



Exporter Questionnaire

Case number: 522

Product: Aluminium Zinc Coated 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

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

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

TABLE OF CONTENTS

TABLE OF CONTENTS	2
INSTRUCTIONS	4
CHECKLIST	7
GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES	9
SECTION A COMPANY INFORMATION	11
A-1 COMPANY REPRESENTATIVE AND LOCATION	11
A-2 COMPANY INFORMATION	11
A-3 GENERAL ACCOUNTING INFORMATION	13
A-4 FINANCIAL DOCUMENTS.....	14
SECTION B EXPORT SALES TO AUSTRALIA	15
B-1 AUSTRALIAN EXPORT SALES PROCESS.....	15
B-2 AUSTRALIAN SALES LISTING.....	16
B-3 SAMPLE EXPORT DOCUMENTS	16
B-4 RECONCILIATION OF SALES TO FINANCIAL ACCOUNTS	16
B-5 RECONCILIATION OF DIRECT SELLING EXPENSES TO FINANCIAL ACCOUNTS.....	17
SECTION C EXPORTED GOODS & LIKE GOODS	18
C-1 MODELS EXPORTED TO AUSTRALIA	18
C-2 MODELS SOLD IN THE DOMESTIC MARKET.....	18
C-3 INTERNAL PRODUCT CODES.....	18
SECTION D DOMESTIC SALES	19
D-1 DOMESTIC SALES PROCESS.....	19
D-2 DOMESTIC SALES LISTING	19
D-3 SAMPLE DOMESTIC SALES DOCUMENTS	20
D-4 RECONCILIATION OF SALES TO FINANCIAL ACCOUNTS	20
SECTION E DUE ALLOWANCE	22
E-1 CREDIT EXPENSE	22
E-2 PACKAGING	22
E-3 DELIVERY.....	22
E-4 OTHER DIRECT SELLING EXPENSES	23
E-5 OTHER ADJUSTMENT CLAIMS	23
SECTION F THIRD COUNTRY SALES	25
F-1 THIRD COUNTRY SALES PROCESS	25
F-2 THIRD COUNTRY SALES LISTING	25
F-3 DIFFERENCES IN SALES TO THIRD COUNTRIES	25
SECTION G COST TO MAKE AND SELL	26
G-1. PRODUCTION PROCESS	26
G-2. COST ACCOUNTING PRACTICES.....	26
G-3 COST TO MAKE ON DOMESTIC MARKET	27
G-4 SELLING, GENERAL & ADMINISTRATION EXPENSES	27
G-5 COST TO MAKE THE GOODS EXPORTED TO AUSTRALIA.....	28
G-6 COST ALLOCATION METHODOLOGY.....	28
G-7 MAJOR RAW MATERIAL COSTS	29
G-8 RECONCILIATION OF COST TO MAKE TO AUDITED FINANCIAL STATEMENTS	30
G-9 CAPACITY UTILISATION	31
SECTION H PARTICULAR MARKET SITUATION	32
H-1 REPORTING REQUIREMENTS.....	32
H-2 BUSINESS STRUCTURE, OWNERSHIP AND MANAGEMENT	32
H-3 LICENSING.....	34

PUBLIC RECORD

H-4	DECISION-MAKING, PLANNING AND REPORTING	35
H-5	FINANCIAL AND INVESTMENT ACTIVITIES.....	36
H-6	GOVERNMENT POLICY ON THE INDUSTRY	36
H-7	TAXATION.....	37
H-8	SALES TERMS	37
H-9	INDUSTRY ASSOCIATIONS	38
H-10	STATISTICS SUBMISSION/RECORDING	38
H-11	PRODUCTION/OUTPUT	39
H-12	SALES PRICE	39
H-13	ADDING CAPACITY AND/OR JOINT VENTURES	40
H-14	RAW MATERIALS	40
SECTION I COUNTERVAILING		42
I-1	GENERAL	42
I-2	PROVISION OF GOODS AT LESS THAN ADEQUATE REMUNERATION	43
I-3	PREFERENTIAL TAX POLICIES	43
I-4	FINANCIAL GRANTS.....	45
I-5	TARIFF AND VAT EXEMPTIONS ON IMPORTED MATERIALS AND EQUIPMENT	46
I-6	OTHER PROGRAMS	48
EXPORTER'S DECLARATION		51
APPENDIX GLOSSARY OF TERMS		52

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 aluminium zinc coated steel exported to Australia from the People's Republic of China (China).

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

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

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

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

Submitting a response to the exporter questionnaire

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

PUBLIC RECORD

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.

CHECKLIST

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

Section	Please tick if you have responded to all questions
Section A Company information	√
Section B Export sales to Australia	N/A
Section C Exported goods & like goods	N/A
Section D Domestic sales	√
Section E Due allowance	√
Section F Third country sales	√
Section G Cost to make and sell	√
Section H Particular market situation	√
Section I Countervailing	<input type="checkbox"/> √
Section H Particular market situation H-1 Reporting requirements 1. Describe generally all interaction that your business has with the Government of China at all levels, including (but not limited to): (a) reporting requirements; Response: The Company need to do industry and commerce annual inspection every year. (b) payment of taxes; Response: The Company need to pay income tax and other taxes according to Chinese law and regulations. For all type of taxes, please refer to the audit report. (c) senior management representation within your business; Response: Not applicable since there is governmental representation within our business. (d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC. Response: Not applicable since Huada did not report to SASAC. (e) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions); Response: All business decisions shall be made by Huada itself. (f) licensing; Response: Huda need a business license.	√

(g) restrictions on land use;

Response: According to Chinese law, the period of land using right for industrial use is normally 50 years and it could be renewed when the land using right expires.

(h) provision of loans; or

Response: There is no restrictions for loans and Huada shall negotiate with the bank independently when Huada apply for a loan.

(i) provision of grants, awards or other funds.

Response: For the grants, please see the response of Section I.

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).

Response: No. Huada is a private company.

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

Response: Please see the table below.

