



Exporter Questionnaire

Product: Aluminium extrusions

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

Period of Review: 1 July 2017 – 30 June 2018

Response due by: **20 August 2018**

Important note: The timeliness of your response is important. Please refer below for more information.

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Return completed questionnaire to: investigations4@adcommission.gov.au

OR

Anti-Dumping Commission
GPO Box 2013
Canberra ACT 2601
Australia

Attention: Director Investigations 4

SECTION A COMPANY STRUCTURE AND OPERATIONS

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

A-1 Identity and communication

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

Head Office:

Name: **Harvey OU**
Position in the company: **General Manager**
Address: **Asia Aluminium Industrial City, New and High-Tech Industrial
Development Zone, Zhaoqing, Guangdong, P.R. China**
Telephone: **(86 758) 3626 821**
Facsimile number: **(86 758) 3626 809**
E-mail address of contact person: harveyou@zhongya-alum.com

Factory:

Address: **Asia Aluminium Industrial City, New and High-Tech Industrial
Development Zone, Zhaoqing, Guangdong, P.R. China**
Telephone: **(86 758) 3626 821**
Facsimile number: **(86 758) 3626 809**
E-mail address of contact person: harveyou@zhongya-alum.com

A-2 Representative of the company for the purpose of review

If you wish to appoint a representative to assist you in this review, provide the following details:

Name: **Frank Zhang**
Beijing Yingke Law Firm
Address: **26/F, China World Tower A, No. 1 Jianguomenwai
Avenue, Beijing China**
Telephone: **(86 10) 59611999, 13810566584 (cell phone)**
Facsimile/Telex number: **(86 10) 85351169**
E-mail address of contact person: frank.zhang@yingkelawyer.com

Note that in nominating a representative, the Commission will assume that confidential material relating to your company in this review may be freely released to, or discussed with, that representative.

A-3 Company information

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

Answer: The legal name of company is Guangdong Zhongya Aluminium Company Limited (hereinafter called “Guangdong Zhongya or the Company”). It is a limited liability company (or wholly foreign owned enterprise). Zhongya has no other business name.

Please refer to Exhibit A-3-1: Business License of Guangdong Zhongya.

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

Answer: The shareholders of Guangdong Zhongya are: [Parent company and its share percentage] and [Parent company and its share percentage]

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

Answer: The shareholders of [Parent company] are: [shareholders and their share percentage]. The shareholders of [Parent company] are: [shareholders and their share percentage].

Trust deed has been made between the shareholders of [Parent company] and [Parent company] that [Parent company] is the beneficial owner of the shares in [Parent company]. In addition, [Shareholder] and [Shareholder] who are the shareholders of [Parent company] are the sons of [Shareholder] and [Shareholder] who are the shareholders of [Parent company].

Please refer to Exhibit A-3-3: Declaration of Trust.

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

Answer: Not applicable since all the shareholders of the parent companies are individuals.

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

Answer: Please refer to Exhibit A-3-5: External Affiliation Structure.

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

Answer: Not applicable since no management fees/corporate allocations is charged to our business by parent or related companies.

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

Answer: Guangdong Zhongya is a producer of aluminium extrusions with different finishes. In addition, Guangdong Zhongya sells the products in domestic market and exports through its affiliated trading company in Hong Kong, i.e. [Parent company].

8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:

- produce or manufacture
- sell in the domestic market
- export to Australia, and
- export to countries other than Australia.

Answer: Guangdong Zhongya produces the goods under consideration and sells in the domestic market.

In terms of the overseas markets, Guangdong Zhongya sells the goods through its affiliated [Parent company] to Australia or countries other than Australia.

The contact information of [Parent company] is as follows:

Name: [full name of Parent company]

Address: [Address]

Telephone: [number]

Fax: [number]

For the sales between Guangdong Zhongya and [Parent company], Guangdong Zhongya may use an unaffiliated domestic trading company, [Trading company] as a broker, to assist the Chinese customs declaration matters.

