



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:

Exporter: **Clenergy (Xiamen) Technology Co., Ltd.**

Name: **Jane Zhuang**

Position in the company: **Manager of Global Operation Centre**

Address: **999-1009 Min'an Rd, Huoju Hi-tech Ind. Dev. Zone,**

Xiang'an District 361101, Xiamen, Fujian Province, China

Telephone: **+86 592 311 0088**

Facsimile number: **+86 592 599 5028**

E-mail address of contact person: jane.zhuang@clenergy.com.cn

Factory 1: **[Company Name]**

Address: **[Address]**

Telephone: **[Tel.]**

Facsimile number: **[Fax]**

Factory 1: **[Company Name]**

Address: **[Address]**

Telephone: **[Tel.]**

Facsimile number: **[Fax]**

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 Clenergy (Xiamen) Technology Co., Ltd. (hereinafter called “Clenergy”). It is a limited liability company. Clenergy has no other business name.

Please refer to **Exhibit A-3-1: Business License of Clenergy.**

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 Clenergy are: [Shareholders]. They are individual private persons.

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

Answer: Not applicable because Clenergy is not a subsidiary of another company.

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

Answer: Not applicable because Clenergy has no parent company.

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 Clenergy has no parent company and there is no management fees/corporate allocations is charged to our business by related companies.

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

Answer: Clenergy is a solar solutions provider specializing in the development, manufacturing and marketing of renewable energy products. Our range of high quality products and services include PV-mounting products and solutions for residential, commercial and utility scale customers. Clenergy doesn't produce aluminium extrusions, the aluminium solar mounting kit that Clenergy produces containing a combination of high quality aluminium, stainless steel and galvanised steel components, among the components, [the Product] are regarded as the goods under consideration by the Customs, please refer to **Exhibit A-3-7: [document issued by Australia]** Therefore, Clenergy decides to participate in this Review.

During the period of review, Clenergy had two unaffiliated suppliers of [Product], they were [Suppliers]. Clenergy tried the best to persuade both [Suppliers] to cooperate and coordinate with Clenergy in this Review.

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: During the period of review, Clenergy purchased the [Product]/goods under consideration from two unaffiliated producers, [Suppliers], Clenergy then used the [Product] to produce solar mounting kits with other components to export to Australian and countries other than Australia.

Both [[Suppliers] and [Suppliers]] had no export sales of goods under consideration to Australia during the period of review, but they had sales in domestic market in China in the period of review.

The contact information of [Suppliers] please refer to the answer to Question A-1 above.

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: Please refer to **Exhibit A-3-10: Board of 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 Financial Reports for 2017 and the monthly financial statements covering the period of review.** We are providing the financial information for Clenergy, [Suppliers].

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: Clenergy is located at Huoju Hi-tech Industrial Development Zone, Xiang'an District, Xiamen City.

[[Suppliers and Address]].

[[Suppliers and Address]].

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: Clenergy, [Suppliers] received some grants from the local government during the period of review, we have reported those grants to the specific programs under Section H.

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, Clenergy purchased the [Product]/goods under consideration from two unaffiliated producers, [Suppliers], Clenergy then used the [Product] to produce solar mounting kits with other components to export to overseas markets.

Further, during the period of review, Clenergy exported most of the goods under consideration to its related Australian importer KerryJ Investment Pty Ltd (hereafter called "KerryJ") which is located at Ground Floor, Unit 1, 10 Duerdin Street Clayton, Victoria 3168.

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 Clenergy, [Suppliers] are held at the companys' addresses.

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-3-10 for the Audited financial statements and subsequent monthly financial statements; 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 there is no any difference between the accounting practices of the Companies 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 Clenergy, [Suppliers] are described in the audited financial statements. Please refer to Exhibit A-3-10.

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

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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.

Prepare this information on a spreadsheet named "**A-5 Income statement**".

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, Clenergy directly delivers the goods to Australian ports.

