



Australian Government  
Department of Industry,  
Innovation and Science

Anti-Dumping  
Commission

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## Exporter Questionnaire

**Case Number 502**

**Product:** Certain grinding balls

**From:** The People's Republic of China

**Review period:** 1 October 2017 to 30 September 2018 (the period)

**Response due by:** 21 January 2019

**Case manager:** Jeremy Latcham

**Phone:** +61 3 8539 2514

**Return completed questionnaire to:**  
[investigations3@adcommission.gov.au](mailto:investigations3@adcommission.gov.au)

**Anti-Dumping Commission website:** [www.adcommission.gov.au](http://www.adcommission.gov.au)

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## INSTRUCTIONS

### Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting an accelerated review into certain grinding balls (grinding balls) exported to Australia from the People's Republic of China (China).

The Commission will use the information you provide to determine normal values and export prices over the review period (the period). This information will determine whether certain grinding balls are dumped. The Commission will also use this information to determine whether grinding balls have been in receipt of countervailable subsidies over the period.

### If you do not manufacture the goods

If you play a role in the export of the goods but do not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods), it is important that you inform the case manager of the contact details for these manufacturers **immediately**.

### What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the Commission to verify the information, we may deem your company to have not cooperated with an aspect of the review. This may have consequences for your application.

Therefore, it is in your interest to provide a complete and accurate response to this exporter questionnaire, capable of verification.

### Extension requests

If you require a longer period to complete your response to this exporter questionnaire, you must submit a request to the case manager, in writing, for an extension to the due date for all or part of the questionnaire. This request must be made prior to the due date. A request for extension will be rejected if received after the due date.

When considering the extension request, the Commission will have regard to:

- the Commission's responsibility to conduct the case in a timely and efficient manner;
- the reasons why you could not provide a response within the whole period and not only the period remaining between the request and the due date;
- ordinary business practices or commercial principles;
- the Commission's understanding of the relevant industry;
- previous correspondence and previous dealings with your company; and
- information provided by other interested parties.

More information on extensions can be found in the Customs (Extension of Time and Non-cooperation) Direction 2015 at <https://www.legislation.gov.au/Details/F2015L01736>.

You will be informed of the decision whether your request for an extension has been rejected, granted in full or granted in part. For example, you may be granted an extension to submit all sections except for Section A or you may be granted a shorter extension than you requested.

A summary of any requests and grants of extensions to submit a response to this exporter questionnaire will be published in the public record.

### Submitting a response to the exporter questionnaire

Responses to the exporter questionnaire should be lodged by email listed on the cover page. In submitting the response to the exporter questionnaire, you must answer all questions, include all

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attachments and spreadsheets, and provide a non-confidential version of your response to this exporter questionnaire.

If your response to this exporter questionnaire contains major deficiencies that, in the Commissioner's view, cannot be quickly and easily rectified in a further response, then your company may be deemed as an uncooperative exporter.

### **Confidential and non-confidential responses**

You are required to lodge a confidential version (for official use only) and a non-confidential version (for public record) of your response to this exporter questionnaire by the due date. Please ensure that *each page* of information you provide is clearly marked either "FOR OFFICIAL USE ONLY" or "PUBLIC RECORD".

All information provided to the Commission in confidence will be treated accordingly. The non-confidential version of your submission will be placed on the public record, and must contain sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

A person is not required to provide a summary for the public record if the Commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information.

All submissions are required to have a bracketed explanation of deleted or blacked out information for the non-confidential version of the submission. An example of a statement to accompany deleted/blacked out text is:

[Explanation of cost allocation through the divisions, by reference to machine hours or weight].

If such an explanation is not provided, the Commission may disregard the information in the submission. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be deemed to have not cooperated with an aspect of the review.

### **Verification of the information that you supply**

The Commission may wish to conduct a visit to your company to verify your questionnaire response for completeness, relevance and accuracy of the information to your company's records.

The verification visit is not meant to be a chance for you to provide new or additional information. The Commission expects your response to the questionnaire to be relevant, complete and accurate.

Any verification visit typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with planning of a verification visit, please contact the case manager as soon as possible for a potential verification date to be scheduled.

Verification is usually conducted over 4 days. However, in complex cases, a verification visit may be scheduled over 5 days. A verification visit will include a detailed examination of your company's records and we will collect copies of relevant documents. The verification will require the participation of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility may also be required during the verification visit.

Note that the Commission may disregard any data or information that is not verified, including new or additional information provided after the verification visit.

A report will be prepared following the verification visit, which details the outcomes of the visit. This report will be placed on the public record and may include the publication of the preliminarily-assessed dumping margin and/or subsidy margin. The Commission considers that the dumping margin and/or subsidy margin is not confidential information, but rather an aggregate figure derived from confidential data.

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You will be provided with an opportunity to comment on the accuracy and confidentiality of the verification report prior to its publication on the public record.

The Commission may elect to undertake an alternative verification methodology than an on-site verification to satisfy itself of the completeness, relevance and accuracy of the data.

For information on the Commission's verification procedures, refer to Anti-Dumping Notice No. 2016/30 available on the Commission's website.

### **Important instructions for preparing your response**

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-5.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the Commission's verification of your data.
- If you cannot present electronic data in the requested format contact the case officer as soon as possible.
- Where possible, electronic data should be emailed or shared with the Commission via SIGBOX, a secure online document repository. Please contact the case manager to request access to SIGBOX if required.

## CHECKLIST

This section is an aid to ensure that you have completed all sections of this questionnaire.

Section	Please tick if you have responded to all questions
Section A Company information	<input type="checkbox"/> √
Section B Export sales to Australia	<input type="checkbox"/> √
Section C Exported goods & like goods	<input type="checkbox"/> √
Section D Domestic sales	<input type="checkbox"/> √
Section E Due allowance	<input type="checkbox"/> √
Section F Third country sales	<input type="checkbox"/> √
Section G Cost to make and sell	<input type="checkbox"/> √
Section H Particular market situation	<input type="checkbox"/> √
Section I Countervailing	<input type="checkbox"/> √
Exporter's declaration	<input type="checkbox"/> √
Non-confidential version of this response	<input type="checkbox"/> √

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input type="checkbox"/> N/A
B-4 Upwards sales	<input type="checkbox"/> √
B-5 Upwards selling expenses	<input type="checkbox"/> √
D-2 Domestic sales	<input type="checkbox"/> N/A
F-2 Third country sales	<input type="checkbox"/> √
G-3 Domestic CTM	<input type="checkbox"/> N/A
<b>G-3.1 Third country CTM</b>	<input type="checkbox"/> √
G-4.1 SG&A listing	<input type="checkbox"/> √
G-4.2 Dom SG&A calculation	<input type="checkbox"/> √
G-5 Australian CTM	<input type="checkbox"/> N/A
G-7.2 Raw material CTM	<input type="checkbox"/> √
G-7.4 Raw material purchases	<input type="checkbox"/> √
G-8 Upwards costs	<input type="checkbox"/> √
I-1 Company Turnover	<input type="checkbox"/> √
I-2 Income Tax	<input type="checkbox"/> √
I-3 Grants	<input type="checkbox"/> √

## GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

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

Ferrous grinding balls, typically used for the comminution of metalliferous ores:

- whether or not containing alloys;
- cast or forged;
- with diameters in the range 22 mm to 170 mm (inclusive).

The following description are excluded from measures:

- stainless steel balls;
- precision balls that have been machined and/or polished; and
- ball bearings.