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

Answer: Please refer to Exhibit A-3-9: Internal Organization Chart.

10. Provide a list of your business' Board of Directors.

Answer: List of directors for Guangdong Zhongya is as follows: [directors]..

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

Answer: Please refer to Exhibit A-3-11: Audited Reports for 2016 and 2017 with English translation.

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

Answer: Guangdong Zhongya is located in Asia Aluminium Industrial City, New and High-Tech Industrial Development Zone, Zhaoqing, Guangdong province.

13. If your answer to question A-3 12 above is 'Yes':

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

Answer: Guangdong Zhongya received several grants from the local government during the period of review, we have reported these grants to the specific programs under Section C.

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

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

Answer: As stated above, Guangdong Zhongya produces the goods under consideration and sells in the domestic market. As for export, Guangdong Zhongya sells the goods through its affiliated Hong Kong company [Parent company] to overseas markets.

A-4 General accounting/administration information

1. Indicate your accounting period.

Answer: The accounting period is from January 1 to December 31.

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

Answer: The financial records of Guangdong Zhongya are held at the company's address.

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

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

These documents should relate to:

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

Answer: Please refer to Exhibit A-3-11: Audited financial statements for 2016 and 2017; Exhibit A-4-3: Chart of Accounts.

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

Answer: Not applicable since the audited financial statements are provided as request.

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

Answer: Not applicable since it is no any difference between the financial practice of the Company and the generally accepted accounting principles of China.

6. Describe:

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

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

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

Answer: The significant accounting policies of Guangdong Zhongya are described in the audited financial statements. Please refer to Exhibit A-3-11: Audited Financial Statements for 2015 and 2016.

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

Answer: There has been no material change to accounting policies in recent years.

A-5 Income statement

Please fill in the following table. It requires information concerning all products produced and for the goods under consideration ('*goods under consideration*' (the goods) is defined in the Glossary of Terms in the appendix to this form). You should explain how costs have been allocated.

Answer: Please refer to Exhibit A-5: Income Statement.

A-6 Sales

State your company's net turnover (after returns and all discounts), and free of duties and taxes. Use the currency in which your accounts are kept, in the following format:

Prepare this information in a spreadsheet named "**A-6 Turnover**".

Answer: Please refer to Exhibit A-6: Turnover.

SECTION B SALES TO AUSTRALIA (EXPORT PRICE)

This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory. Export prices are usually assessed at FOB point, but the Commission may also compare prices at the ex-factory level.

*You should report prices of **all** goods under consideration (the goods) **shipped** to Australia during the review period.*

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

*the sale date is not the invoice date (see 'date of sale' column in question B4 below) and;
an alternative date should be used when comparing export and domestic prices*

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

B-1 For each customer in Australia to whom you shipped goods in the review period list:

name;
address;
contact name and phone/fax number where known; and
trade level (for example: distributor, wholesaler, retailer, end user, original equipment).

Answer: Please refer to Exhibit B-1 Australian Customers.

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

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

Answer: For all the Australian sales, Guangdong Zhongya directly delivers the goods to Australian ports designated by [Parent company].

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

Answer: Please refer to the answer to the question above. Generally, [Parent company] signs contracts or makes order confirmation in relation to Australian sales; Guangdong Zhongya engages in the production of the goods and delivered the goods under the directions of [Parent company].

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

Answer: The party who holds the original bill of lading possesses the ownership of the goods. There were no DDP sales for Australian sales in the Review.

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

Answer: No agency or distributor agreements exist.

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

Answer: First of all, [Parent company] gets to know Australian customers via various ways. Please refer to Exhibit B-1: Australian Customers.

About price negotiation, it is a little different among customers.

[price negotiation] Then they place orders to Guangdong Zhongya to confirm the sales terms.

[price negotiation] then the customers place the orders to [Parent company] in accordance with their demands indicating the relevant contract number and confirm the other terms such as quantity and delivery date.

We have no price list.