(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 Question A-3 (14) above. Generally, Clenergy signs contracts with unrelated Australian customer or KerryJ and Clenergy shipped the goods to Australia directly.

(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, Clenergy gets to know Australian customers via various ways. Please refer to **Exhibit B-1: Australian Customers.**

As we reported above that Clenergy purchased [Product]/goods under consideration from two unaffiliated producers, [Suppliers], Clenergy then used the [Product] to produce solar mounting kits with other components. For the price Clenergy negotiates with unrelated customer or KerryJ, it is the price for the whole set of solar mounting kit, [Product] are the components among the solar mounting kit and there are separate lines of unit price for each component. The price is determined by market factors via contract. That is, firstly a contract is signed between Clenergy and its customers; then the customers place the orders to Clenergy in accordance with their demands indicating the relevant contract number and confirm the other terms such as quantity and shipment term.

Clenergy has no price list.

After signing contract with customer, Clenergy places order to the suppliers [Suppliers], then the suppliers arrange the production of goods according to the orders and deliver the finished goods to Clenergy. Finally, Clenergy delivered the products to Australian customers according to the delivery terms agreed by the customers and Clenergy.

[As to invoicing, Clenergy issues the invoice to Australian customers.]

[As to payment, the customers make the payments to Clenergy by T/T.]

- (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: Clenergy has no financial or other arrangements with any of its Australian customers. However, Clenergy and KerryJ are related company.

- (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 Clenergy 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: Not applicable.

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

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

Answer: Clenergy has no 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

EXPORTED GOODS & LIKE GOODS

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

Answer: For all aluminium extrusions exported by Clenergy to Australia, the International Alloy Designation System (IADS) alloy code for aluminium used in manufacture were 6005 and the aluminium heat temper grade were T5.

Clenergy only exported [product type] to Australian market. [Suppliers] sold various of types in domestic market. Please refer to the answer to C-3 blow.

C-2 List each type of goods exported to Australia (these types should cover all types listed in spreadsheet “B-4 Australian sales” – see section B of this questionnaire).

Answer: Please refer to the answer to C-3 below.

C-3 If you sell like goods on the domestic market, for each type that your company has exported to Australia during the review period, list the most comparable model(s) sold domestically;

- and prepare a spreadsheet named “C-3 Like goods”, providing a detailed explanation of the differences where those goods sold domestically (i.e. the like goods – see explanation in glossary) are not identical to goods exported to Australia.

EXPORTED TYPE	DOMESTIC TYPE	IDENTICAL	DIFFERENCES
Non	[product type]	N/A	N/A
[product type]	[product type]	Yes	N/A
Non	[product type]	N/A	N/A
Non	[product type]	N/A	N/A
Non	[product type]	N/A	N/A

C-4 Please provide any technical and illustrative material that may be helpful in identifying or classifying the goods that your company sells on the domestic market.

Answer: Domestic sales include aluminium extrusions of [“product types”], which were not exported to Australian market during the period of review.

SECTION D DOMESTIC SALES

This section seeks information about the sales arrangements and prices in the domestic market of the country of export.

*All domestic sales made during the review period must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you **must** contact the case officer **before** completing the questionnaire. If the case officer agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets the Commission requirements. If agreement cannot be reached as to the appropriate method the Commission may not visit your company.*

The Commission will normally take the invoice date as being the date of sale in order to determine which sales fall within the review period.

If, in response to question B4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices –

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

If you do not have any domestic sales of like goods you must contact the case officer who will explain the information the Commission requires for determining a normal value using alternative methods.

D-1 Provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;
- information concerning the functions/activities performed by each party in the distribution chain; and
- a copy of any agency or distributor agreements, or contracts entered into.

If any of the customers listed are associated with your business, provide details of that association. Describe the effect, if any, that association has upon the price.

