Exporter Questionnaire

Case number: 521

Product: Zinc Coated (Galvanised) Steel

From: The People’s Republic of China

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

Response due by: 30 September 2019

Case manager: Heidi Yang

Phone: +61 3 9268 7969

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 of measures applying to zinc coated (galvanised) steel exported to Australia from the People’s Republic of China (China), the Republic of India (India), the Republic of Korea (Korea), Malaysia, Taiwan, and the Socialist Republic of Vietnam (Vietnam). This questionnaire is only for exporters from China. Another exporter questionnaire is available for exporters from India, Korea, Malaysia, Taiwan or Vietnam.

The Commission will use the information you provide to determine normal values and export prices over the review period 1 July 2018 to 30 June 2019 (the period). This information will determine whether zinc coated (galvanised) steel is dumped. The Commission will also use this information to determine whether zinc coated (galvanised) steel has been in receipt of countervailable subsidies over the period.

If you do not manufacture the goods

If you play a role in the export of the goods but do not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods), it is important that you 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 and a subsidy 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.


You will be informed of the decision whether your request for an extension has been rejected, granted in full or granted in part. For example, you may be granted an extension to submit all sections except for Section A or you may be granted a shorter extension than you requested.
A summary of any requests and grants of extensions to submit a response to this exporter questionnaire will be published in the public record.

**Submitting a response to the exporter questionnaire**

Responses to the exporter questionnaire should be lodged by email listed on the cover page. In submitting the response to the exporter questionnaire, you must answer all questions, include all 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-assessed dumping margin and subsidy margin. The Commission considers that the dumping margin and subsidy 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.
This section is an aid to ensure that you have completed all sections of this questionnaire.

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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.

   Zongcheng has only minor administrative interaction with the GOC including filing of tax returns, applying for business licence, etc.

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 Government of China (GOC) (either through direct ownership or through association).
Not applicable.

2. List the Board of Directors and Board of Shareholders of your business and all other entities/businesses your business is related to.
Refer to Attachment A-2.4.

3. Indicate the names of common directors and officers between your business and related businesses, where applicable.
Refer to Attachment A-2.4.

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.
Not applicable

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.
Not applicable.

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.
Not applicable.

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).
Refer to Attachment A-2.4.

8. Provide the details of any significant changes in the ownership structure of your business during the period.
Not applicable

9. Identify any positions within your business that are appointments or designated to act on behalf of Government of China authorities.
Not applicable

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.
Not applicable

11. If your business is a publicly-traded company, what are the rules regarding the issuance of shares by your business? Identify any stock exchanges on which your business is listed.
Not applicable

12. Provide the monthly trading volume and average monthly trading price of your listed security over the period.
13. Who has the ability to reward, fire or discipline your business’ senior managers? 
   The board has the authority to reward, hire, fire or discipline the business’ senior managers and executives.

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. 
   Not applicable

15. Provide the names and positions of your company’s pricing committee. 
   Not applicable as no pricing committee exists within Zongcheng.

**H-3 Licensing**

1. Provide a copy of your business license(s). 
   Please refer to Attachment H-3 Business license.

2. Identify the Government of China departments or offices responsible for issuing the license(s). 
   Please refer to Attachment H-3 Business license.

3. Describe the procedures involved in applying for the license(s). 
   1. Notice of enterprise name verification 
   2. Lease agreement (signed by shareholder) 
   3. Copy of property ownership certificate 
   4. Resolution of shareholder meeting 
   5. Articles of incorporation 
   6. Copy of shareholder's ID card 
   7. Application for company establishment 
   8. Letter of attorney 
   9. Seal carving

4. Describe any requirements or conditions that must be met in order to obtain the license(s). 
   Not applicable

5. Describe and explain any restrictions imposed on your business by the business license(s). 
   Not applicable

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

7. Describe any rights or benefits conferred to your business under the license(s). 
   Not applicable

8. Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s). 
   Pursuant to relevant provisions of Company Law and the Regulations of the People’s Republic of China on Administration of Company Registration, the business license will be withdrawn under any of the following circumstances:
I. A company which, when registering, falsely reports its registered capital and has obtained registration of company shall be ordered to remedy the situation and fined at least five per cent and no more than fifteen per cent of the amount of the registered capital falsely reported by the company registration authority. If the case is serious, the company’s registration shall be cancelled and the business license withdrawn.

II. A company which, when registering, presents false documents or employs other deceptions and has obtained registration of company shall be ordered to remedy the situation and fined by the company registration authority. If the case is serious, the company’s registration shall be cancelled and the business license withdrawn.

III. A company which, without justification, fails to commence business more than six months after establishment or ceases to do business for more than six consecutive months after-commencing business shall have its business license cancelled by the company registration authority.

IV. Where the organ in charge of company registration decides to alter, write off the registration or revoke its decision on alteration registration; where the relevant company refuses to submit or fails to submit its Business License, the organ in charge of company registration shall announce to cancel the company’s business license.

V. If a company fails to go through the prescribed procedures for registering changes, the company registration organ shall order it to go through the procedures within a prescribed limit of time. If it has failed to do so within the prescribed time limit, a fine of anywhere from more than RMB 10,000 to less than RMB 100,000 shall be imposed. In case that the business scope to be changed is subject to the approval according to laws, administrative regulations and other orders of the State Council, but the company conducts the operation without such approvals, if the case is serious, its business license shall be revoked.

VI. If a company refuses annual inspections according to regulations, the company registration organ shall impose a fine of anywhere from more than RMB 10,000 to less RMB 100,000 and order it to accept annual checking within the prescribed time limit, its business license shall be revoked. If a company is found to have concealed facts in its annual checking or resorted to deception, the company registration organ shall impose a fine of anywhere from more than RMB 10,000 to less than RMB 100,000 and order it to correct within the prescribed time limit. If the case is very serious, its business license shall be revoked.

VII. If a company is found to have forged, altered, rented out, lent or transferred its business license, the company registration organ shall impose a fine of anywhere from more than RMB 10,000 to less RMB 100,000. If the case is very serious, its business license shall be revoked.

VIII. Where any company takes advantage of its name to engage in any serious illegal act that the state security or social public interest, its business license shall be revoked.

H-4 Decision-making, planning and reporting
1. Provide a description of your business’ decision-making structure in general and in respect of the goods. This should identify the persons or bodies primarily responsible for deciding:
   a. what goods are produced;
   b. how the goods are produced;
   c. how levels of inputs such as raw materials, labour and energy are set and secured;
   d. how the use of your outputs, such as product mix, is determined; and
   e. how your business’ profit is distributed.

   The shareholders have the authority to make decisions in respect of the goods. Day-to-day management of the company is carried out by the general manager.

2. Provide a description of any Government of China input into the decision-making process respecting your manufacture, marketing and sale of the goods.
   Not applicable

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.
   Not applicable

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.
   Not applicable

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.
   Not applicable

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).
   Not applicable

7. Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the period.
   Not applicable

8. Provide copies of the notes to company meetings where pricing decisions on the goods under consideration have been made over the period.
   Prices are not decided in meetings. Instead they are individually negotiated directly with customers on a transaction basis with reference to the market situation.

**H-5  Financial and investment activities**

1. Is your business debt funded? If yes, provide a list of all major lenders.
2. What is the rate of interest paid by your business on all debt instruments over the last 5 years?
   The rate of interests vary across the different banks and different periods.

3. Has your business benefited from any concessional interest rates for your loans/debts in the last 5 years? If yes, provide details.
   Not applicable

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:
   a. explain what instruments were used;
   b. identify the type (e.g., government guarantee) and provider of the security; and
   c. explain the reasons for raising the capital.
   Not applicable

5. Does your business have policies on how cash reserves are to be invested? If yes, provide details.
   Not applicable

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).
   Not applicable

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:
   a. copy of the documentation and a translation in English;
   b. 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.
   Not applicable

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.
   The major departments that are involved in the abovementioned activities are as following:

   Department: National Development and Reform Commission (”NDRC”)
   Address: 38 South Yuetan Street, Xicheng District, Beijing 100824
   Phone number: 86-10-6850 1428
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?
   Not applicable

4. Does your company provide information relating to assessments of the implementation of the plan, policy or measure?
   Not applicable

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.
   Not applicable

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.
Sales Department Manager

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.

