other Exporters	29.1%	<i>Ad valorem</i>	3.3%	<i>Ad valorem</i>

**Table 1: Current measures applying to Dongguan Minxing**

The Commissioner proposes to recommend to the Minister for Industry and Innovation and Minister for Science (the Minister) that the notices have effect in relation to Dongguan Minxing as if different variable factors had been ascertained.<sup>3</sup>

The Commissioner proposes that the rate of interim dumping duties (IDD), interim countervailing duties (ICD) and duty methods in Table 2 apply from the date of publication of the Minister's decision.

Country	Exporter	IDD and method <sup>4</sup>		ICD and method	
		Rate	Method	Rate	Method
China	Dongguan Minxing	NA	<i>Floor price</i>	0%	<i>Ad valorem</i>

**Table 2: Proposed measures resulting from this review**

## 1.2 Introduction

The Anti-Dumping Commission (the commission) has prepared this statement of essential facts (SEF) in response to an application from Dongguan Minxing. Dongguan Minxing applied for a review of the measures because it considers one or more of the variable factors relevant to the measures as they currently apply have changed.

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<sup>1</sup> The variable factors in relation to this review are the export price, normal value, non-injurious price (NIP) and amount of countervailable subsidy received.

<sup>2</sup> The measures consist of a dumping duty notice and a countervailing duty notice (the notices).

<sup>3</sup> Section 269ZDA(1)(a)(iii) of the *Customs Act 1901* (the Act).

<sup>4</sup> The combination fixed and variable duty method is outlined in sections 2 and 3 of the *Customs Tariff (Anti-Dumping) Regulation 2013* (Tariff Regulation). The floor price duty method is outlined in sections 4 and 5 of the Tariff Regulation.

This SEF sets out the facts on which the Commissioner proposes to base their recommendations to the Minister in relation to this review.

The Commissioner's final recommendations to the Minister will be contained in a report due by **22 May 2026**.

Interested parties should note that the SEF may not represent the final views of the Commissioner. The Commissioner invites interested parties to make submissions in response to the SEF (see section 1.5).

### **1.3 Background to the review (chapter 2)**

#### **1.3.1 Commissioner's consideration of the application**

After considering the application, the Commissioner initiated this review on 8 July 2025 and established a review period of 1 April 2024 to 31 March 2025 (the review period).<sup>5</sup>

#### **1.3.2 Conduct of the review**

The commission is assisting the Commissioner to conduct the review, pursuant to the commission's function specified in section 269SMD.

The Commissioner notified interested parties of the initiation of this review in Anti-Dumping Notice (ADN) 2025/061, published on 8 July 2025. Dongguan Minxing was invited to provide information by completing a questionnaire relevant to the review. Dongguan Minxing provided a response to the questionnaire (REQ) by the due date.<sup>6</sup>

Further information on the conduct of this review is included in chapter 2 of this report.

#### **1.3.3 Information considered**

In preparing this report, the Commissioner has had regard to:

- the application
- the REQ
- other information as referenced in this report.<sup>7</sup>

### **1.4 Summary of preliminary findings**

The Commissioner's preliminary findings and conclusions in this SEF rely on the information available at this stage of the review. The paragraphs below provide a summary of these findings, and further detail is given throughout this SEF.

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<sup>5</sup> ADN 2025/061 on the electronic public record (EPR) for case 684.

<sup>6</sup> The Commissioner's delegate granted an 11-day extension to the original due date, following a request by Dongguan Minxing.

<sup>7</sup> As of the date of this report, no submissions have been received to the review.

#### 1.4.1 Variable factors – Export price and normal value (chapter 4)

The Commissioner has preliminarily found that the variable factors of export price and normal value have changed for Dongguan Minxing since last ascertained.

The commission has preliminarily determined the dumping margin as set out in Table 3.

Country	Exporter	Dumping margin
China	Dongguan Minxing	2.5%

Table 3: Dumping margin

#### 1.4.2 Variable factor – amount of countervailable subsidy received (chapter 5)

The Commissioner has preliminarily found that the amount of countervailable subsidy received for Dongguan Minxing has changed since last ascertained.

The commission has preliminarily determined the subsidy margin as set out in Table 4.

Country	Exporter	Subsidy margin
China	Dongguan Minxing	1.2%

Table 4: Subsidy margin

#### 1.4.3 Variable factor – non-injurious price (chapter 6)

The commission has preliminarily found that the NIP has changed since last ascertained.

For the purposes of this inquiry, the commission did not have access to Australian industry data for the review period to construct an unsuppressed selling price (USP) consistent with past cases involving the goods. Instead, the commission proposes to revise the USP determined in the last major case, as detailed in *Anti-Dumping Commission Report No 626* (REP 626). The commission has adjusted the previously determined USP to reflect differences in the major raw material inputs being copper based on the London Metals Exchange (LME) Copper Price and PVC based on published prices and inflation. The commission carried over other necessary information regarding post-exportation costs from REP 626 to arrive at the NIP.

The commission compared the NIP to the sum of the ascertained export price plus IDD and ICD and found that the NIP is less than those amounts. Therefore, the Commissioner proposes to recommend that the Minister apply the lesser duty rule.

#### 1.4.4 Duty method (chapter 7)

The Commissioner proposes to recommend that:

- IDD be worked out using the floor price duty method.
- ICD be worked out as a proportion of the export price (*ad valorem*) at a 0% rate.

## 1.5 Responding to this SEF

The SEF may not represent the Commissioner's final views. The commission invites interested parties to make written submissions in response to this SEF for the Commissioner's consideration.

Interested parties who wish to make written submissions in response to this SEF must do so no later than **27 April 2026** which is within 20 days after the SEF is placed on the public record.<sup>8</sup>

The Commissioner is not obliged to have regard to any submission made in response to the SEF received after this date if to do so would, in the opinion of the Commissioner, prevent the timely preparation of the report to the Minister.<sup>9</sup>

Submissions may be lodged by email to [investigations3@adcommission.gov.au](mailto:investigations3@adcommission.gov.au).

Alternatively, interested parties may post submissions to:

Investigations 3  
Anti-Dumping Commission  
GPO Box 2013  
CANBERRA ACT 2601  
AUSTRALIA

Confidential submissions must be clearly marked as 'OFFICIAL: Sensitive'. A non-confidential version of the submission, marked 'PUBLIC RECORD', is required for the public record. A guide for making submissions is available on the commission's website.<sup>10</sup>

The EPR contains non-confidential submissions from interested parties, non-confidential versions of the commission's verification reports and other publicly available documents.

Interested parties should read this SEF in conjunction with other documents on the EPR.

## 1.6 Final report to the Minister

The Commissioner was originally due to provide the final report and recommendation to the Minister by no later than 10 December 2025.<sup>11</sup>

The Commissioner is now due to provide the final report and recommendations to the Minister by no later than 22 May 2026, unless the Commissioner grants a further extension of time.

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<sup>8</sup> Section 269ZHE(3).

<sup>9</sup> Section 269ZHE(4).

<sup>10</sup> A guide for making submissions is available [here](#).

<sup>11</sup> The Commissioner's final report and recommendations must be provided to the Minister within 155 days after the publication of a notice under section 269ZHD(4) or such longer period as allowed.

## **2 BACKGROUND**

### **2.1 Legislative framework**

The procedures to be followed by the Commissioner in conducting a review of the measures are set out in Division 5 of Part XVB.

#### **2.1.1 Statement of essential facts**

Section 269ZD(1) requires the Commissioner to publish a statement of the facts on which they propose to base their recommendations to the Minister about the review of the measures. This is referred to as the SEF.

Section 269ZD(2) requires the Commissioner, in formulating the SEF, to have regard to:

- the application
- any submissions relating generally to the review received within 37 days of the initiation of the review
- any other submissions relating generally to the review if, in the Commissioner's opinion, having regard to the submission would not prevent the timely placement of the SEF on the public record.

The Commissioner may also have regard to any other matters they consider relevant.

#### **2.1.2 Final report**

Section 269ZDA(1) requires the Commissioner, after conducting a review, to give the Minister a report which recommends that the relevant notice:

- remain unaltered
- be revoked in its application to a particular exporter or to a particular kind of goods or revoked generally, or
- have effect in relation to a particular exporter or to exporters generally as if different variable factors had been ascertained.<sup>12</sup>

### **2.2 Application and initiation**

On 13 June 2025, Dongguan Minxing lodged an application under section 269ZB for a review of the measures.<sup>13</sup>

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<sup>12</sup> Under section 269ZDA(1A)(a), the Commissioner cannot make a revocation recommendation unless a revocation review notice has been published in relation to the review.

<sup>13</sup> Under section 269ZA. A non-confidential version of the application is available on EPR 684.

The Commissioner was satisfied that:

- the application complied with section 269ZB (content and lodgement requirements)<sup>14</sup>
- there appeared to be reasonable grounds for asserting that the variable factors relevant to the taking of the measures have changed.<sup>15</sup>

The Commissioner therefore decided not to reject the application and published ADN 2025/061 initiating the review on 8 July 2025.<sup>16</sup>

## 2.3 Current measures

### 2.3.1 Imposition of measures

The measures were initially imposed by public notice on 14 April 2019 by the relevant Minister following the original investigation (Investigation 469). The findings of that original investigation are detailed in *Anti-Dumping Commission Report No 469 (REP 469)*.<sup>17</sup>

### 2.3.2 Current measures

Table 5 summarises the current measures.