Answer: In domestic market, customers place purchase orders to [[Suppliers] or [Suppliers]] either by fax or Email. After receiving orders from customers, [Suppliers] will arrange production accordingly. All the sales in domestic market are made ex works (“EXW”) except goods delivered to Clenergy. Invoice is issued by [Suppliers] after payment is made. Payment is made either by [payment terms].

D-2 Do your domestic selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

Answer: [Suppliers] sell the good to their domestic customers directly and the distribution channel is the same for all the domestic customers, no matter whether it is a wholesaler or end-user. Prices are negotiated according to the market situation and do vary as a result of that but don't have consistent and distinct differences in prices between wholesalers or end-users.

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

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

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

Answer: Regarding the way that [Suppliers] set prices, receive orders, make delivery, issue invoices and receive payments, please refer to the answer to question D-1 above. As discussed in question D-1, all the sales in domestic market were made under EXW except goods delivered to Clenergy per Clenergy's request, the cost of delivery is not included in the domestic price except the sales price to Clenergy. [Suppliers] have no price list.

D-4 Prepare a spreadsheet named "D-4 Domestic sales" listing all sales of like goods made during the review period. The listing must be provided on a CD-ROM. Include all of the following information.

Answer: Please refer to Exhibit D-4: Domestic Sales. Both [Suppliers] provided all the domestic sales to Clenergy during the period of review and [oen of Suppliers] further provides the summary of its domestic sales data.

D-5 If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-4 above add a column for each item (see "other factors"). For example, certain other selling expenses incurred.

Answer: All the costs incurred in respect of the domestic sales have been identified in Exhibit D-4: Domestic Sales.

D-6 For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:

- provide a description; and
- explain the terms and conditions that must be met by the customer to qualify for payment.

Where the amounts of these discounts, rebates etc. are not identified on the sales invoice, explain how you calculated the amounts shown in your response to question D4.

If you have issued credit notes, directly or indirectly to the customers, provide details if the credited amount has **not** been reported as a discount or rebate.

Answer: [Suppliers] **do not offer discount, rebate, or allowance to customers in domestic market.**

D-7 Select two domestic sales, in different quarters of the review period, that are at the same level of trade as the export sales. Provide a complete set of documentation for those two sales. (Include, for example, purchase order, order acceptance, commercial invoice, discounts or rebates applicable, credit/debit notes, long or short term contract of sale, inland freight contract, bank documentation showing proof of payment.)

The Commission will select additional sales for verification at the time of our visit.

Answer: Please refer to **Exhibit D-7: Domestic Sales Documents.**

SECTION E FAIR COMPARISON

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

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

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

To be able to quantify the level of any adjustment it will usually be necessary to examine cost differences between sales in different markets. The Commission must be satisfied that those costs are likely to have influenced price. In practice, this means that the expense item for which an adjustment is claimed should have a close nexus to the sale. For example, the cost is incurred because of the sale, or because the cost is related to the sale terms and conditions.

Conversely, where there is not a direct relationship between the expense item and the sale a greater burden is placed upon the claimant to demonstrate that prices have been affected, or are likely to have been affected, by the expense item. In the absence of such evidence the Commission may disallow the adjustment.

Where possible, the adjustment should be based upon actual costs incurred when making the relevant sales. However, if such specific expense information is unavailable cost allocations may be considered. In this case, the party making the adjustment claim must demonstrate that the allocation method reasonably estimates costs incurred.

A party seeking an adjustment has the obligation to substantiate the claim by relevant evidence that would allow a full analysis of the circumstances, and the accounting data, relating to the claim.

The review must be completed within strict time limits therefore you must supply information concerning claims for adjustments in a timely manner. Where an exporter has knowledge of the material substantiating an adjustment claim that material is to be available at the time of the verification visit. The Commission will not consider new claims made after the verification visit.

E-1 Costs associated with export sales

(These cost adjustments will relate to your responses made at question B-4, 'Australian sales')

1. Transportation

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

Answer: As to the transportation of the exported goods, firstly [Suppliers] delivered goods to Clenergy after the production is finished; then Clenergy delivered the goods to Australia.