Position	Name
Chairman of Board of Directors	Shao Mingxia
Director	Qiu Lingling
Director	Li Liangchen
Director	Zhao Pengfei
Director	Shao Mingxiang
Director	Ji Shaomin
Director	Shao Chunxia

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

Response: Not applicable.

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.

Response: 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.

Response: 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.

Response: 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).

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: There was no change in the ownership structure during the period.

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

Response: 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.

Response: 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.

Response: Not applicable.

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

Response: Not applicable.

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

Response: The board of directors of the company.

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.

Response: Not applicable.

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

Response: Not applicable.

H-3 Licensing

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

Response: Please see Attachment of H-3.1-business license.

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

Response: State Administration for Market Regulation and its district branches.

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

Response: The Company applied for a business license according to Company Law of P.R. China and Regulation on the Administration of Company Registration. Items for company registration include: (1) name; (2) residence; (3) name of the legal representative; (4) registered capital; (5) type of enterprise; (6) business scope; (7) term of operation; and (8) names of the shareholders of limited liability companies or names of promoters of joint stock limited companies as well as the amount, time and form of contributions as subscribed and actually paid.

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

Response: In establishing a limited liability company, a representative designated by all the shareholders or an agent jointly entrusted shall file an application for the pre-approval of its name with the company registration organ. (1) An application for the pre-approval of the name of the company signed by all the shareholders of a limited liability company or by all the promoters of a joint stock limited company; (2) The certificates for the capacities of the shareholders or promoters as legal entities or their identification certificates as natural persons. (3) Any other document as required for submission by the company registration authority.

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

Response: Not applicable.

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

Response: Not applicable.

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

Response: 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).

Response:

1) If the registration of a company is acquired through falsification of the registered capital, the company registration authority shall order it to correct and impose a fine of anywhere from more than five percent to less than 10 percent of the registered capital falsified. If the case is very serious, the company registration authority shall cancel the registration and revoke its business license.

2) If registration of a company is acquired through a false certificate or other deceptive means, the company registration authority shall order it to correct and impose a fine of anywhere between more than RMB 50,000 and less than RMB 500,000. If the case is very serious, it shall cancel its registration and revoke its business license.

3) If a company fails to open business after six months of its establishment without justifiable reasons or ceases to operate for more than six months in succession after it opens business, the company registration authority shall revoke its business license.

4) If a company refuses annual checking according to regulations, the company registration authority 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. If it still refuses 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 authority 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.

5) If a company is found to have forged, altered, rented out, lent or transferred its business license, the company registration authority 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. If the case is serious enough to constitute a crime, criminal responsibility shall be affixed.

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.

Response: These decisions will be made by Huada itself.

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

Response: 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.

Response: 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.

Response: 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.

Response: Not applicable since Huada did not get such Plans.

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).

Response: Not applicable since Huada did not get such Plans.

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

Response: 【 】 .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: Not applicable.

H-5 Financial and investment activities

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

Response: 【 】 .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: 【 】 .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: 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.

Response: Not applicable.

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

Response: 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).

Response: 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.

Response: Not applicable since Huada did not get such documents.

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.

Response: Not applicable since Huada did not get such documents.

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?

Response: Not applicable since Huada did not involve in such policy making.

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

Response: Not applicable since Huada did not involve in such policy making.

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.

Response: Not applicable.

H-7 Taxation

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

Response: Not applicable.

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

Response: Yes, there was a VAT refund of 13%.

3. Have there been any changes to the value-added tax rebate applicable to exports of the goods in the last 5 years? If yes, provide:

- a. a detailed chronological history of the value-added tax rebate rates;
- b. products affected;
- c. the effective dates of the rate changes;

- d. fully translated copies of any Government of China notices regarding these changes, including the relevant appendices.

Response: There was no change.

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

Response: 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.

Response: Generally, the director of sales department shall decide the terms and prices and other contract provisions.

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.

Response: The selling price shall be determined based on the market situation.

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.

Response: No.

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.

Response: No.

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

Response: No.

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.

Response: No.

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.

Response: Huada is the member of Hangzhou Association of Hi-Tech Enterprise and China Chamber of Commerce of Metals Minerals & Chemicals Importers & Exporters (CCCMC), which are both voluntary. Huada did not put any impact on the government's decisions.

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.

Response: Chinese Bureau of Statistics will ask Huada to report the sales value and production quantity for the purpose of statistics.

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.

Response: Huada report the data on internet.

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

Response: No.

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

Response: No.

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?

Response: No.

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

Response: 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.

Response: 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.

Response: 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.

Response: Not applicable.

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

Response: No.

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.

Response: No.

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

Response: No.

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

Response: 【 】 .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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?

Response: 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.

Response: 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.

Response: 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.

Response: 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.

Response: Not applicable.

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

Response: Huada have no idea about it.

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.

Response: 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.

Response: 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.

Response: Generally, the director of the sales department shall decide the sales term, prices and other contract provisions.

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.

Response: Not applicable since our facilities are all located in Hangzhou city.

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.

Response: Huada will submit an application to the local government for adding capacity, the local government will make an environmental assessment and then approve it together with taking other factors into consideration.

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.

Response: Yes, the government have the right to request modification. Anyway, Huada has no idea about the specific reason.

H-14 Raw materials

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

Response: Not applicable.

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

Response: Some of raw materials were purchased from SIEs and the price and other contract provisions are similar to private companies.

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

Response: Not applicable.

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

Response: Not applicable since there was no distinct difference.

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.

Response: Normally, the suppliers are in a long term business relationship and Huada select the supplier according to the price and quality and other market factors.

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.

Response: 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.

Response: Not applicable.