Upon receiving an order inquiry, Zongcheng submits a price offer which takes into account the product specifications and the prevailing raw material and conversion costs. There is no involvement by the Government of China in this process.

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.
   Not applicable

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.
   Not applicable

5. Explain whether your business provides price data to any other person at the provincial, regional or special economic zone level of government.
   Not applicable

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.
   Not applicable

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.
   Not applicable

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.
   Not applicable

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.
   Not applicable

3. Do the organisations approve or assess your submission? If yes, provide a detailed explanation.
   Not applicable

4. Do the organisations provide feedback on your submission? If yes, provide a detailed explanation.
   Not applicable
### H-11 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?
   - Not applicable

2. Where applicable, how did your business respond to the policies/guidelines?
   - Not applicable

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.
   - Not applicable

4. Provide a list of all your domestic customers of the like goods, include the location (city and province) of the customer and indicate whether each customer is an SIE.
   - Not applicable

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.
   - Not applicable

6. Does your business require an export licence? If yes, provide details.
   - Not applicable

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.
   - Not applicable

8. Provide details regarding any other restrictions (e.g., geographic/regional, downstream, end use) placed upon your business on the sale of the goods.
   - Not applicable

9. Have there been any changes to your production capacity over the last 5 years? If yes, provide details.
   - Not applicable

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?
    - Not applicable

### H-12 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.
   - Not applicable

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.
   - Not applicable
3. Explain whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.
   Not applicable

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.
   Upon receiving an order inquiry, Zongcheng submits a price offer which takes into account the product specifications and the prevailing raw material and conversion costs.

5. Which organisation/business entity do you consider as the price leader of the goods?
   Not applicable

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.
   Not applicable

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.
   Not applicable

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

9. If you have production facilities of the goods in more than one region and/or province, are the laws and regulations in each region the same with respect to pricing of the goods? If no, provide details on the differences.
   Not applicable

H-13 Adding capacity and/or joint ventures

1. Provide a detailed explanation with respect to the government approval process on adding capacity and/or joint ventures in relation to your business.
   Not applicable

2. Does the government have the right to request modifications in the terms of adding capacity and/or joint ventures? If yes, provide a detailed explanation.
   Not applicable

H-14 Raw materials

1. Are any of the suppliers related or affiliated with you? If yes, provide details.
   Not applicable

2. Do you purchase from State Invested Enterprises? If yes, provide details.
   Yes refer to Attachment G-7.4.

3. If your supplier is based outside China, what import duty rate is applied on the raw materials?
   Not applicable

4. Is there a price difference in purchase price for raw materials between your suppliers? If yes, provide a detailed explanation.
Price differences between suppliers reflects factors such as order volume, time of order, specification, delivery terms, etc.

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.

Raw material purchases are made taking into account its

Purchases are not made by tender.

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

Not applicable

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?
   a. 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.
   b. If there is a difference in selling prices between related and unrelated parties, please provide reasons as to why.

Not applicable

SECTION I
COUNTERVAILING

NOT APPLICABLE

The countervailing duty notice applying to zinc coated (galvanised) steel covers subsidies under the following subsidy programs:

<table>
<thead>
<tr>
<th>Program No.</th>
<th>Program name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Preferential Tax Policies for Enterprises with Foreign Investment Established in the Coastal Economic Open Areas and Economic and Technological Development Zones</td>
</tr>
<tr>
<td>2</td>
<td>Preferential Tax Policies for Foreign Invested Enterprises– Reduced Tax Rate for Productive Foreign Invested Enterprises scheduled to operate for a period of not less than 10 years</td>
</tr>
<tr>
<td>3</td>
<td>Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)</td>
</tr>
<tr>
<td>4</td>
<td>Preferential Tax Policies for Enterprises with Foreign Investment Established in Pudong area of Shanghai</td>
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<tr>
<td>5</td>
<td>Preferential Tax Policies in the Western Regions</td>
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<tr>
<td>6</td>
<td>Land Use Tax Deduction</td>
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<tr>
<td>7</td>
<td>Preferential Tax Policies for High and New Technology Enterprises</td>
</tr>
<tr>
<td>No</td>
<td>Description</td>
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<tr>
<td>----</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>8</td>
<td>Tariff and value-added tax (VAT) Exemptions on Imported Materials and Equipments</td>
</tr>
<tr>
<td>9</td>
<td>One-time Awards to Enterprises Whose Products Qualify for ‘Well-Known Trademarks of China’ and ‘Famous Brands of China’</td>
</tr>
<tr>
<td>10</td>
<td>Matching Funds for International Market Development for Small and Medium Enterprises</td>
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<tr>
<td>11</td>
<td>Superstar Enterprise Grant</td>
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<tr>
<td>12</td>
<td>Research &amp; Development (R&amp;D) Assistance Grant</td>
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<tr>
<td>13</td>
<td>Patent Award of Guangdong Province</td>
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<tr>
<td>14</td>
<td>Innovative Experimental Enterprise Grant</td>
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<tr>
<td>15</td>
<td>Special Support Fund for Non State-Owned Enterprises</td>
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<tr>
<td>16</td>
<td>Venture Investment Fund of Hi-Tech Industry</td>
</tr>
<tr>
<td>17</td>
<td>Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment</td>
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<tr>
<td>18</td>
<td>Grant for key enterprises in equipment manufacturing industry of Zhongshan</td>
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<tr>
<td>19</td>
<td>Water Conservancy Fund Deduction</td>
</tr>
<tr>
<td>20</td>
<td>Wuxing District Freight Assistance</td>
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<tr>
<td>21</td>
<td>Huzhou City Public Listing Grant</td>
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<td>22</td>
<td>Huzhou City Quality Award</td>
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<tr>
<td>23</td>
<td>Huzhou Industry Enterprise Transformation &amp; Upgrade Development Fund</td>
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<tr>
<td>24</td>
<td>Wuxing District Public List Grant</td>
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<tr>
<td>25</td>
<td>Anti-dumping Respondent Assistance</td>
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<td>26</td>
<td>Technology Project Assistance</td>
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<tr>
<td>27</td>
<td>Hot rolled steel provided by government at less than fair market value</td>
</tr>
<tr>
<td>28</td>
<td>Capital injections</td>
</tr>
<tr>
<td>29</td>
<td>Environmental protection grant</td>
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<tr>
<td>30</td>
<td>High and New Technology Enterprise Grant</td>
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<tr>
<td>31</td>
<td>Independent Innovation and High-Tech Industrialisation Program</td>
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<tr>
<td>32</td>
<td>VAT refund on domestic sales by local tax authority</td>
</tr>
<tr>
<td>33</td>
<td>Environmental Prize</td>
</tr>
<tr>
<td>34</td>
<td>Jinzhou District Research and Development Assistance Program</td>
</tr>
</tbody>
</table>

**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.

**I-2 Provision of goods at less than adequate remuneration**

The most recent reviews (Review 456 and 457) considered claims that public bodies (in the form of SOEs/ SIEs) were supplying hot rolled coil steel, coking coal and coke, directly or indirectly, to manufacturers of zinc coated (galvanised) steel and/or aluminium zinc coated steel at less than fair value. The following program were found to be countervailing:

- **Program 27**: Hot rolled steel provided by government at less than fair market value

1. Describe the nature of your production process for the goods, including an itemised list of all raw materials used by your company in the process.
2. Did your business or any company/entity related to your business receive any benefit under the above programs during the period? If yes, provide details.