Country	Exporter	Effective rate of IDD	Duty method	Effective rate of ICD	Duty method
China	Gulin International Wire & Cable Group Co., Ltd	2.8%	Combination	N/A	N/A
China	Nanyang Cable (Tianjin) Co., Ltd	31.8%	Combination	0.0%	<i>ad valorem</i>
China	Jiangsu Etern Electric Co., Ltd	11.9%	Combination	0.1%	<i>ad valorem</i>
China	All Other Exporters <sup>18</sup>	29.1%	Combination	3.3%	<i>ad valorem</i>

**Table 5: Current measures**

Further detail about the measures can be found on the dumping commodity register on the commission's website.

### 2.3.3 Past cases

The commission has conducted numerous cases relating to the goods. A list of key cases is set out in Table 6.<sup>19</sup> Further details can be found on the commission's website.

<sup>14</sup> Section 269ZC(2)(a).

<sup>15</sup> Section 269ZC(2)(b)(i).

<sup>16</sup> Refer ADN 2025/061.

<sup>17</sup> EPR 469, no 31.

<sup>18</sup> Which currently includes Dongguan Minxing.

<sup>19</sup> This table excludes duty assessments.

Case number	ADN number	Date published	Country	Findings
271	2015/085	9 July 2015	China	Termination of an investigation on China.
469	2019/047	14 May 2019	China	Measures imposed on China.
N/A	2022/019	1 September 2022	China	Measures that applied to Gulin International Wire & Cable Co. Ltd were revoked in February 2020 after a Federal Court decision. In September 2022, measures were imposed by public notice following Minister's decision. <sup>20</sup>
626	2024/006	29 April 2024	China	Measures amended due to REP 626.

**Table 6: Past cases for China**

## 2.4 Conduct of the review

### 2.4.1 Review period

The review period is 1 April 2024 to 31 March 2025.

### 2.4.2 Questionnaires and verification

#### Importers

The commission did not contact any importers from the Australian Border Force (ABF) import database that imported the goods from Dongguan Minxing during the review period.

#### Exporters

Dongguan Minxing submitted its application on 13 June 2025. The commission sent an exporter questionnaire to Dongguan Minxing directly.

The commission received a REQ from Dongguan Minxing on 22 August 2025. The commission verified Dongguan Minxing's REQ, which included requesting additional information from Dongguan Minxing in relation to selected parts of the REQ that were judged as highest risk.

As this is a single-exporter review there are no other relevant exporters.

#### Government of China

The commission sent a government questionnaire to the Government of China (GOC) seeking information about the Chinese domestic market for the goods and any subsidies that are available or might have been received in respect of the goods exported to Australia from China in the inquiry period. The commission did not receive a questionnaire from the GOC.

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<sup>20</sup> At the time of this report, the measures as they relate to this exporter are the subject of a judicial review.

### **2.4.3 Submissions from interested parties**

The commission has not received any submissions from interested parties.

## **3 THE GOODS AND LIKE GOODS**

### **3.1 The goods subject to the measures**

#### **3.1.1 Goods description**

The goods subject to the measures are:

*Flat, electric cables, comprising two copper conductor cores and an 'earth' (copper) core with a nominal conductor cross sectional area of between, and including, 2.5 mm<sup>2</sup> and 3 mm<sup>2</sup>, insulated and sheathed with polyvinyl chloride (PVC) materials, and suitable for connection to mains electricity power installations at voltages exceeding 80 volts (V) but not exceeding 1,000V, and complying with Australian/New Zealand Standard (AS/NZS) AS/NZS 5000.2 (the Australian Standard), and whether or not fitted with connectors.<sup>21</sup>*

#### **3.1.2 Further information**

*The locally produced goods are 2.5 Twin and Earth (TE) PVC flat cable (2.5 TE cable) that is commonly referred to as 'building wire', because of its use by the building and construction industry in domestic, commercial and industrial mains power supply low voltage wiring installations.*

*The term 'flat cables' mean cables where the conductor and earth cores are laid parallel in the same plane, as defined by the Australian Standard. The reference to "two copper conductor cores" refers to the 'phase core' and the 'neutral core'. The earth core (also comprising copper) is additional to these two active cores.*

#### **3.1.3 Excluded goods**

The goods subject to the measures do not include:

- single core cables, being cables with a single active core
- aerial cables as defined by the Australian Standard
- twin active flat cables, that is, flat cables comprising two active cores but no earth core
- circular cables as defined by the Australian Standard
- cables insulated and/or sheathed with non-PVC material, including but not limited to cross-linked polyethylene (XLPE) materials, including a combination of PVC and non-PVC material
- cables comprising cores made of aluminium conductors, and
- flexible cables (cords) as defined by Australian Standards AS/NZS 3191 and/or AS/NZS 60227.

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<sup>21</sup> EPR 684, no 1.

### 3.1.4 Tariff classification

The goods are generally classified according to the following tariff subheadings in Schedule 3 to the *Customs Tariff Act 1995*:

Reference number	Statistical code	Goods
8544		INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS.
8544.4		- Other electric conductors, for a voltage not exceeding 1 000 V:
8544.49.20	39	.Other--- For a voltage exceeding 80 V but not exceeding 1 000 V
8544.49.20	41	Insulated with P.V.C. materials

**Table 7: Tariff classification of the goods**

Note: These tariff classifications and statistical codes may include goods that are both subject and not subject to the measures. The listing is for convenience only and does not form part of the goods description. Refer to the goods description above for authoritative detail.

### 3.2 Model control codes

As was the case in the original investigation, no model control code (MCC) structure applies to this inquiry given the specific scope and highly standardised nature of the goods. The commission has had regard to the product codes used by Dongguan Minxing in its sales system to compare the goods and like goods. Dongguan Minxing sold products in domestic market that have the same raw materials (copper and PVC insulation), same number of cores, and the same nominal conductor cross sectional area as the goods exported to Australia.

## 4 VARIABLE FACTORS – EXPORT PRICE AND NORMAL VALUE

### 4.1 Preliminary finding

The Commissioner preliminarily finds that the variable factors for export price and normal value applicable to Dongguan Minxing have changed since last ascertained. The Commissioner proposes to recommend to the Minister that the dumping duty notice have effect as if different export price and normal values had been ascertained in relation to Dongguan Minxing.

The preliminary dumping margin for the review period is summarised in Table 8.

Country	Exporter	Dumping margin
China	Dongguan Minxing	2.5%

Table 8: Summary of dumping margin

### 4.2 Legislative framework

Export price and normal value are determined as outlined below:

- **Export price** is determined under section 269TAB. Section 269TAB(1)(a) provides that the export price of any goods exported to Australia is the price paid or payable for the goods by the importer where the goods have been exported to Australia otherwise than by the importer, and have been purchased by the importer from the exporter in arms length transactions.

Where the export price of goods exported to Australia is being ascertained for the purposes of a review under Division 5, such as here, section 269TAB(2B) provides methods in certain circumstances to determine appropriate export prices where there are no exports, or a low volume of exports, during the period examined.

- **Normal value** is determined under section 269TAC. Section 269TAC(1) states that the normal value of any goods exported to Australia is the price paid or payable for like goods sold in the ordinary course of trade (OCOT) for home consumption in the country of export in sales that are arms length transactions by the exporter, or, if like goods are not so sold by the exporter, by other sellers of like goods.

The export price and normal value also inform the dumping margin. Dumping margins are worked out under section 269TACB.

### 4.3 Variable factors – Dongguan Minxing

#### 4.3.1 Preliminary assessment

The commission assessed the export price, normal value, and dumping margins for exports from Dongguan Minxing based on the REQ.

The Commissioner is satisfied that Dongguan Minxing is a manufacturer of the goods and like goods, and that the information provided by Dongguan Minxing is accurate and

reliable for the purpose of ascertaining variable factors applicable to its exports of the goods. The commission performed various checks of the REQ and based on these checks the commission considered the REQ was reliable and accurate for the purposes of this review.

The Commissioner has preliminarily found that the export price and normal value relevant to the determination of IDD payable has changed in respect of the goods exported by Dongguan Minxing to Australia. The preliminary dumping margin is 2.5%.

### **4.3.2 Export Price**

#### Low exporter provisions

Section 269TAB(2A) allows the Minister to determine the export price in accordance with section 269TAB(2B) where there is insufficient or unreliable information to ascertain the export price due to an absence or low volume of exports, having regard to certain matters. Those matters are:

- previous volumes of exports of the goods to Australia by Dongguan Minxing
- patterns of trade for like goods
- factors affecting patterns of trade for like goods that are not within the control of Dongguan Minxing.

The commission has considered each of these matters separately.

#### *Previous volumes of exports by Dongguan Minxing*

A decrease in imports during the review period may indicate that there is insufficient or unreliable information to ascertain the export price.

In the review period, Dongguan Minxing exported the goods to Australia, albeit a small number of consignments.

The commission's review of ABF import data for REP 469 and REP 626 confirmed that Dongguan Minxing has a previous history of exporting cables declared under the relevant tariff heading and statistical code for the goods. However, based on both follow-up questions with Dongguan Minxing and details of the import declarations, the commission is satisfied that only a small number of these exports were the goods, the majority appear to be cables that are not covered by the measures.

