



Australian Government
Department of Industry,
Innovation and Science

**Anti-Dumping
Commission**

GOVERNMENT QUESTIONNAIRE — REPUBLIC OF INDIA

Case numbers: 521

Product: Zinc Coated (Galvanised) Steel

From: The Republic of India

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

Response due by: ~~30 September 2019~~ /15 October 2019 (as extended)

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

Anti-Dumping Commission website: www.adcommission.gov.au

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SECTION A: BACKGROUND AND GENERAL INSTRUCTIONS

A-1 Background

On 23 August 2019, following applications by BlueScope Steel Limited, the Commissioner of the Anti-Dumping Commission (the Commissioner) initiated two reviews of measures:

- a review of measures applied to zinc coated (galvanised) steel exported to Australia from the People’s Republic of China (China), the Republic of Korea (Korea), the Republic of India (India), Malaysia, Taiwan and the Socialist Republic of Vietnam (Review 521); and
- a review of measures applied to aluminium zinc coated steel exported to Australia from the People’s Republic of China (China) (Review 522).

As India is not within the scope of Review 522, this questionnaire focuses only on matters relating to Review 521.

Anti-Dumping Notice (ADN) No. 2019/100 outlining the details of the inquiry and the procedures to be followed was published on 23 August 2019 on the Anti-Dumping Commission’s (the Commission) website at www.industry.gov.au.

The following table summarises the existing measures with respect to Indian exporters.

Exporter	Measure	Form measures	of Effective rate of duty
JSW Steel Limited	IDD & ICD	Combination	10.0%
JSW Steel Coated Products Limited	IDD & ICD	Combination	10.0%
Essar Steel India Limited	IDD & ICD	Combination	7.6%
All other exporters	IDD & ICD	Combination	14.3%

Further details on the goods and existing measures is available on the Dumping Commodity Register at www.industry.gov.au.

A-2 Products concerned

Full description of the goods the subject of the application
<p>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 YiehPhui Enterprise Co., Ltd and 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.</p>
Further information
<p>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</p>

conventions.

The Commission understands from previous inquiries that trade and other names often used to describe galvanised steel include:

- “GALVABOND®” steel;
- “ZINCFORM®” steel;
- “GALVSPAN®” 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 codes 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: (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) YiehPhui Enterprise Co. Ltd (Taiwan).

Table 1: Goods description and tariff classifications of zinc coated galvanised steel

A-3 Review period

The existence and amount of any dumping or countervailing subsidy in relation to the goods exported to Australia from India will be determined on the basis of the period of **1 July 2018 to 30 June 2019** (the review period).

A-4 Purpose of this questionnaire

The purpose of this questionnaire is to assist the Commission to obtain information from the Government of the Republic of India (GOI) it considers necessary for the review of dumping and countervailable subsidies received by exporters of the goods from India.

Please note that the subsidy/countervailing sections of this questionnaire focus on the programs alleged in the application. The Commission may also investigate any additional subsidy program(s) if additional information becomes available.

Any additional questions will be posed to the GOI using supplementary questionnaires.

Separate questionnaires have been sent to identified exporters of the goods from India. These exporter questionnaires also request information on subsidies.

A-5 Response to this questionnaire

The GOI may elect not to respond to and complete the questionnaire.

However, if the GOI does not respond the Commission may be required to rely on information supplied by other parties (possibly information supplied by the Australian industry).

Therefore, it may be in the GOI interests, and the interest of Indian exporters of zinc coated (galvanised) steel, to provide a complete response.

If the GOI elects to respond to this questionnaire, the response is due by **30 September 2019**.

A-6 If you decide to respond

Should the GOI elect to provide a response to this questionnaire, please note the following.

A-6.1 Confidential and non-confidential versions

If the GOI elects to respond to this questionnaire, you are required to lodge a confidential and a non-confidential version of your submission by the due date.

In submitting these versions, please ensure that each page of the information you provide is clearly marked either “**IN-CONFIDENCE**” or “**NON-CONFIDENTIAL**” in the header and footer.

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, which all interested parties can access.

Your non-confidential submission must contain sufficient detail to allow a reasonable understanding of the substance of the confidential version. If, for some reason, you cannot produce a non-confidential summary, contact the investigation case officer (see contact details on Page 1 of this questionnaire).

A-6.2 Declaration

You are required to make a declaration that the information contained in the GOI's response is complete and correct. You must return the signed declaration of an authorised GOI official at Section D of this questionnaire with the GOI's response.

A-6.3 Coordination of responses

In completing the questionnaire, if a question requires information from other authorities (e.g. provincial or local governments, state owned entities, etc.) please forward the questions to the correct source.

However, it is the responsibility of the GOI to ensure that a full and complete response to all sections of the questionnaire is submitted, and that responses from all levels of governments, agencies and/or other applicable entities are collated and coordinated in the one response.

A-6.4 Consultants/parties acting on your behalf

If you intend to have another party acting on your behalf please advise the Commission of the relevant details.

The Commission will generally require a written authorisation from the GOI for any party acting on its behalf.

A-6.5 Provision of documents

Numerous documents are requested from the GOI throughout this questionnaire. In many cases, the titles or description of these documents within the questionnaire may not correlate to the official title that the GOI has granted each document, but is rather a descriptor of the document to the best of the Commission's knowledge.

If the listed title is unknown to the GOI but a document that appears to be similar to the requested document, relates to a similar topic area, or otherwise would be considered to contain useful information is identified by the GOI, please provide this document.

Further, when providing requested documents, please indicate whether the documents:

- are current/in force;
- were current/in force during the investigation period; or
- have been repealed, revised or superseded.

Where the documents have been repealed, revised or superseded, where applicable:

- indicate when this revision occurred;
- provide any notice of repeal;
- provide the revised version;
- provide the document that supersedes the requested document; and
- indicate whether the revised version was in force during the investigation period.

A-6.6 Lodgement

You may lodge your response by mailing it to the address for lodgement shown on the front cover of this questionnaire.

Alternatively, you are welcome to lodge your response by email. The email address for lodgement is shown on the front cover of this questionnaire. If you lodge by email you are still required to provide a confidential and a non-confidential version of your submission by the due date.

In completing any lists of names and addresses requested throughout this questionnaire, electronic responses in a Microsoft Excel spreadsheet would be preferred. If lodging your response in hard copy, please include these lists in electronic format.