Guangdong Zhongya arranges the production of goods according to the orders they received or passed by [Parent company] and delivers the finished goods to Australian customers according to the delivery terms agreed by the customers and [Parent company].

[price negotiation]

[price negotiation]

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

Answer: Guangdong Zhongya is not related to and has no financial or other arrangements with any of its Australian customers.

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

Answer: There are no such forward orders of the goods under consideration.

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

Answer: Prices are negotiated between [Parent company] and Australian customers according to the market situation and do vary as a result of that, but the prices don't have consistent and distinct differences between wholesalers or end-users.

B-4 Prepare a spreadsheet named “**B-4 Australian sales**” listing all shipments (i.e. transaction by transaction) to Australia of the goods under consideration in the review period. You must provide this list in electronic format. Include the following export related information:

Answer: Please refer to Exhibit B-4: Australian sales.

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

Answer: All of any other costs, charges or expenses incurred in relation to the export sales to Australia have been identified in the above Exhibit B-4: Australian sales.

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

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

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

Answer: There are no discount, rebate, allowance offered on export sales to Australia.

B-7 If you have issued credit notes (directly or indirectly) to the customers in Australia, in relation to the invoices listed in the detailed transaction by transaction listing in

response to question B4, provide details of each credit note if the credited amount has **not** been reported as a discount or rebate.

Answer: [Parent company] issued credit notes occasionally to Australian customers. We reported credit notes in the Exhibit B-4.

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

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

Answer: Neither Guangdong Zhongya nor [Parent company] is responsible for the arrival of the goods within Australia.

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

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

The Commission will select additional shipments for payment verification at the time of the visit.

Answer: Please refer to Exhibit B-9: Australian Sales Documents.

SECTION C COUNTERVAILING

Following the original investigation the Commission found that producers in China of aluminium extrusions and upstream suppliers have benefited from a number of subsidies granted by the GOC (meaning any level of government – refer to the Glossary of Terms for further information), and that these subsidies are countervailable.

INVESTIGATED PROGRAMS

In the most recent Review of Measures into aluminium extrusions (Review 392) conducted by the Anti-Dumping Commission, the following programs were found to be countervailable in respect of aluminium extrusions exported from China to Australia:

Program Number	Program Name	Program Type
2	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'	Grant
3	Provincial Scientific Development Plan Fund	Grant
4	Export Brand Development Fund	Grant
5	Matching Funds for International Market Development for Small and Medium Enterprises (SME)	Grant
6	Superstar Enterprise Grant	Grant
7	Research & Development (R&D) Assistance Grant	Grant
8	Patent Award of Guangdong Province	Grant
9	Training Program for Rural Surplus Labour Force Transfer Employment	Grant
15	Aluminium provided at less than adequate remuneration	Less than adequate remuneration
18	Preferential tax policies in the Western Regions	Tax
21	Tariff and Value Added Tax (VAT) Exemptions on Imported Materials and Equipment	Tariff and VAT Exemptions
26	Innovative Experimental Enterprise Grant	Grant
29	Special Support Fund for Non-State-Owned Enterprises	Grant
32	Venture Investment Fund of Hi-Tech Industry	Grant
35	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment	Grant
47	Preferential tax policies for high and new technology enterprises	Tax
48	Provincial Government of Guangdong (PGOG) tax offset for R&D	Tax

Program Number	Program Name	Program Type
56	PGOG special fund for energy saving technology reform	Grant
58	Development assistance grants from the Zhaoqing New and High Tech Industrial Development Zone (ZHTDZ)	Grant
59	Processing trade special fund	Grant
60	Trade insurance support fund	Grant
61	Enterprise employment fixed point monitoring work subsidy	Grant
62	Special funds for provincial enterprises to transfer and upgrade equipment	Grant
63	Reserve funds for enterprise development	Grant
64	High integrity enterprise award 2014	Grant
65	Jiangmen engineering technology research centre award	Grant
66	2016 Shanghai Automotive Commodities Exhibition special fee subsidy	Grant
67	Corporate remuneration survey subsidy	Grant
68	Energy saving project subsidy	Grant
69	Science and technology project subsidy	Grant
70	Provincial engineering and technology research centre 2016	Grant
71	Foreign trade development fund subsidy of Jiangmen City	Grant

Please answer the questions within parts C-1 to C-9 in relation to these programs.