The history of a small number of consignments and relatively similar volume of the goods historically as compared to the review period, indicates that Dongguan Minxing has consistently exported a low volume of the goods to Australia. It does not indicate that Dongguan Minxing's volume has reduced specifically for the review period or that the export price would be unreliable because of a low volume of exports.

#### *Patterns of trade for like goods*

In comparing patterns of trade for like goods, the commission does not consider Dongguan Minxing's volume of exports is unusual. There remains a market for both locally produced and imported goods. Imports of the goods have remained significant since the measures were applied in 2018.

In this context, Dongguan Minxing's exports are consistent with the general patterns of trade for Chinese exporters more broadly.

#### *Factors affecting patterns of trade outside of Dongguan Minxing's control*

The commission notes that Dongguan Minxing exports the goods to other countries, therefore the anti-dumping measures in Australia may have affected Dongguan Minxing's volume exported to Australia. The commission is not aware of any other factors outside of Dongguan Minxing's control, such as supply chain disruptions or government intervention, that may explain Dongguan Minxing's volume of exports during the review period.

#### *Commission's assessment*

Having regard to the factors in section 269TAB(2A)(i) – (iii), the commission finds there is not insufficient or unreliable information to ascertain the price under section 269TAB(1) due to a low volume of exports. The commission considers that export price should be ascertained under section 269TAB(1).

#### Who is the importer?

The commission considers that Dongguan Minxing is the exporter of the goods because this company:

- produced the Australian export goods to the relevant Australian/New Zealand Standard
- is named as the supplier on commercial invoices
- is named as consignor on bills of lading
- arranged and paid for inland transport to the port of export
- arranged and paid for port handling charges at the port of export.

The Commissioner is reasonably satisfied that for all its Australian export sales during the review period, Dongguan Minxing was the exporter of the goods.

#### Arms length assessment

Based on the information available, the Commissioner considers that all export sales made by Dongguan Minxing during the review period were arms length transactions

#### Calculation of export price

The commission has calculated the export price for Dongguan Minxing under section 269TAB(1)(a), being the price paid by the importer to the exporter, less transport and other costs arising after exportation.

The commission's calculation of Dongguan Minxing export price is at **Confidential Attachment 1**.

#### **4.3.3 Normal value**

The commission found that Dongguan Minxing had a sufficient volume of domestic like goods sold in the ordinary course of trade (OCOT) and in sales that were arms length transactions to calculate a normal value under section 269TAC(1).

Domestic sales in the ordinary course of trade

Section 269TAAD sets out which sales are in the OCOT. Under this section, a domestic like goods sale is not in the OCOT if the conditions below apply to the sale:

- The sale is unprofitable in substantial quantities over an extended period.
- The sale is unlikely to be recoverable within a reasonable period.

The commission typically uses this method to assess each step of identifying a sale not in the ordinary course of trade.

1. A sale is unprofitable if its unit price is less than the corresponding unit cost to make and sell in the sales month or sales quarter.
2. All sales for a model are unprofitable in substantial quantities if the volume of unprofitable sales is 20% or more of the total volume of sales.
3. A sale is unlikely to be recoverable if its unit price is less than the corresponding unit cost to make and sell for the entire reasonable period.

Table 9 summarises the information the commission has used to assess if Dongguan Minxing’s domestic sales of like goods are in the OCOT.

Component	Details
Extended unprofitability period	The review period
Reasonable recoverability period	The review period
Price	Net invoice price
Cost	Quarterly cost to make and sell the goods, including direct selling expenses for each transaction
Weighted average cost	Weighted average cost to make and sell the goods over the review period, including direct selling expenses for each transaction.
Date of sale: Australian exports	Date of goods delivery is used as the date of sale in export sales. After requesting additional documentation from Dongguan Minxing, the commission considers this a reasonable approach. Dongguan Minxing records sales in its accounting system when the goods are delivered and the commission is satisfied that the material terms of the sale (e.g. quantity and price) are not subject to change from this point. As outlined in the <i>Dumping and Subsidy Manual</i> (the Manual), the commission’s general approach is to use the invoice date as the date of sale unless an alternative claim is made and verified. <sup>22</sup> Dongguan Minxing provided information to substantiate that the delivery date and invoice date are in close proximity and relying on the delivery date is appropriate in these circumstances.
Date of sale: domestic sales	Date of goods delivery is the date of sale in domestic sales. As above for Australian export sales, the commission considers this appropriate in the circumstances.

**Table 9: Ordinary course of trade assessment details (Dongguan Minxing)**

<sup>22</sup> [The Manual](#), page 52.

To assess if there is a large enough volume of domestic sales to set a normal value under section 269TAC(1), the commission must compare the domestic and Australian export sales volumes for an exporter. If the domestic sales volume is less than 5% of the Australian export sales volume, the commission must also assess if the domestic sales volume is still large enough to use in a normal value that properly compares to the export price.

Section 269TAC(14) sets this sufficiency test for dumping investigation cases. The commission also uses this sufficiency test when setting a normal value in other case types.

The commission found that Dongguan Minxing’s domestic sales in the ordinary course of trade were sufficient, given that they accounted for at least 5% of the Australian export sales volume.

Adjustments to the normal value

Table 10 summarises the adjustments made to Dongguan Minxing’s normal value to properly compare the export price to the corresponding normal value under section 269TAC(8).

Adjustment description	Deduction/addition
Domestic E-commerce service fees	Deduction
Domestic inland transport	Deduction
Other expenses (service fees to certain customers)	Deduction
Export inland transport	Addition
Export port handling	Addition
Export credit terms	Addition

**Table 10: Summary of adjustments**

The commission notes that Dongguan Minxing claimed a level of trade adjustment in its REQ at section E-5. Dongguan Minxing sold like goods to wholesalers and end-users on the domestic market in China and to a wholesaler in Australia. Dongguan Minxing claimed that the prices to end-users were distinctly higher than to wholesalers and therefore it requested an adjustment to normal value to make the comparison between export price and normal value relevant to wholesalers only.

The commission analysed the claim for a level of trade adjustment and found that, having regard to the available evidence, there were no consistent trends throughout the review period. The commission communicated this finding to Dongguan Minxing on 19 March 2026 and noted that Dongguan Minxing could make a submission on this issue.

Calculation of normal value

The commission has calculated the normal value for Dongguan Minxing under section 269TAC(1), being the price paid or payable for like goods sold in the OCOT for home consumption in China that are arms length transactions by Dongguan Minxing.

The commission’s calculation of Dongguan Minxing normal value is at **Confidential Attachment 3**.

#### **4.3.4 Dumping margin**

The commission has calculated Dongguan Minoxing's dumping margin by comparing weighted average Australian export prices to the corresponding weighted average normal values for the review period.

The commission has calculated a dumping margin of **2.5%**.

The commission's calculation of Dongguan Minoxing's dumping margin is at **Confidential Attachment 4**.

## **5 VARIABLE FACTORS – COUNTERAVAILABLE SUBSIDIES**

### **5.1 Preliminary finding**

The Commissioner preliminarily finds that the variable factors relevant to the determination of countervailing duty payable have changed. The Commissioner proposes to recommend to the Minister that the countervailing duty notice shall have effect as if different variable factors had been ascertained. The revised variable factors have resulted in a different subsidy margin of 1.2% in relation to the goods exported to Australia by Dongguan Minxing during the review period.

### **5.2 Legislative framework**

#### **5.2.1 Background**

Subsidisation occurs when a financial contribution or income or price support confers a benefit (whether directly or indirectly) in relation to goods exported to Australia. The amount of a countervailable subsidy is determined in accordance with section 269TACD.

#### **5.2.2 Information provided to the Commissioner**

Section 269TAACA(1) provides, relevantly, that in determining whether a countervailable subsidy has been received in respect of particular goods, or the amount of a countervailable subsidy in respect of particular goods, the Commissioner may act on the basis of all the facts available and may make such assumptions as the Commissioner considers reasonable when an applicable entity:

- has not given the Commissioner information the Commissioner considers to be relevant to the inquiry within a period the Commissioner considers to be reasonable, or
- has significantly impeded the inquiry.

Relevantly, the following entities apply to section 269TAACA(1) by virtue of section 269TAACA(2):

- any person who is or is likely to be directly concerned with the import or export into Australia of the goods to which the inquiry relates
- the government of the country of export of goods to which the inquiry relates.

The commission sent the GOC a questionnaire requesting information necessary for the review into the previously identified countervailable subsidies from past cases. The commission did not receive a response to this questionnaire. Accordingly, because the GOC has not given the commission information considered to be relevant to the review, the commission has determined whether a countervailable subsidy has been received in respect of the goods, and the amount of the countervailable subsidy, in accordance with section 269TAACA(1).

In relation to Dongguan Minxing, the commission requested information about countervailable subsidies, whether previously identified from past cases, or new programs relevant to the review period through a questionnaire. Dongguan Minxing provided a REQ

that generally responded to all sections. The commission relied on the REQ where possible, particularly around the programs relating to the provision of goods at less than adequate remuneration (LTAR) and preferential tax policies. However, details regarding financial grants were generally limited to amounts recorded in Dongguan Minxing's financial accounts. The commission notes that the exporter questionnaire requested further details about the exact name of the grants, the eligibility criteria, the application process, application forms and correspondence with relevant granting authorities. Dongguan Minxing stated in the REQ that it did not keep information relating to these details. Accordingly, the commission has determined whether a countervailable subsidy has been received in respect of financial grants in accordance with section 269TAACA(1).