SECTION I COUNTERVAILING

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

Program	Program name
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PUBLIC RECORD

No.		
1	Preferential Tax Policies for Enterprises with Foreign Investment Established in the Coastal Economic Open Areas and Economic and Technological Development Zones	
2	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	
3	Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)	
4	Preferential Tax Policies for Enterprises with Foreign Investment Established in Pudong area of Shanghai	
5	Preferential Tax Policies in the Western Regions	
6	Land Use Tax Deduction	
7	Preferential Tax Policies for High and New Technology Enterprises	
8	Tariff and value-added tax (VAT) Exemptions on Imported Materials and Equipments	
9	One-time Awards to Enterprises Whose Products Qualify for ‘Well-Known Trademarks of China’ and ‘Famous Brands of China’	
10	Matching Funds for International Market Development for Small and Medium Enterprises	
11	Superstar Enterprise Grant	
12	Research & Development (R&D) Assistance Grant	
13	Patent Award of Guangdong Province	
14	Innovative Experimental Enterprise Grant	
15	Special Support Fund for Non State-Owned Enterprises	
16	Venture Investment Fund of Hi-Tech Industry	
17	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment	
18	Grant for key enterprises in equipment manufacturing industry of Zhongshan	
19	Water Conservancy Fund Deduction	
20	Wuxing District Freight Assistance	
21	Huzhou City Public Listing Grant	
22	Huzhou City Quality Award	
23	Huzhou Industry Enterprise Transformation & Upgrade Development Fund	
24	Wuxing District Public List Grant	
25	Anti-dumping Respondent Assistance	
26	Technology Project Assistance	
27	Hot rolled steel provided by government at less than fair market value	
28	Capital injections	
29	Environmental protection grant	
30	High and New Technology Enterprise Grant	
31	Independent Innovation and High-Tech Industrialisation Program	
32	VAT refund on domestic sales by local tax authority	
33	Environmental Prize	
34	Jinzhou District Research and Development Assistance Program	

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.

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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 aluminium zinc coated steel and / or zinc coated (galvanised) steel at less than fair value. The following programs 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.

Response: To produce zinc coated steel, the company will use the cold rolled steel and zinc ingot as main raw materials. The cold rolled steel and zinc ingot are purchased from open market.

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.

Response: Not applicable.

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.

Response: Not applicable.

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.

Response: Not applicable.

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.

Response: Not applicable.

I-3 Preferential tax policies

1. 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.

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the

commercial interests of the company. This information has been provided to the Authority in the confidential response.

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):
- **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
 - **Program 7:** Preferential Tax Policies for High and New Technology Enterprises
 - **Program 8:** Tariff and value-added tax (VAT) Exemptions on Imported Materials and Equipments
 - **Program 32:** VAT refund on domestic sales by local tax authority

Response: Huada is receiving the benefit under Program 7.

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.

Response: 【 】 .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

Response: 【 】 .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: The general enterprise income tax was 25% in China.

5. 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?

Response: Huada's enterprise income tax rate is 15%.

- | | |
|--|--|
| <p>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?
Response: Yes, under Program 7.</p> <p>c. What is the name of the program?
Response: Preferential Tax Policies for High and New Technology Enterprises.</p> <p>d. What is the name of the authority granting your company the reduced tax rate?
Response: State Administration of Taxation and its district branches.</p> <p>e. What is the eligibility criteria to benefit from the reduced tax rate?
Response: The preferential tax rate will be granted if the company was granted as a Hi-tech enterprise with the Certificate of High and New Technology Enterprises issued by provincial government.</p> <p>f. Provide details of the application process
Response: Please see Attachment I-3.6.f-Regulation on Identification and Management for High and New Technology Enterprise.</p> <p>g. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
Response: We can not get the blank application form since it was done on internet now.</p> <p>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.
Response: Please see Attachment I-3.6.h-approval of high and new technology enterprise.</p> <p>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.
Response: Please see the above answer.</p> <p>j. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
Response: The government did not charge any fees.</p> | |
|--|--|

I-4 Financial grants

In the most recent reviews (Review 456 and 457), the Commission determined that s benefits under the following countervailable subsidy programs have been received by C 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

PUBLIC RECORD

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

Response: Huada did not receive any benefits under Program 9 to Program 34 if the program name should be matched perfectly. For other grants Huada received, please see the answers of part I-6-Other Programs.

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

Response: Not applicable for this part since Huda did not receive such benefit.

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;

PUBLIC RECORD

<p>(c) quantity of inputs; and (d) amount of VAT refunded.</p> <p>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:</p> <p>(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.</p> <p>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).</p> <p>14. Explain how the GOC determined the percentage rate of duty exemption.</p> <p>Please note that goods consumed in the production of exported goods (inputs) include:</p> <p>(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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>18. To your knowledge, does the program still operate or has it been terminated?</p> <p>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?</p>	
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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).

Response: Huada has only one plant located in Zhejiang province.

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.)

Response: Huada has no idea about other programs other than those Huada received in the past.

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

Response: All programs Huada received were operated in Zhejiang Province.

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.

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

Response: Please see worksheet "I-6.1 Other Programs".

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

Response: Generally speaking, the benefits were granted for the whole company, not for a specific product.

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

Response: The normal procedures for obtaining a benefit from government was that the relevant department would notice Huada to apply for specific subsidy

and Huada would make the application if Huada meet the requirements of approval.

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.

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: There was no fees charged by the government.

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

Response: The normal procedures for obtaining a benefit from government was that the relevant department would notice Huada to apply for specific subsidy and Huada would make the application if Huada meet the requirements of approval.

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.

Response: Not applicable.

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.

Response: The benefit was aimed to the whole company.

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.

Response: Please see the answer of question 8.

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

Response: Yes, it was recorded in the account "Non-operating income" and "Deferred income". To be specific, the benefits from the first 15 programs were booked into the account of "Non-operating income - government subsidies" since they were related to income, the benefits of last four programs were booked into the account of "Deferred Revenue" since they were related to assets.

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

Response: It still operates as far as we know.