2. Handling, loading and ancillary expenses

List all charges that are included in the export price and explain how they have been quantified (“**Handling, loading & ancillary expenses**”). Identify the general ledger account where the expenses are located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

The various export related ancillary costs are identified in the table at question B4, for example:

- terminal handling;
- wharfage and other port charges;
- container taxes;
- document fees and customs brokers fees;
- clearance fees;
- bank charges, letter of credit fees
- other ancillary charges.

Answer: Please refer to Exhibit B-4: Australian sales. All the export transaction to Australia are under FOB term.

3. Credit

The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. Provide applicable interest rates over each month of the review period. Explain the nature of the interest rates most applicable to these export sales eg, short term borrowing in the currency concerned.

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

Answer: Not applicable.

4. Packing costs

List material and labour costs associated with packing the export product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed 'Packing'.

Answer: There is no difference between the packing cost of goods exported to Australia and that of those sold in domestic market.

5. Commissions

For any commissions paid in relation to the export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met.

Report the amount in the sales listing in question B-4 under the column headed "Commissions". Identify the general ledger account where the expense is located.

Answer: Clenergy does not offer commissions to Australian customers.

6. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses ("Warranty & guarantee expenses" and "Technical assistance & other services"), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

Answer: No warranty or guarantee is offered, and no technical or other services are provided.

7. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed "Other factors". For example, other variable or fixed selling expenses, including salesmen's salaries, salesmen's travel expenses, advertising and promotion, samples and entertainment expenses. Your consideration of questions asked at Section G, concerning domestic and export costs, would have alerted you to such other factors.

Answer: There are no other factors for which an adjustment is required.

8. Currency conversions

In comparing export and domestic prices a currency conversion is required. Fluctuations in exchange rates can only be taken into account when there has been a 'sustained' movement during the period of review (see article 2.4.1 of the WTO Agreement). The purpose is to allow exporters 60 days to adjust export prices to reflect 'sustained' movements. Such a claim requires detailed information on exchange movements in your country over a long period that includes the review period.

Answer: The amount of transactions in Australian dollar during the investigation period was converted into CNY at exchange rate of the first day of each month.

E-2 Costs associated with domestic sales

(These cost adjustments will relate to your responses made at question D-4, “Domestic sales”)

The following items are not separately identified in the amounts quantified at question D-4. However you should consider whether any are applicable.

1. Physical characteristics

The adjustment recognises that differences such as quality, chemical composition, structure or design, mean that goods are not identical and the differences can be quantified in order to ensure fair comparison.

The amount of the adjustment shall be based upon the market value of the difference, but where this is not possible the adjustment shall be based upon the difference in cost plus the gross profit mark-up (i.e. an amount for selling general and administrative costs (S G & A) plus profit).

The adjustment is based upon actual physical differences in the goods being compared and upon the manufacturing cost data. Identify the physical differences between each model. State the source of your data.

Answer: No physical differences are claimed.

2. Import charges and indirect taxes

If exports to Australia:

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

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

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

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

In substantiating the drawback claim the following information is required:

- a copy of the relevant statutes/regulations authorising duty exemption or remission, translated into English;
- the amount of the duties and taxes refunded upon *exportation* and an explanation how the amounts were calculated and apportioned to the exported goods;

- an explanation as to how you calculated the amount of duty payable on imported materials is borne by the goods sold *domestically* but is not borne by the exports to Australia;

Substitution drawback systems

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

If such a scheme operates in the country of export adjustments can also be made for the drawback payable on the substituted domestic materials, provided the total amount of the drawback does not exceed the total duty paid.

Answer: Not applicable since no such adjustment is claimed.

3. Level of trade

Question D-4 asks you to indicate the level of trade to the domestic customer. To claim an adjustment for level of trade differences you will need to quantify the amount by which level of trade influences price.