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

4. Provide copies of all contractual agreements that detail the obligations of the State Invested Enterprise (SIE) and your business with reference to the granting and receipt of the assistance/benefits.

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

I-3 Preferential tax policies
1. Complete the worksheet named "I-3 Income Tax"
   a. This worksheet is a table of your company's income tax liability over the last three financial years.
   b. You must provide this table in electronic format using the template provided.
   c. If you have used formulas to complete this worksheet, these formulas must be retained.

2. Did your business or any company/entity related to your business receive any benefit under the following income tax programs during the review period (1 July 2018 to 30 June 2019):
   a. Program 1: Preferential Tax Policies for Enterprises with Foreign Investment Established in the Coastal Economic Open Areas and in Economic and Technological Development Zones
   b. Program 2: Preferential Tax Policies for Foreign Invested Enterprises - Reduced Tax Rate for Productive Foreign Invested Enterprises scheduled to operate for a period not less than 10 years
   c. Program 3: Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)
   d. Program 4: Preferential Tax Policies for Enterprises with Foreign Investment Established in Pudong area of Shanghai
   e. Program 5: Preferential Tax Policies in the Western Regions
   f. Program 6: Land Use Tax Deduction
   g. Program 7: Preferential Tax Policies for High and New Technology Enterprises
   h. Program 8: Tariff and value-added tax (VAT) Exemptions on Imported Materials and Equipments
   i. Program 32: VAT refund on domestic sales by local tax authority

3. 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.

4. 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.

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

6. Did your company pay less than the general tax rate for enterprises referred to in question I-3.4? 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 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.

I-4 Financial grants
In the most recent reviews (Review 456 and 457), the Commission determined that subsidy benefits under the following countervailable subsidy programs have been received by Chinese exporters of the goods.

- **Program 9**: One-time Awards to Enterprises Whose Products Qualify for ‘Well-Known Trademarks of China’ and ‘Famous Brands of China’
- **Program 10**: Matching Funds for International Market Development for small and medium size enterprises (SMEs)
- **Program 11**: Superstar Enterprise Grant
- **Program 12**: Research & Development (R&D) Assistance Grant
- **Program 13**: Patent Award of Guangdong Province
- **Program 14**: Innovative Experimental Enterprise Grant
- **Program 15**: Special Support Fund for Non-State-Owned Enterprises
- **Program 16**: Venture Investment Fund of Hi-Tech Industry
- **Program 17**: Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment
- **Program 18**: Grant for Key Enterprises in Equipment Manufacturing Industry of Zhongshan
- **Program 19**: Water Conservancy Fund Deduction
- **Program 20**: Wuxing District Freight Assistance
- **Program 21**: Huzhou City Public Listing Grant
- **Program 22**: Huzhou City Quality Award
- **Program 23**: Huzhou Industry Enterprise Transformation & Upgrade Development Fund
- **Program 24**: Wuxing District Public List Grant
- **Program 25**: Anti-dumping Respondent Assistance
- **Program 26**: Technology Project Assistance
- **Program 28**: Capital injection
- **Program 29**: Environmental protection grant
- **Program 30**: High and New Technology Enterprise Grant
- **Program 31**: Independent Innovation and High-Tech Industrialisation Program
- **Program 33**: Environmental Prize
- **Program 34**: Jinzhou District Research and Development Assistance Program

1. Complete the worksheet named “I-4 Grants”
   - This worksheet is a table of the grants received by company over the period plus the two preceding years.
   - You must provide this table in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.
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.

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.

4. For each of the grants listed in I-4.3:  
   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.

I-5 Tariff and VAT exemptions on imported materials and equipment

It is the Commission’s understanding that certain enterprises in China are eligible for exemption from the payment of import duty and import VAT under the following program:  
- **Program 8**: Tariff and value-added tax (VAT) Exemptions on Imported Materials and Equipments

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

1. Please complete worksheet “I-5 VAT and tariff transactions”.  
2. Provide complete details involving the amount of the VAT refund received, including whether the refund was received in a lump sum or multiple instalments.  
3. Describe the application and approval procedures for obtaining a benefit under the program.  
4. 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.  
5. Outline the fees charged to or expenses incurred by your business in receiving the program.
6. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.

7. State whether your eligibility for the program was conditional on one or more of the following criteria:
   a) whether or not your business exports internationally, 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.

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

9. 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.

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

11. Were the materials and/or equipment that were entitled to a refund of VAT used in the production of the goods during the investigation 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.

12. Has your company received exemption from payment of or refunds of import duty and import VAT for imported material inputs (e.g. hot rolled coil, coking coal and coke) at any time that were used in the production of the goods during the investigation 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.

13. 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).
14. 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.

15. 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.

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

17. 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.

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

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

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

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).

2. Are you aware of any programs of the Government of China, 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.)

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

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.

For each program and any additional programs that you have identified that are not listed in Section I, complete the worksheet “I-6.1 any other program”, and answer the following questions below. For each loan and any additional loans that you have
Identified that are not listed in Section I, complete the worksheet "I-6.2 loans", and answer the following questions below.

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 Government of China 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 Part I-4.4 in relation to this programme.

Exporter's declaration
Non-confidential version of this response
<table>
<thead>
<tr>
<th>Attachments</th>
<th>Please tick if you have provided spreadsheet</th>
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</thead>
<tbody>
<tr>
<td>B-2 Australian sales</td>
<td>☐</td>
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<tr>
<td>B-4 Upwards sales</td>
<td>☐</td>
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<tr>
<td>B-5 Upwards selling expenses</td>
<td>☐</td>
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<tr>
<td>D-2 Domestic sales</td>
<td>☐</td>
</tr>
<tr>
<td>F-2 Third country sales</td>
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<tr>
<td>G-3 Domestic CTM</td>
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<tr>
<td>G-4.1 SG&amp;A listing</td>
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<tr>
<td>G-4.2 Dom SG&amp;A calculation</td>
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<td>G-5 Australian CTM</td>
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<tr>
<td>G-7.2 Raw material CTM</td>
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<td>G-7.4 Raw material purchases</td>
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<td>G-8 Upwards costs</td>
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<td>G-9 Capacity utilisation</td>
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<td>I-1 Company Turnover</td>
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<td>I-3 Income Tax</td>
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<td>I-5 VAT and tariff transactions</td>
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<tr>
<td>I-6.1 Other programs</td>
<td>☐</td>
</tr>
<tr>
<td>I-6.2 Loans</td>
<td>☐</td>
</tr>
</tbody>
</table>
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 are:

### Full description of the goods the subject of the application

In relation to **China, Korea and Taiwan**, the goods description is:
Flat rolled products of iron and non-alloy steel of a width less than 600mm and, equal to or greater than 600mm, plated or coated with zinc and
Flat rolled iron or steel products containing alloys of a width less than 600mm and, equal to or greater than 600mm, plated or coated with zinc exported from:
- China by Angang Steel Co., Ltd or Benxi Iron and Steel (Group) International Economic & Trading Co.; or
- Taiwan by Yieh Phui Enterprise Co., Ltd

In relation to **India, Malaysia and Vietnam**, the goods description is:
Flat rolled iron and steel products (whether or not containing alloys) that are plated or coated with zinc exported to Australia from India, Malaysia and Vietnam. Galvanised steel of any width is included.

### Further information

The amount of zinc coating on the steel is described as its coating mass and is nominated in grams per meter squared (g/m2) with the prefix being Z (Zinc) or ZF (Zinc converted to a Zinc/Iron alloy coating).

Common coating masses used for zinc coating are: Z350, Z275, Z200, Z100, and for zinc/iron alloy coating are: ZF100, ZF80 and ZF30 or equivalents based on international standards and naming conventions.

The Commission understands from previous inquiries that trade and other names often used to describe galvanised steel include:
- “GALVABOND®” steel;
- “ZINCFORM®” steel;
- “GALVASPAN®” steel;
- “ZINCHITEN®” steel;
- “ZINCANNEAL®” steel;
- “ZINCSEAL®” steel;
- Galv;
- Gi;
- Hot Dip Zinc coated steel;
- Hot Dip Zinc/iron alloy coated steel; and
- Galvanneal.