### **5.3 Subsidy programs in this review**

#### **5.3.1 Information relied on**

##### New programs

The Commissioner found that Dongguan Minxing has received preferential tax treatment and grants in relation to the goods during the review period, which included an additional 13 new subsidy programs for the review period.

As previously stated, Dongguan Minxing was unable to provide all the details about the new grants. Where required the commission has assessed whether Dongguan Minxing received a countervailable subsidy based on all the facts available and making reasonable assumptions (under section 269TAACA(1)). The commission conducted open-source research and had regard to China's notifications to the World Trade Organization (WTO) in relation to the new grants.

Based on the commission's research and information from Dongguan Minxing's accounts (such as the non-operating income ledger), the Commissioner is satisfied that Dongguan Minxing received financial benefits under the new grants from various levels of government.

An assessment of the new subsidy programs is at **Appendix A**.

##### Program 1

The commission is not aware of any WTO notification by China in relation to this program. In the absence of a response to a questionnaire by the GOC, the commission had regard to section 269TAACA(1), which provides that the Commissioner may act on the basis of all the facts available and may make such assumptions as the Commissioner considers reasonable.

The commission considers that, on the basis of the available information, it is reasonable to assume that the suppliers identified as a SIEs in Dongguan Minxing's listing are entities that possess, are vested with or exercise governmental authority. Therefore, the commission finds these entities to be public bodies.

To assess whether Dongguan Minxing received a benefit from the supply of copper by SIEs at less than adequate remuneration (LTAR), the commission compared Dongguan Minxing's copper raw material purchases from SIEs with a benchmark from within China,

consistent with REP 469 and 632. Specifically, the commission obtained data for the review period from a paid subscription relating to the type of copper relevant to the goods (low-carbon copper rod 8mm). Where Dongguan Minxing's purchases of copper from SIEs were lower than the benchmark the Commissioner considers that Dongguan Minxing received a benefit in the review period under a subsidy program.

On the basis of the available information, the commission considers that Program 1 would only benefit a limited number of particular enterprises, namely enterprises sourcing copper from public bodies. Therefore, the commission finds that Program 1 is specific. Consequently, the commission finds that the benefit from this program was countervailable in relation to Dongguan Minxing for the review period.

The amount of subsidy received under Program 1 is equal to the difference between the benchmark and the price paid by Dongguan Minxing.

### Program 5

*China's New and Full Notification Pursuant to Article XVI:1 of the GATT 1994 and Article 25 of the Agreement on Subsidies and Countervailing Measures, 26 August 2025* (the subsidy notification), lists this program at page 8.

The policy objective and/or purpose of the subsidy is to encourage high and new technology industrial development and enhance technology progress.

The authorities for the subsidy are given in the subsidy notification as the Ministry of Science and Technology, Ministry of Industry and Information Technology, Ministry of Finance and State Taxation Administration.

The legislation under which the program is granted is Article 28 of the Law of the People's Republic of China on Enterprise Income Tax (2007), Article 93 of the Regulations for the Implementation of Law of the People's Republic of China on Enterprise Income Tax (2007) and a State Council Circular Guo Fa No. 40 of 2007.

The form of the subsidy is preferential tax treatment specific to enterprises recognised as high or new technology enterprises. The enterprise income tax shall be levied at the reduced rate of 15% from 25%. The period covered by the subsidy notification is 2023-2024, which aligns with the last tax return that Dongguan Minxing submitted in the review period. This subsidy does not appear to have any other time-limits attached to it and has been in operation since 1 January 2008 to present.

The commission found that Dongguan Minxing was eligible for a reduced company tax rate of 15% under this program during the review period.

The commission considers that this program does not appear to be generally available to all enterprises in China, it is specific to new and high technology enterprises that meet certain criteria. The eligibility criteria are outlined in REP 469 at page 82 and based on open-source research does not appear to have changed.<sup>23</sup>

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<sup>23</sup> For example, see <https://www.china-briefing.com/doing-business-guide/china/taxation-and-accounting/tax-incentives-in-china>, accessed 25 March 2026.

Therefore, the commission considers that Dongguan Minxing has received a benefit from the GOC under this program. The commission also considers that having regard to the eligibility criteria for this program, the program satisfies the specificity requirements of section 269TAAC(2) and that this program remains countervailable for the review period in respect of Dongguan Minxing. The amount of countervailable subsidy received by Dongguan Minxing under Program 5 is equal to the reduction in tax payable by Dongguan Minxing in the most recent tax year [allocated to the goods exported to Australia in the review period].

Program Number <sup>24</sup>	Program Name	Type of benefit	Countervailable subsidy received (Yes/No)
1	Copper at less than adequate remuneration	LTAR	Yes
5	Preferential Tax Policies for High and New Technology Enterprises	Tax	Yes
684-001	The actual amount of value-added tax offset	Tax	Yes
684-002	General position subsidy	Grant	Yes
684-003	Employment subsidies for absorbing people who have been lifted out of poverty	Grant	Yes
684-004	Social security subsidies for absorbing employment-challenged individuals	Grant	Yes
684-005	The employment-related subsidy policy supports the general position subsidy	Grant	Yes
684-006	Provincial Special Funds for Promoting High-Quality Economic Development in 2024 (Direction for Promoting Foreign Trade Development)	Grant	Yes
684-007	A one-time additional employment subsidy for newly recruited employees by enterprises during the Spring Festival of 2024	Grant	Yes
684-008	Green development project in Zhangmutou	Grant	Yes
684-009	Economic Development Bureau of Zhangmutou Town, Dongguan City - Disbursement on Behalf of Subsidy funds	Grant	Yes
684-010	One-time job expansion subsidy for Dongguan City in 2024	Grant	Yes
684-011	In 2024, the stable job return will be provided to Dongguan City	Grant	Yes
684-012	Individual income tax handling fee refund	Grant	Yes
684-013	Employment internship subsidy	Grant	Yes

**Table 11: Current subsidy programs considered in this inquiry**

## 5.4 Calculation of subsidy margins

The commission found that Dongguan Minxing received a benefit from the countervailable programs listed in Table 11.

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<sup>24</sup> Program numbers 1 and 5 are from the original investigation and program numbers beginning with 684 are those identified in this review.

Based on the information available, the commission has calculated a subsidy margin (to one decimal place) for Dongguan Minxing of **1.2%**.

The commission's countervailable subsidy margin calculations are at **Confidential Attachment 5 – Dongguan Minxing subsidy margin**.

## 6 VARIABLE FACTOR – NON-INJURIOUS PRICE

### 6.1 Preliminary finding

Having regard to the available information, the commission has determined that the NIP has changed for Dongguan Minxing.

The commission calculated that the NIP is less than the sum of the export price plus the IDD and ICD of the goods for Dongguan Minxing. The Commissioner preliminarily recommends that the Minister should have regard to the lesser duty rule when determining the IDD and ICD payable.

The commission's calculation of the NIP is contained in **Confidential Attachment 6**.

### 6.2 Framework

#### 6.2.1 The NIP

The NIP is defined in section 269TACA as the minimum price necessary to prevent the injury or a recurrence of the injury caused by the dumping and subsidisation. The NIP is a variable factor relevant to determining duty payable under the Dumping Duty Act.

The legislation does not prescribe a calculation method for the NIP. The commission generally derives the NIP by establishing an USP (see below), being a price at which the Australian industry might reasonably sell its product in a market unaffected by dumping. The commission then deducts the costs incurred in getting the goods from the export FOB export point (or another point if appropriate) to the relevant level of trade in Australia from the USP. The deductions normally include overseas freight, insurance, into store costs and amounts for importer expenses and profit.

The unsuppressed selling price

The commission's Manual provides a hierarchy of options for establishing a USP:<sup>25</sup>

- the Australian industry's price or market approach in a period unaffected by dumping
- the constructed approach, using the Australian industry's CTMS data and a reasonable amount for profit
- the price or market approach for undumped imports.

#### 6.2.2 The lesser duty rule

Where the Minister is required to determine both ICD and IDD, sections 8(5BA) and 10(3D) of the Dumping Duty Act apply.

Sections 8(5B), 8(5BA) and 10(3D) require the Minister to have regard to the 'lesser duty

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<sup>25</sup> [The Manual](#), pages 106–109.

rule' when determining the ICD and IDD payable. In respect of concurrent dumping and countervailing notices, the lesser duty rule requires the Minister to consider the desirability of fixing a lesser amount of duty such that the sum of the export price (of the goods ascertained for the purposes of the notices), the ICD and the IDD, do not exceed the NIP.

However, pursuant to sections 8(5BAA), 8(5BAAA) and 10(3DA) of the Dumping Duty Act, the Minister is not required to have regard to the lesser duty rule where one or more of the following circumstances (exceptions) apply:

- the normal value of the goods was not ascertained under section 269TAC(1) because of the operation of section 269TAC(2)(a)(ii), or
- there is an Australian industry in respect of like goods that consists of at least 2 small-medium enterprises, whether or not that industry consists of other enterprises.
- if an exporter of the goods has received a countervailing subsidy in respect of the goods – the exporter's country has not complied with Article 25 of the WTO Agreement on Subsidies and Countervailing for the compliance period.