A-6.7 General matters

Responses to questions should:

- be as accurate and complete as possible, and attach all relevant supporting documents,¹ even where not specifically requested in this questionnaire;
- be in English (with fully translated versions of all requested and other applicable documents submitted);
- list your source(s) of information for each question;
- identify all units of measurement used in any tables, lists and calculations;
- show any amounts in the currency in which they were originally denominated.

¹ This includes, but is not limited to, any laws, decrees, regulations, statements of policy, or other administrative guidelines. In each case, include any legislative history as well as other descriptive materials and explanations of the criteria underlying the decisions relating to each of the programmes mentioned in this questionnaire. If applicable, a sample of each of the applications that a company must complete to participate in each of the programs should also be included.

Please note that references throughout this questionnaire to companies benefiting from a particular program should be read as including any parent and associated companies, and, if the company has been subject to merger or acquisition, any former associated companies or former parent companies.

Please note that answers such as "Not Applicable", or an answer that only refers to an exhibit or an attachment without any explanation, may be considered to be inadequate by the Commission. We therefore suggest that in answering the questions you outline the key elements of your response in the primary submission document, and not merely refer to supporting documents the relevance and reliability of which has not been explained in your answer.

A-6.8 Clarification

If you have any difficulties in completing the questionnaire, or require clarification on any questions asked, contact the case manager as soon as possible (contact details are provided on the cover page of this questionnaire).

A-7 Future questions and verification

The Commission may decide to visit the GOI to examine records and to verify the information provided. It is common practice for Commission officers to visit Government officials, exporters and manufacturers of the subject goods, in order to verify the information submitted. You will be contacted in advance of such a meeting in order to make arrangements.

A complete response, including all of the documentation requested, must be submitted to the Commission before a verification meeting will be considered.

If a verification visit is undertaken, the key Government officials involved in preparing the response and those who have knowledge of the source documentation and the information contained therein should be available to meet with Commission officers and to provide additional clarification and explanation, as required.

If verification meetings are unreasonably delayed, cancelled, or otherwise hindered by the GOI, the assessment of a particular market situation and the assessment as to the amount of countervailable subsidy may be based on the facts available to the Commission.

The verification meeting would verify the information provided in your questionnaire response. It is not intended to be a second opportunity for the GOI to provide new or additional information. Accordingly, it is important that your response be as complete and accurate as possible.

SECTION B: GENERAL QUESTIONS

- B-1** Identify the administration co-ordinating the response to this questionnaire and provide the names and contact details of the official(s) (including email addresses). Please note that the Commission may have further inquiries concerning the questionnaire response and a contact must be available to respond to any further information requests.

Response:

Ms. Rita Mahna
Director
Directorate General Of Trade Remedies(DGTR)
Department of Commerce
4th Floor, Jeevan Tara Building, 5, Parliament Street, Patel Chowk, New Delhi-110001
Phone: +91 011- 23408702, r.mahna@nic.in

The Gol has also appointed a Legal Representative in India for the purposes of drafting and filing the Responses to the current questionnaire and the details of the said Legal Representatives are as follows. Relevant authorisation in their name is also provided along with this Response as Annexure-1;

Firm: M/s M.S. Pothal & Associates,
Contact Persons: Mr. M.S. Pothal, Mr. Ratheesh M.
Address: L-33/A, Saket, New Delhi – 110017
Email – msp@pothal.in, rm@pothal.in Mobile - +919650807635

- B-2** Describe the nature and structure of the zinc coated (galvanised) steel industry and market sector in India.

Without limiting your response, include information concerning:

- (a) the size and output (value and quantity) of these industries for the period of 1 July 2018 to 30 June 2019, indicating:

Response:

The size and output of Zinc coated steel industry is depicted in the tables below. It is to be noted that Zinc coated steel industry includes GP/GC Galvalume and Colour Coated Coils/Sheets. Hence both the information are tabulated in Table 1a and Table 1b. Note: Assuming Size of the industry is considered as the market size, where the production is wholly consumed domestically and the import demand is also included in the market size.

Table 1a: Size and Output of GP/GC Galvalume (in 000 tonnes)

Month/Year	Gross Production of GP/GC Galvalume	Import of GP/GC Sheets/Coils	Size of the industry (assuming production is fully consumed domestically adding on the imports = market size)
July 2018- March 2019	6735	929	7664
Apr-19	607	74	681
May-19	636	84	720
Jun-19	651	118	769
July 2018-	8629	1205	9834

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June 2019			
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Source: JPC Report

Table 1b: Size and Output of Colour Coated Sheets and Coils(in 000 tonnes)

Month/Year	Gross Production of GP/GC Galvalume	Import of GP/GC Galvalume	Size of the industry(assuming production is fully consumed domestically adding on the imports = market size)
July 2018-March 2019	1245	117	1362
Apr-19	122	14	136
May-19	160	23	183
Jun-19	281	0	281
July 2018-June 2019	1808	154	1962

Source: JPC Report

(b) Details regarding the following:

- (i) domestic production by type of enterprise (e.g. state-invested, foreign invested, domestic private);

Response:

Details of production by major producers are tabulated below:

Table 2a: Producer-wise Production data of GP/GC/Gal valume(in 000 tonnes)

Month/Year	SAIL	TSL	RINL	ESSAR	JSPL	JSWL	OTHERS	TOTAL GROSS PRODUCTION
July 2018-March 2019	225	529	0	821	0	2023	3137	6735
Apr-19	19	58	0	78	0	170	282	607
May-19	20	52	0	86	0	174	304	636
Jun-19	19	10	0	83	0	170	369	651
July 2018-June 2019	283	649	0	1068	0	2537	4092	8629

Source: JPC

Table 2b: Producer-wise Production data of Colour/Coated Coils/Sheets(in 000 tonnes)

Month/Year	SAIL	TSL	RINL	ESSAR	JSPL	JSWL	OTHERS	TOTAL GROSS PRODUCTION
July 2018-March 2019	0	0	0	310	0	357	578	1245
Apr-19	0	0	0	32	0	37	53	122
May-19	0	0	0	33	0	70	57	160
Jun-19	0	0	0	33	0	57	190	281

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July 2018- June 2019	0	0	0	408	0	521	878	1808
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Source: JPC

(ii) total imports (including source of imports);

Response:

Values in Rs. Lacs

S.No.	HSCode	Commodity	July 2018 - June 2019
1	72103010	CORRUGATED FLT ROLD PRDCTS OF IRON/NON ALOY STL ELETRCLY PLTD/COTD WTH ZINC OF A WPTH OF 600 MM OR MORE ,CLAD,PLTD/CO	305.33
2	72103090	OTHR FLT ROLD PRDCTS OF IRON/NON ALOY STL ELETRCLY PLTD/COTD WTH ZINC OF A WPTH OF 600 MM OR MORE ,CLAD,PLTD/CO	103,272.79
3	72104100	CORUGATD PRDCTS,OTHRWS PLTD/COATD WTH ZINC	11,799.36
4	72104900	OTHR PRDCTS OF IRON/NON-ALLOY STEEL OTHERWISE PLTD/COTD WTH ZINC	226,740.14
5	72122010	CORRUGATED FLT-RLD PRDCTS OF IRON/NON ALOY STL OF WIDTH < 600MM ELECTCLY PLATED /COTD WTH ZINC	0.04
6	72122090	OTHR FLT-RLD PRDCTS OF IRON/NON ALOY STL OF WIDTH < 600MM ELECTCLY PLATED /COTD WTH ZINC	6,406.61
7	72123010	CORGTD PRDCTS OTHRWSE PLTD/COATD WTH ZINC	15.59
8	72123090	OTHR PRDCTS OTHRWSE PLTD/COATD WTH ZINC	6,079.40
9	72159010	OTHR BARS AND RODS OF IRON/NON-ALLOY STL PLATED/COATED WITH ZINC	38.53
10	72169910	OTHR ANGLES PLATED/COATED WTH ZINC	23.05
11	72259100	FLT-ROLD PRDCTS OF OTHER ALLOY STEEL ELECTROLITICALLY PLTD/COTD WTH ZINC	8,893.65
12	72259200	FLT ROLD PRDCTS OF OTHER ALLOY STEEL OTHRWSE PLTD/COTD WTH ZINC	38,783.26
		TOTAL	402,357.75

Source: DGCIS

Quantity in 000 Tonnes

S.No.	HSCode	Commodity	July 2018 - June 2019
1	72103010	CORRUGATED FLT ROLD PRDCTS OF IRON/NON ALOY STL ELETRCLY PLTD/COTD WTH ZINC OF A WPTH OF 600 MM OR MORE ,CLAD,PLTD/CO	0.64
2	72103090	OTHR FLT ROLD PRDCTS OF IRON/NON ALOY STL ELETRCLY PLTD/COTD WTH ZINC OF A WPTH OF 600 MM OR MORE ,CLAD,PLTD/CO	219.27
3	72104100	CORUGATD PRDCTS,OTHRWS PLTD/COATD WTH ZINC	15.96

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4	72104900	OTHR PRDCTS OF IRON/NON-ALLOY STEEL OTHERWISE PLTD/COTD WTH ZINC	369.31
5	72122010	CORRUGATED FLT-RLD PRDCTS OF IRON/NON ALOY STL OF WIDTH < 600MM ELECTCLY PLATED /COTD WTH ZINC	0.00
6	72122090	OTHR FLT-RLD PRDCTS OF IRON/NON ALOY STL OF WIDTH < 600MM ELECTCLY PLATED /COTD WTH ZINC	11.14
7	72123010	CORGTD PRDCTS OTHRWSE PLTD/COATD WTH ZINC	0.02
8	72123090	OTHR PRDCTS OTHRWSE PLTD/COATD WTH ZINC	8.13
9	72159010	OTHR BARS AND RODS OF IRON/NON-ALLOY STL PLATED/COATED WITH ZINC	0.02
10	72169910	OTHR ANGLES PLATED/COATED WTH ZINC	0.03
11	72259100	FLT-ROLD PRDCTS OF OTHER ALLOY STEEL ELECTROLITICALLY PLTD/COTD WTH ZINC	11.88
12	72259200	FLT ROLD PRDCTS OF OTHER ALLOY STEEL OTHRWSE PLTD/COTD WTH ZINC	53.79
		TOTAL	690.20

Source: DGCIS

(iii) total exports;

Response:

Values in Rs. Lacs

S.No.	HSCode	Commodity	July 2018 - June 2019
1	72103010	CORRUGATED FLT ROLD PRDCTS OF IRON/NON ALOY STL ELETRCLY PLTD/COTD WTH ZINC OF A WPTH OF 600 MM OR MORE ,CLAD,PLTD/CO	259.8
2	72103090	OTHR FLT ROLD PRDCTS OF IRON/NON ALOY STL ELETRCLY PLTD/COTD WTH ZINC OF A WPTH OF 600 MM OR MORE ,CLAD,PLTD/CO	441.73
3	72104100	CORUGATD PRDCTS,OTHRWS PLTD/COATD WTH ZINC	82673.49
4	72104900	OTHR PRDCTS OF IRON/NON-ALLOY STEEL OTHERWISE PLTD/COTD WTH ZINC	269021.9
5	72122010	CORRUGATED FLT-RLD PRDCTS OF IRON/NON ALOY STL OF WIDTH < 600MM ELECTCLY PLATED /COTD WTH ZINC	14.65
6	72122090	OTHR FLT-RLD PRDCTS OF IRON/NON ALOY STL OF WIDTH < 600MM ELECTCLY PLATED /COTD WTH ZINC	437.68
7	72123010	CORGTD PRDCTS OTHRWSE PLTD/COATD WTH ZINC	4.09
8	72123090	OTHR PRDCTS OTHRWSE PLTD/COATD WTH ZINC	7242.68
9	72159010	OTHR BARS AND RODS OF IRON/NON-ALLOY STL PLATED/COATED WITH ZINC	1065.64
10	72169910	OTHR ANGLES PLATED/COATED WTH ZINC	545.27
11	72259100	FLT-ROLD PRDCTS OF OTHER ALLOY STEEL	8.85

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		ELECTROLITICALLY PLTD/COTD WTH ZINC	
12	72259200	FLT ROLD PRDCTS OF OTHER ALLOY STEEL OTHRWSE PLTD/COTD WTH ZINC	1101.28
		TOTAL	362817.1