The goods description includes galvanised steel whether or not including any (combination of) surface treatment, for instance; whether passivated or not passivated, (often referred to as chromated or unchromated), oiled or not oiled, skin passed or not skin passed, phosphated or not phosphated (for zinc iron alloy coated steel only).

Painted galvanised steel, pre-painted galvanised steel, electro-galvanised plate steel and corrugated galvanised steel are not subject to the measures.
### Tariff classification

The goods are generally, but not exclusively, classified to the following tariff classifications in Schedule 3 of the *Customs Tariff Act 1995*:

- 7210.49.00 statistical code 55, 56, 57 and 58;
- 7212.30.00 statistical code 61;
- 7225.92.00* statistical code 38*
- 7226.99.00* statistical code 71*

*These tariff subheadings only apply to: (1) All exporters from India, Malaysia and Vietnam; (2) Angang Steel Co. Ltd (China); (3) Benxi Iron and Steel (Group) International Economic and Trading Co. (China); and (4) Yieh Phu Enterprise Co. Ltd (Taiwan).

### 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.

<table>
<thead>
<tr>
<th>Item</th>
<th>Category</th>
<th>Sub-Category</th>
<th>Identifier</th>
<th>Sales Data</th>
<th>Cost Data</th>
<th>Key category</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Alloy content</td>
<td>Alloy</td>
<td>A</td>
<td>Mandatory</td>
<td>Not applicable</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>Non-alloy</td>
<td>NA</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Prime</td>
<td>Prime</td>
<td>P</td>
<td>Mandatory</td>
<td>Not applicable</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>Non – Prime</td>
<td>N</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>3</td>
<td>Steel Base</td>
<td>Hot Rolled</td>
<td>H</td>
<td>Mandatory</td>
<td>Mandatory</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>Cold Rolled</td>
<td>C</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>4</td>
<td>Coating Type</td>
<td>Zinc Coated (Z)</td>
<td>Z</td>
<td>Mandatory</td>
<td>Mandatory</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>Zinc / Iron Alloy Coating (ZF / F)</td>
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<td>Mandatory</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Coating Mass</td>
<td>&lt;= 100 g/m²</td>
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<td>Mandatory</td>
<td>Mandatory</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>&gt;100 g/m² to &lt;= 220 g/m²</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>&gt;220 g/m² to &lt;= 300 g/m²</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>&gt;300 g/m² to &lt;= 400 g/m²</td>
<td>4</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>&gt;400 g/m²</td>
<td>5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Steel Grade</td>
<td>G2 / SGCC / SGHC</td>
<td>A</td>
<td>Mandatory</td>
<td>Mandatory</td>
<td>YES</td>
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<tr>
<td></td>
<td>G3 / SGCD</td>
<td>B</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>G300 / G350 / SGC 400 / SGHC 400 / SGC 440 / SGHC 440</td>
<td>D</td>
<td>Mandatory</td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>G450 / G500</td>
<td>E</td>
<td></td>
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<td></td>
<td>G550 / SGC 570</td>
<td>F</td>
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<td>Other</td>
<td>G</td>
<td></td>
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</tr>
<tr>
<td>7</td>
<td>Base Metal Thickness</td>
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<td>Mandatory</td>
<td>Mandatory</td>
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<td>=&gt; 0.40 mm to &lt; 0.50 mm</td>
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<tr>
<td></td>
<td></td>
<td>=&gt; 0.50 mm to &lt; 0.75 mm</td>
<td>3</td>
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<tr>
<td></td>
<td></td>
<td>=&gt; 0.75 mm to &lt; 1.00 mm</td>
<td>4</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>=&gt; 1.00 mm to &lt; 1.50 mm</td>
<td>5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>=&gt; 1.50 mm to &lt; 2.00 mm</td>
<td>6</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>=&gt; 2.00 mm to &lt;2.50 mm</td>
<td>7</td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>=&gt; 2.50 mm</td>
<td>8</td>
<td>Mandatory</td>
<td>Mandatory</td>
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</tr>
<tr>
<td>8</td>
<td>Width</td>
<td>&lt; 600 mm</td>
<td>A</td>
<td>Mandatory</td>
<td>Optional</td>
<td>No</td>
</tr>
<tr>
<td></td>
<td>=&gt; 600 mm to &lt;= 1220mm</td>
<td>B</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>&gt; 1220mm</td>
<td>C</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Form</td>
<td>Coil</td>
<td>C</td>
<td>Mandatory</td>
<td>Optional</td>
<td>No</td>
</tr>
<tr>
<td></td>
<td>Sheet</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
In constructing a MCC, use a "-" between each category. For example: A-P-C......

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.
**SECTION A**
**COMPANY INFORMATION**

**A-1  Company representative and location**

1. Please nominate a contact person within your company:
   - Name: Duke Lai
   - Position in the company: Chief Financial Officer
   - Telephone: +86-510-6817-1180
   - E-mail address: redredxiii@msn.com

2. If you have appointed a representative, provide their contact details:
   - Name: Mr John Bracic
   - Organisation: J.Bracic & Associates Pty Ltd
   - Address: PO Box 3026, Manuka, ACT 2603
   - Telephone: +61 (0)499 056 729
   - E-mail address of contact person: john@jbracic.com.au

   *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 where the company’s financial records are held.
   - No. 568 Wuxing Road, Jiangyin, China

4. Please provide the location of where the company’s production records are held.
   - No. 568 Wuxing Road, Jiangyin, China

**A-2  Company information**

1. What is the legal name of your business?
   - Jiangyin Zongcheng Steel Co., Ltd. (Zongcheng) is the legal name of our business.

2. Does your company trade under a different name and/or brand? If yes, provide details.
   - Not applicable

3. Was your company ever known by a different legal and/or trading name? If yes, provide details.
   - Not applicable

4. Provide a list of your current board of directors and any changes in the last two years.
   - Refer to Confidential Attachment A-2.4.

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
   - Refer to Confidential Attachment A-2.5.

6. Is your company or parent company publicly listed? Not applicable
   - If yes, please provide:
     - (a) The stock exchange where it is listed; and
     - (b) Any principle shareholders\(^1\)
   - If no, please provide:

---

1 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.
(a) A list of all principal shareholders and the shareholding percentages.
Refer to Confidential Attachment A-2.5.

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.
The scope of Zongcheng’s business is the production of galvanized and high anti-corrosive aluminium zinc alloy plate, coated steel. Zongcheng also acts as a

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

9. Provide your company’s internal organisation chart.
Refer to Confidential Attachment A-2.9.

10. Describe the functions performed by each group within the organisation.
Refer to Confidential Attachment A-2.9.

11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.
Refer to Confidential Attachment A-2.11.

A-3 General accounting information
1. What is your financial accounting period?
Zongcheng’s accounting period is from January 1st to December 31th of the calendar year.

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

3. What currency are your accounts kept in?
Chinese Renminbi

4. What is the name of your financial accounting system?
Zongcheng’s financial accounting system is
It was developed in 2010 and commenced operation in January 2011.

5. What is the name of your sales system?
Zongcheng’s production and sales system were also
The ERP system commenced operation in 2013.

6. What is the name of your production system?
Zongcheng’s production and sales system were also
The ERP system commenced operation in 2013.

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.
Zongcheng uses an electronic ERP system to maintain and manage its systems, as well as to generate a variety of reports. Production and sales data is

8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.  
   Not applicable  

9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.  
   Not applicable  

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.  
   Refer to Confidential Attachment A-4.1.  

2. If the financial statements in A-4.1 are unaudited, provide for each company:  
   (a) the tax returns relating to the same period; and  
   (b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.  
   Not applicable  

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.  
   Not applicable  

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.  
   Refer to Confidential Attachment A-4.4.  