Where any of the above exceptions apply, the Minister's consideration of the lesser duty rule is not mandatory, but the Minister may still wish to exercise their discretion to do so.

## **6.3 Commission's approach and findings**

### **6.3.1 Approach in the original investigation and past cases**

#### Original investigation

In REP 469, the commission established the NIP by reference to a USP equal to the Australian industry's weighted average CTMS for the like goods, plus an amount of profit Prysmian realised from the sale of a 1.5 mm<sup>2</sup> twin core and earth PVC flat electric cable product, which the commission considers a part of the same general category of goods.

The commission, having established the USP, reviewed the importation costs of one of the main importers in the investigation and calculated the NIP by deducting that importer's costs necessarily incurred in getting the goods from the FOB export point at export and selling them in the Australian market, and an amount for importer profit.

#### Continuation inquiry

The commission revised the NIP in continuation inquiry 626, having regard to:

- the approach used to calculate the NIP in REP 469
- a USP based on the Australian industry's monthly weighted average CTMS plus a reasonable amount of profit over the inquiry period
- an importer's SG&A expenses and the expenses incurred in bringing the goods from the FOB export point.

The commission adopted the same approach to calculate the Australian industry's weighted average CTMS for the like goods in the inquiry period and applied the same level of profit that was used in REP 469.

In calculating the NIP, the commission used a cooperating importer World Wide Cable's (WWC) post-importation costs, including its SG&A, plus any applicable marine insurance, ocean freight and duties payable. WWC's sales of the goods were found to be unprofitable in the inquiry period. Therefore, the commission applied a nil rate of profit for WWC.

### **6.3.2 Commissioner's assessment of NIP and USP for this review**

Section 24.2 of the Manual states that the commission will generally not depart from the approach taken in the original investigation or a previous review, unless there has been a change in circumstances that either makes the earlier USP approach unreasonable, or less preferred among other available options.

#### Unsuppressed selling price

Without access to industry data, the commission was unable to follow the approach in previous investigations whereby the USP was constructed using Australian industry's CTMS data for this review period. The commission has adjusted the previously determined USP to reflect differences in the major raw material inputs being copper based on the LME Copper Price and PVC based on published prices and inflation.<sup>26</sup> The commission also updated exchange rates between the inquiry period for REP 626 and the review period.

Information for the remaining costs was obtained from verified industry data relied on in REP 626. This information was used to estimate selling, distribution & administration expenses and a reasonable rate of profit. The commission considers that this information is relevant for calculating the USP as the goods are the same in both cases.

#### Deductions to arrive at the NIP

In calculating the NIP, the commission used verified importer data from REP 626 to deduct importer expenses from the most recent inquiry, namely WWC's SG&A, plus any applicable marine insurance, ocean freight and duties payable. As in the last inquiry, WWC's sales of the goods were found to be unprofitable in the inquiry period. Therefore, the commission deducted a nil rate of profit to calculate the NIP.

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<sup>26</sup> The commission updated the USP based on movements in the copper price because copper accounts for a significant proportion of Australian industry's raw material costs.

## 7 DUTY METHOD

### 7.1 Preliminary findings and recommendations

The Commissioner preliminarily recommends that on the goods exported by Dongguan Minxing from China should be worked out as follows:

- the floor price duty method in respect to IDD and
- as a proportion of the export price in respect to ICD.

### 7.2 Legislative framework

#### 7.2.1 Interim dumping duty

The *Customs Tariff (Anti-Dumping) Regulation 2013* prescribes the methods available to the Minister for working out IDD payable. The methods are:

- fixed duty method (\$X per tonne)
- floor price duty method
- combination duty method
- *ad valorem* duty method (a percentage of the export price).

The various methods all have the purpose of removing the injurious effects of dumping. However, in achieving this purpose, certain methods will better suit particular circumstances than others. More detail on the nature and operation of the various methods is contained in the *Guidelines on the Application of Forms of Dumping Duty November 2013*.<sup>27</sup>

#### 7.2.2 Interim countervailing duty

In accordance with section 269TACD, the commission generally calculates the subsidy margin based on the unit subsidy amount attributed to the goods as a percentage of the ascertained export price (leading to an *ad valorem* percentage).

### 7.3 Duty methods and effective rates of duty

#### 7.3.1 Duty methods

The commission considers that for exports of PVC flat electric cables exported from China by Dongguan Minxing:

- the IDD payable should be calculated using the floor price duty method
- the ICD payable should be calculated as an *ad valorem* percentage.

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<sup>27</sup> [Anti-Dumping and countervailing system key legislation, directions and policy](#), *Guidelines on forms of dumping duty*.

### 7.3.2 Application of the lesser duty rule

The commission compared the NIP to the sum of the export price and the IDD and ICD payable and found that it was lower.

The commission does not consider that any of the exceptions in the Dumping Duty Act apply in respect of exports of the goods by Dongguan Minging from China. Accordingly, the Commissioner recommends that the Minister have regard to and apply the lesser duty rule in respect of exports of the goods from China by Dongguan Minging from China.

### 7.3.3 Duties and method

If the recommendations of this report are adopted, the duties in relation to the goods exported by Dongguan Minging from China is outlined in Table 12.

Exporter	IDD rate and method	ICD rate and method
Dongguan Minging	NA – floor price	0% <i>ad valorem</i>

**Table 12: Duties and method**

## 8 PROPOSED RECOMMENDATIONS

The Commissioner has preliminarily found that the variable factors relevant to the determination of dumping duty payable under the Dumping Duty Act have changed in respect of the goods exported by Dongguan Minxing from China.

The Commissioner proposes to recommend that the notices have effect in relation to exports of the goods by Dongguan Minxing from China as if different variable factors had been ascertained.<sup>28</sup>

The Commissioner proposes that rate of IDD and ICD and requisite duty methods in Table 13 apply from the date of publication of the final report.

Country	Exporter	IDD and method		ICD and method	
		Rate	Method	Rate	Method
China	Dongguan Minxing	NA	<i>Floor price</i>	0%	<i>ad valorem</i>

**Table 13: Proposed measures resulting from this review**

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<sup>28</sup> Section 269ZHF(1)(a)(iii).

## 9 APPENDICES AND ATTACHMENTS

<b>Appendix A</b>	Assessment of subsidy programs
<b>Confidential Attachment 1</b>	Export price
<b>Confidential Attachment 2</b>	CTMS
<b>Confidential Attachment 3</b>	Normal value
<b>Confidential Attachment 4</b>	Dumping margin
<b>Confidential Attachment 5</b>	Subsidies
<b>Confidential Attachment 6</b>	USP and NIP

# APPENDIX A: ASSESSMENT OF SUBSIDY PROGRAMS

## A1 Introduction

The commission has reviewed the subsidy programs applicable to Dongguan Minxing's exports of the goods.

- Section A3 assesses the existing programs there were identified in previous cases.
- Section A4 and A7 assesses additional programs that were identified from information received from Dongguan Minxing as part of this review.

## A2 Definition of Government, public and private bodies

In its assessment of each program, the commission has had regard to the entity responsible for providing the financial contribution (if any) under the relevant program, as part of the test under section 269T(1) for determining whether a financial contribution is a subsidy. Under section 269T(1), for a contribution to be a subsidy, the contribution must have been made by:

- a government of the country of export or country of origin of the goods, or
- a public body of that country or a public body of which that government is a member, or
- a private body entrusted or directed by that government or public body to carry out a governmental function.

### A2.1 Government

As described in section 16.2 of the Manual, the commission considers that the term 'government' is taken to include government at all different levels, including at a national and sub-national level.

### A2.2 Public bodies

The term 'public body' is not defined in the Act. Determining whether an entity is a 'public body' requires evaluation of all available evidence of the entity's features and its relationship with government, including the following:

- The objectives and functions performed by the body and whether the entity in question is pursuing public policy objectives. In this regard relevant factors include:
  - legislation and other legal instruments
  - the degree of separation and independence of the entity from a government, including the appointment of directors and
  - the contribution that an entity makes to the pursuit of government policies or interests, such as considering national or regional economic interests and the promotion of social objectives.
- The body's ownership and management structure, such as whether the body is wholly-or part-owned by the government or whether the government has a majority of shares in the body. A finding that a body is a public body may be supported through:
  - the government's ability to make appointments

- the right of government to review results and determine the body's objectives and
- the government's involvement in investment or business decisions.

The commission considers this approach is consistent with the WTO Appellate Body decision of *United States – Countervailing Measures (China)*.<sup>29</sup> In that case the Appellate body referred to the following 3 indicia which may assist in assessing whether an entity was a public body vested with, or exercising, government authority:

- Where a statute or other legal instrument expressly vests government authority in the entity concerned
- Where there is evidence that an entity is, in fact, exercising governmental functions
- Where there is evidence that a government exercises meaningful control over an entity and exercises governmental authority in the performance of government functions.