### Model Control Code

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

Category	Sub-category	Identifier	Sales Data	Cost data	Key category
Production method	Cast	C	Mandatory	Mandatory	Yes
	Forged	F			
Grade	Internal grade/model	### <sup>1</sup>	Optional	Optional	No
Diameter	Diameter in mm	### <sup>2</sup>	Mandatory	Optional	No

In constructing a MCC, use a "-" between each category. For example: C-X-100 would indicate cast grinding balls with a grade 'X' and 100 mm diameter.

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

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

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<sup>1</sup> The 'Grade' category, if applicable, refers to the company's internal identifier for the model, grade or type of the goods, differentiated by the chemical composition of the grinding ball.

<sup>2</sup> Use a separate identifier for each diameter, e.g. 25mm, 30mm 35mm etc. The Commission may group certain categories of diameter in formulating a final MCC.



## SECTION A COMPANY INFORMATION

### A-1 Company representative and location

1. Please nominate a contact person within your company:

**Name:** [REDACTED]

**Position in the company:** [REDACTED]

**Telephone:** [REDACTED]

**E-mail address:** [REDACTED]

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

**Name:** [REDACTED]

**Address:** [REDACTED]

**Telephone:** [REDACTED]

**E-mail address:** [REDACTED]

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

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

[REDACTED]

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

[REDACTED]

### A-2 Company information

1. What is the legal name of your business?

**Growth Steel Grinding Ball (Suzhou) Co Ltd**

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

**No.**

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

**No.**

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

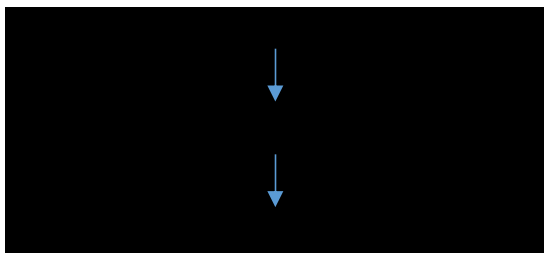
[REDACTED]

**No changes in the last two years.**

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

- (a) A diagram showing the complete ownership structure; and
- (b) A list of all related companies and its functions

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6. Is your company or parent company publically listed?

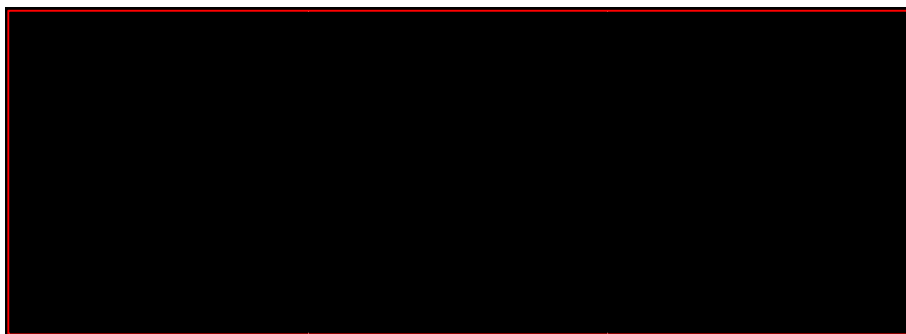
**No.**

If yes, please provide:

- (a) The stock exchange where it is listed; and
- (b) Any principle shareholders<sup>3</sup>

If no, please provide:

- (a) A list of all principal shareholders and the shareholding percentages.



**Please also see attachments:**

- **Certificate of approval**
- **Feedback on change investor name\_Original**
- **Feedback on change investor name\_English**

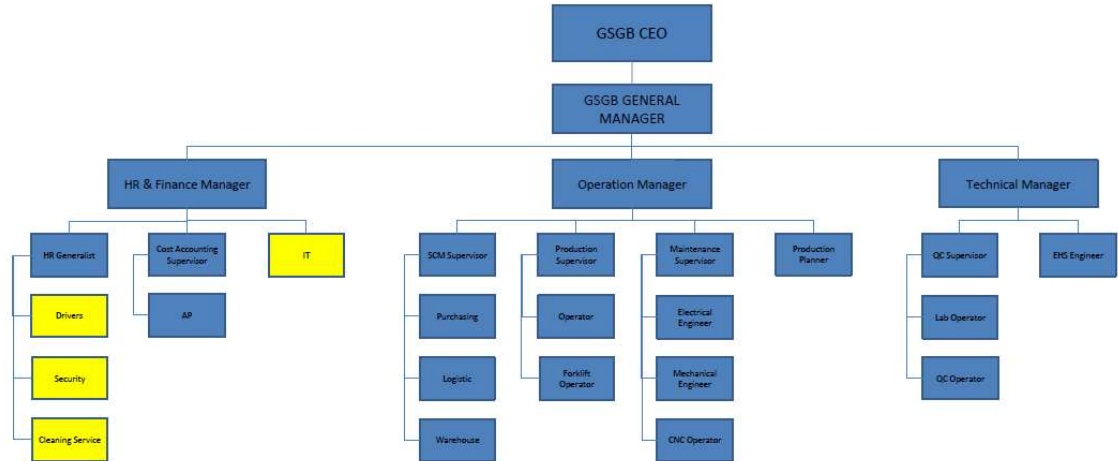
7. What is the overall nature of your company's business? Include details of the products that your company manufacture and sell and the market your company sells into.

***Research, design and manufacture of forged grinding balls. All product is exported to Indonesia and Philippines. There are no domestic sales.***

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

***(b) & (c) not applicable. The company performs only (a) & (d).***

9. Provide your company's internal organisation chart.
-



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

/Post/department	Responsibilities
1. CEO	<ul style="list-style-type: none"> <li>- Establish corporate vision.</li> <li>- Set policies and strategies on the improvement of quality and OHS.</li> <li>- Appoint managers (MR).</li> </ul>
2. General manager	<ul style="list-style-type: none"> <li>- Committed to establishing a quality management system in order to comply with the requirements of ISO9001:2015, and providing necessary management resources in order to continuously improve its effectiveness.</li> <li>- Promise to assume responsibility for the effectiveness of quality management system.</li> <li>- Ensure that the requirements of quality management system are integrated into the company business process.</li> <li>- Promote the use of process approach and risk-based thinking approach.</li> <li>- Communicate to employee effective quality management and the importance of compliance with quality management system requirements.</li> <li>- Ensure that quality policy and objectives are established, and are consistent with the company strategic direction and background.</li> <li>- Ensure that the quality management system obtains the desired results.</li> <li>- Attract, guide and support company members to make contributions to the effectiveness of quality system.</li> <li>- Support other relevant managers to show their leadership when applicable to their respective scope of responsibility.</li> <li>- Determine the needs and expectations of other interested parties of customers.</li> <li>- Evaluate the suitability, adequacy and effectiveness of the quality management system.</li> <li>- Establish and apply the process that continuously improves quality management system.</li> </ul>