5. Please provide a copy of your company’s trial balance (in Excel) covering the period and the most recent financial year.  
   Refer to Confidential Attachment A-4.5  

6. Please provide your company’s chart of accounts (in Excel).  
   Refer to Confidential Attachment A-4.6.  

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

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

   Not applicable

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?

   Not applicable

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.

   Not applicable

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

   Not applicable

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

   Not applicable

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.

   Not applicable

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.

   Not applicable

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

Not applicable

B-2 Australian sales listing
1. Complete the worksheet named “B-2 Australian sales”
   - 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.
   - This worksheet must also include exports of the goods that have been exempted from anti-dumping duties under 8(7) and section 10(8) of the Customs Tariff (Anti-Dumping) Act 1975.
   - If you have claimed in B-1.8 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
   - You must provide this list in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.
   - If there are any direct selling expenses incurred in respect of the exports to Australia not listed in the spreadsheet, add a column. For example, if the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (e.g. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred.

Not applicable

2. Provide a table listing the source of the data for each column in the “B-2 Australian sales” listing.

Not applicable

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.

Not applicable

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.

Not applicable

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.

Refer to Confidential Attachment B-4.

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.

Refer to Confidential Attachment B-4.2.
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.
   Refer to Confidential Attachment B-4.2.

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.
   Refer to Confidential Attachment B-5.

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.
   Zongcheng’s detailed list of selling expenses for POI are enclosed as instructed in Confidential Attachment G-4.1.

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.
   All figures are referenced directly to Zongcheng’s internal income statement and detailed list of selling expenses for POI in Confidential Attachment G-4.1.
The Commission considers the MCC structure in and of itself is not likely to be commercially sensitive information. Any claim that disclosing the MCC information is confidential or would adversely affect your business or commercial interests must be raised by lodging a submission as soon as practicable, but no later than the time this questionnaire is due.

C-1 Models exported to Australia
1. Fully describe all of the goods your company exported to Australia during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the goods exported to Australia.
   Not applicable

2. Provide a list of MCCs of the goods exported to Australia. This must cover all MCCs listed in the Australian sales listing in B-2.
   • This list must be disclosed in the public record version of the response.
   Not applicable

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.
   Zongcheng sold like goods on the domestic market of various zinc coating mass, grades, thickness and widths. These domestic products were manufactured from both hot and cold feed material. For detailed technical characteristics of products manufactured and sold, please refer to Confidential Attachment A-2.11.

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.
   See list below.
C-3 Internal product codes

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

No Zongcheng does not record separate product codes for individual items. However, the company’s sales and costing systems do record key characteristics to allow for MCC identifiers for each individual production and sale.
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

Galvanised steel is sold on the domestic market in China via the following three channels:

1) xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
2) xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
3) xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

Domestic selling prices do not vary according to the distribution channels outlined above. Other than physical differences, the only factor that affects selling prices are the prevailing HRC price.

Generally, the sales process involves the following steps:

1) Price setting - during price negotiations, the sales representative has regard to current market prices for the specific product.
2) Receive orders – upon acceptance by the domestic customer, Zongcheng prepares sales contract and provides to customer for their confirmation.
3) Goods delivery – Zongcheng notifies the domestic customer by phone upon completion of production. The sales department prepares a “shipping notice” to relevant truck companies assigned by the domestic customer.
4) Issued of VAT invoice - 
5) Payment Receiving – 

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.
   No domestic customers are related to Zongcheng.

3. If sales are in accordance with price lists or price extras list, provide copies of these lists.
   Not applicable.

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.
   As noted above, prices do not vary according to distribution channels.

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.
   Other charges are reported in the domestic sales listing which relate to a xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx.
6. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
   Not applicable.

7. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
   (a) What date are you claiming as the date of sale?
   (b) Why does this date best reflect the material terms of sale?
   Not applicable.

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.
   Refer to Confidential Attachment D-2.

2. Provide a table listing the source of the data for each column in the “D-2 domestic sales” listing.
   Information reported in D-2 are all sourced directly from Zongcheng’s sales system.

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.
   Refer to Confidential Attachment D-3.

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.
   Refer to Confidential Attachment 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.

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.
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.
SECTION E
DUE ALLOWANCE

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

Not applicable

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

Not applicable

E-2 Packaging
1. What is the packaging used for your domestic sales of like goods?
   See table below for packing materials used in domestic and exported goods.
   [CONFIDENTIAL TABLE REMOVED]

2. What is the packaging used for your export sales of the goods to Australia?
   See table in previous response.

3. If there are distinct differences in packaging between your domestic and export sales:
   (a) Provide details of the differences
      Differences are evident in the submitted table above.

   (b) Calculate the weighted average packaging cost for each model sold on the domestic market
      Not applicable as no exports. However based on costs of materials, the unit packing cost for exported goods is RMB [ ] MT. Refer to Attachment E-2.3.

   (c) Calculate the weighted average packaging cost for each model exported to Australia
      Based on costs of materials, the unit packing cost for domestic goods is RMB [ ] MT. Refer to Attachment E-2.3.
E-3  Delivery
1. Are any domestic sales of like goods delivered to the customer? If yes, how were the transportation costs calculated in the domestic sales listing in D-2?
   Not applicable
2. What are the delivery terms of the export sales of the goods to Australia?
   Not applicable
3. If the delivery terms of the Australian sales includes delivery to the port, how were the inland transport and port charges calculated in the Australian sales listing in B-2?
   Not applicable
4. If the delivery terms of the Australian sales includes ocean freight, how was the ocean freight cost calculated in the Australian sales listing in B-2?
   Not applicable
5. If the delivery terms of the Australian sales includes marine insurance, how was the marine insurance calculated in the Australian sales listing in B-2?
   Not applicable
6. If the delivery terms of the Australian sales includes delivered duty paid, how were the Australian importation and delivery costs calculated in the Australian sales listing in B-2?
   Not applicable

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.
   Not applicable
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?
   Not applicable
3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
   • These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5
   Not applicable
4. Are there any other direct selling expenses incurred by your company in relation to export sales of the goods to Australia?
   • These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5
   Not applicable

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.
PUBLIC RECORD

- Refer to Chapter 15 of the Dumping and Subsidy Manual (November 2018) for more information.

Not applicable
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.
   Zongcheng negotiates the price with export customers on a XXXXXX basis. Upon agreement of terms and conditions, orders are received and goods produced to order. The goods are delivered to the local port in time for the pre-arranged vessel contracted by the customer. Zongcheng issues the invoice directly to the export customer and payment is typically by XXXXXXXXXXXXXXXXXXXXX.

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.
   Not applicable

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 reflect the material terms of sale?
   Not applicable

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.
   Refer to Confidential Attachment F-2.

2. Provide a table listing the source of the data for each column in the export sales listing (F-2.1).
   Information reported in F-2 is all sourced directly from Zongcheng’s sales system.

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.
   Not applicable
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.

The production of galvanised steel is undertaken by passing hot-rolled coil through a cold-rolling process involving a series of rollers to generate the required thickness of steel. The steel then enters the coating line where a thin layer of zinc is applied to enhance the corrosion resistance of the final product. Refer to Confidential Attachment G-1.

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.

Not applicable

G-2. Cost accounting practices
1. Is your company’s cost accounting system based on actual or standard costs (budgeted)?

Zongcheng utilises an actual cost accounting system which includes, but not limited to raw materials, direct labour and manufacturing overhead.

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.

Not applicable

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.

Zongcheng’s entire manufacturing operations are recorded as a single cost/profit centre within their financial accounting system.

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

Production costs are recorded

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

Not applicable

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.

Not applicable
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)?

Inventories are initially recorded at cost basis. The cost of inventories comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to the raw materials warehouse of Zongcheng. Inventories are accounted for using the actual costing method. In determining the cost of inventories transferred out or issued for use, the actual costs are determined by a weighted average method.