Trade level is the level a company occupies in the distribution chain. The trade level to which that company in turn sells the goods and the functions carried out distinguish a level of trade. Examples are producer, national distributor, regional distributor, wholesaler, retailer, end user, and original equipment.

It may not be possible to compare export prices and domestic prices at the same level of trade. Where relevant sales of like goods at the next level of trade must be used to determine normal values an adjustment for the difference in level of trade may be required where it is shown that the difference affects price comparability.

The information needs to establish that there are real trade level differences, not merely nominal differences. Real trade level differences are characterised by a consistent pattern of price differences between the levels and by a difference in functions performed. If there is no real trade level differences all sales are treated as being at the same level of trade.

A real difference in level of trade (may be adjusted for using either of the following methods:

- (a) *costs arising from different functions*: the amount of the costs, expenses etc incurred by the seller in domestic sales of the like goods resulting from activities that would not be performed were the domestic sales made at the same level as that of the importer.

This requires the following information:

- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;
- an explanation as to why you consider that you are entitled to a level of trade adjustment.

or

- (b) *level discount*: the amount of the discount granted to purchasers who are at the same level of trade as the importer in Australia. This is determined by an examination of price differences between the two levels of trade in the exporter's domestic market, for example sales of like goods by other vendors or sales of the same general category of goods by the exporter. For this method to be used it is important that a clear pattern of pricing be established for the differing trade levels. Such pattern is demonstrated by a general availability of the discounts to the level - isolated instances would not establish a pattern of availability.

Answer: Clenergy has not claimed adjustment concerning different level of trade.

4. Credit

The cost of extending credit on domestic sales is not included in the amounts quantified at question D-4. However, the Commission will examine whether a credit adjustment is warranted and determine the amount. An adjustment for credit is to be made even if funds are not borrowed to finance the accounts receivable.

The interest rate on domestic sales in order of preference is:

- the rate, or average of rates, applying on actual short term borrowings by the company; or
- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or
- such other rate considered appropriate in the circumstances.

Provide the applicable interest rate over each month of the review period.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, and if domestic prices are influenced by this longer or shorter period, calculate the average number of collection days.

Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system¹, the average credit period may be determined as follows:

1. *Calculate an accounts receivable turnover ratio*

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

In calculating the accounts receivable turnover ratio, credit sales should be used in the numerator whenever the amount is available from the financial statements. Otherwise net sales revenue may be used in the numerator.

An average accounts receivable over the year is used in the denominator. This may be calculated by:

- using opening accounts receivable at beginning of period plus closing accounts receivable at end of period divided by 2, or
- total monthly receivables divided by 12.

2. *Calculate the average credit period*

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

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

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

Answer: Not applicable.

5. **Transportation**

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

Answer: Except the goods delivery to Clenergy, [Suppliers] do not afford any other transportation fee in domestic sales because those sales in domestic market during the period of review were made under EXW term.

¹ Under an open account system, following payment the balance of the amount owing is carried into the next period. Payment amounts may vary from one period to the next, with the result that the amount owing varies.

6. Handling, loading and ancillary expenses

List all charges that are included in the domestic price and explain how they have been quantified (“**Handling, loading and ancillary Expenses**”). Identify the general ledger account where the expense is located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

Answer: Not applicable.

7. Packing

List material and labour costs associated with packing the domestically sold product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed “**Packing**”.

Answer: Please refer to the answer in E-1-4.

8. Commissions

For any commissions paid in relation to the domestic sales:

- provide a description
- explain the terms and conditions that must be met.

Report the amount in the sales listing under the column headed “**Commissions**”. Identify the general ledger account where the expense is located.

Answer: [Suppliers] do not offer any commissions to customers in domestic market.

9. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (“**Warranty & Guarantee expenses**” and “**Technical assistance & other services**”), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

Answer: No warranty or guarantee is offered, and no technical or other services are provided.

10. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed “**Other factors**”.

List the factors and show how each has been quantified in per unit terms. For example:

- *inventory carrying cost*: describe how the products are stored prior to sale and show data relating to the average length of time in inventory. Indicate the interest rate used;
- *warehousing expense*: an expense incurred at the distribution point;
- *royalty and patent fees*: describe each payment as a result of production or sale, including the key terms of the agreement;

- *advertising*; and
- *bad debt*.

Answer: There are no other factors for which an adjustment is required.

E-3 Duplication

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

For example:

- adjustments for level of trade, quantity or other discounts may overlap, or
- calculation of the amount of the difference for level of trade may be based upon selling expenses such as salesperson's salaries, promotion expenses, commissions, and travel expenses.

Separate adjustment items must avoid duplication.

An adjustment for quantities may not be granted unless the effect on prices for quantity differences is identified and separated from the effect on prices for level of trade differences.

Answer: There is no duplication.

SECTION F
EXPORT SALES TO COUNTRIES OTHER THAN
AUSTRALIA (THIRD COUNTRY SALES)

Your response to this part of the questionnaire may be used by the Commission to select sales to a third country that may be suitable for comparison with exports to Australia.

Sales to third countries may be used as the basis for normal value in certain circumstances. The Commission may seek more detailed information on particular third country sales where such sales are likely to be used as the basis for determining normal value.

F-1 Using the column names and column descriptions below provide a summary of your export sales to countries other than Australia.

Supply this information in spreadsheet named “F-1 Third country”

Answer: Please refer to Exhibit F-1: Third Country Sales.

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

Answer: There are no differences in sales to third countries that may affect the comparison to sales to Australia.

SECTION G

COSTING INFORMATION AND CONSTRUCTED VALUE

The information that you supply in response to this section of the questionnaire will be used for various purposes including:

- testing the profitability of sales of like goods on the domestic market;*
- determining a constructed normal value of the goods under consideration (the goods) - i.e. of the goods exported to Australia; and*
- making certain adjustments to the normal value.*

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

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

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

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

you must provide cost data over the same period as these sales even if doing so means that such cost data predates the commencement of the review period.

At any verification meeting you must be prepared to reconcile the costs shown to the accounting records used to prepare the financial statements.

G-1 Production process and capacity

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

Answer: Please refer to Exhibit G-1: Flowchart of Process.

G-2 Provide information about your company's total production in the following table:

Provide this information on a spreadsheet named "**G-2 Production**".

Answer: Please refer to Exhibit G-2: Production.

G-3 Cost accounting practices

1. Outline the management accounting system that you maintain and explain how that cost accounting information is reconciled to your audited financial statements.

Answer: The management accounting system and cost accounting of [Suppliers] are the same. In addition, the Companies adopts actual cost system which is in accordance with the generally accepted accounting principles in China and the audited financial statements can be worked out directly based on the cost accounting information.

2. Is your company's cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were state whether all variances (i.e. differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.

Answer: As mentioned above, [Suppliers] do not use standard cost accounting system.

3. Provide details of any significant or unusual cost variances that occurred during the review period.

Answer: Not applicable.

4. Describe the profit/cost centres in your company's cost accounting system.

Answer: We regard the entire factories as one profit/cost centre in our business cost accounting system.

5. For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the goods under consideration. In particular specify how, and over what period, expenses are amortised or depreciated, and how allowances are made for capital expenditures and other development costs.

Answer: For direct cost, we attribute it to the goods directly; for overhead and direct labour we allocate it to goods based on the production. There are no capital expenditures. Cost amortisation is in accordance with the generally accepted accounting principles in China.

6. Describe the level of product specificity (models, grades etc) that your company's cost accounting system records production costs.

Answer: [Suppliers]'s cost accounting system records production costs to the level of models of the goods. The models are [Product model].

7. List and explain all production costs incurred by your company which are valued differently for cost accounting purposes than for financial accounting purposes.