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3. Management representative	<ul style="list-style-type: none"> <li>- ISO9001:2015 Ensure that the quality management system complies with the requirements of ISO9001:2015.</li> <li>- Ensure that processes produce expected outputs.</li> <li>- Report the performance and improvement opportunities of quality management system to the general manager.</li> <li>- Ensure to improve customer-focus awareness within the company.</li> <li>- Ensure the integrity of the quality management system when changes are made to its planning and implementation.</li> </ul>
4. HR	<ul style="list-style-type: none"> <li>- Responsible for recruitment and employment.</li> <li>- Manage external matters.</li> <li>- Provide personnel training plan, and continuously review the development of employee competence.</li> <li>- Contribute to open and two-way communication and cooperation between employees or staff management.</li> </ul>
5. Purchase	<ul style="list-style-type: none"> <li>- Select and determine suppliers that can meet company needs.</li> <li>- Monitor the quality of products and services provided by manufacturers.</li> <li>- Provide precise, timely and effective purchasing data for suppliers.</li> <li>- Evaluate the costs for purchased products corresponding to product performance, price and delivery.</li> <li>- Obtain guarantee to repair and replace nonconforming products.</li> <li>- Review the quality, price and performance of purchased products and the reflections on the problems.</li> <li>- Keep good communication with the warehouse, to ensure the availability of product inventory.</li> <li>- Evaluate and monitor the performance of products provided by manufacturers according to company requirements.</li> </ul>
6. Warehouse	<ul style="list-style-type: none"> <li>- Keep good communication with the purchase, to ensure the availability of product inventory.</li> <li>- Conduct routine inventory of main raw materials.</li> </ul>
7. Logistics	<ul style="list-style-type: none"> <li>- Complete shipment of finished products.</li> <li>- Check all terms of shipment according to customer requirements.</li> </ul>
8. Production	<ul style="list-style-type: none"> <li>- Plan and organize work according to documented process.</li> <li>- Plan, control, arrange and supervise the production process, and provide quality products and services for customers.</li> </ul>
9. Planning	<ul style="list-style-type: none"> <li>- Plan and organize work according to documented process.</li> <li>- Control, arrange and supervise the production process, and provide quality products and services for customers.</li> </ul>

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10. Maintenance	<ul style="list-style-type: none"> <li>- Conduct effective preventive maintenance for all main production equipment, so as to optimize the production cost effectiveness.</li> <li>- Avoid any abnormal process caused due to poor performance of production equipment.</li> <li>- Provide the methods and operation manuals of main production equipment.</li> </ul>
11. Quality	<ul style="list-style-type: none"> <li>- Ensure that only products that meet specifications will be shipped to customers.</li> <li>- Provide inspection, measurement and product verification.</li> <li>- Provide inspection, measurement and product verification of the raw materials of the incoming materials.</li> <li>- Monitor and validate product qualification.</li> <li>- Identify, check and maintain records as objective evidence of providing products according to contract requirements.</li> <li>- Ensure that all inspection, measurement and testing equipment used for verifying the product consistency are calibrated.</li> </ul>
12. Technology	<ul style="list-style-type: none"> <li>- Provide support for the marketing department and the quality inspection department, and handle customer complaints relevant to product quality.</li> <li>- Do researches on the improvement of product quality and production efficiency.</li> <li>- Responsible for product design and development.</li> </ul>
13. Safety	<ul style="list-style-type: none"> <li>- Implement management of the health and safety system and the occupational health and safety policy, and follow the government's relevant provisions.</li> <li>- /Ensure that the testing and measurement of occupational health and safety are consistent with the company/governments provisions.</li> <li>- Review the work risks and potential hazards in work environment and their implementation.</li> <li>- Establish an occupational health and safety system for contractors and other interested parties.</li> </ul>
14. Information technology	<ul style="list-style-type: none"> <li>- Maintenance of office computers.</li> <li>- Backup and recovery.</li> </ul>

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

*Please see attachment "Growth\_Grinding\_Ball\_Brochure", which is produced by the parent company PT Growth Asia.*

### A-3 General accounting information

1. What is your financial accounting period?

*1 Jan~31 Dec calendar days*

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

Yes. [REDACTED]

3. What currency are your accounts kept in?

**CNY**

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

**Microsoft Dynamics AX 2012**

5. What is the name of your sales system?

**Microsoft Dynamics AX 2012**

6. What is the name of your production system?

**Microsoft Dynamics AX 2012**

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

**Not applicable. Financial accounting, sales and production systems are the same system.**

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

**No.**

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

**No.**

#### **A-4 Financial Documents**

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

**Please refer to the following attachments**

- **A-4.1 Audit report 2016 (Eng)**
- **A-4.1 Audit report 2017 (Eng)**

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

**Not applicable. The financial statements provided in A-4.1 are audited by**

[REDACTED]

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

(d) the period.

**No.**

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

***The company's most recent financial period is Jan 2018~Nov 2018. Please refer to the excel file named "A-4.3 Income statements" attached.***

4. Please provide a copy of your company's trial balance covering the most recent financial year.

***Please refer to the excel file named "A-4.4 TB" showing the trial balance covering Jan 2018~Nov 2018 attached.***

5. Please provide your company's chart of accounts

***Please refer to the excel file named "A-4.5 Chart of Accounts" attached.***

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

## SECTION B

### EXPORT SALES TO AUSTRALIA

#### B-1 Australian export sales process

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

*Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.*

2. In what currency do you invoice your Australian customers? If it is not in your local currency:
  - (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;
  - (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;
  - (c) How is the exchange rate determined and how often is it updated in your accounting system?

*Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.*

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

*Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.*

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

*Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.*

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

*Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.*

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

*Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.*



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

***Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.***

8. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
- (a) What date are you claiming as the date of sale?
  - (b) Why does this date best reflect the material terms of sale?

***Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.***

## **B-2 Australian sales listing**

1. Complete the worksheet named "B-2 Australian sales"
- This worksheet lists all export sales (i.e. transaction by transaction) to Australia of the goods invoiced within the period.
  - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
  - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.

***Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.***

2. Provide a table listing the source of the data for each column in the export sales listing (B-2.1).

***Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.***

## **B-3 Sample export documents**

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

***Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.***

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

2. For each document, please annotate the documents or provide a table reconciling the details in the export listing (in B-2) to the source documents (in B-3.1).

***Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.***

## **B-4 Reconciliation of sales to financial accounts**

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

***Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.***

2. Please provide all documents (e.g. general ledgers, trial balances), other than those in A-5, B-2 and D-2, required to complete the "Upwards sales" worksheet. If the documents include spreadsheets, all formulas used must be retained.

***Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.***

3. For any amount in the "Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
  - the name of the source document, including the relevant page number, in column F of the worksheet; and
  - highlight or annotate the amount shown in the source document.

***Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.***

## **B-5 Reconciliation of direct selling expenses to financial accounts**

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

***Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.***

2. Please provide all documents (e.g. general ledgers, trial balances), other than those in A-5, B-2 and D-2, required to complete the "Upwards SG&A" worksheet. If the documents include spreadsheets, all formulas used must be retained.

***Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.***

**PUBLIC RECORD**

3. For any amount in the “Upwards sales” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
  - the name of the source document, including the relevant page number, in column F of the worksheet; and
  - highlight or annotate the amount shown in the source document.

***Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.***

## SECTION C

### EXPORTED GOODS & LIKE GOODS

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

#### C-1 Models exported to Australia

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

*Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.*

2. Provide a list of MCCs of the goods exported to Australia. This must cover all MCCs listed in the Australian sales listing in B-2.

- This list must be disclosed in the public record version of the response.

*Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.*

#### C-2 Models sold in the domestic market

1. Fully describe all like goods your company sold on the domestic market during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the like goods sold on the domestic market.

*Not applicable, since the company did not make domestic sales during the period of review.*

2. Provide a list of MCCs of like goods sold on the domestic market. This must cover all MCCs listed in the domestic sales listing in D-2.

- This list must be disclosed in the public record version of the response.

*Not applicable, since the company did not have domestic sales during the period of review.*

#### C-3 Internal product codes

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

If yes:

- (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.