These principles have also previously been considered in the Federal Court of Australia.<sup>30</sup>

### **A2.3 Private bodies**

Where an entity is neither a government nor public body, the commission will consider it a private body, in which case, a government direction to make a financial contribution in respect of the goods must be established for the contribution to be considered a subsidy, as defined by section 269T(1).

Pursuant to section 16.3 of the Manual, in determining the character of an entity which may have provided a financial contribution, the commission will consider whether a private body has been:

- 'entrusted' to carry out a government function, which occurs when a government gives responsibility to a private body
- 'directed' to carry out a government function, which occurs in situations where the government exercises its authority over a private body.

Accordingly, not all government acts will be considered as entrusting or directing a private body. Encouragement or mere policy announcements by government, of themselves, are not sufficient to satisfy this test. However, threats and inducements may be evidence of entrustment or inducements. It is where the private body is considered a proxy by government to give effect to financial contributions that this test will be satisfied.

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<sup>29</sup> DS379 United States – Definitive Anti-Dumping and Countervailing Duties on Certain Products from China.

<sup>30</sup> See *Panasia Aluminium (China) Limited v Attorney-General of the Commonwealth* [2013] FCA 870, [27] - [70] *Dalian Steelforce Hi Tech Co Ltd V Minister for Home Affairs* [2015] FCA 885, [50] - [73].

### A3 Assessment of existing programs

In REP 626, the commission investigated and found 42 subsidy programs applicable to the PVC flat electric cables exported from China, of which 10 were deemed to be countervailable in relation to the goods.<sup>31</sup> Two of these programs were found to relate to Dongguan Minxing in the review period.

### A4 New programs

For this review, the commission examined the information submitted by Dongguan Minxing and conducted further research with respect to new countervailable programs.

The commission found an additional 13 subsidy programs, which were found to be countervailable. These are assessed at A7.

### A5 Applicable programs

The 15 programs applicable to Dongguan Minxing in the review period are below.

Program Number	Program Name	Countervailable subsidy received (Yes/No)
1	Copper at less than adequate remuneration	Yes
5	Preferential Tax Policies for High and New Technology Enterprises	Yes
684-001	The actual amount of value-added tax offset	Yes
684-002	General position subsidy	Yes
684-003	Employment subsidies for absorbing people who have been lifted out of poverty	Yes
684-004	Social security subsidies for absorbing employment-challenged individuals	Yes
684-005	The employment-related subsidy policy supports the general position subsidy	Yes
684-006	Provincial Special Funds for Promoting High-Quality Economic Development in 2024 (Direction for Promoting Foreign Trade Development)	Yes
684-007	A one-time additional employment subsidy for newly recruited employees by enterprises during the Spring Festival of 2024	Yes
684-008	Green development project in Zhangmutou	Yes
684-009	Economic Development Bureau of Zhangmutou Town, Dongguan City - Disbursement on Behalf of Subsidy funds	Yes
684-010	One-time job expansion subsidy for Dongguan City in 2024	Yes
684-011	In 2024, the stable job return will be provided to Dongguan City	Yes
684-012	Individual income tax handling fee refund	Yes
684-013	Employment internship subsidy	Yes

**Table 14: Summary of the commission’s findings for countervailable programs in this review**

<sup>31</sup> REP 469 at section 7.4.4 refers.

**PUBLIC RECORD**

**A7 Assessment of new programs**

#	Program description	Background and WTO notification	Legal basis	Eligibility criteria	Is there a subsidy?	Is the subsidy countervailable?
684-001	The actual amount of value-added tax offset	Dongguan Minxing declared in its REQ, that it has benefited from a Value-Added Tax (VAT) tax offset during the review period. The commission is not aware of any WTO notification of this program.	As part of its REQ, Dongguan Minxing provided an announcement numbered 43 of 2023 by the Ministry of Finance and the State Taxation Administration on the Additional Deduction Policy for Value-Added Tax of Advanced Manufacturing Enterprises, dated 14 September 2023.  From 1 January 2023 to 31 December 2027, advanced manufacturing enterprises are allowed to add 5% to the deductible input tax for the current period to offset the VAT payable.	Granted to taxpayers in the manufacturing industry among high-tech enterprises.  High-tech enterprises are recognized in accordance with the "Notice of the Ministry of Science and Technology, the Ministry of Finance and the State Administration of Taxation on Revising and Issuing the Measures for the Administration of the Recognition of High-tech Enterprises" (Guo Ke Fa Huo [2016] No. 32). The specific list of advanced manufacturing enterprises shall be determined by the industrial and information technology departments of each province, autonomous region, municipality directly under the Central Government and cities with independent planning status in conjunction with the science and technology, finance and tax departments at the same level.	Due to the nature of this tax program, it is considered that a financial contribution under this program would be made in connection to the production, manufacture or export of all goods of the recipient enterprise (including the goods under consideration). This financial contribution is considered to confer a benefit to recipient manufacturers of PVC flat electrical cables due to reductions in tax from the GOC. The tax reduction would therefore confer a benefit in relation to the goods, and these financial contributions would meet the definition of a subsidy under section 269T.	As provided for in section 269TAAC(2)(a) a subsidy is specific if access to the subsidy is explicitly limited by law to particular enterprises. Based on the criteria or conditions providing access to the subsidies favours particular enterprises over all other enterprises in China, the specificity of these subsidies is not excepted by reference to section 269TAAC(3). The commission therefore considers this grant program to be specific.

#	Program description	Background and WTO notification	Legal basis	Eligibility criteria	Is there a subsidy?	Is the subsidy countervailable?
684-002	General position subsidy	<p>Dongguan Human Resources and Social Security Bureau in Zhangmutou offers various subsidies, including up to 2,000 Chinese Renminbi (RMB) per month for certain new hire/employment incentives for workers and enterprises. Subsidies often target specific sectors, spring festival, and social security improvements for workers.</p> <p>Dongguan Minxing benefited from General position subsidies during the review period. The commission is not aware of any WTO notification of this program.</p>	<p>The commission has not identified any specific legal basis for this program (i.e. no specific law, regulation, or other GOC document has been identified that provides for its establishment). This information was not provided by Dongguan Minxing.</p>	<p>The commission became aware of this program through Dongguan Minxing's REQ but did not receive any further documentation about this program. Based on the information available, the commission considers, it appears that eligibility is limited to specific businesses operating within a particular local geographic area (Zhangmutou) within the jurisdiction of the granting authority (Dongguan).</p>	<p>Due to the nature of this grant, and considering the limited information available, it is considered that a financial contribution under this program would be made in connection to the production, manufacture or export of all goods of the recipient enterprise (including the goods under consideration). This financial contribution is considered to confer a benefit to recipient manufacturers of PVC flat electrical cables due to receipt of funds from the GOC. Where exporters of PVC flat electrical cables during the investigation period received grants under this program, this would therefore confer a benefit in relation to the goods, and these financial contributions would meet the definition of a subsidy under section 269T.</p>	<p>As provided for in section 269TAAC(2)(a) a subsidy is specific if access to the subsidy is explicitly limited by law to particular enterprises. Based on the limited information available, the commission assumes that the criteria or conditions providing access to the subsidies favours particular enterprises over all other enterprises in China, the specificity of these subsidies is not excepted by reference to section 269TAAC(3). The commission therefore considers this grant program to be specific.</p>

**SEF 684 – PVC flat electric cables – China**

#	Program description	Background and WTO notification	Legal basis	Eligibility criteria	Is there a subsidy?	Is the subsidy countervailable?
684-003	Employment subsidies for absorbing people who have been lifted out of poverty	<p>Dongguan provides employment subsidies to enterprises for hiring individuals recently lifted out of poverty, aiming to stabilise employment through financial incentives. These measures, often coordinated by local human resources bureaus, include hiring subsidies for key enterprises, vocational training support, and public welfare job creation to support rural migrant workers and low-income groups.</p> <p>It is alleged that Dongguan Minxing has benefited from employment subsidies for absorbing people who have been lifted out of poverty during the review period. The commission is not aware of any WTO notification of this program.</p>	The commission has not identified any specific legal basis for this program (i.e. no specific law, regulation, or other GOC document has been identified that provides for its establishment). This information was not provided by Dongguan Minxing.	The commission became aware of this program through Dongguan Minxing's REQ but did not receive any further documentation about this program. Based on the information available, it appears that eligibility is limited to specific businesses within the jurisdiction of the granting authority (Dongguan).	Due to the nature of this grant, and in light of the limited information available, it is considered that a financial contribution under this program would be made in connection to the production, manufacture or export of all goods of the recipient enterprise (including the goods under consideration). This financial contribution is considered to confer a benefit to recipient manufacturers of PVC flat electrical cables due to receipt of funds from the GOC. Where exporters of PVC flat electrical cables during the investigation period received grants under this program, this would therefore confer a benefit in relation to the goods, and these financial contributions would meet the definition of a subsidy under section 269T.	As provided for in section 269TAAC(2)(a) a subsidy is specific if access to the subsidy is explicitly limited by law to particular enterprises. Based on the limited information available, the commission assumes that the access to the subsidies favours particular enterprises over all other enterprises in China, the specificity of these subsidies is not excepted by reference to section 269TAAC(3). The commission therefore considers this grant program to be specific.