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

PUBLIC RECORD

Attachments	Please tick if you have provided spreadsheet
B-2 Australian sales	N/A
B-4 Upwards sales	√
B-5 Upwards selling expenses	√
D-2 Domestic sales	√ <input type="checkbox"/>
F-2 Third country sales	√ <input type="checkbox"/>
G-3 Domestic CTM	√ <input type="checkbox"/>
G-4.1 SG&A listing	√ <input type="checkbox"/>
G-4.2 Dom SG&A calculation	√ <input type="checkbox"/>
G-5 Australian CTM	N/A <input type="checkbox"/>
G-7.2 Raw material CTM	N/A <input type="checkbox"/>
G-7.4 Raw material purchases	√ <input type="checkbox"/>
G-8 Upwards costs	√ <input type="checkbox"/>
G-9 Capacity utilisation	√ <input type="checkbox"/>
I-1 Company Turnover	√ <input type="checkbox"/>
I-3 Income Tax	√ <input type="checkbox"/>
I-4 Grants	N/A <input type="checkbox"/>
I-5 VAT and tariff transactions	N/A <input type="checkbox"/>
I-6.1 Other programs	√ <input type="checkbox"/>
I-6.2 Loans	√ <input type="checkbox"/>
<p>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.</p> <p>Response: Huada has no idea about this.</p> <p>Exporter's declaration</p>	
Non-confidential version of this response	√

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
flat rolled products of iron and non-alloy steel of a width equal to or greater than 600mm, plated or coated with aluminium-zinc alloys, not painted whether or not including resin coating
Further information
<p>The amount of aluminium zinc coating on the steel is described as its coating mass and is nominated in g/m² with the prefix being AZ (Aluminium Zinc). Common coating masses used are: AZ200, AZ150, AZ100, and AZ70.</p> <p>The Commission understands from previous inquiries that trade and other names often used to describe aluminium zinc coated steel include:</p> <ul style="list-style-type: none"> • ZINCALUME® steel; • GALVALUME® steel; • Aluzinc, Supalume, Superlume, ZAM, GALFAN; • Zinc aluminium coated steel; • Aluminium zinc coated steel; • Alu-Zinc Steel sheet in Coils; • Al/Zn; and • Hot Dipped 55% Aluminium-Zinc Alloy coated steel sheet in coil. <p>The aluminium zinc coated steel application covers aluminium zinc coated steel whether or not including any (combination of) surface treatment, for instance; whether passivated or not passivated, (often referred to as chromated or unchromated), resin coated or not resin coated (often referred to as Anti Finger Print (AFP) or not AFP), oiled or not oiled, skin passed or not skin passed.</p> <p>Painted aluminium zinc coated steel, pre-painted aluminium zinc coated steel and corrugated aluminium zinc coated steel are not covered by the measures.</p>
Tariff classification
<p>The goods are generally, but not exclusively, classified to the following tariff classifications in Schedule 3 of the <i>Customs Tariff Act 1995</i>:</p> <ul style="list-style-type: none"> • 727210.61.00 statistical code 60, 61 and 62

Model Control Code

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

Item	Category	Sub-category	Identifier	Sales Data	Cost data	Key category
1	Quality	Prime	P	Mandatory	Not applicable	Yes
		Non-Prime	N			
2	Coating Mass	<= 100 g/m ²	1	Mandatory	Mandatory	Yes
		>100 g/m ² to <= 165 g/m ²	2			

PUBLIC RECORD

Item	Category	Sub-category	Identifier	Sales Data	Cost data	Key category
		> 165 g/m2	3			
3	Standard / Grade	G2 / SGLCC	A	Mandatory	Mandatory	Yes
		G3 / SGLCD	B			
		G250 / SGLC 340	C			
		G300 / G350 / SGLC 400 / SGLC 440 / SGLC 490	D			
		G450 / G500	E			
		G550 / SGLC 570	F			
		Other	G			
4	Base Metal Thickness (BMT)	< 0.40 mm	1	Mandatory	Mandatory	Yes
		=> 0.40 mm to < 0.50 mm	2			
		=> 0.50 mm to < 0.75 mm	3			
		=> 0.75 mm to < 1.00 mm	4			
		=> 1.00 mm to < 2.00 mm	5			
5	Width	< 600 mm	1	Mandatory	Mandatory	No
		=> 600 mm	2			
6	Form	Coil	C	Mandatory	Optional	No
		Sheet	S	Mandatory	Optional	No

In constructing a MCC, use a "-" between each category. For example: **P-2-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: 【 】

Position in the company: 【 】

Telephone: 【 】

E-mail address: 【 】

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

Name: **Wang Jiesan**

Address: **16th Floor, Suite A, China Technology Exchange Building, No.66 North 4th Ring West Road, Haidian District, Beijing**

Telephone: **0086-10-62684688**

E-mail address: **andywangjiesan@163.com**

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

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

Response: DAYUAN INDUSTRIAL FUNCTION ZONE, FUYANG CITY, ZHEJIANG, CHINA.

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

Response: DAYUAN INDUSTRIAL FUNCTION ZONE, FUYANG CITY, ZHEJIANG, CHINA.

A-2 Company information

1. What is the legal name of your business?

Response: The legal name of our company is Zhejiang Huada New Materials Co., Ltd (hereinafter referred to as "Huada" or "the Company") and the Company is a limited company.

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

Response: There is no other trade name nor brand for the Company.

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

Response: There is no other trading name for the Company.

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

Response: In the last two years, the board of directors changed from 7 November 2018, please see the table below:

Position	Before change	After change
Chairman of Board of Directors	Shao Mingxia	Shao Mingxia
Director	Qiu Lingling	Qiu Lingling
Director	Li Liangchen	Li Liangchen
Director	Zhao Pengfei	Zhao Pengfei
Director	Shao Mingxiang	Shao Mingxiang
Director	Ji Shaomin	Ji Shaomin
Director	Shao Guangen	Shao Chunxia

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

Response: The Company is a subsidiary of Zhejiang Huada Group Co., Ltd which holds

【 】 shares of the Company. Please also see the table below.