Inventories are measured at the lower of cost and net realizable value at the end of each period. Where the net realizable value is lower than the cost, the difference is recognized as a provision for decline in value. Provision for decline in value of inventories is made by comparing cost with net realizable value on an individual item basis. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs to completion and the estimated expenses and related taxes necessary to make the sale.

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

Wastage, scrap and sub-standard goods were disposed and its sales revenue was reported as "Sales from Other Operations". Damaged or sub-standard goods are sold at a discounted price and reported as “Sales from Main Operations”.

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

Wastage, scrap and sub-standard goods were disposed and its sales revenue was reported as “Sales from Other Operations”. Damaged or sub-standard goods are sold at a discounted price and reported as “Sales from Main Operations”.

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

Not applicable

**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 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.
   - Refer to Confidential Attachment G-3.

2. Provide a table listing the source of the data for each column of the “G-3 Domestic CTM” listing.
   - Refer to Confidential Attachment G-3.2 for source data used in preparing 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. Refer to Confidential Attachment G-4.

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.
   Refer to Confidential Attachment G-4.2.

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.
   Not applicable

2. Provide a table listing the source of the data for each column of the “G-5 Australian CTM” listing.
   Not applicable

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
   As Zongcheng does not reports costs on MCC basis and instead reports costs general product categories, XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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.
   Refer to Confidential Attachment G-3.2

G-7  Major raw material costs
2. What are the major raw materials used in the manufacture of the goods?
   The major raw materials used in production are coil steel and zinc.

3. 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.

4. 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.
   Refer to Confidential Attachment G-8.

5. 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.
   Refer to Confidential Attachment G-7.4.

6. Provide a table listing the source of the data for each column of the “G-7.4 Raw material purchases” listing.
   All raw material purchase information is sourced directly from purchase ledger.

7. For each raw material:
   (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.
   Refer to Confidential Attachment G-7.6.

7. 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.
   Refer to Confidential Attachment G-8.2.

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.
   Refer to Confidential Attachment G-8.

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.
   Refer to Confidential Attachment G-8.2.

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.
   Refer to Confidential Attachment G-8.2.
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.
   Refer to Confidential Attachment G-9.
SECTION H
PARTICULAR MARKET SITUATION

H-1 Reporting requirements
2. 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.

Zongcheng has only minor administrative interaction with the GOC including filing of tax returns, applying for business licence, etc.

H-2 Business structure, ownership and management
16. 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 Government of China (GOC) (either through direct ownership or through association).
   Not applicable.

17. List the Board of Directors and Board of Shareholders of your business and all other entities/businesses your business is related to.
   Refer to Attachment A-2.4.

18. Indicate the names of common directors and officers between your business and related businesses, where applicable.
   Refer to Attachment A-2.4.

19. 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.
   Not applicable

20. 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.
   Not applicable.

21. 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.
   Not applicable.

22. 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).
Refer to Attachment A-2.4.

23. Provide the details of any significant changes in the ownership structure of your business during the period.
   Not applicable

24. Identify any positions within your business that are appointments or designated to act on behalf of Government of China authorities.
   Not applicable

25. 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.
   Not applicable

26. If your business is a publicly-traded company, what are the rules regarding the issuance of shares by your business? Identify any stock exchanges on which your business is listed.
   Not applicable

27. Provide the monthly trading volume and average monthly trading price of your listed security over the period.
   Not applicable

28. Who has the ability to reward, fire or discipline your business’ senior managers?
   The board has the authority to reward, hire, fire or discipline the business’ senior managers and executives.

29. 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.
   Not applicable

30. Provide the names and positions of your company’s pricing committee.
   Not applicable as no pricing committee exists within Zongcheng.

H-3 Licensing

10. Provide a copy of your business license(s).
    Please refer to Attachment H-3 Business license.

11. Identify the Government of China departments or offices responsible for issuing the license(s).
    Please refer to Attachment H-3 Business license.

13. Describe the procedures involved in applying for the license(s).
    1. Notice of enterprise name verification
    2. Lease agreement (signed by shareholder)
    3. Copy of property ownership certificate
    4. Resolution of shareholder meeting
    5. Articles of incorporation
    6. Copy of shareholder’s ID card
    7. Application for company establishment
    8. Letter of attorney
    9. Seal carving

14. Describe any requirements or conditions that must be met in order to obtain the license(s).
    Not applicable
15. Describe and explain any restrictions imposed on your business by the business license(s).
   Not applicable

16. Describe any sanctions imposed on your business if you act outside the scope of your business license(s).
   Potential sanctions include revocation of business license.

17. Describe and explain any rights or benefits conferred to your business under the license(s).
   Not applicable

18. Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).
   Pursuant to relevant provisions of Company Law and the Regulations of the People’s Republic of China on Administration of Company Registration, the business license will be withdrawn under any of the following circumstances:

   I. A company which, when registering, falsely reports its registered capital and has obtained registration of company shall be ordered to remedy the situation and fined at least five per cent and no more than fifteen per cent of the amount of the registered capital falsely reported by the company registration authority. If the case is serious, the company’s registration shall be cancelled and the business license withdrawn.

   II. A company which, when registering, presents false documents or employs other deceptions and has obtained registration of company shall be ordered to remedy the situation and fined by the company registration authority. If the case is serious, the company’s registration shall be cancelled and the business license withdrawn.

   III. A company which, without justification, fails to commence business more than six months after establishment or ceases to do business for more than six consecutive months after commencing business shall have its business license cancelled by the company registration authority.

   IV. Where the organ in charge of company registration decides to alter, write off the registration or revoke its decision on alteration registration; where the relevant company refuses to submit or fails to submit its Business License, the organ in charge of company registration shall announce to cancel the company’s business license.

   V. If a company fails to go through the prescribed procedures for registering changes, the company registration organ shall order it to go through the procedures within a prescribed limit of time. If it has failed to do so within the prescribed time limit, a fine of anywhere from more than RMB 10,000 to less than RMB 100,000 shall be imposed. In case that the business scope to be changed is subject to the approval according to laws, administrative regulations and other orders of the State Council, but the company conducts the operation without such approvals, if the case is serious, its business license shall be revoked.

   VI. If a company refuses annual inspections according to regulations, the company registration organ shall impose a fine of anywhere from more than RMB 10,000 to less RMB 100,000 and order it to accept annual checking within the prescribed time limit, its business license shall be revoked. If a company is found to have concealed facts in its annual checking or resorted to deception, the company registration organ shall impose a fine of anywhere from more than RMB 10,000 to less than RMB 100,000 and order it to correct within the prescribed time limit. If the case is very serious, its business license shall be revoked.
VII. If a company is found to have forged, altered, rented out, lent or transferred its business license, the company registration organ shall impose a fine of anywhere from more than RMB 10,000 to less RMB 100,000. If the case is very serious, its business license shall be revoked.

VIII. Where any company takes advantage of its name to engage in any serious illegal act that the state security or social public interest, its business license shall be revoked.

H-4 Decision-making, planning and reporting

9. Provide a description of your business’ decision-making structure in general and in respect of the goods. This should identify the persons or bodies primarily responsible for deciding:
   a. what goods are produced;
   b. how the goods are produced;
   c. how levels of inputs such as raw materials, labour and energy are set and secured;
   d. how the use of your outputs, such as product mix, is determined; and
   e. how your business’ profit is distributed.

The shareholders have the authority to make decisions in respect of the goods. Day-to-day management of the company is carried out by the general manager.

10. Provide a description of any Government of China input into the decision-making process respecting your manufacture, marketing and sale of the goods.
    Not applicable

11. Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of the goods.
    Not applicable

12. 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.
    Not applicable

13. 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.
    Not applicable

14. 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).
    Not applicable

15. Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the period.
    Not applicable

16. Provide copies of the notes to company meetings where pricing decisions on the goods under consideration have been made over the period.
    Prices are not decided in meetings. Instead they are individually negotiated directly with customers on a transaction basis with reference to the market situation.