Answer: There are no production costs incurred by [Suppliers] which are valued differently for cost accounting purposes than for financial accounting purposes.

8. State whether your company engaged in any start-up operations in relation to the goods under consideration. Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.

Answer: Not applicable.

9. State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

Answer: Not applicable.

G-4 Cost to make and sell on domestic market

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

1. Prepare this information in a spreadsheet named "G-4 Domestic CTMS".

Answer: Please refer to Exhibit G-4: Domestic CTMS.

2. Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

Answer: Please refer to Exhibit G-4: Domestic CTMS.

G-5 Cost to make and sell goods under consideration (goods exported to Australia)

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

1. Prepare this information in a spreadsheet named "G-5 Australian CTMS".

Answer: Not applicable since [Suppliers] did not export the product under consideration to Australian market.

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

Answer: Not applicable since [Suppliers] did not export the product under consideration to Australian market.

² The Commission applies the tests set out in s.269TAA of the Customs Act 1901 to determine whether goods are in ordinary course of trade. These provisions reflect the WTO anti-dumping agreement – see Article 2.2.1.

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

Answer: Not applicable since [Suppliers] did not export the product under consideration to Australian market.

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

Answer: Not applicable since [Suppliers] did not export the product under consideration to Australian market.

G-6 Major raw material costs

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

For these major inputs:

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

Where the major input is produced by an associate of your company the Commission will compare your purchase price to a normal market price. If the associate provides information on the cost of production for that input such cost data may also be considered.

Normal market price is taken to be the price normally available in the market (having regard to market size, whether the input is normally purchased at 'spot prices' or under long term contracts etc).

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

Important note: If the major input is sourced as part of an integrated production process you should provide detailed information on the full costs of production of that input.

Answer: The major raw material is aluminium ingot. Please refer to Exhibit H-4-4: Aluminium Purchases for details.

Most of the aluminium ingots of [Suppliers] were purchased from private suppliers during the period of review and all the prices are normal market prices.

SECTION H – 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 H-1 to H-9 in relation to these programs.

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

1. Did your business or any company/entity related to your business receive any benefit³ under the above detailed preferential income tax programs during the review period (1 July 2017 to 30 June 2018).

Answer: [[Suppliers]] did not receive any benefit under the preferential income tax programs (program 18, 47 and 48) during the review period. Clenergy and [[Suppliers]] received benefit during review period under the Preferential tax policies as high and new technology enterprises (Program 47).

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 [[Suppliers]] is 25% as a general tax rate for enterprises in China. For Clenergy and [[Suppliers]], according to Article 28 of Enterprise Income Tax Law of the People's Republic of China, the income tax rate is 15%. "as regards important high-tech enterprises necessary to be supported by the state, the enterprise Income tax shall be levied at the reduced tax rate of 15%."

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 H-1-3 Income tax return 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: For Clenergy and [[Suppliers]], according to Article 28 of Enterprise Income Tax Law of the People's Republic of China, the income tax rate is 15%.

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 H-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: Please refer to the answer of question H-1-1.

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

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

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

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: All the products be benefited for Program 47.

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

Answer: The company should submit the application for obtaining high-tech enterprise to Ministry of Science and Technology of PRC. After verified, if MOST approved, the company is entitled to 15% income tax rate.

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: The company is not necessary to submit application form for the 15% tax rate. In other words, if a company is granted as a high-tech enterprise, then 15% income tax rate applies automatically.

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: Please refer to Exhibit H-1-3 Income tax return of 2015 to 2017.

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: The benefits under Program 47 could be found in Income tax return of the company. Please refer to Exhibit H-1-3 Income tax return of 2015 to 2017.

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

Answer: To our knowledge, Program 47 is still under operation.

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 "**H-1 Income Tax**" included as part of the *Exporter Questionnaire accompanying spreadsheet* provided with this questionnaire.

