



Exporter Questionnaire

Case number: 520

Product: Certain grinding balls

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

Review period: 1 July 2018 to 30 June 2019 (the period)

Response due by: 28 August 2019

Case manager: Ben Merlin

Phone: +61 3 8539 2408

Return completed questionnaire to:
investigations1@adcommission.gov.au

Anti-Dumping Commission website: 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 a review into certain 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(grinding balls) are dumped.

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 forward a copy of this questionnaire to the relevant manufacturers and inform the case manager of the contact details for these manufacturers **immediately**.

The Commission will still require your company to complete this exporter questionnaire except Section G – Cost to make and sell.

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 be an uncooperative exporter. In that case the Commission must determine a dumping margin having regard to all relevant information.

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

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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 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 significantly impeded the case and be deemed an uncooperative exporter.

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-

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assessed dumping margin. The Commission considers that the dumping margin is not confidential information, but rather an aggregate figure derived from confidential data.

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-4.6)
- 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.

Note:

Section B, F and Appendix B-2, F-2, G-5, G-7.2, I-3, I-4 and I-5 are not completed because these parts are not applicable to the company, please refer to detailed explanations to each of the section or appendixes.

Section	Please tick if you have responded to all questions
<p>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:</p> <p>Ferrous grinding balls, typically used for the comminution of metalliferous ores:</p> <ul style="list-style-type: none"> • whether or not containing alloys; • cast or forged; • with diameters in the range 22 mm to 170 mm (inclusive). <p>The following description are excluded from measures:</p> <ul style="list-style-type: none"> • stainless steel balls; • precision balls that have been machined and/or polished; and • ball bearings. <p>Model Control Code</p> <p>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.</p>	<input checked="" type="checkbox"/>

Item	Category	Sub-category	Identifier	Sales Data	Cost data	Key category
1	Production method	Cast	C	Mandatory	Mandatory	Yes
		Forged	F			
2	Diameter	Diameter in mm	###	Mandatory	Mandatory	No
3	Product code	Internal grade/model	###	Mandatory	Optional	No

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<p>In constructing a MCC, use a "-" between each category. For example: C-100-X would indicate cast grinding balls with a 100 mm diameter and grade/model 'X'.</p> <p>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.</p> <p>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.</p> <p>Section A Company information</p>	
Section B Export sales to Australia	<input type="checkbox"/>
Section C Exported goods & like goods	<input checked="" type="checkbox"/>
Section D Domestic sales	<input checked="" type="checkbox"/>
Section E Due allowance	<input checked="" type="checkbox"/>
Section F Third country sales	<input type="checkbox"/>
Section G Cost to make and sell	<input checked="" type="checkbox"/>
Section H Particular market situation	<input checked="" type="checkbox"/>
Section I Countervailing	<input checked="" type="checkbox"/>
Exporter's declaration	<input checked="" type="checkbox"/>
Non-confidential version of this response	<input checked="" type="checkbox"/>

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Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	<input type="checkbox"/>
B-4 Upwards sales	<input checked="" type="checkbox"/>
B-5 Upwards selling expenses	<input checked="" type="checkbox"/>
D-2 Domestic sales	<input checked="" type="checkbox"/>
F-2 Third country sales	<input type="checkbox"/>
G-3 Domestic CTM	<input checked="" type="checkbox"/>
G-4.1 SG&A listing	<input checked="" type="checkbox"/>
G-4.2 Dom SG&A calculation	<input checked="" type="checkbox"/>
G-5 Australian CTM	<input type="checkbox"/>
G-7.2 Raw material CTM	<input type="checkbox"/>
G-7.4 Raw material purchases	<input checked="" type="checkbox"/>
G-8 Upwards costs	<input checked="" type="checkbox"/>
G-9 Capacity utilisation	<input checked="" type="checkbox"/>
I-1 Company turnover	<input checked="" type="checkbox"/>
I-2 Income tax	<input checked="" type="checkbox"/>
I-3 Grants	<input type="checkbox"/>
I-4 Tariff and VAT	<input type="checkbox"/>
I-5 Preferential loans	<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.

Item	Category	Sub-category	Identifier	Sales Data	Cost data	Key category
1	Production method	Cast	C	Mandatory	Mandatory	Yes
		Forged	F			
2	Diameter	Diameter in mm	### ¹	Mandatory	Mandatory	No
3	Product code	Internal grade/model	### ²	Mandatory	Optional	No

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

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.

¹ 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.

² The 'product code' 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.