Related party	Type of relationship	Function
Zhejiang Huada Group Co., Ltd.	shareholder	holding company
Hangzhou Huada Plated Co., Ltd.	subsidiary	color coating processing
Hangzhou Huada Color Coated Steel Plate Co., Ltd.	subsidiary	color coating processing
Fuyang Huada Logistic and Dock Co., Ltd.	controlled by the same company	logistic and dock services

6. Is your company or parent company publicly listed?

If yes, please provide:

- (a) The stock exchange where it is listed; and
- (b) Any principle shareholders¹

If no, please provide:

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

Response: The Company is not a listed company.

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.

Response: The Company is producing and selling cold rolled steel, aluminium zinc coated steel and color coated steel both in domestic market and international market.

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.

Response: The Company performs all functions of manufacturing and selling in the domestic market and export to other countries.

9. Provide your company's internal organisation chart.

Response: Please see Attachment A-2.9- internal organisation chart.

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

Response:

1) Sales Department (including domestic sales and international trade):

The Sales Department deals on marketing matters such as client communication, monitoring production of marketing material to make sure consistency is maintained within the company. The department is responsible for direct shipment orders and negotiating shipping dates with buyers in co-ordination with factories.

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.

- 2) **Financial Department:**
Financial Department coordinates the monthly closing process and drafts financial statements in a timely manner. The department manages the flow of information to and from the international subsidiaries. The department also prepares payments and invoices.
- 3) **Legal Department:**
The Legal Department is responsible for dealing with general affairs.
- 4) **Supply Department:**
The Supply Department reviews purchase order placement by factory and makes sure the goods are ordered in optimum delivery, the process of ordering running smoothly. The Supply Department also participates in the development of specifications for services, equipments, products, supplies or substitute materials.
- 5) **Technology Department:**
The Technical Department is responsible for improving the technology of the products.
- 6) **Quality Control Department:**
The Quality Control Department provides instruction, quality inspections and testing requirements specified to each product. Visual and quality inspection is carried out at the production area or production line.
- 7) **Workshop**
Workshop is responsible for manufacturing the products.

11. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them.
Response: Please see Attachment A-2.11-Brochure of Huada.

A-3 General accounting information

1. What is your financial accounting period?
Response: From 1 January to 31 December.
2. Are your financial accounts audited? If yes, who is the auditor?
Response: Yes, the auditor is Pan-China Certified Public Accountants.
3. What currency are your accounts kept in?
Response: The financial records are held at the head office of the Company.
4. What is the name of your financial accounting system?
Response: 【 】 .
5. What is the name of your sales system?
Response: 【 】 .
6. What is the name of your production system?
Response: There is no such system.
7. If your financial accounting, sales and production systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.
Response: It is quite simple yet time-consuming. The financial department will first issue the invoice to the customer in the sales system, and then manually input the information of invoices to the accounting system. One set of several invoices will be recorded in one accounting voucher.
8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.

Response: Our accounting practices are in accordance with the general accepted accounting principles in our country.

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

Response: No major adjustment over the last two years.

A-4 Financial Documents

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

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

Response: 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.

Response: 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.

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: Please see Attachment A-4.6-chart of accounts.

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

SECTION B EXPORT SALES TO AUSTRALIA

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.

Response: This section is not applicable for Huada since Huada is a new exporter relating to this investigation. Huada did not export any subject goods to Australia during the period.

B-1 Australian export sales process

1. Provide details (and diagrams if appropriate) of the export sales process of your company and any entities (e.g. agents) including:
 - (a) Marketing and advertising activities
 - (b) Price determination and/or negotiation process
 - (c) Order placement process
 - (d) Order fulfilment process and lead time
 - (e) Delivery terms and process
 - (f) Invoicing process
 - (g) Payment terms and process
2. In what currency do you invoice your customers for goods exported to Australia? If it is not in your local currency:
 - (a) Do your customers pay you into a foreign currency denominated account? If yes, provide details;
 - (b) Do you use forward contracts to lock in the foreign exchange rate relating to the export sales? If yes, provide details;
 - (c) How is the exchange rate determined in your accounting system and how often is it updated?
3. Are there any customers of the goods exported to Australia related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.
4. If sales are in accordance with price lists or price extras list, provide copies of these lists.
5. Do your export selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.
6. Did you provide on-invoice discounts and/or off-invoice rebates to any customer or an associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide a description and explain the terms and conditions that must be met by the customer to obtain the discount.
7. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the goods exported to Australia during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.
8. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
 - (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflect the material terms of sale?

B-2 Australian sales listing

1. Complete the worksheet named "B-2 Australian sales"
 - 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.
2. Provide a table listing the source of the data for each column in the "B-2 Australian sales" listing.

B-3 Sample export documents

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

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

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

B-4 Reconciliation of sales to financial accounts

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

B-5 Reconciliation of direct selling expenses to financial accounts

1. Please complete the worksheet named “B-5 Upwards selling expense” to demonstrate that the direct selling expenses (e.g. Inland transport) in B-2 and D-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
2. Please provide all documents, other than those in A-4, B-2 and D-2, required to complete the “B-5 Upwards selling expense” worksheet. If the documents include spreadsheets, all formulas used must be retained.
3. For any amount in the “B-5 Upwards selling expense” worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column C of the worksheet; and
 - highlight or annotate the amount shown in the source document.

SECTION C EXPORTED GOODS & LIKE GOODS

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

Response: This section is not applicable for Huada since Huada is a new exporter relating to this investigation. Huada did not export any subject goods to Australia during the period.

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.
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.

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.
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.

C-3 Internal product codes

1. 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.

SECTION D DOMESTIC SALES

D-1 Domestic sales process

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

Response: Please see Attachment D-1.1-Domestic Sales Flowchart. In general, sales department get the offer from clients and send the message to production department. Having the confirmation from the production department, sales department will sign the contract with clients. After receiving the payment from the clients, the Company will deliver the products to the warehouse of clients. The price did not include the cost of delivery since the customer pick up the goods at the warehouse of Huada.

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.

Response: The Company sold subject product with only one invoice to a related company, namely, Hangzhou Huda Color Coated Steel Plate Co., Ltd. The price is settled similar to other customers.

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

Response: There was no such price list.