**SEF 684 – PVC flat electric cables – China**

#	Program description	Background and WTO notification	Legal basis	Eligibility criteria	Is there a subsidy?	Is the subsidy countervailable?
684-004	Social security subsidies for absorbing employment-challenged individuals	Dongguan provides subsidies for people with employment difficulties. These are designed to support local, flexible employment or hiring by companies. It is alleged that Dongguan Minxing have benefited from social security subsidies for absorbing employment-challenged individuals during the review period. The commission is not aware of any WTO notification of this program.	The commission has not identified any specific legal basis for this program (i.e. no specific law, regulation, or other GOC document has been identified that provides for its establishment). This information was not provided by Dongguan Minxing.	Eligible individuals, often identified via registration at the local (Human Resources and Social Security Bureau), can apply for subsidies to cover a portion of their social insurance contributions. The commission became aware of this program through Dongguan Minxing's REQ. Based on the information available, it appears that eligibility is limited to specific businesses within the jurisdiction of the granting authority (Dongguan).	Due to the nature of this grant, and in light of the limited information available, it is considered that a financial contribution under this program would be made in connection to the production, manufacture or export of all goods of the recipient enterprise (including the goods under consideration). This financial contribution is considered to confer a benefit to recipient manufacturers of PVC flat electrical cables due to receipt of funds from the GOC. Where exporters of PVC flat electrical cables during the investigation period received grants under this program, this would therefore confer a benefit in relation to the goods, and these financial contributions would meet the definition of a subsidy under section 269T.	As provided for in section 269TAAC(2)(a) a subsidy is specific if access to the subsidy is explicitly limited by law to particular enterprises. Based on the limited information available, the commission assumes that the access to the subsidies favours particular enterprises over all other enterprises in China, the specificity of these subsidies is not excepted by reference to section 269TAAC(3). The commission therefore considers this grant program to be specific.

**SEF 684 – PVC flat electric cables – China**

#	Program description	Background and WTO notification	Legal basis	Eligibility criteria	Is there a subsidy?	Is the subsidy countervailable?
684-005	The employment-related subsidy policy supports the general position subsidy	It is alleged that Dongguan Minxing have benefited from an employment-related general position subsidy during the review period. The commission is not aware of any WTO notification of this program.	The commission has not identified any specific legal basis for this program (i.e. no specific law, regulation, or other GOC document has been identified that provides for its establishment). This information was not provided by Dongguan Minxing.	Eligible individuals, often identified via registration at the local (Human Resources and Social Security Bureau), can apply for subsidies to cover a portion of their social insurance contributions. The commission became aware of this program through Dongguan Minxing's REQ. Based on the information available, it appears that eligibility is limited to specific businesses operating within the jurisdiction of the granting authority (Dongguan).	Due to the nature of this grant, and in light of the limited information available, it is considered that a financial contribution under this program would be made in connection to the production, manufacture or export of all goods of the recipient enterprise (including the goods under consideration). This financial contribution is considered to confer a benefit to recipient manufacturers of PVC flat electrical cables due to receipt of funds from the GOC. Where exporters of PVC flat electrical cables during the investigation period received grants under this program, this would therefore confer a benefit in relation to the goods, and these financial contributions would meet the definition of a subsidy under section 269T.	As provided for in section 269TAAC(2)(a) a subsidy is specific if access to the subsidy is explicitly limited by law to particular enterprises. Based on the limited information available, the commission assumes that the access to the subsidies favours particular enterprises over all other enterprises in China, the specificity of these subsidies is not excepted by reference to section 269TAAC(3). The commission therefore considers this grant program to be specific.

**SEF 684 – PVC flat electric cables – China**

#	Program description	Background and WTO notification	Legal basis	Eligibility criteria	Is there a subsidy?	Is the subsidy countervailable?
684-006	Provincial Special Funds for Promoting High-Quality Economic Development in 2024 (Direction for Promoting Foreign Trade Development)	<p>The Dongguan Municipal Bureau of Commerce allocated 2024 provincial special funds for high-quality economic development, focusing on import discounts for foreign trade. The funding aims to support foreign trade development, with additional initiatives for business, commerce, and industry.</p> <p>It is alleged that Dongguan Minxing have benefited from Provincial Special Funds for Promoting High-Quality Economic Development in 2024 (Direction for Promoting Foreign Trade Development) during the review period. The commission is not aware of any WTO notification of this program.</p>	<p>The commission has not identified any specific legal basis for this program (i.e. no specific law, regulation, or other GOC document has been identified that provides for its establishment). This information was not provided by Dongguan Minxing.</p>	<p>Granted to specific businesses and appears to be specific to export sales. The commission became aware of this program through Dongguan Minxing's REQ but did not receive any further documentation about this program. Based on the information available, it appears that eligibility may be contingent on export performance.</p>	<p>Due to the nature of this grant, and in light of the limited information available, it is considered that a financial contribution under this program would be made in connection to the production, manufacture or export of goods of the recipient enterprise (including the goods under consideration). This financial contribution is considered to confer a benefit to recipient manufacturers of PVC flat electrical cables due to receipt of funds from the GOC. Where exporters of PVC flat electrical cables during the investigation period received grants under this program, this would therefore confer a benefit in relation to the goods, and these financial contributions would meet the definition of a subsidy under section 269T.</p>	<p>As provided for in section 269TAAC(2)(c) a subsidy is specific if access to the subsidy is contingent on export performance. Based on the limited information available, the commission assumes that the access to the subsidies is contingent on export performance, the specificity of these subsidies is not excepted by reference to section 269TAAC(3). The commission therefore considers this grant program to be specific.</p>

**SEF 684 – PVC flat electric cables – China**

#	Program description	Background and WTO notification	Legal basis	Eligibility criteria	Is there a subsidy?	Is the subsidy countervailable?
684-007	A one-time additional employment subsidy for newly recruited employees by enterprises during the Spring Festival of 2024	<p>During the 2024 Spring Festival, Dongguan implemented a one-time employment subsidy to support enterprises, offering 1,000 RMB per person for hiring new employees from outside the city to stabilize production. The policy aimed to boost industrial production during the Lunar New Year, with a maximum subsidy cap of 300,000 RMB per enterprise.</p> <p>It is alleged that Dongguan Minxing have benefited from a one-time additional employment subsidy for newly recruited employees by enterprises during the Spring Festival of 2024 during the review period. The commission is not aware of any WTO notification of this program.</p>	The commission has not identified any specific legal basis for this program (i.e. no specific law, regulation, or other GOC document has been identified that provides for its establishment). This information was not provided by Dongguan Minxing.	Granted to specific businesses and appears to be specific to a local geographic area. The commission became aware of this program through Dongguan Minxing's REQ but did not receive any further documentation about this program. Based on the information available, it appears that eligibility is limited to specific businesses operating within the jurisdiction of the granting authority (Dongguan).	Due to the nature of this grant, and in light of the limited information available, it is considered that a financial contribution under this program would be made in connection to the production, manufacture or export of all goods of the recipient enterprise (including the goods under consideration). This financial contribution is considered to confer a benefit to recipient manufacturers of PVC flat electrical cables due to receipt of funds from the GOC. Where exporters of PVC flat electrical cables during the investigation period received grants under this program, this would therefore confer a benefit in relation to the goods, and these financial contributions would meet the definition of a subsidy under section 269T.	As provided for in section 269TAAC(2)(a) a subsidy is specific if access to the subsidy is explicitly limited by law to particular enterprises. Based on the limited information available, the commission assumes that access to the subsidies favours particular enterprises over all other enterprises in China, the specificity of these subsidies is not excepted by reference to section 269TAAC(3). The commission therefore considers this grant program to be specific.

**SEF 684 – PVC flat electric cables – China**

#	Program description	Background and WTO notification	Legal basis	Eligibility criteria	Is there a subsidy?	Is the subsidy countervailable?
684-008	Green development project in Zhangmutou	In Zhangmutou, Dongguan, the Bureau of Industry and Information Technology implemented a green development project focused on transforming local industry by integrating sustainable practices with environmental protection. This includes establishing a continuous green pedestrian path to link industrial zones with natural areas, promoting low-carbon, sustainable industrial technology, and improving the livelihood of workers. It is alleged that Dongguan Minxing have benefited from a green development project in Zhangmutou during the review period. The commission is not aware of any WTO notification of this program.	The commission has not identified any specific legal basis for this program (i.e. no specific law, regulation, or other GOC document has been identified that provides for its establishment). This information was not provided by Dongguan Minxing.	Granted to specific businesses and appears to be specific to a local geographic area. The commission became aware of this program through Dongguan Minxing's REQ but did not receive any further documentation about this program. Based on the information available, it appears that eligibility is limited to specific businesses operating within a particular geographic area (Zhangmutou) within the jurisdiction of the granting authority (Dongguan).	Due to the nature of this grant, and in light of the limited information available, it is considered that a financial contribution under this program would be made in connection to the production, manufacture or export of all goods of the recipient enterprise (including the goods under consideration). This financial contribution is considered to confer a benefit to recipient manufacturers of PVC flat electrical cables due to receipt of funds from the GOC. Where exporters of PVC flat electrical cables during the investigation period received grants under this program, this would therefore confer a benefit in relation to the goods, and these financial contributions would meet the definition of a subsidy under section 269T.	As provided for in section 269TAAC(2)(a) a subsidy is specific if access to the subsidy is explicitly limited by law to particular enterprises. Based on the limited information available, the commission assumes that the access to the subsidies favours particular enterprises over all other enterprises in China, the specificity of these subsidies is not excepted by reference to section 269TAAC(3). The commission therefore considers this grant program to be specific.