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Head Office:

Name: **Mr. Zhejun Dong**

Position in the company: **Financial Director**

Address: **Wangxi Area, Ningguo Economic And Technological Development Zone, Anhui Province, 242300**

Telephone: **+86-563-4035457**

Facsimile number: **+86-563-4037457**

E-mail address of contact person: dzjdz@163.com

Factory:

Address: **Ningguo Economic And Technological Development Zone, Anhui Province, 242300**

Telephone: **+86-563-4035457**

Facsimile number: **+86-563-4037457**

E-mail address of contact person: dzjdz@163.com

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

Name: **Mr. Tao Wang, Rayyin & Partners P.R.C. Lawyers**

Address: **Room 916, 09/F, Office Tower 2, Kunsha Center, No.16 Xinyuanli, Chaoyang District, Beijing 100027, P.R.China.**

Telephone: **+86-10-84683690**

Cell phone: **+86-18910276277**

E-mail address:

wangtao@rayyinlawyer.com

zhoulei@rayyinlawyer.com

mutong@rayyinlawyer.com

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

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

ANSWER:

Financial records of the company are held at Wangxi Area, Ningguo Economic And Technological Development Zone, Anhui Province, 242300.

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

ANSWER:

Production records of the company are held at Wangxi Area, Ningguo Economic And Technological Development Zone, Anhui Province, 242300.

A-2 Company information

1. What is the legal name of your business?

ANSWER:

Anhui Sanfang New Material Technology Co., Ltd.

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

ANSWER:

Not applicable, the company didn't use a different name or brand.

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

ANSWER:

Not applicable, the company was not ever known by a different legal or trading name.

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

ANSWER:

The company is a small company, which doesn't have Board of director, instead, Mr. Ming Yang is the Executive director, and there are 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)? If yes, provide:

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

ANSWER:

Not applicable, the company is not a part of a group.

6. Is your company or parent company publically listed?

If yes, please provide:

- (a) The stock exchange where it is listed; and
- (b) Any principle shareholders³

If no, please provide:

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

ANSWER:

Not applicable, the company didn't have parent company and it is not a publically listed company.

Please refer to the shareholders of the company as following:

Name of shareholders	Shareholding percentages
Mr. Ming Yang	79.6%
Ms. Qing Chen	20%
Mr. Zhejun Dong	0.4%

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.

ANSWER:

The company is a manufacturer of grinding materials including Casting grinding balls and Casting cylpebs.

The company mainly sells its products into Chinese domestic market, also Australian market (only for cylpebs during period of review).

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

- (a) produce or manufacture;

³ Principal shareholders are those who are able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company.

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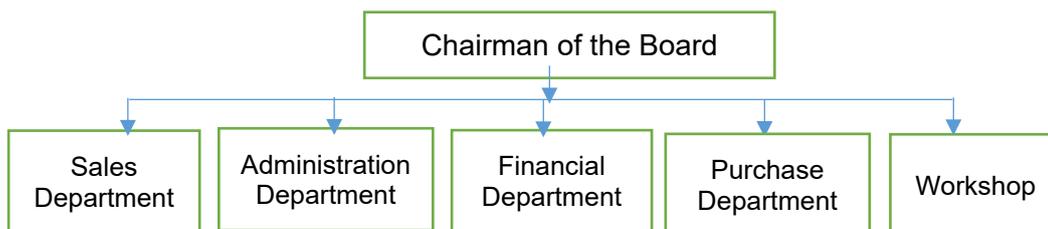
- (b) sell in the domestic market;
- (c) export to Australia; and
- (d) export to countries other than Australia.

ANSWER:

During period of review, the company manufactured and sold the goods under consideration in the Chinese domestic market, and it didn't make exports to Australia or countries other than Australia.

9. Provide your company's internal organisation chart.

ANSWER:



Chairman of the Board: Head of the company, making company strategy, approving company budget, normal company management;

Sales Department: Exploring market opportunities, Analysing market trend, maintaining customer relationships, making sales plan, Receiving purchase orders etc.

Administration Department: Receiving customers, employing staff and workers, managing company documents, Arranging meetings etc.

Financial Department: Making financial accounting, financial reports, tax issues, Analysing and reporting financial situation of the company to Chairman of the Board etc.

Purchase department: Purchasing materials and products from suppliers;

Workshop: Making production plan, arranging production schedules and reporting production to Financial department and Chairman etc.

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

ANSWER:

Please refer to answer above.

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

ANSWER:

Not applicable, the company doesn't have such material.

A-3 General accounting information

1. What is your financial accounting period?

ANSWER:

From 1st January to 31st December.

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

ANSWER:

Negative, the company is a small company which is not required to be audited.

3. What currency are your accounts kept in?

ANSWER:

Financial records of the company is located at Wangxi Area, Ningguo Economic And Technological Development Zone, Anhui Province, 242300.

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

ANSWER:

The financial accounting system used by the company is KINGDEE.

5. What is the name of your sales system?

ANSWER:

Not applicable, the company doesn't have sales system.

6. What is the name of your production system?

ANSWER:

Not applicable, the company doesn't have production system.

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

ANSWER:

The company doesn't have sales and production system, but it does maintain the accounting system, the production and sales are normally registered manually by the staff in the workshop and sales department, and the information of production and sales are constantly reported to the Financial department which will register the information into the accounting system.

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

ANSWER:

Negative, the company's accounting practices are fully in line with the generally accepted accounting principles in China.

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

ANSWER:

Negative, there are no changes to the company's accounting practices or policies over the last two years.

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.

ANSWER:

Please refer to Appendix A-4.1 Financial Statements.