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.

Response: The distribution channel of domestic sales is divided into trading company and end-user. The prices of the same products between trading company and end-user are almost the same.

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.

Response: Not applicable.

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.

Response: 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 reflects the material terms of sale?

Response: The Company take the invoice date to be the date of sale.

D-2 Domestic sales listing

1. Complete the worksheet named "D-2 Domestic sales"

PUBLIC RECORD

- 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.

Response: **【 】**.

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: **【 】**.

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.

Response: **【 】**.

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

Response: **【 】**.

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

PUBLIC RECORD

- Please use the currency that your accounts are kept in.
- If you have used formulas to complete this worksheet, these formulas must be retained.

Response: 【 】 .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

Response: 【 】 .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

Response: 【 】 .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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?

Response: Not applicable since Huada did not provide any credit to the domestic customers.

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?

Response: Not applicable since Huada did not export subject goods to Australia during the period.

E-2 Packaging

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

Response: The packaging material is steel tape.

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

Response: Not applicable.

3. If there are distinct differences in packaging between your domestic and export sales:

- (a) Provide details of the differences
- (b) Calculate the weighted average packaging cost for each model sold on the domestic market
- (c) Calculate the weighted average packaging cost for each model exported to Australia

Response: There is no distinct difference.

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?

Response: The customer picked up the goods at the warehouse of Huada.

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

Response: 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?

Response: 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?

Response: 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?

Response: 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?

Response: 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.

Response: 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?

Response: The rate of VAT on sales of the goods is now 16% and the VAT is recorded in the account of "Tax payable". There is a VAT refund of 13% in relation to the sales of the goods when export to other countries. Huada did not receive a remission of import duties on inputs consumed in the production of the goods.

3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?

- These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

Response: 【 】 .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: 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.

Response: 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.

Response: Not applicable.

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.

Response: 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?

Response: Not applicable since Huada take the invoice date to be the date of sales.

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.

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

Response: 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.

Response: Please see Attachment G-1.1-Flowchart of production process. Cold-rolled steel coil and aluminium zinc ingot shall be taken as raw material to produce the aluminium zinc coated steel.

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.

Response: Not applicable.

G-2. Cost accounting practices

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

Response: The Company's cost accounting system is based on actual costs.

2. If your company uses standard costs:

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

Response: 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.

Response: There are four cost centres according to the workshop, i.e. acid-pickling workshop, cold-rolling workshop, galvanizing workshop, color coating workshop.

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

Response: The level of product can be specified into thickness and width of the product. Taking our product code number "0.75x1000xc" for example, 0.75 means the thickness of 0.75mm and 1000 means the width of 1000mm.

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

Response: 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.

Response: 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)?

Response: The method adopted by Huada was weighted average.

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

Response: There are steel scrap and zinc slag in the process of production of the product and color coated steel. The cost of steel scrap will be valued on **【 】** of finished product of steel coil and the steel scrap will be sold on market. The zinc slag will be valued on **【 】** of zinc ingot and the zinc slag will be re-used as raw materials.

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

Response: There is no by-products. Please also see the answer of above question.

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

Response: 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 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.

Response: **【 】**.

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: **【 】**.

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

Response: **【 】**.

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby

posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

Response: **【 】**.

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

Response: **【 】**.

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: **【 】**.

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: For the finished products, the expenditure of production shall be aggregated by production workshop, i.e. acid-pickling workshop, cold-rolling workshop, galvanizing workshop, color coating workshop. Direct expenditure shall be booked into cost of production and indirect expenditure shall be allocated among products by a specific allocation coefficient.

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.

Response: **【 】**.

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

G-7 Major raw material costs

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

Response: **Cold-rolled steel coil and aluminium zinc ingot.**

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.

Response: **Not applicable.**

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.

Response: **【 】**.

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

Response: **【 】**.

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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6. Provide a table listing the source of the data for each column of the “G-7.4 Raw material purchases” listing.

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company’s competitors with insights into the Company’s commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company’s competitors with insights into the Company’s commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: Not applicable.

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.

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company’s competitors with insights into the Company’s commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company’s competitors with insights into the Company’s commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

Response: 【 】.

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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):

(c) reporting requirements;

Response: The Company need to do industry and commerce annual inspection every year.

(d) payment of taxes;

Response: The Company need to pay income tax and other taxes according to Chinese law and regulations. For all type of taxes, please refer to the audit report.

(e) senior management representation within your business;

Response: Not applicable since there is governmental representation within our business.

(f) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC.

Response: Not applicable since Huada did not report to SASAC.

(g) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);

Response: All business decisions shall be made by Huada itself.

(h) licensing;

Response: Huda need a business license.

(i) restrictions on land use;

Response: According to Chinese law, the period of land using right for industrial use is normally 50 years and it could be renewed when the land using right expires.

(j) provision of loans; or

Response: There is no restrictions for loans and Huada shall negotiate with the bank independently when Huada apply for a loan.

(k) provision of grants, awards or other funds.

Response: For the grants, please see the response of Section I.

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).

Response: No. Huada is a private company.

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

Response: Please see the table below.

Position	Name
Chairman of Board of Dircetors	Shao Mingxia
Director	Qiu Lingling
Director	Li Liangchen
Director	Zhao Pengfei
Director	Shao Mingxiang
Director	Ji Shaomin

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Director	Shao Chunxia
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18. Indicate the names of common directors and officers between your business and related businesses, where applicable.

Response: Not applicable.

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.

Response: 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.

Response: 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.

Response: 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).

Response: 【 】 .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: There was no change in the ownership structure during the period.

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

Response: 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.

Response: 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.

Response: Not applicable.

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

Response: Not applicable.

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

Response: The board of directors of the company.

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.

Response: Not applicable.

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

Response: Not applicable.

H-3 Licensing

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

Response: Please see Attachment of H-3.1-business license.

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

Response: State Administration for Market Regulation and its district branches.