C-1 Preferential income tax programs (programs 18, 47 and 48)

1. Did your business or any company/entity related to your business receive any benefit¹ under the above detailed preferential income tax programs during the review period (1 July 2017 to 30 June 2018).

Answer: Not applicable since Guangdong Zhongya did not receive any benefit under the preferential income tax programs (program 18, 47 and 48) during the review period.

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

Answer: Yes, the applicable income tax rate for Guangdong Zhongya is 25% as a general tax rate for enterprises in China.

3. Provide a copy, bearing the official stamp of the appropriate level of the GOC, of all corporate income tax acknowledgement form(s) and the income tax return(s) that your company filed for the last three completed financial years.

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

Answer: Please refer to Exhibit C-1-3 Income tax returns of 2015 to 2017.

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

Answer: Not applicable.

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

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

Answer: Not applicable.

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

Answer: Not applicable.

¹ Refer to the Glossary of Terms for a definition of benefit in this context.

7. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products).

Answer: Not applicable.

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

Answer: Not applicable.

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

Answer: Not applicable.

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

Answer: Not applicable.

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

Answer: Not applicable.

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

Answer: Not applicable.

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

Answer: Not applicable.

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

Answer: Not applicable.

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

Answer: Not applicable.

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

Answer: Not applicable.

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

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

Answer: Not applicable.

18. For each of your last three completed taxation years, complete the table as described below.

Prepare this information in the attached spreadsheet named "**C-1 Income Tax**" included as part of the *Exporter Questionnaire accompanying spreadsheet* provided with this questionnaire.

Answer: Please refer to Exhibit C-1-18: Income Tax.

C-2 Grants and preferential policies (Programs 2, 3, 4, 5, 6, 7, 8, 9, 26, 29, 32, 35, 56 and 58)

1. Did your business or any company/entity related to your business receive any benefit under the above programs during the period **1 July 2017 to 30 June 2018**?

Answer: Guangdong Zhongya received some non-recurring benefits under the Program 56 during the period of 1 July 2017 to 30 June 2018, please refer to the Exhibit C-2-1: Details of the grants. We also understand that the Average Useful Life (AUL) for the allocation period for non-recurring subsidies should be 10 or 12 years.

2. Did your business receive benefits under any other grant (including awards, prizes, funds) program during the period **1 July 2017 to 30 June 2018**?

Answer: Guangdong Zhongya did not receive other grant, except that were reported in Exhibit C-2-1 in the response to the question 1 above.

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

Answer: During the period of review, Guangdong Zhongya received benefits under the Program 56 only.

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

Answer: Program 56: Guangdong Zhongya received two instalments under this Program in July and December of 2017, five instalments in February, May and June of 2018.

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

Answer: All of the products produced by Guangdong Zhongya benefited from the Programs.

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

Answer: For the Program 56 in May 2017 and May 2018, Guangdong Zhongya [summary of procedure]. In other period, [summary of procedure] for Program 56.

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

Answer: Guangdong Zhongya provides at Exhibit C-2-6: the Application form for the special fund for energy saving technology reform.

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

Answer: There is no additional fee charged to, or expenses incurred for purposes of receiving the programs.

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

Answer: To our knowledge, any company [location and authorities].

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

Answer: No, eligibility for the programs was not conditional anyone of the above criteria.

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

Answer: All production of the company get benefit from the programs above, and they were not provided in relation to any specific activity or project of the company.

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

Answer: Guangdong Zhongya kept the payment proofs of the grants under the programs, please refer to the Exhibit C-2-11: Payment proofs of the grants.