**GBXXXYYZZZ**

**GB = Forged Grinding Ball**

**XXX = Diameter (mm)**

**YY = Hardness (HRC)**

**ZZZ = Steel Grade (ASTM A29/A29M-04e1 Clause %)**

**Forged Grinding Ball**

**Example:**  
**Diameter 125 mm**  
**58 HRC Hardness**  
**Steel Grade 60D**

**The code or SKU for this product would be GB1255860D.**

Provide details on how you mapped the product or SKU codes to the MCC (model control code) for the purpose of completing this questionnaire.

Category	Sub-category	Identifier		Sales Data	Cost data	Key category
Production method	Cast	C		Mandatory	Mandatory	Yes
	Forged	F				
Grade	Internal grade/model	### <sup>4</sup>		Optional	Optional	No
Diameter	Diameter in mm	### <sup>5</sup>		Mandatory	Optional	No

(b) Provide a table of showing the product or SKU codes for each MCC(model control code).

Growth Steel SKU	MCC Code
GB1335860D	F-0.6-133
GB1255880D	F-0.8-125
GB1255860D	F-0.6-125
GB1055860D	F-0.6-105
GB0946060D	F-0.6-94
GB0786480B	F-0.8-78
GB0646480B	F-0.8-64
GB0526480B	F-0.8-52

If no:

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

<sup>4</sup> The 'Grade' category, if applicable, refers to the company's internal identifier for the model, grade or type of the goods, differentiated by the chemical composition of the grinding ball.

<sup>5</sup> Use a separate identifier for each diameter, e.g. 25mm, 30mm 35mm etc. The Commission may group certain categories of diameter in formulating a final MCC.

## SECTION D DOMESTIC SALES

### D-1 Domestic sales process

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

*Not applicable, since the company did not make domestic sales during the period of review.*

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

*Not applicable, since the company did not make domestic sales during the period of review.*

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

*Not applicable, since the company did not make domestic sales during the period of review.*

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

*Not applicable, since the company did not make domestic sales during the period of review.*

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

*Not applicable, since the company did not make domestic sales during the period of review.*

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

*Not applicable, since the company did not make domestic sales during the period of review.*

7. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
  - (a) What date are you claiming as the date of sale?

(b) Why does this date best reflects the material terms of sale?

*Not applicable, since the company did not make domestic sales during the period of review.*

## D-2 Domestic sales listing

1. Complete the worksheet named "D-2 Domestic sales"
  - This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia
  - If you have claimed in D-1.7 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
  - If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-2 above, add a column for each item. For example, certain other selling expenses incurred.

*Not applicable, since the company did not make domestic sales during the period of review.*

2. Provide a table listing the source of the data for each column in the domestic sales listing (D-2.1).

*Not applicable, since the company did not make domestic sales during the period of review.*

## D-3 Sample domestic sales documents

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

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

*Not applicable, since the company did not make domestic sales during the period of review.*

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

*Not applicable, since the company did not make domestic sales during the period of review.*

## D-4 Reconciliation of sales to financial accounts

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

1. Please complete the worksheet named "B-4 Upwards sales" to demonstrate that the sales listing in D-2 is complete.

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- You must provide this list in electronic format using the template provided.
- Please use the currency that your accounts are kept in.
- If you have used formulas to complete this worksheet, these formulas must be retained.

***Not applicable, since the company did not make domestic sales during the period of review.***

2. Please provide all documents (e.g. general ledgers, trial balances), other than those in A-5 and D-2, required to complete the "Upwards sales" worksheet. If the documents include spreadsheets, all formulas used must be retained.

***Not applicable, since the company did not make domestic sales during the period of review.***

3. For any amount in the "Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
  - the name of the source document, including the relevant page number, in column F of the worksheet; and
  - highlight or annotate the amount shown in the source document.

***Not applicable, since the company did not make domestic sales during the period of review.***



## SECTION E

### DUE ALLOWANCE

#### E-1 Credit expense

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

*Not applicable, since the company did not make domestic sales during the period of review.*

2. Do you provide credit to any Australian customers in relation to sales of the goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
  - (a) Do you provide a rolling credit facility to your Australian customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
    - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
    - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
  - (b) If your Australian customers pay you into a foreign currency denominated account (question B-1.2(a) refers):
    - i. Do you have short term borrowings or an overdraft facility denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?
    - ii. What is the interest rate, or average of interest rates, applying to term deposits or other cash product (e.g. bonds) denominated in the same foreign currency? If yes, what is the interest rate, or average of interest rates?

*Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.*

#### E-2 Packaging

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

*Not applicable, since the company did not make domestic sales during the period of review.*

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

*Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.*

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

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

*Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.*

### E-3 Delivery

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

*Not applicable, since the company did not make domestic sales during the period of review.*

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

*Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.*

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

*Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.*

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

*Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.*

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

*Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.*

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

*Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.*

### E-4 Other direct selling expenses

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

*No.*

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

## PUBLIC RECORD

	Domestic sales	Export sales
VAT rate	16%	0%
VAT accounted	VAT%* selling price	VAT%* selling price
VAT Refund	NO	YES
remission or drawback	NO	NO

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

***Not applicable, since the company did not make domestic sales during the period of review.***

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

***Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.***

### E-5 Other adjustment claims

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.
- An adjustment will only be made where there is evidence that the difference affects price comparability.
  - Refer to Chapter 14 of the Dumping and Subsidy Manual for more information.

***No.***

## SECTION F

### THIRD COUNTRY SALES

#### F-1 Third country sales process

1. Are your sales processes to any third country (i.e. exports to countries other than Australia) different to the sales process described in B-1.1? If yes, provide details of the differences.

*No.*

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

*All product is sold to the parent PT GROWTH ASIA, which sell to the end user clients (mine sites) in Indonesia and the Philippines.*

*The final selling price to the end user will be derived from costs, minus the export rebate of 13% plus margin, taking into account any pricing intelligence and by mutual negotiation with the customer.*

3. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
  - (a) What date are you claiming as the date of sale?
  - (b) Why does this date best reflects the material terms of sale?

*The invoice date is taken to be the date of sale.*

#### F-2 Third country sales listing

1. Complete the worksheet named "F-2 Third country sales"
  - This worksheet lists all export sales, summarised by country and customer, to third countries of like goods invoiced within the period.
  - If you have claimed in F-1.3 that the date of sale is one other than the invoice date, then add sales with your claimed date of sale.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Provide a table listing the source of the data for each column in the export sales listing (F-2.1).

*Please refer to worksheet named "F-2 Third country sales" in the excel file "502 - Growth Steel - Exporter Questionnaire - Dumping\_Growth Steel".*

#### F-3 Differences in sales to third countries

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

*No.*

## SECTION G

### COST TO MAKE AND SELL

#### G-1. Production process

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

*Please refer to the document "G-1.1 Production process" attached.*

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

*No.*

#### G-2. Cost accounting practices

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

*The company's cost accounting system is based on standard costs.*

2. If your company uses standard costs:
  - (a) Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?

*Yes.*

- (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?

*Yes. They are allocated to the goods monthly.*

- (c) How were those variances allocated?

*The difference between standard cost and actual cost (PPV and WIP variance) is put into other COGS of the current period. The difference between manufacturing expenses and standard absorption is put into COGS of the current period. These variances will allocate in the end of the month between sales of goods and inventory on hand.*

- (d) Provide details of any significant or unusual cost variances that occurred during the period.