H-5 Financial and investment activities

7.  Is your business debt funded? If yes, provide a list of all major lenders.
8. What is the rate of interest paid by your business on all debt instruments over the last 5 years? 
   The rate of interests vary across the different banks and different periods.

9. Has your business benefited from any concessional interest rates for your loans/debts in the last 
   5 years? If yes, provide details.
   Not applicable

10. 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:
    a. explain what instruments were used;
    b. identify the type (e.g., government guarantee) and provider of the security; and
    c. explain the reasons for raising the capital.
   Not applicable

11. Does your business have policies on how cash reserves are to be invested? If yes, provide 
    details.
    Not applicable

12. 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).
    Not applicable

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

6. 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:
   a. copy of the documentation and a translation in English;
   b. 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.
   Not applicable

7. 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.
   The major departments that are involved in the abovementioned activities are as following:

   Department: National Development and Reform Commission (”NDRC”)
   Address: 38 South Yuetan Street, Xicheng District, Beijing 100824
8. 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?
Not applicable

9. Does your company provide information relating to assessments of the implementation of the plan, policy or measure?
Not applicable

10. 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.
Not applicable

H-8 Sales terms

6. Identify the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by your business.
Sales Department Manager
7. 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.

Upon receiving an order inquiry, Zongcheng submits a price offer which takes into account the product specifications and the prevailing raw material and conversion costs. There is no involvement by the Government of China in this process.

8. 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.

Not applicable

9. 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.

Not applicable

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

Not applicable

H-9 Industry associations

3. 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.

Not applicable

4. 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.

Not applicable

H-10 Statistics submission/recording

5. 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.

Not applicable

6. 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.

Not applicable

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

Not applicable

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

Not applicable

H-11 Production/output

11. 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?
Not applicable

12. Where applicable, how did your business respond to the policies/guidelines?
Not applicable

13. 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.
Not applicable

14. Provide a list of all your domestic customers of the like goods, include the location (city and province) of the customer and indicate whether each customer is an SIE.
Not applicable

15. 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.
Not applicable

16. Does your business require an export licence? If yes, provide details.
Not applicable

17. Are the goods sold by your business subject to any export restrictions and/or limits during the previous 5 years? If yes, provide details.
Not applicable

18. Provide details regarding any other restrictions (e.g., geographic/regional, downstream, end use) placed upon your business on the sale of the goods.
Not applicable

19. Have there been any changes to your production capacity over the last 5 years? If yes, provide details.
Not applicable

20. 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?
Not applicable

**H-12 Sales price**

10. Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of China during the period.
Not applicable

11. 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.
Not applicable

12. Explain whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.
Not applicable

13. 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.
Upon receiving an order inquiry, Zongcheng submits a price offer which takes into account the product specifications and the prevailing raw material and conversion costs.
14. Which organisation/business entity do you consider as the price leader of the goods?  
   Not applicable

15. 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.  
   Not applicable

16. 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.  
   Not applicable

17. Identify the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by your business.  
   Sales terms are authorised by the sales department manager.

18. 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.  
   Not applicable

**H-13 Adding capacity and/or joint ventures**

3. Provide a detailed explanation with respect to the government approval process on adding capacity and/or joint ventures in relation to your business.  
   Not applicable

4. Does the government have the right to request modifications in the terms of adding capacity and/or joint ventures? If yes, provide a detailed explanation.  
   Not applicable

**H-14 Raw materials**

8. Are any of the suppliers related or affiliated with you? If yes, provide details.  
   Not applicable

9. Do you purchase from State Invested Enterprises? If yes, provide a details.  
   Yes refer to Attachment G-7.4.

10. If your supplier is based outside China, what import duty rate is applied on the raw materials?  
    Not applicable

11. Is there a price difference in purchase price for raw materials between your suppliers? If yes, provide a detailed explanation.  
    Price differences between suppliers reflects factors such as order volume, time of order, specification, delivery terms, etc.

12. 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.  
    Raw material purchases are made taking into account its xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx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a. Provide details including a description of the raw material imported, the supplier and country of origin.
b. Explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations).
c. Provide details of any conditions to importing the raw materials (e.g. customs and/or quarantine).
d. Are you eligible for a duty drawback? If yes, provide details.
Not applicable

14. 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?
   a. 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.
   b. If there is a difference in selling prices between related and unrelated parties, please provide reasons as to why.
Not applicable
The countervailing duty notice applying to zinc coated (galvanised) steel covers subsidies under the following subsidy programs:

<table>
<thead>
<tr>
<th>Program No.</th>
<th>Program name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Preferential Tax Policies for Enterprises with Foreign Investment Established in the Coastal Economic Open Areas and Economic and Technological Development Zones</td>
</tr>
<tr>
<td>2</td>
<td>Preferential Tax Policies for Foreign Invested Enterprises— Reduced Tax Rate for Productive Foreign Invested Enterprises scheduled to operate for a period of not less than 10 years</td>
</tr>
<tr>
<td>3</td>
<td>Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)</td>
</tr>
<tr>
<td>4</td>
<td>Preferential Tax Policies for Enterprises with Foreign Investment Established in Pudong area of Shanghai</td>
</tr>
<tr>
<td>5</td>
<td>Preferential Tax Policies in the Western Regions</td>
</tr>
<tr>
<td>6</td>
<td>Land Use Tax Deduction</td>
</tr>
<tr>
<td>7</td>
<td>Preferential Tax Policies for High and New Technology Enterprises</td>
</tr>
<tr>
<td>8</td>
<td>Tariff and value-added tax (VAT) Exemptions on Imported Materials and Equipments</td>
</tr>
<tr>
<td>9</td>
<td>One-time Awards to Enterprises Whose Products Qualify for ‘Well-Known Trademarks of China’ and ‘Famous Brands of China’</td>
</tr>
<tr>
<td>10</td>
<td>Matching Funds for International Market Development for Small and Medium Enterprises</td>
</tr>
<tr>
<td>11</td>
<td>Superstar Enterprise Grant</td>
</tr>
<tr>
<td>12</td>
<td>Research &amp; Development (R&amp;D) Assistance Grant</td>
</tr>
<tr>
<td>13</td>
<td>Patent Award of Guangdong Province</td>
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<tr>
<td>14</td>
<td>Innovative Experimental Enterprise Grant</td>
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<tr>
<td>15</td>
<td>Special Support Fund for Non State-Owned Enterprises</td>
</tr>
<tr>
<td>16</td>
<td>Venture Investment Fund of Hi-Tech Industry</td>
</tr>
<tr>
<td>17</td>
<td>Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment</td>
</tr>
<tr>
<td>18</td>
<td>Grant for key enterprises in equipment manufacturing industry of Zhongshan</td>
</tr>
<tr>
<td>19</td>
<td>Water Conservancy Fund Deduction</td>
</tr>
<tr>
<td>20</td>
<td>Wuxing District Freight Assistance</td>
</tr>
<tr>
<td>21</td>
<td>Huzhou City Public Listing Grant</td>
</tr>
<tr>
<td>22</td>
<td>Huzhou City Quality Award</td>
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<tr>
<td>23</td>
<td>Huzhou Industry Enterprise Transformation &amp; Upgrade Development Fund</td>
</tr>
<tr>
<td>24</td>
<td>Wuxing District Public List Grant</td>
</tr>
<tr>
<td>25</td>
<td>Anti-dumping Respondent Assistance</td>
</tr>
<tr>
<td>26</td>
<td>Technology Project Assistance</td>
</tr>
<tr>
<td>27</td>
<td>Hot rolled steel provided by government at less than fair market value</td>
</tr>
<tr>
<td>28</td>
<td>Capital injections</td>
</tr>
<tr>
<td>29</td>
<td>Environmental protection grant</td>
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<tr>
<td>30</td>
<td>High and New Technology Enterprise Grant</td>
</tr>
<tr>
<td>31</td>
<td>Independent Innovation and High-Tech Industrialisation Program</td>
</tr>
<tr>
<td>32</td>
<td>VAT refund on domestic sales by local tax authority</td>
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<tr>
<td>33</td>
<td>Environmental Prize</td>
</tr>
<tr>
<td>34</td>
<td>Jinzhou District Research and Development Assistance Program</td>
</tr>
</tbody>
</table>
I-1 General

2. 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.