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

H-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: Clenergy and [[Suppliers]] received some non-recurring benefits under the Program 56, [[Suppliers]] received benefits under Program 56 and 60 during the period of 1 July 2017 to 30 June 2018, please refer to the Exhibit H-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: Except the reported benefits in Exhibit C-2-1 in the response to the question 1 above, [Suppliers] did not receive other grants. However, Clenergy received some other grants which we report separately.

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

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: [[Suppliers]] received three installments, [[Suppliers]] received 16 installments and Clenergy received 22 installments under this Program during review period.

Program 60: [[Suppliers]] received two installments during review period.

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 the three companies benefited from the Programs.

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

Answer: During review period, [the local government] for Program 56 and 60.

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: During review period, [the local government] for Program 56 and 60.

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, for program 56 any company [Conditions]. For program 60, the company which buy export credit insurance may have chance to get the benefit.

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: The three companies 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 and 60, the three companies 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 H-1 in relation to this programme.

Answer: Not applicable.

15. Identify the body responsible for administering the grant.

Answer: To our knowledge, [Administration] 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 H-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.

H-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: The three companies (Clenergy, [Suppliers]) did not import any raw materials/inputs and equipment during recent 10 years include review period.

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 "**H-3 VAT and Tariff**" included as part of the *Exporter Questionnaire accompanying spreadsheet* provided alongside this questionnaire.

Answer: Not applicable.

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

Answer: Not applicable.

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: Not applicable.

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

Answer: Not applicable.

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

Answer: Not applicable.

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: Not applicable.

- 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: Not applicable.

- 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: Not applicable.

- 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: Not applicable.

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

Answer: Not applicable.

- 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: Not applicable.

- 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: Not applicable.

- 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: Not applicable.

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

Answer: Not applicable.

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

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

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

Answer: Not applicable.

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

Answer: Not applicable.

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.

H-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.

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

In relation to this program, provide the following information.

Answer: Clenergy did not purchase Aluminium ingot during review period. [Suppliers] believe that most aluminium ingots companies purchased during the review period were from Non-SOEs suppliers at fair market prices. In order to justify our position, we therefore complete the answers below for your better understanding.

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: Most of the aluminium ingots of [Suppliers] were purchased from private suppliers during the review period. Since all the suppliers are unrelated with [Suppliers], the companies provide the business registration information of all its aluminium ingot suppliers. During review period, [Suppliers] have [number] identical suppliers.

Please refer to **Exhibit H-4-1** Business registration information of all its aluminium ingot suppliers.

2. Does your business purchase primary aluminium from SOEs?

Answer: [[Suppliers]] purchased aluminium ingot from a SOEs supplier: Foshan City Nanhai Antaika Trading company, but the quantity is very small, only 0.4% of total quantity. All of aluminium [[Suppliers]] purchased are from private company.

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 H-4-1 Business registration information of all its aluminium ingot 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 "**H-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 H-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: We 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 Clenergy, [Suppliers] did not import aluminium ingots during the review period.

H-5 Any other programs

If the GOC, any of its agencies or any other public body or authorised body has provided any other benefit⁴ 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.

Answer: Please refer to Exhibit H-5-1 Details of the grants for other programs.

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: All of the products produced or purchased by Clenergy benefited from the Programs.

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

Answer: During review period, [the local government] for such programs.

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: During review period, [the local government] for such programs.

4. 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.

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

⁴ Refer to the Glossary of Terms for a definition of benefit in this context.

Answer: To our knowledge, any company [conditions].

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

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: All of the products produced or purchased by Clenergy benefited from the Programs.

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: Clenergy kept the payment proofs of the grants under the programs, please refer to the Exhibit H-5-8: Payment proofs of the grants for other program.

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: For the benefits under other programs, Clenergy booked them [account].

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

Answer: We are not able to confirm whether those programs still operate or not.

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 H-1 in relation to this programme.

Answer: Not applicable.