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

Answer: For the benefits under Program 56, Guangdong Zhongya booked them [account].

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

Answer: To our knowledge, the program still operates so far.

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

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

Answer: Not applicable.

15. Identify the body responsible for administering the grant.

Answer: To our knowledge, Administration of Zhaoqing Hi-tech Development Zone is responsible for the administration of the grants.

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

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

Answer: Please see the Exhibit C-2-1: Details of Grants which contains the date of the grants were received. As for the grants booking, please refer to the answer to the Question 12 above.

C-3 Tariff and VAT Exemptions on Imported Materials and Equipment (Program 21)

It is our understanding that certain enterprises in China are eligible for exemption from the payment of import duty and import VAT on imported inputs, technologies and equipment.

If your business or any company/entity related to your business received benefits under any such program during the period **1 July 2017 to 30 June 2018**, please answer the following questions.

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

Answer: Guangdong Zhongya did not import any raw materials/inputs and equipment during the period of 1 July 2017 to 30 June 2018.

However, Guangdong Zhongya imported equipment from the overseas market for the production of the company during the period from November 2006 to March 2009, and all of this imported equipment were exempted from tariff and import VAT.

Please refer to the Exhibit C-3-1: VAT and Tariff.

2. Provide complete details involving the amount of the VAT refund received, including whether the refund was received in a lump sum or multiple instalments. Prepare this information in the attached spreadsheet named "**C-3 VAT and Tariff**" included as part of the *Exporter Questionnaire accompanying spreadsheet* provided alongside this questionnaire.

Answer: Please refer to the Exhibit C-3-1: VAT and Tariff.

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

Answer: For applying the benefit under the program, the company should submit the customs declaration and purchasing invoice to the Customs, and the Customs will review the application and determine whether it meet the requirement of the program.

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

Answer: Please refer to the Exhibit C-3-4: Customs Declaration Form of Imported Equipment.

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

Answer: Not applicable since no fees charged to, or expenses incurred by your business for purposes of receiving these programs.

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

Answer: The main eligibility criteria the company had to meet is the applicant should be a foreign invested company, and the equipment should be originated from foreign country.

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

Answer: None of the above criteria is conditional for the program.

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

Answer: No.

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

Answer: The Company kept the Customs Declaration Form of Imported Equipment for the program, please refer to the Exhibit C-3-4.

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

Answer: For the program of Tariff and VAT Exemptions on Imported Equipment, the benefit under this program is in form of exemption other than acceptance, as a result, there are no records kept in the accounting system and financial statements, rather they are all recorded on the Exhibit C-3-4: Customs Declaration Form of Imported Equipment.

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

Answer: The import VAT exemption is terminated since January 2009.

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

Answer: The last date that our company could apply for or claim benefits under the program is January 1st, 2009.

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

Answer: No.

14. Were the materials and/or equipment that were entitled to a refund of VAT used in the production of the goods during the review period? If yes, provide the following information:
- (a) type of inputs;
 - (b) cost of inputs;
 - (c) quantity of inputs; and
 - (d) amount of VAT refunded.

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

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

Answer: No applicable since Guangdong Zhongya did not import material inputs at any time that were used in the production of the subject goods during the review period.

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

Answer: Not applicable since Guangdong Zhongya did not import material inputs at any time that were used in the production of the subject goods during the review period.

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

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

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

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

Answer: Not applicable since Guangdong Zhongya did not import material inputs at any time that were used in the production of the subject goods during the review period.

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

Answer: As stated above, Guangdong Zhongya did not import material inputs at any time that were used in the production of the subject goods during the review period. For the program of Tariff and VAT Exemptions on Imported Equipment, Guangdong Zhongya provides at Exhibit C-3-4: Customs Declaration Form of Imported Equipment.

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

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

Answer: Not applicable.