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

Response: The Company applied for a business license according to Company Law of P.R. China and Regulation on the Administration of Company Registration. Items for company registration include: (1) name; (2) residence; (3) name of the legal representative; (4) registered capital; (5) type of enterprise; (6) business scope; (7) term of operation; and (8) names of the shareholders of limited liability companies or names of promoters of joint stock limited companies as well as the amount, time and form of contributions as subscribed and actually paid.

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

Response: In establishing a limited liability company, a representative designated by all the shareholders or an agent jointly entrusted shall file an application for the pre-approval of its name with the company registration organ. (1) An application for the pre-approval of the name of the company signed by all the shareholders of a limited liability company or by all the promoters of a joint stock limited company; (2) The certificates for the capacities of the shareholders or promoters as legal entities or their identification certificates as natural persons. (3) Any other document as required for submission by the company registration authority.

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

Response: Not applicable.

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

Response: Not applicable.

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

Response: Not applicable.

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

Response:

6) If the registration of a company is acquired through falsification of the registered capital, the company registration authority shall order it to correct and impose a fine of anywhere from more than five percent to less than 10 percent of the registered capital falsified. If the case is very serious, the company registration authority shall cancel the registration and revoke its business license.

7) If registration of a company is acquired through a false certificate or other deceptive means, the company registration authority shall order it to correct and impose a fine of anywhere between more than RMB 50,000 and less than RMB 500,000. If the case is very serious, it shall cancel its registration and revoke its business license.

8) If a company fails to open business after six months of its establishment without justifiable reasons or ceases to operate for more than six months in succession after it opens business, the company registration authority shall revoke its business license.

9) If a company refuses annual checking according to regulations, the company registration authority shall impose a fine of anywhere from more than RMB 10,000 to less than RMB 100,000 and order it to accept annual checking within the prescribed time limit. If it still refuses 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 authority 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.

10) If a company is found to have forged, altered, rented out, lent or transferred its business license, the company registration authority shall impose a fine of anywhere from more than RMB 10,000 to less than RMB 100,000. If the case is very serious, its business license shall be revoked. If the case is serious enough to constitute a crime, criminal responsibility shall be affixed.

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

Response: These decisions will be made by Huada itself.

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

Response: 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.

Response: 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.

Response: 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.

Response: Not applicable since Huada did not get such Plans.

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).

Response: Not applicable since Huada did not get such Plans.

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

Response: 【 】 .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby

posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: Not applicable.

H-5 Financial and investment activities

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

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: 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.

Response: Not applicable.

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

Response: 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).

Response: 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.

Response: Not applicable since Huada did not get such documents.

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.

Response: Not applicable since Huada did not get such documents.

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?

Response: Not applicable since Huada did not involve in such policy making.

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

Response: Not applicable since Huada did not involve in such policy making.

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.

Response: Not applicable.

H-7 Taxation

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

Response: Not applicable.

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

Response: Yes, there was a VAT refund of 13%.

7. Have there been any changes to the value-added tax rebate applicable to exports of the goods in the last 5 years? If yes, provide:

- a. a detailed chronological history of the value-added tax rebate rates;
- b. products affected;
- c. the effective dates of the rate changes;
- d. fully translated copies of any Government of China notices regarding these changes, including the relevant appendices.

Response: There was no change.

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

Response: 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.

Response: Generally, the director of sales department shall decide the terms and prices and other contract provisions.

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.

Response: The selling price shall be determined based on the market situation.

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.

Response: No.

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.

Response: No.

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

Response: No.

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.

Response: No.

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.

Response: Huada is the member of Hangzhou Association of Hi-Tech Enterprise and China Chamber of Commerce of Metals Minerals & Chemicals Importers & Exporters (CCCMC), which are both voluntary. Huada did not put any impact on the government's decisions.

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.

Response: Chinese Bureau of Statistics will ask Huada to report the sales value and production quantity for the purpose of statistics.

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.

Response: Huada report the data on internet.

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

Response: No.

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

Response: No.

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?

Response: No.

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

Response: 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.

Response: 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.

Response: 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.

Response: Not applicable.

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

Response: No.

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

Response: No.

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

Response: No.

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

Response: 【 】 .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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?

Response: 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.

Response: Not applicable.

PUBLIC RECORD

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.

Response: 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.

Response: 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.

Response: Not applicable.

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

Response: Huada have no idea about it.

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.

Response: 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.

Response: 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.

Response: Generally, the director of the sales department shall decide the sales term, prices and other contract provisions.

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.

Response: Not applicable since our facilities are all located in Hangzhou city.

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.

Response: Huada will submit an application to the local government for adding capacity, the local government will make an environmental assessment and then approve it together with taking other factors into consideration.

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.

Response: Yes, the government have the right to request modification. Anyway, Huada has no idea about the specific reason.

H-14 Raw materials

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

Response: Not applicable.

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

Response: Some of raw materials were purchased from SIEs and the price and other contract provisions are similar to private companies.

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

Response: Not applicable.

PUBLIC RECORD

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

Response: Not applicable since there was no distinct difference.

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.

Response: Normally, the suppliers are in a long term business relationship and Huada select the supplier according to the price and quality and other market factors.

13. 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.

Response: 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.

Response: Not applicable.