Source: DGCIS

Quantity in 000Tonnes

S.No.	HSCode	Commodity	July 2018 - June 2019
1	72103010	CORRUGATED FLT ROLD PRDCTS OF IRON/NON ALOY STL ELETRCLY PLTD/COTD WTH ZINC OF A WPTH OF 600 MM OR MORE ,CLAD,PLTD/CO	0.24061
2	72103090	OTHR FLT ROLD PRDCTS OF IRON/NON ALOY STL ELETRCLY PLTD/COTD WTH ZINC OF A WPTH OF 600 MM OR MORE	0.5015
3	72104100	CORUGATD PRDCTS,OTHRWS PLTD/COATD WTH ZINC	127.8165
4	72104900	OTHR PRDCTS OF IRON/NON-ALLOY STEEL OTHERWISE PLTD/COTD WTH ZINC	493.0939
5	72122010	CORRUGATED FLT-RLD PRDCTS OF IRON/NON ALOY STL OF WIDTH < 600MM ELECTCLY PLATED /COTD WTH ZINC	0.01382
6	72122090	OTHR FLT-RLD PRDCTS OF IRON/NON ALOY STL OF WIDTH < 600MM ELECTCLY PLATED /COTD WTH ZINC	0.58275
7	72123010	CORGTD PRDCTS OTHRWSE PLTD/COATD WTH ZINC	0.005
8	72123090	OTHR PRDCTS OTHRWSE PLTD/COATD WTH ZINC	12.30034
9	72159010	OTHR BARS AND RODS OF IRON/NON-ALLOY STL PLATED/COATED WITH ZINC	1.51576
10	72169910	OTHR ANGLES PLATED/COATED WTH ZINC	0.48518
11	72259100	FLT-ROLD PRDCTS OF OTHER ALLOY STEEL ELECTROLITICALLY PLTD/COTD WTH ZINC	0.0037
12	72259200	FLT ROLD PRD OF OTH ALLOY STEEL OTHRWSE PLTD/COTD W ZINC	1.861
		TOTAL	638.4201

Source: DGCIS

(iv) the identity of key domestic manufacturers;

Response:

The key domestic players are ESSAR Steel, JSW Steel Ltd, Steel Authority of India Ltd (SAIL), Tata Steel Ltd (TSL), Jindal Steel & Power Ltd (JSPL).

(v) growth indications;

Response:

Information not available at this juncture.

(vi) the extent of vertical integration in the industries;

Response:

Information not available at this juncture.

- (vii) the extent of the reliance on imported stainless steel coil and steel making raw materials (including upstream raw materials such as iron ore and coking coal); and

Response:

Information not available at this juncture.

- (viii) government involvement at each level of the industry including the extent of any restrictions, quotas or limits on the production volumes of these industries.

Response:

The Indian government imposed various Antidumping and Safeguard duties on steel products post removal of Minimum Import Price on steel products, after February 2017. This, in turn, led to curtailment of imports and enhancement in domestic prices.

As per Notification No: 49/2017, Government of India imposed antidumping duty on "Colour coated/pre-painted flat products of alloy or non-alloy steel" (falling under tariff headings 7210, 7212, 7225 or 7226) imported from China PR and European Union. The anti-dumping duty imposed under this notification shall be effective for a period of five years.

As per Notification No: 18/2017, Government of India imposed antidumping duty on "Cold-Rolled flat products of alloy or non-alloy steel" (falling under tariff headings 7209, 7211, 7225 or 7226) imported from China PR, Japan, Korea RP or Ukraine. The anti-dumping duty imposed under this notification shall be effective for a period of five years.

- B-3** Provide a list of all Indian zinc coated (galvanised) steel producers and/or exporters that have produced and/or exported zinc coated (galvanised) steel destined for Australia during the inquiry period. If possible, please provide this listing in Microsoft Excel format.

This listing will be referred to as 'your response to Question B-3' throughout this questionnaire.

Within this list, indicate the following:

- the business' address (including the city/town and province);
- whether the business is a producer, producer/exporter or trader of zinc coated (galvanised) steel; and
- the ownership structure of the business, including indirect ownership through associated companies (i.e. SIE, private, co-operative, FIE or joint venture); and if the business is not an SIE, whether it is otherwise associated with the GOI.

For all companies that are SIEs, indicate the percentage ownership held by the GOI during the inquiry period.

For all companies that are otherwise associated with the GOI, explain this association as it was during the inquiry period.

Response:

It may kindly be noted that the relevant data required here not readily available. Such data collection may need more time as the process of fetching such data shall involve multiple stages and agencies.

- B-4** Provide a list of all manufacturers/producers of Hot Rolled Coil (HRC) in India that produced HRC during the inquiry period. If possible, please provide this listing in Microsoft Excel format

This listing will be referred to as 'your response to Question B4' throughout this questionnaire.

Within this list, indicate the following:

- the business' address (including the city/town and province);
- the ownership structure of the business, including indirect ownership through associated companies .

For all companies that are otherwise associated with the GOI, explain this association as it was during the inquiry period.

Response:

It may kindly be noted that the relevant data required here not readily available. Such data collection may need more time as the process of fetching such data shall involve multiple stages and agencies.

- B-5** Are any of the companies listed in **Appendix A**(see end of document) located in an area or economic zone which entitles them to preferential tax or other preferential policies provided by the GOI including those provided by regional, provincial or municipal authorities?

If so provide the following information:

- a listing of the names of all such zones, areas, or other regions in India;
- an explanation of each such type of zone, area or other region in India; and
- a listing and explanation of what location in each zone makes businesses eligible for (including any GOI assistance or differential treatment).

Response:

Please refer to the information shared by the responding producers/exporters.

- B-6** Are any of the entities listed in Appendix A located in an area, zone or other region listed in your response to B-5above? If so identify which entities and which particular zone or area the entity is located in.

Response:

Please refer to the information shared by the responding producers/exporters.

- B-7** Provide the names and addresses of all national, provincial and regional producer organisations that represent the interests of zinc coated (galvanised) steel manufacturers and traders in India.

Response:

Information not available at this juncture.

- B-8** Provide total volume and value of the following (sourced from official government statistics) for the period **1 July 2018 to 30 June 2019**, in domestic currency and Australian dollars.