I-2 Provision of goods at less than adequate remuneration

The most recent reviews (Review 456 and 457) considered claims that public bodies (in the form of SOEs/ SIEs) were supplying hot rolled coil steel, coking coal and coke, directly or indirectly, to manufacturers of zinc coated (galvanised) steel and/or aluminium zinc coated steel at less than fair value. The following program were found to be countervailing:

- Program 27: Hot rolled steel provided by government at less than fair market value

6. Describe the nature of your production process for the goods, including an itemised list of all raw materials used by your company in the process.

7. Did your business or any company/entity related to your business receive any benefit under the above programs during the period? If yes, provide details.

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

9. Provide copies of all contractual agreements that detail the obligations of the State Invested Enterprise (SIE) and your business with reference to the granting and receipt of the assistance/benefits.

10. If your business purchased imported raw materials, explain the reason/s for your business’ decision to purchase imported over domestic raw materials, including the key factors affecting the decision such as price, availability etc.

I-3 Preferential tax policies

7. Complete the worksheet named “I-3 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.

8. Did your business or any company/entity related to your business receive any benefit under the following income tax programs during the review period (1 July 2018 to 30 June 2019):
   - Program 1: Preferential Tax Policies for Enterprises with Foreign Investment Established in the Coastal Economic Open Areas and in Economic and Technological Development Zones
   - Program 2: Preferential Tax Policies for Foreign Invested Enterprises - Reduced Tax Rate for Productive Foreign Invested Enterprises scheduled to operate for a period not less than 10 years
   - Program 3: Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)
   - Program 4: Preferential Tax Policies for Enterprises with Foreign Investment Established in Pudong area of Shanghai
   - Program 5: Preferential Tax Policies in the Western Regions
   - Program 6: Land Use Tax Deduction

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2 Refer to the Glossary of Terms for a definition of benefit in this context.
9. 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.

10. 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.

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

12. Did your company pay less than the general tax rate for enterprises referred to in question 1-3.4? 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 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 from. If the documents are not in English, please provide a translation of the documents.
   h. Provide a copy of your company’s completed application from, 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.

I-4 Financial grants
In the most recent reviews (Review 456 and 457), the Commission determined that subsidy benefits under the following countervailable subsidy programs have been received by Chinese exporters of the goods.

- **Program 9**: One-time Awards to Enterprises Whose Products Qualify for ‘Well-Known Trademarks of China’ and ‘Famous Brands of China’
- **Program 10**: Matching Funds for International Market Development for small and medium size enterprises (SMEs)
- **Program 11**: Superstar Enterprise Grant
- **Program 12**: Research & Development (R&D) Assistance Grant
- **Program 13**: Patent Award of Guangdong Province
- **Program 14**: Innovative Experimental Enterprise Grant
- **Program 15**: Special Support Fund for Non-State-Owned Enterprises
- **Program 16**: Venture Investment Fund of Hi-Tech Industry
- **Program 17**: Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment
- **Program 18**: Grant for Key Enterprises in Equipment Manufacturing Industry of Zhongshan
- **Program 19**: Water Conservancy Fund Deduction
- **Program 20**: Wuxing District Freight Assistance
- **Program 21**: Huzhou City Public Listing Grant
- **Program 22**: Huzhou City Quality Award
- **Program 23**: Huzhou Industry Enterprise Transformation & Upgrade Development Fund
- **Program 24**: Wuxing District Public List Grant
- **Program 25**: Anti-dumping Respondent Assistance
5. Complete the worksheet named “I-4 Grants”
   - This worksheet is a table of the grants received by company over the period plus the two preceding years.
   - You must provide this table in electronic format using the template provided.
   - If you have used formulas to complete this worksheet, these formulas must be retained.

6. 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.

7. 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.

8. For each of the grants listed in I-4.3:
   - 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 from. If the documents are not in English, please provide a translation of the documents.
   - g. Provide a copy of your company’s completed application from, 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.

I-5 Tariff and VAT exemptions on imported materials and equipment

It is the Commission’s understanding that certain enterprises in China are eligible for exemption from the payment of import duty and import VAT under the following program:

- Program 8: Tariff and value-added tax (VAT) Exemptions on Imported Materials and Equipments

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

19. Please complete worksheet “I-5 VAT and tariff transactions”.

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

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

22. 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.

23. Outline the fees charged to or expenses incurred by your business in receiving the program.

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

25. State whether your eligibility for the program was conditional on one or more of the following criteria:
   a) whether or not your business exports internationally, 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.

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

27. 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.

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

29. Were the materials and/or equipment that were entitled to a refund of VAT used in the production of the goods during the investigation period? If yes, provide the following information:
   (e) type of inputs;
   (f) cost of inputs;
   (g) quantity of inputs; and
   (h) amount of VAT refunded.

30. Has your company received exemption from payment of or refunds of import duty and import VAT for imported material inputs (e.g. hot rolled coil, coking coal and coke) at any time that were used in the production of the goods during the investigation period? If yes, provide the following information:
   (q) description of imported product;
   (r) country of origin;
   (s) quantity of imported product;
   (t) purchase price;
   (u) terms of purchase (e.g. FOB, CIF);
   (v) ocean freight;
   (w) value for duty of imported product;
   (x) regular rate of taxes and duties;
   (y) concessionary rate of taxes and duties;
   (z) amount of duties and taxes normally applicable;
   (aa) amount of duties and taxes paid;
   (bb) amount of duties and taxes exempt;
   (cc) date of importation;
   (dd) tariff classification number;
   (ee) customs entry number; and
(ff) application fee.

31. 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).

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

Please note that goods consumed in the production of exported goods (inputs) include:
(c) goods incorporated into the exported goods; and
(d) energy, fuel, oil and catalysts that are used or consumed in the production of the exported goods.

33. 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.

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

35. 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.

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

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

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

I-6 Other Programs

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

4. Are you aware of any programs of the Government of China, 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.)

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

18. 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.

For each program and any additional programs that you have identified that are not listed in Section I, complete the worksheet “I-6.1 any other program”, and answer the following questions below. For each loan and any additional loans that you have identified that are not listed in Section I, complete the worksheet “I-6.2 loans”, and answer the following questions below.
19. Indicate whether your company benefited from any of the listed programs during the period.

20. 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).

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

22. 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 Government of China in relation to the program.

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

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

25. 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.

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

27. 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.

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

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

30. 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 Part I-4.4 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 :.................................................................
This glossary is intended to provide you with a basic understanding of technical terms that appear in the questionnaire.

**Adjustments**

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

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

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

**Arms length**

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

**Constructed value**

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

**Cost of production/manufacturing**

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

**Cost to make and sell**

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

**Country of origin**

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

**Date of sale**

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

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

**Dumping**

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

**Dumping margin**

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

**Export price**

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

**Exporting country**

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

**Factory overheads**

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

**Goods under consideration (the goods)**

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

**Incoterm**

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 seller’s 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 as under CFR as well as marine insurance)
- **CIF** cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance)
- **CPT** carriage paid to
- **CIP** carriage and insurance paid to
- **DAF** delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer’s disposal)
- **DES** delivered ex ship (goods made available to the buyer on board the ship uncleared for import at
the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country.

**DDU**
Delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc. payable upon exportation, and where necessary for transit through another country)

**DDP**
Delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc. incurred upon importation)

**The period**

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

**Like goods**

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

**Normal value**

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

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

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

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

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

**Ordinary course of trade**

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

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

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

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

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

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