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.

ANSWER:

Please refer to Appendix A-4.2 Income Tax Returns.

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

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ANSWER:

Not applicable, the company is a small company which doesn't maintain different profit centres.

4. 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.

ANSWER:

Please refer to Appendix A-4.4 Financial Statements For 2018 and POR.

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

ANSWER:

Please refer to Appendix A-4.5 Trial Balance.

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

ANSWER:

Please refer to Appendix A-4.6 Chart of Accounts.

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

SECTION B

EXPORT SALES TO AUSTRALIA

If your company exported low or no volumes of the goods to Australia during the review period, please contact the case manager as soon as possible. You may be required to complete this section (and G-5) as it relates to export sales to a country other than Australia. You may also be asked other supplementary questions. Extensions will not be granted as a result of delays in contacting the case manager in this regard.

RESPONSE:

Section B is not applicable since the company didn't make exports of the goods under consideration.

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
2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
 - (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;
 - (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 in your accounting system and how often is it updated?
3. Are there any customers of the goods exported to Australia related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
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.
6. Did you provide on-invoice discounts and/or off-invoice rebates to any customer or an associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount.
7. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
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?

B-2 Australian sales listing

1. Complete the worksheet named "B-2 Australian sales"

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- This worksheet lists all sales (i.e. transaction by transaction) exported to Australia of the goods invoiced within the period. This includes exports to Australia sold through a domestic customer.
 - 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.
2. Provide a table listing the source of the data for each column in the “B-2 Australian sales” listing.

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)

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 “B-2 Australian sales” listing to the source documents in B-3.1.

B-4 Reconciliation of sales to financial accounts

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

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.

PUBLIC RECORD

2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-5 Upwards selling expense” worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the “B-5 Upwards selling expense” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column C of the worksheet; and
 - highlight or annotate the amount shown in the source document.

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.

ANSWER:

Not applicable, the company didn't make exports of the goods under consideration during POR.

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.

ANSWER:

Not applicable, the company didn't make exports of the goods under consideration during POR.

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.

ANSWER:

Goods under consideration sold on the domestic markets are Grinding balls are Casting and Forging grinding balls, with diameter between 12.5 mm and 120 mm, Chromium quantity percentage upto 23%.

Note: The company only has the production facilities for the production of Casting grinding balls, and didn't have the ability to produce the Forging grinding balls, during period of review, sales of the goods under consideration made by the company are not only manufactured by its own plant, but also purchased from other Chinese producers. Source of the goods under consideration sold domestically during period of review is identified in Appendix D-2.

There is only one type of goods for sales during period of review, which is casting grinding balls with diameter 50 mm and 1% chromium.

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.

ANSWER:

Please refer to Appendix C-2.2 List of MCCs.

Note: The company doesn't use internal product code.

C-3 Internal product codes

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

PUBLIC RECORD

If yes:

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

If no:

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

ANSWER:

Not applicable, the company doesn't use internal product code.

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

ANSWER:

Please refer to Appendix D-2.1 Domestic Sales Process.

The company make domestic sales as following:

Most of domestic customers are old clients of the company, and the company also gets to know new clients by visiting the downstream user's plant.

Normally the salesman of the company will negotiate the prices and other sales terms with the clients through telephone or face-to-face meetings, after the terms are agreed, the company will sign a contract and arrange production or purchase from other manufacturers. Sometimes the new clients are required to make partial payments in advance.

When the goods are produced by the company or its suppliers, the company will contact the buyers to pick up the goods, but the company sometime delivered the goods to the client, after the delivery of the goods, the company will issue VAT invoices and settle the balance payment with the client.

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.

ANSWER:

Not applicable, the company didn't make sales to related companies.

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

ANSWER:

Not applicable, the company didn't use price lists.

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

ANSWER:

Not applicable, domestic selling prices doesn't vary according to distribution channel.

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.

ANSWER:

Not applicable, the company doesn't provide discounts 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.

PUBLIC RECORD

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.

ANSWER:

Not applicable, the company doesn't issue 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.

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:
- What date are you claiming as the date of sale?
 - Why does this date best reflect the material terms of sale?

ANSWER:

The company use the date of invoice as date of sales.

D-2 Domestic sales listing

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

ANSWER:

Please refer to Appendix D-2 Domestic Sales Listing.

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

ANSWER:

Source of data for Appendix D-2 includes Contract and VAT invoices issued to each of the transactions.

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.

ANSWER:

Please refer to Appendix D-3 Sample Sales Documents.

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

ANSWER:

Please refer to "Reconciliation Table" within Appendix D-3.

D-4 Reconciliation of sales to financial accounts

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

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

ANSWER:

Please refer to Appendix B-4 Upwards Sales.

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

ANSWER:

Please refer to Appendix D-4.2 Supporting documents For B-4.

3. For any amount in the "B-4 Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet; and
 - highlight or annotate the amount shown in the source document.

ANSWER:

Please refer to Appendix B-4 Upwards Sales.

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?