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Indicate the source of the information

(a) exports of zinc coated (galvanised) steel to Australia, in total;

Response:

Values in Rs. Lacs

S.No.	HSCode	Commodity	July 2018 - June 2019
1	72103090	OTHR FLT ROLD PRDCTS OF IRON/NON ALLOY STL ELETRCLY PLTD/COTD WTH ZINC OF A WPTH OF 600 MM OR MORE ,CLAD,PLTD/CO	0.83
2	72104900	OTHR PRDCTS OF IRON/NON-ALLOY STEEL OTHERWISE PLTD/COTD WTH ZINC	322.26
3	72169910	OTHR ANGLES PLATED/COATED WTH ZINC	13.33
		TOTAL	336.42

Source: DGCIS

Quantity in 000Tonnes

S.No.	HSCode	Commodity	July 2018 - June 2019
3747	72103090	OTHR FLT ROLD PRDCTS OF IRON/NON ALLOY STL ELETRCLY PLTD/COTD WTH ZINC OF A WPTH OF 600 MM OR MORE ,CLAD,PLTD/CO	0.00088
3749	72104900	OTHR PRDCTS OF IRON/NON-ALLOY STEEL OTHERWISE PLTD/COTD WTH ZINC	0.57441
3770	72169910	OTHR ANGLES PLATED/COATED WTH ZINC	0.00839
		TOTAL	0.58368

Source: DGCIS

(b) exports of zinc coated (galvanised) steel to Australia, by company;

Response:

The export particular to Australia may be obtained from the participating exporters. However, the Export of the indentified exporters to the world is as follows:

Export		by		Identified		Companies	
01-07-18 to 30-06-2019							
ITCHS	Description	IEC Code	Exporter Name		FOB Value in Crore INR		
721049	OTHR PRDCTS OF IRON/NON-ALLOY STEEL OTHERWISE PLTD/COTD	0313016321	JSW STEEL COATED PRODUCTS LIMITED		1220.783		

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	WTH ZINC			
721049	OTHR PRDCTS OF IRON/NON-ALLOY STEEL OTHERWISE PLTD/COTD WTH ZINC	0388147831	ESSAR STEEL INDIA LTD.	193.979
721049	OTHR PRDCTS OF IRON/NON-ALLOY STEEL OTHERWISE PLTD/COTD WTH ZINC	0794007368	JSW STEEL LIMITED	933.656
721230	OTHERWISE PLATED OR COATED WITH ZINC :	0313016321	JSW STEEL COATED PRODUCTS LIMITED	53.570
721230	OTHERWISE PLATED OR COATED WITH ZINC :	0388147831	ESSAR STEEL INDIA LTD.	1.704
722592	OTHERWISE PLATED OR COATED WITH ZINC	0313016321	JSW STEEL COATED PRODUCTS LIMITED	4.874

(c) all exports of HRC; and

Response:

This data covers multiple subheadings/products hence providing the subheading/product wise details within in the stipulated timelines appears not feasible. However, total of such data is as follows;

Values in Rs. Lacs

HSCode(s)	Commodity	July 2018 - June 2019
Chapter 72	HRC	1425092.45

Source: DGCIS

Quantity in 000 Tonnes

HSCode(s)	Commodity	July 2018 - June 2019
Chapter 72	HRC	3708.298

Source: DGCIS

(d) all imports of HRC.

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Response:

This data covers multiple subheadings/products hence providing the subheading/product wise details within in the stipulated timelines appears not feasible. However, total of such data is as follows;

Values in Rs. Lacs

HSCode(s)	Commodity	July 2018 - June 2019
Chapter 72	HRC	1176134.58

Source: DGCIS

Quantity in 000Tonnes

HSCode(s)	Commodity	July 2018 - June 2019
Chapter 72	HRC	2552.16

Source: DGCIS

For export and import values, specify if the value is based on ex-factory, F.O.B. (port, shipping point, etc.), C.I.F. or some other value.

B-9 Specify and provide supporting documentation for the standard corporate tax rate during the investigation period for:

- (a) companies that manufacture zinc coated (galvanised) steel;
- (b) companies that trade in zinc coated (galvanised) steel;
- (c) companies that manufacture steel;
- (d) companies that trade in steel.

Response:

The tax rates and other charges applicable on domestic company in India as per Income tax act and rules applicable for the POI are as follows (source: <https://www.incometaxindia.gov.in/charts%20%20tables/tax%20rates.htm>;

Domestic Company

Income-tax rates applicable in case of companies for Assessment Year 2019-20 and 2020-21 are as follows:

Domestic Company		
	Assessment Year 2019-20	Assessment Year 2020-21
- Where its total turnover or gross receipt during the previous year 2016-17 does not exceed Rs. 250 crore	25%	NA
- Where its total turnover or gross receipt during the previous year	NA	25%

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2017-18 does not exceed Rs. 400 crore		
- Where it opted for Section 115BA	25%	25%
- Where it opted for Section 115BAA	NA	22%
- Where it opted for Section 115BAB	NA	15%
- Any other domestic company	30%	30%

Add:

a) Surcharge: The amount of income-tax shall be increased by a surcharge at the rate of 7% of such tax, where total income exceeds one crore rupees but not exceeding ten crore rupees and at the rate of 12% of such tax, where total income exceeds ten crore rupees. However, the rate of surcharge in case of a company opting for taxability under Section 115BAA or Section 115BAB shall be 10% irrespective of amount of total income.

The surcharge shall be subject to marginal relief, which shall be as under:

- i) Where income exceeds Rs. 1 crore but not exceeding Rs. 10 crore, the total amount payable as income-tax and surcharge shall not exceed total amount payable as income-tax on total income of Rs. 1 crore by more than the amount of income that exceeds Rs. 1 crore.
- ii) Where income exceeds Rs. 10 crore, the total amount payable as income-tax and surcharge shall not exceed total amount payable as income-tax on total income of Rs. 10 crore by more than the amount of income that exceeds Rs. 10 crore

b) Health and Education Cess: The amount of income-tax and the applicable surcharge, shall be further increased by health and education cess calculated at the rate of four percent of such income-tax and surcharge.