*No significant or unusual cost variances that occurred during the period.*

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

*The company does not have different cost centres in the accounting system.*

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

*Production costs are recorded for all products.*

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

*No.*

6. Has your company engaged in any start-up operations in relation to the goods ? If yes:
- (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
  - (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

*No.*

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

*FIFO*

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

*Valuation methods are using standard costs.*

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

*Valuation methods for scrap are using standard costs.*

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

*No.*

### **G-3 Cost to make on domestic market**

1. Complete the worksheet named "G-3 Domestic CTM".
  - This worksheet lists the quarterly cost to make the domestic models of like goods by MCC manufactured within the period, even if they are models not exported to Australia.
  - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
  - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
  - If you have claimed in D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.
2. Provide a table listing the source of the data for each column of the "Domestic CTM" listing (G-3.1).

*Not applicable, since the company did not have domestic sales during the period of review.*

#### **G-4 Selling, General & Administration expenses**

1. Complete the worksheet named "G-4.1 SG&A listing".
  - This worksheet lists all selling, general and administration expenses by account code for the most recent accounting period and the period.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

*Please refer to the worksheet named "G-4.1 SG&A listing "in the excel file named "502 - Growth Steel - Exporter Questionnaire - Dumping\_Growth Steel".*

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

*Not applicable, since the company did not have domestic sales during the period of review.*

#### **G-5 Cost to make the goods exported to Australia**

1. Complete the worksheet named "Australian CTM".
  - This worksheet lists the quarterly cost to make the Australian models of the goods under consideration by MCC manufactured within the period.
  - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
  - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
  - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all Australian sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.
2. Provide a table listing the source of the data for each column of the "Australian CTM" listing (G-5.1).

*Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.*

#### **G-6 Cost allocation methodology**

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

*Not applicable, since the company did not make exports of the goods under consideration to Australia during the period of review.*

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

*Not applicable, since the company did not have domestic sales during the period of review.*

## G-7 Major raw material costs

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

*Special steel bar.*

2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.
  - This worksheet lists the quarterly cost to make the raw material manufactured within the period.
  - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
  - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
  - You must provide this list in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

*Not applicable, all raw material is purchased from an independent third party in China.*

3. Using the domestic cost data in G-3, calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.

*Not applicable, since the company did not have domestic sales during the period of review.*

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

*Please refer to the worksheet named "G-7.4 Raw material purchases" in the excel file "502 - Growth Steel - Exporter Questionnaire - Dumping\_Growth Steel".*

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

*Please refer to the worksheet named "G-7.4 Raw material purchases" in the excel file "502 - Growth Steel - Exporter Questionnaire - Dumping\_Growth Steel".*

6. For each raw material:



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

*Please refer to the attached copies as listed below:*

- *G-7.6 (a) invoices-PO18000145&PO18000181\_English*
- *G-7.6 (a) invoices-PO18000145\_Original*
- *G-7.6 (a) invoices-PO18000181\_Original*
- *G-7.6 (a) payments-PO18000145\_English*
- *G-7.6 (a) payments-PO18000145\_Original*
- *G-7.6 (a) payments-PO18000181\_English*
- *G-7.6 (a) payments-PO18000181\_Original*

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

*None of the suppliers listed in G-7.4 are related to the company.*

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

1. Please complete the worksheet named "Upwards costs".
  - You must provide this list in electronic format using the template provided.
  - Please use the currency that your accounts are kept in.
  - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide any documents, other than those in A-5, G-3 and G-5, required to complete the "Upwards costs" worksheet.
3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
  - the name of the source document, including the relevant page number, in column F of the worksheet; and
  - highlight or annotate the amount shown in the source document.

*The most recent audited financial statement is YR 2017. Please refer to the worksheet named "G-8 Upwards costs" in the excel file "502 - Growth Steel - Exporter Questionnaire - Dumping\_Growth Steel"*

## SECTION H

### PARTICULAR MARKET SITUATION

#### H-1 Reporting requirements

1. Describe generally all interaction that your business has with the Government of China (GOC) at all levels, including (but not limited to):
  - (a) reporting requirements;
  - (b) payment of taxes;
  - (c) senior management representation within your business;
  - (d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC.
  - (e) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);
  - (f) licensing;
  - (g) restrictions on land use;
  - (h) provision of loans; or
  - (i) provision of grants, awards or other funds.

*The company is a small private company which does not have reporting requirements to the Chinese government apart from those required under the Chinese corporations laws for registry, paingy taxes and other relevant authorities such as environmental etc.*

*There is no senior management representation within the company from the government, business of the company is not supervised by the GOC or a body under the control of GOC. The company makes any business decisions on its own, without soliciting opinions from government.*

#### H-2 Business structure, ownership and management

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

*Not a state owned, but a foreign invested enterprise.*

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

*Sole Director Jianjun Zhang  
Board of Shareholders Growth Steel Corp Ltd*

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

*Executive Director: Jianjun Zhang*

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

*No.*

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

**No.**

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

**No.**

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

**Foreign investor: PT GROWTH STEEL CORPORATION LIMITED -100%.**

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

**No significant changes during the period.**

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

**None.**

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

**No.**

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

**Not applicable. The company is not a publicly-traded company.**

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

**Not applicable. The company is not a publicly-traded company.**

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

**CEO**

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

**No.**

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

### H-3 Licensing

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

*Please refer to the following attached documents:*

- *H-3.1 Business license\_Original*
- *H-3.1 Business license\_English*

2. Identify the GOC departments or offices responsible for issuing the license(s).

*The State Administration of Industry and Commerce.*

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

- 1. Pre-approve the name of enterprise*
- 2. Approval by investment promotion bureau of SND Suzhou*

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

- 1. Must obtain approval of the enterprise name*
- 2. Must obtain approval by investment promotion bureau of SND Suzhou*

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

*There are no restrictions imposed on the company by the business license.*

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

*No sanctions are imposed on the business.*

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

*Award of the business license permitted construction and operation.*

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

*Under these circumstances the business license can be revoked:*

- 1. False registration*
- 2. Failing to start business more than 6 months without reasonable reason or stop business more than 6 months.*
- 3. Evade annual business license renewal.*
- 4. Beyond the scope of business.*

*State Administration of Industry and Commerce.*

### H-4 Decision-making, planning and reporting

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

- a. what goods are produced;
- b. how the goods are produced;
- c. how levels of inputs such as raw materials, labour and energy are set and secured;
- d. how the use of your outputs, such as product mix, is determined; and
- e. how your business' profit is distributed.

***The General Manager.***

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

***There is no GOC input into the decision-making process.***

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

***There is no government involvement in the manufacture, sale or purchase of the goods.***

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

Report	GOC	Period
Business tax report	Tax bureau	monthly
Corporate income tax	Tax bureau	Quarterly
Stamp Duty	Tax bureau	monthly
IIT	Tax bureau	monthly
VAT declaration	Tax bureau	monthly
Export tax refund declaration	Tax bureau	monthly

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

***We do not have documents that show 5 years plans for the Provincial/City in which the manufacturing plant resides.***

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

***No.***

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

***No minutes of Board of Directors and Board of Shareholders meetings over the period.***

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

## **H-5 Financial and investment activities**

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

**No.**

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

***Not applicable. The company does not have any debt.***

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

***No. The company does not have any debt or loans in the last 5 years.***

4. Has your business raised any capital using issuance of shares, preferential shares, rights issue, bonds, warrants, debentures, sub-ordinate loans or any other debt and/or equity instruments in the last 5 years? If yes:
- explain what instruments were used;
  - identify the type (e.g government guarantee) and provider of the security; and
  - explain the reasons for raising the capital.