ANSWER:

For the accounts receivable and Average credit term, please refer to Appendix D-2 Domestic Sales Listings.

And the company doesn't have short-term borrowings, and Short-term loan benchmark interest rate announced by People's Bank of China is 4.35%.

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?

ANSWER:

Not applicable, the company didn't have Australian sales during period of review.

E-2 Packaging

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

ANSWER:

Packaging materials used for the sales of goods under consideration are woven bags.

For sales of goods under consideration purchased from other company, the company doesn't incur packaging cost.

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

ANSWER:

Not applicable, the company didn't make exports of goods under consideration to Australia during period of review.

PUBLIC RECORD

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

ANSWER:

Not applicable, the company didn't make exports of goods under consideration to Australia during period of review.

We calculated the unit expense for sales of goods under consideration produced by the company, please refer to the spreadsheet "Packing expenses" in the Appendix D-2.

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?

ANSWER:

Some of sales are made on "Delivered terms" and the company reported the transportation expenses based on VAT invoices issued by the supplier of transportation agency. Please refer to Appendix D-2.

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

ANSWER:

Not applicable, the company didn't make exports of goods under consideration to Australia during 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?

ANSWER:

Not applicable, the company didn't make exports of goods under consideration to Australia during 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?

ANSWER:

Not applicable, the company didn't make exports of goods under consideration to Australia during 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?

ANSWER:

Not applicable, the company didn't make exports of goods under consideration to Australia during 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?

ANSWER:

Not applicable, the company didn't make exports of goods under consideration to Australia during 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.
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?
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
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

ANSWER: Not applicable, there are no other expenses incurred.

E-5 Other adjustment claims

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.
 - An adjustment will only be made where there is evidence that the difference affects price comparability.
 - Refer to Chapter 15 of the *Dumping and Subsidy Manual (November 2018)* for more information.

ANSWER: Not applicable, there are no other adjustment claimed.

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.

ANSWER:

Not applicable, the company doesn't make sales of the goods under consideration to Australia and third countries during period of review.

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.

ANSWER:

Not applicable, the company doesn't make sales of the goods under consideration to Australia and third countries during period of review.

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?

ANSWER:

Not applicable, the company doesn't make sales of the goods under consideration to Australia and third countries during period of review.

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.

ANSWER:

Not applicable, the company doesn't make sales of the goods under consideration to Australia and third countries during period of review.

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

ANSWER:

Not applicable, the company doesn't make sales of the goods under consideration to Australia and third countries during period of review.

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.

ANSWER:

Not applicable, the company doesn't make sales of the goods under consideration to Australia and third countries during period of review.

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.

ANSWER:

Please refer to the Appendix G-1 Production Process.

The company only has production facilities to manufacture casting grinding balls, and its production process is as following:

[CONFIDENTIAL INFORMATION]

Summary:

Information concealed above is the information regarding the production process which is confidential information and shall not be disclosed publicly.

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.

ANSWER:

Not applicable, the company doesn't have related suppliers.

G-2. Cost accounting practices

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

ANSWER:

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

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

ANSWER:

Not applicable, the company's cost accounting system is based on actual costs.

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.

ANSWER:

Not applicable, the company is a small company and doesn't differentiate different cost centres.

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

ANSWER:

The company is a small company which only account cost to different products, not into different models or grades.

PUBLIC RECORD

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

ANSWER:

Not applicable, there are no such costs.

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.

ANSWER:

Not applicable, the company is not involved in start-up operations.

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)?

ANSWER:

The company account the raw material and finished goods inventories with weighted average.

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

ANSWER:

Not applicable, the company doesn't account damaged or sub-standard goods.

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

ANSWER:

Not applicable, scrap generated from the production process is recycled to the production process, therefore, there are no scraps generated.

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

ANSWER:

Not applicable, there are no such fees.

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 B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

ANSWER:

Please refer to Appendix G-3 Domestic CTM.

2. Provide a table listing the source of the data for each column of the “G-3 Domestic CTM” listing.

ANSWER:

Please refer to Appendix G-3 Domestic CTM.

G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
 - This worksheet lists all selling, general and administration expenses 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.

ANSWER:

Please refer to Appendix G-4.1 SG&A Listing.

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.

ANSWER:

Please refer to Appendix G-4.2 Domestic SG&A Calculation.

G-5 Cost to make the goods exported to Australia

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

ANSWER:

Not applicable, the company didn’t make sales to Australia during period of review.

2. Provide a table listing the source of the data for each column of the “G-5 Australian CTM” listing.

ANSWER:

Not applicable, the company didn’t make sales to Australia during 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

ANSWER:

Raw materials are accounted directly to the goods under consideration, and the labour and manufacturing expenses are allocated based on production quantity.

PUBLIC RECORD

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.

ANSWER:

During the period of review, the company only produced one model of the goods under consideration, we select costing table in November 2018 as a sample.

Please refer to Appendix G-6.2 Costing Table - November 2018.

G-7 Major raw material costs

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

ANSWER:

Major materials used in the manufacture of the goods are iron shavings.

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.