C-4 Aluminium provided by government at less than adequate remuneration (Program 15)

In Review 392, the Anti-Dumping Commission found that public bodies (in the form of state-owned enterprises (SOEs)) were supplying aluminium, directly or indirectly, to manufacturers of aluminium extrusions at less than adequate remuneration. Aluminium is defined as **all forms of aluminium, whether in pure form or alloyed.**

Answer: Guangdong Zhongya believes that the aluminium ingots our company purchased during the review period were all from Non-SOEs suppliers at fair market prices. In order to justify our position, we therefore complete the answers below for your better understanding.

The term SOE is defined in the glossary of this questionnaire.

In relation to this program, provide the following information.

1. Did your business or any company/entity related to your business receive any benefit under the above program during the review period 1 July 2017 to 30 June 2018?

Answer: All of the aluminium ingots of Guangdong Zhongya were purchased from private suppliers/producers during the review period. Since all the suppliers/producers are unrelated with Guangdong Zhongya, Guangdong Zhongya provides the business registration information of all its aluminium ingot suppliers/producers.

Please refer to Exhibit C-4-1 Business registration information of all its aluminium ingot suppliers/producers.

2. Does your business purchase primary aluminium from SOEs?

Answer: No.

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

Answer: Please refer to Exhibit C-4-3: Contact Information of All Suppliers.

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

Prepare this information in the attached spreadsheet named "**C-4 Aluminium Purchases**" included as part of the *Exporter Questionnaire accompanying spreadsheet* provided alongside this questionnaire.

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

Answer: Please refer to Exhibit C-4-4: Aluminium Purchase.

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

Answer: Our business didn't receive any reduction/reduced price for the purchase of these goods/services during the review period.

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

Answer: Not applicable because there are no such assistance/benefits and as a result there are no such contractual agreements.

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

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

Answer: Not applicable because Guangdong Zhongya did not import aluminium ingots during the review period.

C-5 Any other programs

If the GOC, any of its agencies or any other public body or authorised body has provided any other benefit² under any other assistance programs to your entity not previously addressed, identify the program(s).

This may have included:

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

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

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

Answer: Not applicable, Guangdong Zhongya has reported all of the benefit or grants it received from the GOC under the specific program questions.

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

Answer: Not applicable, Guangdong Zhongya has reported all of the benefit or grants it received from the GOC under the specific program questions.

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

Answer: Not applicable, Guangdong Zhongya has reported all of the benefit or grants it received from the GOC under the specific program questions.

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

Answer: Not applicable, Guangdong Zhongya has reported all of the benefit or grants it received from the GOC under the specific program questions.

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

² Refer to the Glossary of Terms for a definition of benefit in this context.

Answer: Not applicable, Guangdong Zhongya has reported all of the benefit or grants it received from the GOC under the specific program questions.

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

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

Answer: Not applicable, Guangdong Zhongya has reported all of the benefit or grants it received from the GOC under the specific program questions.

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

Answer: Not applicable, Guangdong Zhongya has reported all of the benefit or grants it received from the GOC under the specific program questions.

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

Answer: Not applicable, Guangdong Zhongya has reported all of the benefit or grants it received from the GOC under the specific program questions.

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

Answer: Not applicable, Guangdong Zhongya has reported all of the benefit or grants it received from the GOC under the specific program questions.

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

Answer: Not applicable, Guangdong Zhongya has reported all of the benefit or grants it received from the GOC under the specific program questions.

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


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

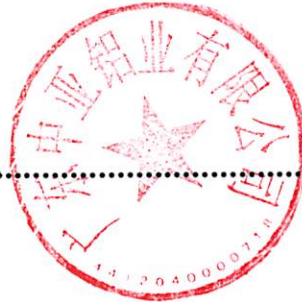
Answer: Not applicable, Guangdong Zhongya has reported all of the benefit or grants it received from the GOC under the specific program questions.

SECTION D
EXPORTER'S DECLARATION

I hereby declare that Guangdong Zhongya Aluminium Company Limited (company) have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

Name: Harvey Ou

Signature: 



Position in Company: General Manager

Date: August 17, 2018