Notwithstanding, the above the Government of India has brought in the Taxation Laws (Amendment) Ordinance 2019 dated 20 September 2019 to make certain amendments in the Income-tax Act 1961 and the Finance (No. 2) Act 2019. The salient features of these amendments are as under:-

- a) Vide the above said ordinance, a new provision has been inserted in the Income-tax Act with effect from FY 2019-20 which allows any domestic company an option to pay income-tax at the rate of 22% subject to condition that they will not avail any exemption/incentive. The effective tax rate for these companies shall be 25.17% inclusive of surcharge & cess. Also, such companies shall not be required to pay Minimum Alternate Tax.
- b) The said ordinance inter alia has another new provision inserted in the Income-tax Act with effect from FY 2019-20 which allows any new domestic company incorporated on or after 1st October 2019 making fresh investment in manufacturing, an option to pay income-tax at the rate of

15%. This benefit is available to companies which do not avail any exemption/incentive and commences their production on or before 31st March, 2023. The effective tax rate for these companies shall be 17.01% inclusive of surcharge & cess. Also, such companies shall not be required to pay Minimum Alternate Tax.

- c) A company which does not opt for the concessional tax regime and avails the tax exemption/incentive shall continue to pay tax at the pre-amended rate. However, these companies can opt for the concessional tax regime after expiry of their tax holiday/exemption period. After the exercise of the option they shall be liable to pay tax at the rate of 22% and option once exercised cannot be subsequently withdrawn. Further, in order to provide relief to companies which continue to avail exemptions/incentives, the rate of Minimum Alternate Tax has been reduced from existing 18.5% to 15%.**

Taxation Laws (Amendment) Ordinance 2019 dated 20 September 2019 is enclosed as Annexure-2 with this response.

- B-10** Specify and provide supporting documentation for the corporate tax rates applicable in all provincial or local jurisdictions in India for those types of companies listed in (a) to (d) of Question B-9 above.

Response:

The Income tax rates and surcharges as above have a pan India applicability.

SECTION C: SUBSIDIES

C-1 Introduction

In Review of Measures No. 370, the Commission identified the following nine subsidy programs listed in the table below as being countervailable. As a result, the following subsidy programs are being investigated during this inquiry.

No.²	Program name	Type
1	Export Promotion Capital Goods Scheme	Tariff Policy
2	Duty Exemption/Remission Schemes – Advance Authorization Scheme	Tariff Policy
3	Duty Exemption/Remission Schemes – Duty Entitlement Passbook Scheme	Tariff Policy
4	Duty Exemption/Remission Schemes – Duty Drawback Scheme	Tariff Policy
5	80-IA Income Tax Deduction Program	Tax
6	SGOM – Exemption from Electricity Duty	Electricity
7	SGOM – Special Incentives of the SGOM for Mega Projects	Grant
8	Sales Tax Deferral Program	Tax
9	Electricity Duty Exemption	Electricity
10	Interest free loan	Loan

Table C-1 Zinc coated (galvanised) steel subsidy programs

Note: the above titles of programs are to the best of the Commission's knowledge and in some cases may simply be descriptions of the program. Consequently, the below titles may not exactly reflect any official titles that the GOI has in place.

C-2 Any other programs not previously addressed

Please identify any programs where the GOI, any of its agencies, or any other authorised non-Governmental body, provides any other assistance programs not previously addressed (including market development assistance programs or any domestic support programs related to the manufacture of subject goods) to manufacturers of zinc coated (galvanised) steel in India.

Such assistance programs are those that constitute a subsidy as defined in the Glossary of Terms.

Please provide the information requested in the following Section C-3 for each program identified above and any additional programs you have identified. In addition, please respond to the program-specific information requested.

Response:

Not applicable

C-3 General questions

For each program identified above in Table C-1, and any other additional programs that the GOI identifies, answer the following questions.

Note: In responding to the questions in this part you are required to provide information on each program, regardless of the year the benefit was granted by the GOI or the year that the benefit was

² Program numbers do not correspond with program numbers in Report 370; many programs identified in Report 370 have been excluded as they were found not to be countervailing subsidies at the report's findings.

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received by the recipient company, as well as those further identified by the GOI, where the program benefits impact on the production and sale of rebar during the investigation period.

For the programs identified above it is only necessary to answer the questions and provide documents to the extent that there has been a change in the answer since Investigation No. 370.

C-3.1 Provide details of the program including the following.

- a) Title of the program.
- b) Policy objective and/or purpose of the program.
- c) Legislation under which the subsidy is granted.
- d) Nature or form of the subsidy.
- e) When the program was established.
- f) Duration of the program.
- g) How the program is administered and how it operates.
- h) To whom and how the program is provided.
- i) The eligibility criteria in order to receive benefits under the program.

C-3.2 Provide translated copies in English of the decrees, laws and regulations relating to the program and any reports pertaining to the program published during or since the review period. Specify the sections that govern the program.

C-3.3 Provide copies together with translations in English of all legislative, regulatory, administrative and public documents relating to this program.

C-3.4 Identify the GOI department or agency administering the program.

C-3.5 Identify and explain the types of records maintained by the relevant Government or agency (e.g., accounting records, company-specific files, databases, budget authorisations, etc.) regarding the program.

C-3.6 Indicate whether any of the companies listed in **Appendix A** applied for, accrued, or received benefits under the program during the review period.

C-3.7 Answer the following questions regarding the application process:

- a) Describe the application process (including any application fees charged by the Government agency or authority) for the program and provide a blank copy of the application form (translated, if necessary).
- b) After an application is submitted, describe the procedures by which an application is analysed and eventually approved or refused.
- c) If the application is approved, provide the approval documents together with any conditions or criteria subject to which the approval is made.
- d) If the application is refused, provide the refusal documents together with the reasons for refusal.

C-3.8 Answer the following questions regarding eligibility for and actual use of the benefits provided under this program.

- a) Is eligibility for, or actual use of this program contingent, whether solely or as one of several other conditions, upon export performance? If so, please describe.
- b) Is eligibility for this program contingent, whether solely or as one of several other conditions, upon the use of domestic over imported goods? If so, please describe.
- c) Is eligibility for the subsidy limited to enterprises or industries located within designated regions? If so, specify the enterprises or industries and the designated regions.
- d) Is eligibility limited, by law, to any enterprise or group of enterprises, or to any industry or group of industries? If so, describe and specify the eligible enterprises or industries.