**No.**

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

**No.**

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

**No.**

## **H-6 Government policy on the industry**

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

***The are no GOC measures concerning the company's goods.***

2. Provide information concerning the name of any GOC departments, bureaus or agencies responsible for the administration of all GOC measures concerning the industry of the goods in the regions, provinces or special economic zones where your company is located, including contact information regarding the following areas:
- industrial policy and guidance on the industry;
  - market entry criteria for the industry;
  - environmental enforcement for the industry;
  - management of land utilization;
  - the China Banking Regulatory Commission for the industry;
  - investigation and inspection of expansion facilities;
  - the section in the National Development and Reform Commission that is responsible for the industry; and
  - import licensing for raw materials relating to the goods under consideration.

**No.**

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

*The company does not provide information to the government relating to the governments industrial plans and/or policies at any level of government.*

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

*No.*

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

*No.*

## H-7 Taxation

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

*No. Goods are export tax free.*

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

*13%.*

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

*There has been no change to the VAT rebate.*

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

*Yes. From 15 Sep 2018, the VAT rebate rate for grinding balls changed from 5% to 13%.*

## H-8 Sales Terms

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

*The General Manager.*

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

*The final selling price to the end user will be derived from costs, minus the export rebate of 13% plus margin, taking into account any pricing intelligence and by mutual negotiation with the customer.*

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

*No.*

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

*No data or information is provided to GOC.*

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

*No pricing data is provided to any other person at the provincial, regional or special economic zone level of government.*

## H-9 Industry associations

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

*The company is not a member of any business or industry associations.*

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

*The company is not a member of any business or industry associations.*

## H-10 Statistics submission/recording

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

*The company has not made submissions to the Chinese Bureau of Statistics as yet, as the sales revenue has not yet reached CNY2Million during the period of review.*

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

*The company has not made submissions to the Chinese Bureau of Statistics as yet, as the sales revenue has not yet reached CNY2Million during the period of review.*



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

*The company has not made submissions to the Chinese Bureau of Statistics as yet, as the sales revenue has not yet reached CNY2Million during the period of review.*

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

*The company has not made submissions to the Chinese Bureau of Statistics as yet, as the sales revenue has not yet reached CNY2Million during the period of review.*

## H-11 Regional differences

1. If you have production facilities in more than one region/province, are the laws and regulations in each region the same with respect to pricing? Provide details on any regional differences.

*The company has only one production facility in Suzhou Jiangsu Province.*

## H-12 Production/output

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

*No production is subject to any national/regional industrial policy or guidance.*

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

*No production is subject to any national/regional industrial policy or guidance.*

3. Provide details regarding any other restrictions (e.g., geographic/regional, downstream, use, etc.) to the sale of the goods and/or like goods that may be imposed by the GOC.

*The are no restrictions to the company's sale of the goods and /or like goods.*

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

*Not applicable, since the company did not have domestic sales during period of review.*

5. Are there any restrictions and/or conditions in relation to the quality or quantity of the production of the goods placed upon your business? If yes, provide details.

*There are no restrictions and/or conditions in relation to the quality or quantity of the production of goods placed on the business.*

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

***No, the product HS (harmonised system) code does not require an export licence.***

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

***No.***

8. Provide details regarding any other restrictions (e.g., geographic/regional, downstream, end use) placed upon your business on the sale of the goods.

***There are no restrictions placed upon the business on the sale of goods.***

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

***There have been no changes to the company's production capacity over the last 3 years. (the company was founded in Oct 2015)***

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

***There are no concessions on the purchase of any utility services.***

### **H-13 Sales price**

1. Explain whether your business has been subjected to any direct or indirect price guidance or controls by the GOC during the period.

***The business has never been subjected to any direct or indirect price guidance or controls by the GOC during the period.***

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

***No.***

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

***No.***

4. Describe in detail how the selling price of the goods is determined. In particular, provide details of any restrictions, limitations, or other considerations imposed on your business.

***The final selling price to the end user will be derived from costs, minus the export rebate of 13% plus margin, taking into account of any pricing intelligence and by mutual negotiation with the customer.***

***There are no restrictions or limitations imposed on the business in respect of selling price.***

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

***Globally - Moly Cop.***

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

***The company does not have a formal pricing committee in respect of the goods.***

***Pricing is derived from discussion between the PT Growth Asia and the General Manager Growth Steel Grinding Ball (Suzhou) Co., Ltd.***

7. How often does the pricing committee meet to discuss selling prices of the goods? Provide the minutes or any other relevant documents of all meetings of the pricing committee during the period.

***The company does not have a price committee in respect of the goods.***

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

***The General Manager.***

9. If you have production facilities of the goods in more than one region and/or province, are the laws and regulations in each region the same with respect to pricing of the goods? If no, provide details on the differences.

***The company has only one production facility in Suzhou Jiangsu.***

## **H-14 Adding capacity and/or joint ventures**

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

***Not applicable. The company does not have plans for adding capacity and/or joint ventures during period review.***

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

***Not applicable. The company does not have plans for adding capacity and/or joint ventures during period review.***

## **H-15 Raw materials**

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

***No. The company's suppliers are all independent enterprises.***

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

***Yes. Our raw material supplier is JIANGSU SUSTEEL GROUP CO.,LTD and is a state owned enterprise.***

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

***All raw material (steel bar) is purchased domestically.***

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

***No.***

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

***Please refer to the following document attached "Technical agreement for grinding balls and grinding rod steel--SSSS7 25—signed".***

6. If any of your raw materials for the goods and/or like goods are imported by your business, or related businesses:
- Provide details including a description of the raw material imported, the supplier and country of origin.
  - Explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations).
  - Provide details of any conditions to importing the raw materials (e.g. customs and/or quarantine).
  - Are you eligible for a duty drawback? If yes, provide details.

***Not applicable. Our raw material (steel bar) is purchased domestically.***

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

***The company does not sell any of the raw materials used to manufacture the goods and/or like goods, or sell the semi-processed goods.***

## SECTION I COUNTERVAILING

The following programs are being investigated:

Category	Program number	Program name
Preferential tax policies	3	Preferential Tax Policies in the Western Regions
	4	Land Use Tax deduction
	5	Preferential Tax Policies for High and New Technology Enterprises
Tariff and VAT	6	Tariff and VAT Exemptions on Imported Materials and Equipment
	29	Comprehensive utilisation of resources – VAT refund upon collection
Financial grants	7	One-Time Awards to Enterprises Whose Products Qualify for “Well-Known TradeMarks of China” and “Famous Brands of China”
	8	Matching Funds for International Market Development for Small and Medium Enterprises
	9	Superstar Enterprise Grant
	10	Research & Development (“R&D”) Grant
	11	Innovative Experimental Enterprise Grant
	12	Special Support Fund for Non-State Owned Enterprises
	13	Venture Investment Fund of Hi-Tech Industry
	14	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment
	15	Grant for key enterprises in equipment manufacturing industry of Zhongshan
	16	Water Conservancy Fund Deduction
	17	Anti-Dumping Respondent Assistance
	18	Technology Project Assistance
	19	Capital Injections
	20	Environmental Protection Grant
	21	High and New Technology Grant
	22	Independent Innovation and High-Tech Industrialisation Program
	23	Environmental Prize
	24	Provincial emerging industry and key industry development special fund
	25	Environmental Protection Fund
	26	Intellectual Property licensing
	27	Financial resources construction special fund
	28	Reducing pollution discharging and environmental improvement assessment award
	29	
	30	Grant for elimination of out dated capacity
	31	Grant from Technology Bureau
	34	Patent Award of Guangdong Province
	35	Wuxing District Freight Assistance
	36	Huzhou City Public Listing Grant
	37	Huzhou City Quality Award