ANSWER:

Not applicable, there are no raw materials sourced from related suppliers.

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

ANSWER:

Please refer to Appendix G-4.3 Domestic CTM.

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.

ANSWER:

Please refer to Appendix G-7.4 Raw Material Purchases.

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

ANSWER:

Information filled in the G-7.4 is from VAT invoices issued to the company.

6. For each raw material:

PUBLIC RECORD

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

ANSWER:

**For sample invoices, please refer to Appendix G-7.6(a) Sample Raw Material Invoices.
For reconciliation of total value of raw materials, please refer to Appendix G-7.6(b) Iron Shaving Ledgers.**

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

ANSWER:

Not applicable, the company doesn't have related suppliers.

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

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

ANSWER:

Please refer to Appendix G-8 Upwards Costs.

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

ANSWER:

Please refer to Appendix G-8.2 Supporting Documents For Appendix G-8.

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

ANSWER:

Please refer to Appendix G-8.2 Supporting Documents For Appendix G-8.

G-9 Capacity Utilisation

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

ANSWER:

Please refer to Appendix G-9 Capacity Utilisation.

SECTION H PARTICULAR MARKET SITUATION

H-1 Reporting requirements

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

ANSWER:

The company is a small private company, and its normal interaction with the Government of China includes the following:

- Filing the monthly financial statements, VAT tax returns, paying VAT taxes and additional taxes if any;
- Filing the quarterly income tax returns and paying corporate income taxes.

As a private company, there is no representation from any levels of the government and the company does the business based on decisions of Executive director and Board of shareholders.

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).

ANSWER:

Not applicable, the company is a small private company.

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

ANSWER:

The company is a small company which didn't have Board of directors, but Mr. Ming Yang is the Executive director;
Shareholders of the company includes: Mr. Ming Yang, MS. Qing Chen and Mr. Zhejun Dong.

The company has following related companies:

[Anhui Haoyu Machinery Equipment Co., Ltd. ("Anhui Haoyu")]
[Ningguo Junhui Biomass Energy Technology Co., Ltd. ("Ningguo Junhui")]

Summary:

Information concealed is the information regarding the related companies of the company which is confidential information for the company.

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

ANSWER:

PUBLIC RECORD

**Mr. Ming Yang take the following positions in the company: Shareholder, Executive director and General manager;
He takes the following positions in the Anhui Haoyu: Shareholder, Executive director and General manager;
In Ningguo Junhui, he takes the following postions: Shareholder and Supervisor**

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

ANSWER:

Not applicable, there are no members of the company business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the Government of China

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.

ANSWER:

Not applicable, the company's Board of Directors or Board of Shareholders doesn't have representatives from the Chinese Communist Party (CCP)

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

ANSWER:

Not applicable, there are no such members.

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

ANSWER:

Please refer to the shareholders of the company as following:

Name of shareholders	Shareholding percentages
Mr. Ming Yang	79.6%
Ms. Qing Chen	20%
Mr. Zhejun Dong	0.4%

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

ANSWER:

Not applicable, there are no significant changes in the ownership structure during the period.

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

ANSWER:

Not applicable, there are no such postions.

PUBLIC RECORD

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.

ANSWER:

As far as the company knows, there are no such requirements.

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.

ANSWER:

Not applicable, the company is a small private company.

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

ANSWER:

Not applicable, the company is a small private company.

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

ANSWER:

Mr. Yang Ming, the major shareholder, Executive director and General manager has full power to reward, fire or discipline your business' senior managers

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

ANSWER:

Not applicable, the company's senior managers doesn't hold any positions in any Government of China departments or organisations, associations or Chambers of Commerce.

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

ANSWER:

Mr. Ming Yang is the one who decides the prices for sales.

H-3 Licensing

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

ANSWER:

Please refer to Appendix H-3 Business License.

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

ANSWER:

Ningguo City Market Supervision Administration

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

ANSWER:

Normal procedure for applying the license:

- 1. Applying preapproval of Company name to government;**
- 2. Renting a house as company address;**
- 3. Submitting Articles of Association for the company;**
- 4. Claiming Letter of bank inquiry from CPA;**
- 5. Opening bank account of the company;**
- 6. Claiming Capital verification report;**

7. Registering company before government;

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

ANSWER:

No requirements or conditions must be met in order to obtain the license, provided that the company follows steps introduced above.

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

ANSWER:

The company could operate under business scope indicated in the Business license, please refer to Appendix H-3.

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

ANSWER:

If the company acts outside the scope of business license, the registration authority shall caution, impose a fine, confiscate illegal gains, order the company to stop doing business for internal rectification, withhold or even revoke the business license according to specific circumstances. Of course, we could apply for adding the business scope, then we could act according to the new business scope.

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

ANSWER:

Under the business license, the company could operate legally. In China, if someone do business without a business license, the department of administration for industry and commerce will ban it and confiscate illegal gains.