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- C-3.9** Respond to the following questions regarding the criteria governing the eligibility for and receipt of any benefit under this program.
- a) Describe the criteria governing the size of the benefit provided.
 - b) Provide a copy of any law, regulation or other official document detailing these criteria.
 - c) If the eligibility criteria as listed in the applicable law, regulation or other official documents are met, will the applicant always receive a benefit or is final approval contingent upon the Government agency or authority that administers the program?
 - d) Is the amount of the benefit provided exclusively determined by established criteria found in the law, regulation or other official document or does the Government agency or authority that administers the program determine the benefit amount?
 - e) Provide any contractual agreements between the GOI and the companies that are receiving the benefits under the program (e.g., loan contracts, grant contracts, etc.).
- C-3.10** Provide a list by industry and by region of the companies that have received benefits under this program in the year the provision of benefits was approved and in each of the years 2016, 2017 and 2018.
- C-3.11** How many applicants have received financial assistance/benefit and how many applicants have been rejected in the year the financial assistance/benefit was approved and in each of the years 2016, 2017 and 2018? Provide the main reasons why applicants have been rejected.
- C-3.12** Describe any anticipated changes in the program. Provide documentation substantiating your answer. If the program has been terminated, state the last date that a company could apply for or claim benefits under the program. When is the last date that a company could receive benefits under the program?
- C-3.13** If assistance under the program was provided by an entity other than a national, state or local Government entity, please respond to the following questions:
- a) What is the legal status of the entity e.g. is it a separately incorporated entity and/or a Government corporation, Government lending institution, commercial entity?
 - b) Please explain how the entity was established and whether the entity operates pursuant to statutes, decrees and/or regulations. Please explain the relevant statute, decrees and regulations under which the entity was established and operates.
 - c) What is the legal basis that governs the entity's provision of assistance under the program? Please provide translated copies of the relevant legal measures.
 - d) Has the entity received any direct or indirect funding or support from a Government entity? Please specify if the Government provided any such direct or indirect funding for the purpose of providing assistance under this program.
 - e) Did the entity provide assistance under the program pursuant to specific guidelines and/or criteria under this program? Please describe those guidelines and/or criteria.
 - f) Please provide the ownership structure of each such entity and specify the amount of any direct or indirect Government ownership during the review period (and for each year in which the assistance was provided).
 - g) Please provide the translated annual report during the review period (and for each year in which the assistance was provided) for each such entity.
 - h) What are the core activities and functions of each entity that provided the assistance under the program?
 - i) Explain why the assistance under this program was provided by this entity rather than directly by the Government.

Response:

GoI submits that there were no fundamental changes in the above listed programs since Investigation No. 370 and accordingly the detailed

questions under C- 3. 1 to 10 as above on the schemes are not being replied upon. The Commission may rely upon the previous submissions made by the GoI in this regard and the GoI shall provide clarifications on any specific questions which may arise during the course of the investigation.

It may also be evident in the responses being filed by the responding exporters in this matter that such producers did not receive any alleged assistance during the POI of this review which may warrant a redetermination of margins determined for such companies in the past. The GoI shall provide replies to any specific questions of the Commission in this regard during the course of the investigation.

Notwithstanding the above, it may be noted that India has implemented Goods and Service Tax (GST) with effect from 1st July 2017 wherein various taxes like CVD, including cess thereon and SAD, Excise Duty and VAT/ CST on local transactions, Service Tax on services etc, have been abolished and subsumed into one TAX called GST. This is relevant in the context of Duty Drawback Scheme which was investigated earlier.

GST which works on value added tax concept i.e. credit for GST paid on input is available which can be used on payment of GST on sales. GST consists of Central Goods and Services Act (CGST), Integrated Goods and Service Tax (IGST) and State Goods and Service Act (SGST). Further details of GST is available the URL <https://www.gst.gov.in/>. As a result of implementation of GST with effect from 1st July 2017, all imports are subject to integrated GST instead of CVD (including CESS thereon and SAD- similar to CVD including CESS) and SAD.

Duty Drawback Scheme provides for the neutralization of incidence of Customs and Central Excise duties suffered on inputs used in the manufacture of export goods. Drawback of duties is an internationally accepted practice for the purpose of zero-rating of exports and GoI reiterates its previous submission that DDS is not countervailable. The Duty Drawback Scheme is thus compliant with WTO norms. This scheme is governed by Section 75 of Customs Act, 1962, Section 37 of the Central Excise Act, 1944 read with the Customs and Central Excise Duties Drawback Rules, 1995 (now Customs and Central Excise Duties Drawback Rules, 2017). Duty Drawback can be claimed on the basis of actual incidence of duties also known as Brand Rate of duty drawback or on the basis of average rate determined by the Government known as All Industry Rates (AIRs) of Duty Drawback.

Prior to implementation of Goods and Services Tax (GST), Duty Drawback rebated incidence of Customs and Central Excise Duties and Service Tax on inputs and input services used in the manufacture of exported goods. Post GST, since Central excise duty on inputs and service Tax have been subsumed in GST for which input tax credit/refund is available thereunder, only the lower rate of AIR of Duty Drawback has been continued. Thus presently, AIRs of Duty Drawback neutralizes Customs duties on inputs and Central Excise duty on fuel, which is one of the very few items not included in the ambit of GST currently, used in manufacture of exported goods. The Commission may review the incidence of countervailable assistance found earlier in view of the implementation of GST which has impacts on the future production and exports of subject goods.

C-4 Specific questions: Preferential tax policies

C-4.1 In addition to the general questions above, please answer the following specific questions in relation to any tax programs.

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- C-4.2** If any of the companies listed in Appendix A used the program to take deductions from taxable income, to receive credit towards taxes payable, to take exemptions from taxes owed, to reduce the tax rate, to defer payment of taxes, to carry forward losses from previous tax years, to use accelerated depreciation, or to benefit from other tax advantages on the tax return filed during the investigation period, please respond to the following questions.
- C-4.3** Explain whether the assistance is a deduction from taxable income, a credit towards taxes payable, an exemption from taxes owed, a reduction in the tax rate, a deferral of taxes, a loss carry-forward from previous tax years, accelerated depreciation, or other tax benefit.
- C-4.4** How do companies using this program calculate the tax benefit they claim? Please be specific and provide a sample calculation using a blank tax form.
- C-4.5** If the company carried forward a loss from prior years and used that loss to offset taxes due on the tax return filed during the investigation period, demonstrate that this loss was not generated by use of any countervailable tax program.
- C-4.6** If the program involves a deferral of taxes owed, please provide the amount and length of the deferral, and the details of any interest charged on the deferral.
- C-4.7** If the tax assistance results in negative income for tax purposes, for example through accelerated depreciation, is the company able to carry forward this loss?
- C-4.8** For a program that provides a reduction in the tax rate or an exemption from taxes payable, please report the tax rate that was paid under the program and the tax rate that would have applied in absence of the program.