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Category	Program number	Program name
	38	Huzhou Industry Enterprise Transformation & Upgrade Development Fund
	39	Wuxing District Public List Grant
	40	Transformation technique grant for rolling machine
	41	Grant for Industrial enterprise energy management - centre construction demonstration project Year 2009
	42	Key industry revitalization infrastructure spending in 2010
	43	Jinzhou District Research and Development Assistance Program
	48	International trade increase project fund
	49	Industrial economy reform and development fund
	50	Sales revenue increase award
	51	Tax contribution award
	52	Energy and recyclable economy program
	53	National controlled essential pollutant source supervision system third party operation and maintenance subsidy program
	54	Scientific program awards in high and new scientific zone
Preferential loans	47	Preferential loans and interest rates

### I-1 General

- Complete the worksheet named "I-1 Company turnover".
  - This worksheet is a table of the total company revenue over the period and split into:
    - Total revenue for Australian sales, domestic sales and third country sales
    - Revenue of the goods for Australian sales, domestic sales and third country sales
  - You must provide this table in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

***Please refer to worksheet named "I-1 Company turnover" in the excel file "502 - Growth Steel - Exporter Questionnaire - Countervailing\_Growth Steel".***

***Please note all company turnover is for third country sales. There are no domestic or Australian sales.***

### I-2 Preferential tax policies (Programs 3–5)

- Complete the worksheet named "I-2 Income Tax".
  - This worksheet is a table of your company's income tax liability over the last three financial years.
  - You must provide this table in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

***Please refer to worksheet named "I-2 Income Tax" in the excel file "502 - Growth Steel - Exporter Questionnaire - Countervailing\_Growth Steel".***

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

***The company has submitted no tax returns over the last 3 financial years due to losses for all 3 years.***

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

*The company has submitted no tax returns over the last 3 financial years due to losses for all 3 years.*

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

*The general income/company tax rate is 25%.*

5. Did your company pay less than the general tax rate for enterprises referred to in question I-2.4?  
If yes:
  - a. What tax rate did your company pay?
  - b. Was the reduction in the tax paid or payable related to any of the preferential income tax programs in the table at the top of Section I Countervailing above?
  - c. What is the name of the program?
  - d. What is the name of the authority granting your company the reduced tax rate?
  - e. What is the eligibility criteria to benefit from the reduced tax rate?
  - f. Provide details of the application process
  - g. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
  - h. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
  - i. Provide a copy of any confirmation or other correspondence from the authority approving your company for the reduction in tax rate. If the documents are not in English, please provide a translation of the documents.
  - j. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

*No. The company pays the general income/company tax rate of 25%.*

### **I-3 Financial grants (Programs 7–43 and 48–54)**

1. Complete the worksheet named "I-3 Grants".
  - This worksheet is a table of the grants received by company over the period plus the two preceding years.
  - You must provide this table in electronic format using the template provided.
  - If you have used formulas to complete this worksheet, these formulas must be retained.

*Please refer to worksheet named "I-3 Grants" in the excel file " 502 - Growth Steel - Exporter Questionnaire - Countervailing\_Growth Steel".*

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

*Please refer to the worksheet named "I-3.2 non-operating income" in the excel file " 502 - Growth Steel - Exporter Questionnaire - Countervailing\_Growth Steel".*

3. Did your company receive any grants (or any other financial contribution) from any level of government during the period plus the two preceding years?

*The grant received was named “Special support funds for Industrial economic development of Suzhou Hi-tech zone”, for a one off funding value of 1.22million RMB.*

*For details of the grant please refer to the following attached documents:*

- *I-3.4.h confirmation from the authority approving the grant\_Original*
- *I-3.4.h confirmation from the authority approving the grant\_English*

If yes:

- a. Were any of the grants related to any program listed in the table at the top of Section I above? If yes, identify the program.
- b. Were any of the grants related to programs not listed in the table at the top of Section I above? If yes, provide the names of the programs.

*Please refer to the worksheet named “I-3 Grants” in the excel file “ 502 - Growth Steel - Exporter Questionnaire - Countervailing\_Growth Steel”.*

4. For each of the grants listed in I-3.3:
  - a. What is the name of the grant?

*Supporting of advanced manufacturing enterprises.*

- b. What is the name of the authority providing the grant?

*Bureau of economic development and reform of Suzhou SND  
Bureau of finance of Suzhou SND.*

- c. What is the eligibility criteria to receive the grant?

*The company was founded after 26 Sep 2015. In order to receive grant the equipment invested must be more than CNY 20Million.*

- d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?

*Not related to the goods under consideration, export sales to Australia and/or export sales generally.*

- e. Provide details of the application process.

1. *Submit required documents*
2. *Auditors hired by government for on site audit*
3. *The audit report is issued*
4. *Grant is approved by government*

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

*Please refer to the following attached documents:*



- *I-3.4 f. application form\_Original*
- *I-3.4 f. application form\_English*

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

*Please refer to the following attached documents:*

- *I-3.4 g. application form\_original*
- *I-3.4 g. application form\_English*

- h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.

*Please refer to the following attached documents:*

- *I-3.4.h confirmation from the authority approving the grant\_Original*
- *I-3.4.h confirmation from the authority approving the grant\_English*

- i. Provide proof of payment of your company receiving the grant (e.g. bank statements).

*Please refer to the following attached documents:*

- *I.3.4 i bank statements\_Original*
- *I.3.4.i bank statements\_English*

- j. Provide a copy of the accounting journal entries relating to the grant.

*Please refer to the excel file named "I-3.4.j. accounting journal" attached.*

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

*No charge or expenses incurred by the business for purposes of receiving the grant.*

## **I-4 Tariff and VAT Exemptions on Imported Materials and Equipment (Programs 6 and 29)**

Complete the worksheet named "I-4 Tariff and VAT".

If your business or any company/entity related to your business received benefits under any such program during the period, please answer the following questions.

1. Provide complete details involving the amount of the VAT refund received, including whether the refund was received in a lump sum or multiple instalments.
2. Describe the application and approval procedures for obtaining a benefit under the program.

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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.
4. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
5. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
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.
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.
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.
9. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
10. To your knowledge, does the program still operate or has it been terminated?
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?
12. If the program terminated has been substituted for by another program, identify the program.
13. Were the materials and/or equipment that were entitled to a refund of VAT used in the production of the goods during the 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.
14. Has your company received exemption from payment of or refunds of import duty and import VAT for imported material inputs at any time that were used in the production of the goods during the 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 (e.g. FOB, CIF);
  - (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.
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).
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.
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.
18. In addition to the import entry documents, 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.
19. 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.

***There were no Tariff or VAT Exemptions on Imported Materials and Equipment during the period of review.***

## **I-5 Preferential Loans and Interest Rates (Program 47)**

Complete the worksheet named "I-5 Loans".

If your business or any company/entity related to your business received benefits under any such program during the period, please answer the following questions.