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

ANSWER:

The business license could be revoked under the following circumstances:

- (1) The company is declared bankrupt as provided by law;**
- (2) pursuant to the provisions of the company's articles of association, the term of operation of the company expires, or one of the other events which are grounds for dissolution occurs;**
- (3) A resolution of dissolution is passed by the shareholders;**
- (4) dissolution is necessary due to a merger or division of the company; or**
- (5) the company is ordered to close down in accordance with law.**

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.

ANSWER:

The company is liability company, Mr. Ming Yang is the majoy sharehold, Executive director and General manager, who is in charge of nearly all business decisions, including production, sales, distribution of profits.

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

PUBLIC RECORD

ANSWER:

Not applicable, the company is a small private company, none of any levels of government of China are involved in the company's business or management.

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.

ANSWER:

Not applicable, the company is a small private company, none of any levels of government of China are involved in the company's business or management.

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

ANSWER:

Not applicable, the company is a small private company, none of any levels of government of China are involved in the company's business or management.

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.

ANSWER:

Not applicable, the company is a small private company, which doesn't have such documents.

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

ANSWER:

Not applicable, there are no such meetings to make pricing decisions on steel products, prices are negotiated friendly with clients, subject to approval of Manager of sales department and Chairman of the Board.

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

ANSWER:

Not applicable, the company didn't hold 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.

ANSWER:

Pricing decisions on the goods under consideration are made by Mr. Ming Yang based on its judgement over the market situation, and there are no company meetings involved.

H-5 Financial and investment activities

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

ANSWER:

Not applicable, the company has no debts.

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

ANSWER:

Not applicable, the company has no debts.

PUBLIC RECORD

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

ANSWER:

Not applicable, the company has no debts.

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.

ANSWER:

Not applicable, the company didn't raise any capital using ways described in the question.

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

ANSWER:

Not applicable, the company has no such policies.

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).

ANSWER:

Not applicable, the company didn't make such investments.

H-6 Government policy on the industry

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

ANSWER:

The company is a small private company which has no access to such information.

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

ANSWER:

The company is a small private company which has no access to such information.

PUBLIC RECORD

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?

ANSWER:

The company is a small private company which has no access to such information.

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

ANSWER:

Not applicable, the company, as a small private company, never provide such information.

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

ANSWER:

Not applicable, the Government of China didn't designated your company and/or industry as "pillar," "encouraged," "honourable," or any other designation.

H-7 Taxation

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

ANSWER:

There are no export taxes on exports of the goods during the period.

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

ANSWER:

Please refer to Appendix H-7.3 VAT Rebate And Government Notices.

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

ANSWER:

Please refer to Appendix H-7.3 VAT Rebate And Government Notices.

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

ANSWER:

None.

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.

ANSWER:

Mr. Ming Yang is the person who authorises the sales terms, prices and other contract provisions for the sale of the goods.

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

ANSWER:

Mr. Ming Yang, as major shareholder, Executive director and General manager who personally and fully are in charge of the decision of prices.

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

ANSWER:

Not applicable, the company doesn't coordinate the selling prices or supply of the goods with other domestic producers or any Government of China departments.

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

ANSWER:

As a small private company, the company is not required to provide information or data to the Government of China.

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

ANSWER:

As a small private company, the company doesn't provide data to any other person.

H-9 Industry associations

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

ANSWER:

Not applicable, the company is not a member of 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 Government of China concerning the industry.

ANSWER:

Not applicable, the company is not a member of 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.

ANSWER:

Not applicable, the company doesn't make submissions to the Chinese Bureau of Statistics or any other government organization.

PUBLIC RECORD

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.

ANSWER:

Not applicable, the company doesn't make submissions to the Chinese Bureau of Statistics or any other government organization.

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

ANSWER:

Not applicable, the company doesn't make submissions to the Chinese Bureau of Statistics or any other government organization.

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

ANSWER:

Not applicable, the company doesn't make submissions to the Chinese Bureau of Statistics or any other government organization.

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.

ANSWER:

Not applicable, the company only have one production facility as indicated in the previous part of the responses.

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?

ANSWER:

Not applicable, the company, as a small producer, is not subject to any national/regional industrial policy or guidance.

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

ANSWER:

Not applicable, the company doesn't respond to the policies/guidelines.

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 Government of China.

ANSWER:

Not applicable, the company doesn't make submissions to the Chinese Bureau of Statistics or any other government organization.

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.

ANSWER:

Please refer to the spreadsheet "List of Clients" in the Appendix D-2.

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.

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ANSWER:

Not applicable, there are no restrictions or conditions in relation to the quality or quantity of the production of the goods placed upon our company.

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

ANSWER:

Chinese companies are required apply the Foreign Trade Company License Record Form before making exports.

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.

ANSWER:

Not applicable, there are no such restrictions.

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

ANSWER:

Not applicable, there are no other restrictions.

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

ANSWER:

Not applicable, there are no changes for the company production capacity over the last 5 years.

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?

ANSWER:

Not applicable, there are no such concessions.

H-13 Sales price

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

ANSWER:

Not applicable, the company is a small company, and the Executive director and General Manager Mr. Ming Yang is the person in charge of the management of the whole company, including production schedule, sales, prices and exports.