SECTION I COUNTERVAILING

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

Program No.	Program name
1	Preferential Tax Policies for Enterprises with Foreign Investment Established in the Coastal Economic Open Areas and Economic and Technological Development Zones
2	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
3	Preferential Tax Policies for Enterprises with Foreign Investment Established in Special Economic Zones (excluding Shanghai Pudong area)
4	Preferential Tax Policies for Enterprises with Foreign Investment Established in Pudong area of Shanghai
5	Preferential Tax Policies in the Western Regions
6	Land Use Tax Deduction
7	Preferential Tax Policies for High and New Technology Enterprises
8	Tariff and value-added tax (VAT) Exemptions on Imported Materials and Equipments
9	One-time Awards to Enterprises Whose Products Qualify for ‘Well-Known Trademarks of China’ and ‘Famous Brands of China’
10	Matching Funds for International Market Development for Small and Medium Enterprises
11	Superstar Enterprise Grant
12	Research & Development (R&D) Assistance Grant
13	Patent Award of Guangdong Province
14	Innovative Experimental Enterprise Grant
15	Special Support Fund for Non State-Owned Enterprises
16	Venture Investment Fund of Hi-Tech Industry
17	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment
18	Grant for key enterprises in equipment manufacturing industry of Zhongshan
19	Water Conservancy Fund Deduction
20	Wuxing District Freight Assistance
21	Huzhou City Public Listing Grant
22	Huzhou City Quality Award
23	Huzhou Industry Enterprise Transformation & Upgrade Development Fund
24	Wuxing District Public List Grant
25	Anti-dumping Respondent Assistance
26	Technology Project Assistance
27	Hot rolled steel provided by government at less than fair market value
28	Capital injections
29	Environmental protection grant
30	High and New Technology Enterprise Grant
31	Independent Innovation and High-Tech Industrialisation Program
32	VAT refund on domestic sales by local tax authority
33	Environmental Prize
34	Jinzhou District Research and Development Assistance Program

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.

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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 aluminium zinc coated steel and / or zinc coated (galvanised) 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.

Response: To produce zinc coated steel, the company will use the cold rolled steel and zinc ingot as main raw materials. The cold rolled steel and zinc ingot are purchased from open market.

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.

Response: Not applicable.

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.

Response: Not applicable.

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.

Response: Not applicable.

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.

Response: Not applicable.

I-3 Preferential tax policies

6. 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.

Response: [] .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

7. Did your business or any company/entity related to your business receive any benefit² 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
 - **Program 7:** Preferential Tax Policies for High and New Technology Enterprises
 - **Program 8:** Tariff and value-added tax (VAT) Exemptions on Imported Materials and Equipments
 - **Program 32:** VAT refund on domestic sales by local tax authority

Response: Huada is receiving the benefit under Program 7.

8. 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.

Response: 【 】 .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

9. 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.

Response: 【 】 .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: The general enterprise income tax was 25% in China.

10. 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?

Response: Huada's enterprise income tax rate is 15%.

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?

Response: Yes, under Program 7.

c. What is the name of the program?

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

PUBLIC RECORD

Response: Preferential Tax Policies for High and New Technology Enterprises.

- d. What is the name of the authority granting your company the reduced tax rate?
Response: State Administration of Taxation and its district branches.
- e. What is the eligibility criteria to benefit from the reduced tax rate?
Response: The preferential tax rate will be granted if the company was granted as a Hi-tech enterprise with the Certificate of High and New Technology Enterprises issued by provincial government.
- f. Provide details of the application process
Response: Please see Attachment I-3.6.f-Regulation on Identification and Management for High and New Technology Enterprise.
- g. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
Response: We can not get the blank application form since it was done on internet now.
- 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.
Response: Please see Attachment I-3.6.h-approval of high and new technology enterprise.
- 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.
Response: Please see the above answer.
- j. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
Response: The government did not charge any fees.

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

PUBLIC RECORD

- **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

Response: Huada did not receive any benefits under Program 9 to Program 34 if the program name should be matched perfectly. For other grants Huada received, please see the answers of part I-6-Other Programs.

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 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

Response: Not applicable for this part since Huda did not receive such benefit.

PUBLIC RECORD

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 "1-5 VAT and tariff transactions".
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;

PUBLIC RECORD

- (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).

Response: Huada has only one plant located in Zhejiang province.

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.)

Response: Huada has no idea about other programs other than those Huada received in the past.

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

Response: All programs Huada received were operated in Zhejiang Province.

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

PUBLIC RECORD

- any other form of assistance.

Response: .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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.

Response: Please see worksheet "I-6.1 Other Programs".

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).

Response: Generally speaking, the benefits were granted for the whole company, not for a specific product.

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

Response: The normal procedures for obtaining a benefit from government was that the relevant department would notice Huada to apply for specific subsidy and Huada would make the application if Huada meet the requirements of approval.

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.

Response: .

This is highly sensitive commercial information, which cannot be provided in the non-confidential summary. Disclosure of such confidential information could provide the Company's competitors with insights into the Company's commercial strategy, thereby posing a serious threat to the commercial interests of the company. This information has been provided to the Authority in the confidential response.

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

Response: There was no fees charged by the government.

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

Response: The normal procedures for obtaining a benefit from government was that the relevant department would notice Huada to apply for specific subsidy and Huada would make the application if Huada meet the requirements of approval.

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.

Response: Not applicable.

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.

PUBLIC RECORD

Response: The benefit was aimed to the whole company.

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.

Response: Please see the answer of question 8.

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

Response: Yes, it was recorded in the account “Non-operating income” and “Deferred income”. To be specific, the benefits from the first 15 programs were booked into the account of “Non-operating income - government subsidies” since they were related to income, the benefits of last four programs were booked into the account of “Deferred Revenue” since they were related to assets.

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

Response: It still operates as far as we know.

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.

Response: Huada has no idea about this.

EXPORTER'S DECLARATION

I hereby declare that.....(company)
have completed the attached questionnaire and, having made due inquiry, certify that the information
contained in this submission is complete and correct to the best of my knowledge and belief.

Name :.....

Signature :.....

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

Date :.....

APPENDIX

GLOSSARY OF TERMS

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

Adjustments

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

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

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

Arms length

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

Constructed value

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

Cost of production/manufacturing

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

Cost to make and sell

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

Country of origin

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

Date of sale

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

Direct labour cost

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

Dumping

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

Dumping margin

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

Export price

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

Exporting country

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

Factory overheads

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

Goods under consideration (the goods)

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

Incoterms

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

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the 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 until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc. payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance)
CPT	the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CIP	carriage paid to carriage and insurance paid to the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc.
DAF	delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)
DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at

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

The period

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

Like goods

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

Normal value

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

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

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

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

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

Ordinary course of trade

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

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

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

Selling, general and administration expenses (SG&A)

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

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

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