1. Provide a general overview of how your company secures necessary financial resources on the financial market (e.g. Loans, issuance of bonds etc.)
2. Provide a list of all the loans provided to your company from banks and financial institutions which have not been fully reimbursed by the end of the period.
3. Provide specific details of the loan, including the start date of the loan, the principal amount of the loan, terms and conditions of the loan, purpose of the loan, the repayment terms/frequency, repayment amount, interest rate, interest type (e.g. fixed, variable etc.), if the loan has been redrawn any time during its duration, please provide the redraw date, amount redrawn and the reason for redraw.
4. Indicate whether each bank is Chinese or foreign-owned and give the percentage of government ownership of each bank (including ownership by entities owned or controlled by a government).
5. In the case of each loan from government-owned or controlled, please explain the reason for borrowing from such a bank rather than a commercial bank. What are the differences in the terms and conditions of loans between the government and commercial banks?

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6. Explain how the decisions to grant the loan or its conditions are dependent on the purpose of the loan and give details on the process your company went through to apply for the loan. Please provide detail on what conditions or criteria your company needed to fulfil to be granted the loan.
7. For each of the loans listed, provide copies of signed loan agreements between the bank which provided the loan and company which was the addressee of the loan specifying the conditions of the loan such as amount, term of repayment, interest rate etc. Also provide a copy of your application for the loan.

*Note: If your company has more than one loan from the same bank/financial institution which were not repaid by the end of the period and the loan agreements for these loans are standardised, it is sufficient **at this stage** to provide an English translation for one of them only (e.g. If your company has multiple loans from one particular bank which only differ in amounts you only need to translate one of them into English for your questionnaire response. However it is necessary to translate all credit line agreements from which loans not repaid by the end of the period were drawn.*

8. Please explain whether the granting of the specific loan depended on the link between the purpose of the loan and the goals specified in any government plan or development program. Provide a copy of the laws, regulations, administrative guidelines and any other acts relevant for the operation of this lending with any subsequent amendments. Also include a copy of any governmental or development plan of which the scheme represents a direct implementation.
9. For each loan application, please explain the involvement of third parties such as government departments, local councils, party committees in the whole process since the application for the loan up to the decision whether the loan is granted or not.
10. In the “Loans” spreadsheet, provide the information requested on guarantees for the loans provided to your company.
11. Please give details of all loan applications during the period which were refused; give the name of the bank, the amount of the loan requested and the reasons for refusal.

***There were no loans during the period of review.***

12. Provide any other information you may deem necessary for the Commission to make an assessment on the subsidisation of producers/exporters of the product under investigation. You may adjust the table in the “Loans” tab as necessary to include this additional information.

***There were no loans during the period of review.***

## I-6 Other Programs

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

***The company's only business operation is in Suzhou Jiangsu Province.***

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

***The company is not aware of any programs - of the GOC, any of its agencies or any other authorised body – that benefits manufacturers of the goods that have not been accounted for in this questionnaire.***

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

*The company is not aware of any programs - of the GOC, any of its agencies or any other authorised body – that benefits manufacturers of the goods that have not been accounted for in this questionnaire.*

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

*The company is not aware of any programs - of the GOC, any of its agencies or any other authorised body – that benefits manufacturers of the goods that have not been accounted for in this questionnaire.*

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

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

*The company is not aware of any programs - of the GOC, any of its agencies or any other authorised body – that benefits manufacturers of the goods that have not been accounted for in this questionnaire.*

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

*The company is not aware of any programs - of the GOC, any of its agencies or any other authorised body – that benefits manufacturers of the goods that have not been accounted for in this questionnaire.*

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

*The company is not aware of any programs - of the GOC, any of its agencies or any other authorised body – that benefits manufacturers of the goods that have not been accounted for in this questionnaire.*

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

*The company is not aware of any programs - of the GOC, any of its agencies or any other authorised body – that benefits manufacturers of the goods that have not been accounted for in this questionnaire.*

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

*The company is not aware of any programs - of the GOC, any of its agencies or any other authorised body – that benefits manufacturers of the goods that have not been accounted for in this questionnaire.*

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

***The company is not aware of any programs - of the GOC, any of its agencies or any other authorised body – that benefits manufacturers of the goods that have not been accounted for in this questionnaire.***

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

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

***The company is not aware of any programs - of the GOC, any of its agencies or any other authorised body – that benefits manufacturers of the goods that have not been accounted for in this questionnaire.***

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

***The company is not aware of any programs - of the GOC, any of its agencies or any other authorised body – that benefits manufacturers of the goods that have not been accounted for in this questionnaire.***

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

***The company is not aware of any programs - of the GOC , any of its agencies or any other authorised body – that benefits manufacturers of the goods that have not been accounted for in this questionnaire.***

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

***The company is not aware of any programs - of the GOC , any of its agencies or any other authorised body – that benefits manufacturers of the goods that have not been accounted for in this questionnaire.***

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

***The company is not aware of any programs - of the GOC, any of its agencies or any other authorised body – that benefits manufacturers of the goods that have not been accounted for in this questionnaire.***

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

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

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*The company is not aware of any programs - of the GOC, any of its agencies or any other authorised body – that benefits manufacturers of the goods that have not been accounted for in this questionnaire.*

## **EXPORTER'S DECLARATION**

I hereby declare that... **Growth Steel Grinding Ball (Suzhou) Co, LTD**...(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 : Susanto**

**Signature :**

A handwritten signature in black ink, consisting of a large, stylized 'S' followed by a series of loops and a long horizontal stroke extending to the right.

**Position in**

**Company : General Manager**

**Date : January 16, 2019**



## APPENDIX

# GLOSSARY OF TERMS

This glossary is intended to provide you with a basic understanding of technical terms that appear in the questionnaire.

### Adjustments

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers.

Examples of adjustments that may be made include: *sales occurring at different times* (it is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); *specification differences; packaging; taxes; level of trade; advertising; servicing/warranty; inland freight; warehousing; export charges; credit terms; duty drawback; commissions*.

Adjustments may also be required where the normal value is based on costs to make and sell.

### Arms length

Sales are not considered to be at “arms length” on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

### Constructed value

In cases where prices paid for like goods sold in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the goods under consideration plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

### Cost of production/manufacturing

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

### Cost to make and sell

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

### Country of origin

The country in which the last significant process in the manufacture or production of the goods was performed.

### Date of sale

The Commission will normally use the invoice date as recorded in the exporter or producer's records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information.

### Direct labour cost

Direct labour is categorised as a variable cost, i.e. the value varies with the level of production.

### **Dumping**

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

### **Dumping margin**

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

### **Export price**

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

### **Exporting country**

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

### **Factory overheads**

Factory overheads consist of variable costs e.g. power, supplies, indirect labour and fixed costs e.g. factory rent, factory insurance, factory depreciation etc.

### **Goods under consideration (the goods)**

The goods to which the application for anti-dumping action relates. That is, the goods that you have exported to Australia allegedly at dumped prices.

### **Incoterms**

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the sellers premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc. paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc. payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc. payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance) the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CPT	carriage paid to
CIP	carriage and insurance paid to the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc.
DAF	delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)
DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at

	the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDU	delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)
DDP	delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc. incurred upon importation)

### **The period**

A period defined by the Commission over which importations of the goods are examined.

### **Like goods**

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the goods or that, although not alike in all respects have characteristics closely resembling those of the goods. The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

### **Normal value**

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based on all costs to make and sell the goods, and an amount for profit. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, the Commission will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

Where domestic price generally, and the trade of the exporting country are determined or substantially influenced by the government of the exporting country, an alternative/surrogate market economy is selected by the Commission and the normal value is determined as if the surrogate country were the export source.

### **Ordinary course of trade**

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

**Selling, general and administration expenses (SG&A)**

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

- . domestic sales of like goods;
- . sale of goods of the same general category by the exporter; or
- . sales in the industry in the country of export.

The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.