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

ANSWER:

Not applicable, the company is a small company, and the Executive director and General Manager Mr. Ming Yang is the person in charge of the management of the whole company, including production schedule, sales, prices and exports.

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

ANSWER:

Not applicable, the company is a small company, and the Executive director and General Manager Mr. Ming Yang is the person in charge of the management of the whole company, including production schedule, sales, prices and exports.

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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.

ANSWER:

Not applicable, the company is a small company, and the Executive director and General Manager Mr. Ming Yang is the person in charge of the management of the whole company, including production schedule, sales, prices and exports.

Prices of the goods under consideration are mainly affected by the prices of iron shavings and market demanding.

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

ANSWER:

There are no such entities.

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.

ANSWER:

Not applicable, the company is a small company, and the Executive director and General Manager Mr. Ming Yang is the person in charge of the management of the whole company, including production schedule, sales, prices and exports.

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.

ANSWER:

Not applicable, the company is a small company, and the Executive director and General Manager Mr. Ming Yang is the person in charge of the management of the whole company, including production schedule, sales, prices and exports.

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

ANSWER:

Not applicable, the company is a small company, and the Executive director and General Manager Mr. Ming Yang is the person in charge of the management of the whole company, including production schedule, sales, prices and exports.

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.

ANSWER:

Not applicable, the company has only one production facility.

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.

ANSWER:

New capacity will only required to start with duly evaluation on the Environmental protection, Securities and land use.

As far as we know, the sector are not encouraged to stall new capacities.

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.

ANSWER:

As far as we know, the government doesn't have such rights.

H-15 Raw materials

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

ANSWER:

Not applicable, the company didn't have related or affiliated suppliers.

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

ANSWER:

Negative, the company didn't purchase from SIEs.

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

ANSWER:

Not applicable, the company purchased the whole raw materials domestically.

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

ANSWER:

Under same type and same grade, there are not much difference for the purchase prices.

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.

ANSWER:

The company regularly contact its suppliers to request quotation, and negotiate prices with the suppliers if the company needs the raw materials for production, and prices are negotiated friendly by the company and its suppliers.

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.

ANSWER:

Not applicable, all raw materials are 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.

ANSWER:

Not applicable, the company doesn't produce any raw materials.

H-16 Export quotas

1. Are grinding balls sold by your company subject to any export quotas? If so, explain why grinding balls are subject to quotas and the method by which the quotas are allocated.

Does this process involve any Government of China participation in determining the selling prices of the goods? If so, explain.

ANSWER:

Not applicable, there are no quota for exports of the goods under consideration.

2. If grinding balls are not presently subject to export quotas, indicate if quotas existed during the investigation period and when and why they were removed.

ANSWER:

Not applicable, there are no quota for exports of the goods under consideration.

SECTION I COUNTERVAILING

The following programs are being investigated:

Program Number	Program Name	Program Type
3	Preferential Tax Policies in the Western Regions	Income Tax
4	Land Use Tax deduction	Income Tax
5	Preferential Tax Policies for High and New Technology Enterprises	Income Tax
6	Tariff and VAT Exemptions on Imported Materials and Equipment	Tariff & VAT
7	One-Time Awards to Enterprises Whose Products Qualify for "Well-Known TradeMarks of China" and "Famous Brands of China"	Grant
8	Matching Funds for International Market Development for Small and Medium Enterprises	Grant
9	Superstar Enterprise Grant	Grant
10	Research & Development ("R&D") Grant	Grant
11	Innovative Experimental Enterprise Grant	Grant
12	Special Support Fund for Non-State Owned Enterprises	Grant
13	Venture Investment Fund of Hi-Tech Industry	Grant
14	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment	Grant
15	Grant for key enterprises in equipment manufacturing industry of Zhongshan	Grant
16	Water Conservancy Fund Deduction	Grant
17	Anti-Dumping Respondent assistance	Grant
18	Technology Project assistance	Grant
20	Environmental Protection Grant	Grant
21	High and New Technology Grant	Grant
22	Independent Innovation and High-Tech Industrialisation Program	Grant
23	Environmental Prize	Grant
24	Provincial emerging industry and key industry development special fund	Grant
25	Environmental Protection Fund	Grant
26	Intellectual Property licensing	Grant

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Program Number	Program Name	Program Type
27	Financial resources construction special fund	Grant
28	Reducing pollution discharging and environmental improvement assessment award	Grant
29	Comprehensive utilisation of resources – VAT refund upon collection	Tariff & VAT
30	Grant of elimination of out dated capacity	Grant
31	Grant from Technology Bureau	Grant
34	Patent Award of Guangdong Province	Grant
35	Wuxing District Freight Assistance	Grant
36	Huzhou City Public Listing Grant	Grant
37	Huzhou City Quality Award	Grant
38	Huzhou Industry Enterprise Transformation & Upgrade Development Fund	Grant
39	Wuxing District Public List Grant	Grant
40	Transformation technique grant for rolling machine	Grant
41	Grant for Industrial enterprise energy management - centre construction demonstration project Year 2009	Grant
42	Key industry revitalization infrastructure spending in 2010	Grant
43	Jinzhou District Research and Development Assistance Program	Grant
47	Preferential loans and interest rates	Preferential Loans
48	International trade increase project fund	Grant
49	Industrial economy reform and development fund	Grant
50	Sales revenue increase award	Grant
51	Tax contribution award	Grant
52	Energy and recyclable economy program	Grant
53	National controlled essential pollutant source supervision system third party operation and maintenance subsidy program	Grant
54	Scientific program awards in high and new scientific zone	Grant

I-1 General

1. 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.