Response:

With regard to question under C-4. 1 to 8, GOI notes that most of the questions are company specific and such information is not readily available at this juncture. However, with regard to the tax rates for companies applicable in India along with the applicability of a particular slab in case of any exception availed in the relevant section of the income tax act is provide herein above in a tabular form. Further information is available in the web link of the Income Tax Department provided herein above. The Gol shall provide any further clarification in this regard required by the Ld. Commission in a timely manner.

SECTION E: DECLARATION

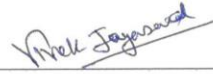
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SECTION E: DECLARATION

The undersigned certifies that all information supplied herein in response to the questionnaire (including any data supplied in an electronic format) is complete and correct to the best of his/her knowledge and belief.

15th October, 2019

Date



Signature of authorised official

(Vivek Jayaswal)

Name of authorised official

Section Officer

Title of authorised official

**APPENDIX A
LIST OF IDENTIFIED EXPORTERS OF ZINC COATED
(GALVANISED) STEEL**

- ESSAR STEEL LTD
- DIAMOND METAL SCREENS
- JSW STEEL LIMITED
- JSW STEEL COATED PRODUCTS LIMITED

APPENDIX GLOSSARY OF TERMS

B

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

Associated Persons and/or Companies

Persons shall be deemed to be associates of each other if:

- (a) both being natural persons:
 - (i) they are connected by a blood relationship or by marriage or adoption; or
 - (ii) one of them is an officer or director of a body corporate controlled, directly or indirectly, by the other;
- (b) both being bodies corporate:
 - (i) both of them are controlled, directly or indirectly, by a third person (whether or not a body corporate); or
 - (ii) both of them together control, directly or indirectly, a third body corporate; or
 - (iii) the same person (whether or not a body corporate) is in a position to cast, or control the casting of, 5% or more of the maximum number of votes that might be cast at a general meeting of each of them; or
- (c) one of them, being a body corporate, is, directly or indirectly, controlled by the other (whether or not a body corporate); or
- (d) one of them, being a natural person, is an employee, officer or director of the other (whether or not a body corporate); or
- (e) they are members of the same partnership.

Enterprise

"Enterprise" includes a group of enterprises, an industry and a group of industries.

Foreign Invested Enterprise (FIE)

An FIE may be:

1. Indian-foreign equity joint venture:

Joint venture between an Indian company, enterprise, or other business organisation and a foreign company, enterprise, business organisation or individual set up in the form of a Indian limited liability company.

The characteristics of an Indian-foreign equity joint venture are joint investment, joint operation, and the participants share profits, risks and losses in proportion to their respective contributions to the registered capital of the joint venture.

The proportion of the investment by the foreign party is no less than 25% in the registered capital of equity joint venture.

2. Indian-foreign contractual joint venture:

A joint venture established between foreign enterprises and other economic organisations or individuals, and Indian enterprises or other economic organisations within the territory of

India. The rights and obligations of each party are determined in accordance with the agreement specified in the contractual joint venture contract. The investment or conditions for cooperation contributed by the Indian and foreign parties may be provided in cash or in kind, or may include the right to the use of land, industrial property rights, non-patent technology or other property rights.

3. Wholly foreign owned enterprises:

A wholly foreign owned enterprise is established by foreign enterprises and other economic organisations or by individuals pursuant to the Indian laws within the territory of India. All of the wholly foreign owned enterprise's capital is invested by foreign investors. It may also be referred to as a Foreign Enterprise (FE).

Government of the Republic of India (GOI)

For the purposes of this questionnaire, GOI refers to all levels of Government, i.e., central, provincial, regional, city, special economic zone, municipal, township, village, local, legislative, administrative or judicial, singular, collective, elected or appointed.

It also includes any person, agency, enterprise, or institution acting for, on behalf of, or under the authority of any law passed by, the Government of that country or that provincial, state or municipal or other local or regional Government.

Program(s)

The term "program", as used throughout this questionnaire in reference to alleged subsidies, refers to broad categories of subsidies that the Commission has reason to believe may be available to exporters of the goods.

In this regard, the term "program" as used in this questionnaire should not be taken to necessarily refer to formal programs maintained by the GOI, nor should it be taken to refer to one specific subsidy. Rather, "program" as used in this questionnaire can refer to informal subsidies provided by the GOI, and can also refer to multiple individual, albeit similar, subsidies.

Special Economic Zone (SEZ)

Refers to a Special Economic Area, Economic and Technical Development Zone, Bonded Zone, Export Processing Zone, High Technology Industrial Development Zone, or any other designated area where benefits from the GOI (including central, provincial, municipal or county Government) accrue to a company because of being located in such an area.

State Invested Enterprises (SIE), also known as a State Owned Enterprises (SOE)

For the purposes of this questionnaire, SIE refers to any company or enterprise that is wholly or partially owned by the GOI as defined above (either through direct ownership or through association) including:

- 'enterprises with state investment'
- 'state-owned assets'
- 'state-invested enterprises'
- 'enterprises under the supervision of SASAC'

For the purposes of this questionnaire, SIE refers to any and all of the above types of enterprises.

Subsidy

Subsidy, in respect of goods exported to Australia, means:

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- (a) a financial contribution:
 - (i) by a Government of the country of export or country of origin of the goods; or
 - (ii) by a public body of that country or a public body of which that Government is a member; or
 - (iii) by a private body entrusted or directed by that Government or public body to carry out a Governmental function;

that involves:

 - (iv) a direct transfer of funds from that Government or body; or
 - (v) the acceptance of liabilities, whether actual or potential, by that Government or body; or
 - (vi) the forgoing, or non-collection, of revenue (other than an allowable exemption or remission) due to that Government or body; or
 - (vii) the provision by that Government or body of goods or services otherwise than in the course of providing normal infrastructure; or
 - (viii) the purchase by that Government or body of goods or services; or
- (b) any form of income or price support as referred to in Article XVI of the General Agreement on Tariffs and Trade 1994 that is received from such a Government or body;

if that financial contribution or income or price support confers a benefit (whether directly or indirectly) in relation to the goods exported to Australia.