**SEF 684 – PVC flat electric cables – China**

#	Program description	Background and WTO notification	Legal basis	Eligibility criteria	Is there a subsidy?	Is the subsidy countervailable?
684-009	Economic Development Bureau of Zhangmutou Town, Dongguan City - Disbursement on Behalf of Subsidy funds	It is alleged that Dongguan Minxing have benefited from a disbursement on behalf of subsidy from the Economic Development Bureau of Zhangmutou Town, Dongguan City during the review period. The commission is not aware of any WTO notification of this program.	The commission has not identified any specific legal basis for this program (i.e. no specific law, regulation, or other GOC document has been identified that provides for its establishment). This information was not provided by Dongguan Minxing.	Granted to specific businesses and appears to be specific to a local geographic area. The commission became aware of this program through Dongguan Minxing's REQ but did not receive any further documentation about this program. Based on the information available, it appears that eligibility is limited to specific businesses operating within a particular geographic area (Zhangmutou) within the jurisdiction of the granting authority (Dongguan).	Due to the nature of this grant, and in light of the limited information available, it is considered that a financial contribution under this program would be made in connection to the production, manufacture or export of all goods of the recipient enterprise (including the goods under consideration). This financial contribution is considered to confer a benefit to recipient manufacturers of PVC flat electrical cables due to receipt of funds from the GOC. Where exporters of PVC flat electrical cables during the investigation period received grants under this program, this would therefore confer a benefit in relation to the goods, and these financial contributions would meet the definition of a subsidy under section 269T.	As provided for in section 269TAAC(2)(a) a subsidy is specific if access to the subsidy is explicitly limited by law to particular enterprises. Based on the limited information available, the commission assumes that access to the subsidies favours particular enterprises over all other enterprises in China, the specificity of these subsidies is not excepted by reference to section 269TAAC(3). The commission therefore considers this grant program to be specific.

**SEF 684 – PVC flat electric cables – China**

#	Program description	Background and WTO notification	Legal basis	Eligibility criteria	Is there a subsidy?	Is the subsidy countervailable?
684-010	One-time job expansion subsidy for Dongguan City in 2024	In 2024, Dongguan City implemented several one-time job expansion and stability subsidies as part of its efforts to support economic growth, particularly around the Lunar New Year and for key industries. It is alleged that Dongguan Minxing have benefited from a one-time job expansion subsidy from Dongguan City during the review period. The commission is not aware of any WTO notification of this program.	The commission has not identified any specific legal basis for this program (i.e. no specific law, regulation, or other GOC document has been identified that provides for its establishment). This information was not provided by Dongguan Minxing.	Granted to specific businesses and appears to be specific to a local geographic area. The commission became aware of this program through Dongguan Minxing's REQ but did not receive any further documentation about this program. Based on the information available, it appears that eligibility is limited to specific businesses operating within the jurisdiction of the granting authority (Dongguan).	Due to the nature of this grant, and in light of the limited information available, it is considered that a financial contribution under this program would be made in connection to the production, manufacture or export of all goods of the recipient enterprise (including the goods under consideration). This financial contribution is considered to confer a benefit to recipient manufacturers of PVC flat electrical cables due to receipt of funds from the GOC. Where exporters of PVC flat electrical cables during the investigation period received grants under this program, this would therefore confer a benefit in relation to the goods, and these financial contributions would meet the definition of a subsidy under section 269T.	As provided for in section 269TAAC(2)(a) a subsidy is specific if access to the subsidy is explicitly limited by law to particular enterprises. Based on the limited information available, the commission assumes that access to the subsidies favours particular enterprises over all other enterprises in China, the specificity of these subsidies is not excepted by reference to section 269TAAC(3). The commission therefore considers this grant program to be specific.

**SEF 684 – PVC flat electric cables – China**

#	Program description	Background and WTO notification	Legal basis	Eligibility criteria	Is there a subsidy?	Is the subsidy countervailable?
684-011	In 2024, the stable job return will be provided to Dongguan City	In 2024, the "Guangdong Construction Bank Social Security Centralized Agent" processed social security payments, including unemployment insurance premium rebates) for businesses in Dongguan. It is alleged that Dongguan Minxing have benefited from a stable job return subsidy from Dongguan City during the review period. The commission is not aware of any WTO notification of this program.	The commission has not identified any specific legal basis for this program (i.e. no specific law, regulation, or other GOC document has been identified that provides for its establishment). This information was not provided by Dongguan Minxing.	Granted to specific businesses and appears to be specific to a local geographic area. The commission became aware of this program through Dongguan Minxing's REQ but did not receive any further documentation about this program. Based on the information available, it appears that eligibility is limited to specific businesses operating within the jurisdiction of the granting authority (Dongguan).	Due to the nature of this grant, and in light of the limited information available, it is considered that a financial contribution under this program would be made in connection to the production, manufacture or export of all goods of the recipient enterprise (including the goods under consideration). This financial contribution is considered to confer a benefit to recipient manufacturers of PVC flat electrical cables due to receipt of funds from the GOC. Where exporters of PVC flat electrical cables during the investigation period received grants under this program, this would therefore confer a benefit in relation to the goods, and these financial contributions would meet the definition of a subsidy under section 269T.	As provided for in section 269TAAC(2)(a) a subsidy is specific if access to the subsidy is explicitly limited by law to particular enterprises. Based on the limited information available, the commission assumes that access to the subsidies favours particular enterprises over all other enterprises in China, the specificity of these subsidies is not excepted by reference to section 269TAAC(3). The commission therefore considers this grant program to be specific.

**SEF 684 – PVC flat electric cables – China**

#	Program description	Background and WTO notification	Legal basis	Eligibility criteria	Is there a subsidy?	Is the subsidy countervailable?
684-012	Individual income tax handling fee refund	In 2024, the "Guangdong Construction Bank Social Security Centralized Agent" processed social security payments, including unemployment insurance premium rebates) for businesses in Dongguan. It is alleged that Dongguan Minxing have benefited from income tax handling fee refund during the review period. The commission is not aware of any WTO notification of this program.	The commission has not identified any specific legal basis for this program (i.e. no specific law, regulation, or other GOC document has been identified that provides for its establishment). This information was not provided by Dongguan Minxing.	Granted to specific businesses and appears to be specific to a local geographic area. The commission became aware of this program through Dongguan Minxing's REQ but did not receive any further documentation about this program. Based on the information available, it appears that eligibility is limited to specific businesses operating within the jurisdiction of the granting authority (Dongguan).	Due to the nature of this grant, and in light of the limited information available, it is considered that a financial contribution under this program would be made in connection to the production, manufacture or export of all goods of the recipient enterprise (including the goods under consideration). This financial contribution is considered to confer a benefit to recipient manufacturers of PVC flat electrical cables due to receipt of funds from the GOC. Where exporters of PVC flat electrical cables during the investigation period received grants under this program, this would therefore confer a benefit in relation to the goods, and these financial contributions would meet the definition of a subsidy under section 269T.	As provided for in section 269TAAC(2)(a) a subsidy is specific if access to the subsidy is explicitly limited by law to particular enterprises. Based on the limited information available, the commission assumes that access to the subsidies favours particular enterprises over all other enterprises in China, the specificity of these subsidies is not excepted by reference to section 269TAAC(3). The commission therefore considers this grant program to be specific.

**SEF 684 – PVC flat electric cables – China**

#	Program description	Background and WTO notification	Legal basis	Eligibility criteria	Is there a subsidy?	Is the subsidy countervailable?
684-013	Employment internship subsidy	It is alleged that Dongguan Minxing have benefited from an employment internship subsidy during the review period. The commission is not aware of any WTO notification of this program.	The commission has not identified any specific legal basis for this program (i.e. no specific law, regulation, or other GOC document has been identified that provides for its establishment). This information was not provided by Dongguan Minxing.	Granted to specific businesses and appears to be specific to a local geographic area. The commission became aware of this program through Dongguan Minxing's REQ but did not receive any further documentation about this program. Based on the information available, it appears that eligibility is limited to specific businesses operating within the jurisdiction of the granting authority (Dongguan).	Due to the nature of this grant, and in light of the limited information available, it is considered that a financial contribution under this program would be made in connection to the production, manufacture or export of all goods of the recipient enterprise (including the goods under consideration). This financial contribution is considered to confer a benefit to recipient manufacturers of PVC flat electrical cables due to receipt of funds from the GOC. Where exporters of PVC flat electrical cables during the investigation period received grants under this program, this would therefore confer a benefit in relation to the goods, and these financial contributions would meet the definition of a subsidy under section 269T.	As provided for in section 269TAAC(2)(a) a subsidy is specific if access to the subsidy is explicitly limited by law to particular enterprises. Based on the limited information available, the commission assumes that the access to the subsidies favours particular enterprises over all other enterprises in China, the specificity of these subsidies is not excepted by reference to section 269TAAC(3). The commission therefore considers this grant program to be specific.

**Table 14: Assessment of additional programs**

**SEF 684 – PVC flat electric cables – China**