ANSWER:

Please refer to Appendix I-1 Company turnover.

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

1. 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.

ANSWER:

Please refer to Appendix I-2 Income Tax.

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

ANSWER:

Please refer to Appendix I-2.2 Annual Tax Returns.

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.

ANSWER:

Please refer to Appendix I-2.3 Tax Payment Bank Advice.

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?

ANSWER:

General tax rate for enterprises 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.

ANSWER:

Not applicable, the company’s general tax rate is 25%.

I-3 Financial grants (Programs 7–18, 20-28, 30–43 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.

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- 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.

ANSWER:

Not applicable, the company didn't receive any grants as listed in the table.

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.

ANSWER:

Please refer to Appendix I-3.2 Non-perating Income Ledger.

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

ANSWER:

Not applicable, the company didn't receive any grants.

4. For each of the grants listed in I-3.3:
- a. What is the name of the grant?
 - b. What is the name of the authority providing the grant?
 - c. What is the eligibility criteria to receive the grant?
 - d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?
 - e. Provide details of the application process.
 - f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
 - g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
 - h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.
 - i. Provide proof of payment of your company receiving the grant (e.g. bank statements).
 - j. Provide a copy of the accounting journal entries relating to the grant.
 - k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

ANSWER:

Not applicable, the company didn't receive any grants.

I-4 Tariff and VAT Exemptions (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.

ANSWER:

Not applicable, the company didn't receive any tariff and VAT exemptions.

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

ANSWER:

Not applicable, the company didn't receive any tariff and VAT exemptions.

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

ANSWER:

Not applicable, the company didn't receive any tariff and VAT exemptions.

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

ANSWER:

Not applicable, the company didn't receive any tariff and VAT exemptions.

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

ANSWER:

Not applicable, the company didn't receive any tariff and VAT exemptions.

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

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

ANSWER:

Not applicable, the company didn't receive any tariff and VAT exemptions.

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

ANSWER:

Not applicable, the company didn't receive any tariff and VAT exemptions.

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

ANSWER:

Not applicable, the company didn't receive any tariff and VAT exemptions.

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

ANSWER:

Not applicable, the company didn't receive any tariff and VAT exemptions.

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

ANSWER:

Not applicable, the company didn't receive any tariff and VAT exemptions.

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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?

ANSWER:

Not applicable, the company didn't receive any tariff and VAT exemptions.

12. If the program terminated has been substituted for by another program, identify the program.

ANSWER:

Not applicable, the company didn't receive any tariff and VAT exemptions.

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.

ANSWER:

Not applicable, the company didn't receive any tariff and VAT exemptions.

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.

ANSWER:

Not applicable, the company didn't receive any tariff and VAT exemptions.

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

ANSWER:

Not applicable, the company didn't import inputs.

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

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

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

ANSWER:

Not applicable, the company didn't import inputs.

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

ANSWER:

Not applicable, the company didn't import inputs.

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.

ANSWER:

Not applicable, the company didn't import inputs.

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.

ANSWER:

Not applicable, the company didn't import inputs.

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

Complete the worksheet named "I-5 Loans".

ANSWER:

The whole section is not applicable, since the company didn't have any 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?
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.

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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.
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.

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).

ANSWER:

The company is located in Anhui provinces.

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.)

ANSWER:

Not applicable, the company is not aware of any programs.

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

ANSWER:

Not applicable, the company is not aware of any programs.

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.

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ANSWER:

Not applicable, the company is not aware of any programs.

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

ANSWER:

Below questions are not applicable, since the company is not aware of any programs.

5. Indicate whether your company benefited from any of the listed programs during the period.
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).
7. Describe the application and approval procedures for obtaining a benefit under the program.
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.
9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
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.
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.
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.
14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
15. To your knowledge, does the program still operate or has it been terminated?
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.

EXPORTER'S DECLARATION

I hereby declare that.....(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 :.....

Signature :.....

**Position in
Company** :.....

Date :.....

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

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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

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	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.

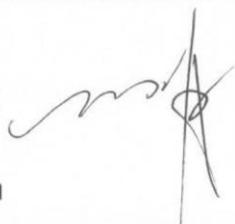
The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate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

EXPORTER'S DECLARATION

I hereby declare that Anhui Sanfang New Material Technology Co., Ltd. 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: Anhui Sanfang New Material Technology Co. Ltd.

Signature:



Position in

Company : Legal Representative

Date : 6th September 2019.